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# ENGLISH PROCEEDINGS



# COMPETITIVE INTELLIGENCE FRAMEWORK FOR PRODUCT DEVELOPMENT: AN ANTIDOTE TO MANUFACTURERS' PENETRATION OF NIGERIAN CONSUMER MARKET

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## ABSTRACT

*The purpose of this work was to identify the competitive intelligence framework needed to develop and launch a product successfully in Nigeria consumer market. Three research questions were developed in line with the major purpose of the study. The study tested two null hypotheses at 0.05 level of significance. It adopted a research and development design. The population for the study consisted of 242 research and development and marketing managers of 121 Manufacturing companies registered with Manufacturers Association of Nigeria. A total of 228 copies of the questionnaire out of 242 administered were returned and used for analysis. Frequency and mean statistics were used to answer the research questions, while t-test statistic was used in testing the two hypotheses. It was found that competitive intelligence framework for idea generation was a major requirement needed by manufacturers to successfully launch their new products in the market. It was concluded that successful launching of product in Nigeria consumer market required manufacturers to continually monitor and analyze external influences that affect consumer choice, consumer needs and expectations. The author recommends competitive intelligence framework for product development as a guide to successful launching of new product in Nigeria consumer market.*

**JEL: M3**

**KEYWORDS:** Competitive Intelligence, Competitive Intelligence Framework, Product Development, Manufacturer, And Consumer Market

## INTRODUCTION

Competitive intelligence (CI) is the knowledge one develops about a company's external operating environment which aids competitive advantage. Prior (2008) defined CI as a systematic and ethical program for gathering, analyzing and managing any combination of data, information and knowledge concerning the business environment in which a company operates, and which when acted upon will confer a significant competitive advantage for sound decision. The aim of CI is the provision of warning signals for opportunities and threats in an evolving business landscape and to evaluate their impacts. The evaluation of these impacts aids the dictation of competitive threats, elimination or reducing of surprises, enhancing competitive advantages and finding new opportunities. Unlike business intelligence, CI is analytical thus requires human effort to extract the implications of the generated information. In other words, CI is not only concerned with electronic transformation of data/information, but requires that such data be processed, synthesized and merged with personal experience, collective expertise and knowledge gathered through contacts (Gross, 2000). A structure or system which collates, processes, and synthesizes electronic generated information with human experience of a company's external environment for competitive advantage is referred to as Competitive Intelligence Framework (CIF).

However, product development refers to the whole process of bringing a new product or service to bear - to the knowledge of the consumer thereby gaining her patronage. Dougherty (2007) defined product development as the whole process of bringing a new product or service to the market, and which includes product conceptualization, design and development, production or operationalization, marketing,

distribution, and selling. Rainey (2006) opined, product development is the over-arching management framework for making incremental changes and improvements to products, services, and processes that runs the gamut from improving existing products to discovering entirely new ways of satisfying customers and stakeholders. Though the angle the definition may be taken, the development of a product is never complete until it gets to the final consumer. Thus, the aim of developing an intelligence framework for a product is to gain competitive advantage. That is, such advantage which will enable a manufacturer's product to outweigh that of other competitors' products in gaining consumer patronage.

Every manufacturer targets the consumer market which in most cases has several likes of the brand of goods or services the manufacturer intends to launch. It then becomes increasingly necessary that the manufacturer develop strategies to enable it stay competitive. Kim and Mauborgne (2005) opined that competition has been at the heart of corporate strategy in the last few decades that manufacturers who intends to launch a product in the market can hardly discuss its strategies without putting competitors first. Though competitors are vital threat to focus, other factors as stakeholders (regulators), related industry and external infrastructure, suppliers, distributors, available technology (internet), and the consumer, equally influences the competitiveness and survival of the manufacturer, especially today that the whole world has formed a global village due to Information and Communications Technology (ICT). As a result of ICT, customers are presently more informed and have started evaluating the products and services of manufacturers based on convenience and comfort. Consequently, any manufacturer who delves into production without detailed intelligence study of the external environment of operation, market, technology, customers and competitor is likely to fail.

In Nigeria like most other developing nations of the world, available research findings showed that over 70% of their manufacturers do not conduct meaningful research before commencing the actual production. Manufacturers Association of Nigeria (2012) classified the state of the Nigerian manufacturing companies as 30% closed down, 60% ailing and 10% operating at a sustainable level, and attributed this poor state of the manufacturing sub-sector to poor evaluation of the business environment before engaging in actual production. Eneh (2011) observed that 97.6% of Nigerian Industrial and Manufacturing sub-sectors are made up of Micro-cottage, Small and Medium Scale Enterprises (MSMSE's), and that 3 out of 4 of these firms fail every year; while 9 out of 10 prospective entrepreneurs fail to venture into the business. This precarious situation is suggestive of the fact that Nigerian manufacturers do join the business without proper research and development though the high competitive nature of today's business environment. Owing to these problems facing Nigerian manufacturers, this study seeks to determine CIF required by manufacturers for product development and successful penetration of Nigerian consumer market. Specifically, the study determined:

- CI required by manufacturers to obtain data for product development;
- CI required by manufacturers to evaluate the data obtained for product development;
- CI required by manufacturers for successful product launch in Nigeria consumer market.

In the process of analysis, two null hypotheses were formulated for the study, thus:

- Ho<sub>1</sub>: There is no significant difference in the mean responses of Research and Development (R&D) managers and marketing managers on the CI required by manufacturers to obtain data for product development.
- Ho<sub>2</sub>: There is no significant difference in the mean responses of the R&D and marketing managers on the CI required by manufacturers to evaluate data obtained for product development.

## LITERATURE REVIEW

Evidence from literature shows an agreement that CI is the study of the entire business external environment, the opportunities and threats, future events that may impact on performance, competitors and their future plans and strategies, all targeted at eliminating or lessening surprises that will impede the company's competitive advantage (Prior, 2008; Gross, 2000; Johnson, 2000; Richards, 2005; and Global Intelligence Alliance {GIA}, 2004). The result of CI is the understanding of customers' needs as a prelude to producing highly competitive product (Rainey, 2006; and Kotler and Armstrong, 2008). Bhuiyan (2011) observed that successful businesses are those with a dedication towards the voice of the customer. Richards (2005) argued that, since the majority of new product opportunities are market driven, that it makes sense to put customers first while generating data for product development.

Product development process according to Rainey (2006) has four major stages, namely: idea generation and screening, concept development and selection, product design and development, and pre-commercialization and launch. A structure that portends intelligence generation of competitive driven data at each level of the product developmental stage is what is referred to as CIF (Shapira-aronovic, 2008; Berg, 2004; Bhuiyan, 2011; and Rainey, 2006). Shapira-aronovic (2008) categorized CIF into five major competitive activities, namely: Market Intelligence, Partner Intelligence, Competitor Intelligence, Technical Intelligence, and Customer Prospect Intelligence. Porter (1980) developed a competitive framework for analyzing industry's or companies competitive strategy. This strategy is referred to as Porter's five forces competitive model. The five-force competitive model was developed by Michael Porter in 1980, and has remained an important tool for analyzing an organization's industry structure in strategic process. It is based on the assumption that corporate strategy should meet the opportunities and threats in the external environment which was divided into five categories, namely: buyer's power, the supplier's power, threat of New, threat of substitute, and competitive rivalry. Proper analysis of the five-force competitive model avails a company the opportunity of developing a competitive intelligence strategy or framework for penetrating the consumer market.

The competitive intelligence framework for penetrating consumer market according to Rainey (2006) are classified under CI required for idea generation and product innovation, CI required for product development, and CI required for product launch. Idea generation according to Rainey represents the beginning of the competitive intelligence process. Bhuiyan (2011) sees idea generation as the conceiving, development, maturation and birth of a concrete idea from which the company can select the most feasible and promising ones. Berg (2004) reported that one brain storming session for a prudential insurance company came up with 1,500 ideas and only 12 were considered useable. The implication is that a greater chance of finding a successful new product idea partly depends on the number of ideas that such a company was able to generate. Bhuiyan argued that for the identified ideas to be meaningful, it must be described in a standard form so that they can be assessed by New Product Committee.

According to Toubia and Flores (2007), the New Product Committee reviews the new product against the following set criteria: does the product meet a need?; would it offer superior value?; can it be distinctively advertised?; does the company have the necessary knowhow and capital?; and would the new product deliver the expected sales volume, growth and profit? This review aims at understanding the manufacturer, the competitor, and the customer in order to develop a highly competitive and successful product. The theory which this study is based was the Sun Tzu Theory of War of the 500 BC. The theory postulates that, if one knows the enemy and oneself; in a hundred battles, he will never be in peril. When one is ignorant of the enemy but knows oneself, the chances of winning and losing are made equal. But, if one is ignorant of both the enemy and oneself, you are certain in every of such battle to be in peril. Thus, prior knowledge of a company, the company's competitors and her customers is seen as the first mark of product

development success, and cannot be achieved through any other means than CIF for product development. This theory is replicated in all the empirical studies reviewed in this work.

Fred (2001) conducted a study on CI activities among small firms. The findings of the study revealed that the inability of small organizations to conduct intelligence gathering on competitors before commencing business has hampered their successes. It also revealed that lack of formal process of sharing information, lack of resources and inability to generate information prevented small organizations from performing better intelligence gathering and analysis.

Gordon, Musso, Rebentisch and Gupta (2009) investigated the path to successful new product development. The purpose of their study was to find out why businesses with the best new product development track records more success than their peers. The study revealed that businesses with the best product-development track records do three things better than their less successful peers, namely: creating a clear sense of project goals at the beginning of the new product development; nurturing a strong project culture in their workplace; and maintaining close contact with customers throughout a product's duration.

Pugh (1996) found that Research and Development and Engineering staff can provide insights about the competitor's design by tearing the product down to its basic components and using the concept of "reverse engineering" to discover the product's design, characteristics, functionality, cost structure and even improve upon it. Rainey (2006) in her work observed that continuous changes in the business environment create new opportunities and such changes have to be monitored and identified as sources of new product ideas. Rainey's study also revealed that in generating new product ideas, the new product development team needs to identify their competitors' current products and future product plans as a standpoint for future product improvement. Global Intelligence Alliance (2012) emphasized that, to gain sustained competitive advantage, there is the need to secure partnership with the product suppliers and distributors at the product development phase, to understand the supply and distribution network capacity to support the new product. From the foregoing review of literature and related empirical studies, the researcher developed the below CIF for product development for Nigerian manufacturers' penetration of the consumer market:

## METHODOLOGY

A Research and Development (R&D) design was considered the most suitable approach to this study in view of the nature of the problem being investigated. This design was adopted as the study is meant to discover new knowledge to meet specified standard. Gall, Gall and Borg (2007) viewed that, the primary purpose of R&D design is to discover new knowledge and bridge the gap that frequently exist between educational research and practice. A structured questionnaire was used for data gathering. The questionnaire was divided into four sections. Section A captured personal and demographic information regarding the manufacturing company and the respondents – the R&D and Marketing managers. Section B captured information on CI required for idea generation. Section C sought to identify the CI required to evaluate obtained data for product development; while section D captured information on the CI required for product launch. The last three sections used a five point Likert Scale battery where respondents were asked to indicate the extent to which they agree or disagree with the various item statements. The five point Likert's Scale having the ratings of between "strongly agree" (5) and "strongly disagree" (1) were used.

### Data Collection

The study sample consisted of 242 R&D and Marketing managers selected from the 121 Manufacturing Companies in Anambra State, Nigeria, that registered with Manufacturing Association of Nigeria (MAN). The study area was imperative because of the high concentration of manufacturers and industrialists in the State. Out of the 242 questionnaires administered on 242 respondents, 168 representing 69.42% were

returned and used for the analysis. Data was collected over a period of three months, commencing from the third week of August to second week of November, 2013. Statistical Package for Social Sciences (SPSS) version 17.0 was used as the statistical analysis tool, while descriptive statistics were computed and used in the interpretation of findings.

### Analysis and Interpretation of Results

Factor analysis was performed with 30 statements related to critical success factors on CIF for product development. The Kaiser-Meyer-Olkin (KMO) measure of sample adequacy was .679 and significant. Bartlett's Test of Sphericity supported the use of factor analysis in order to extract independent variables associated with product development. The degree of common variance among the thirty variables is "mediocre" which reflects fair but not substantial amount of variance. The instrument was therefore considered reliable.

Question 1: What are the CIs required by manufacturers to obtain data for product development?

From Table 1, the mean score of all the 10 items ranged from 4.08 to 4.44 above the cut-off point of 3.50 implying that all the items were ways of generating data for product development. The standard deviation of items also ranged from 0.76 to 0.91, indicating that the mean scores were not far from the mean, and that the respondents have similar opinion. The t-test analysis presented in Table 2 shows that t-calculated value of 1.57 is less than the t-critical or table value of 1.96 at  $p = 0.05$  level of significance, indicating a no significance difference to the mean responses of the R&D and marketing managers on the CI required for idea generation for product development.

Question 2: What are the CIs required by manufacturers to evaluate the obtained data for product development?

In Table 3, the mean ratings of the respondents for the 13 items ranged between 4.01 and 4.27, which were all above the cut-off point of 3.50. This implies that all the item statements were accepted by the respondents as competitive intelligence required in product development in order to penetrate Nigerian consumer market. The standard deviation ranged from 0.88 to 0.97, indicating that the opinion of the respondents was similar. The t-test analysis presented in table 4 showed that t-calculated value of 2.51 is higher than t-critical value of 1.96 at  $p = 0.05$  level of significance. This indicates a significant difference in the mean responses of R&D and marketing managers on the CI required to evaluate the obtained data for product development. Therefore the null hypothesis of no significant difference for hypothesis 2 is rejected.

Question 3: What are the CIs required by manufacturers in launching a new product in Nigerian consumer market?

From Table 5, it could be deduced that all the 12 CI items were required in new product launch as the respondents mean scores were ranged between 4.04 and 4.51 and above the cut-off point of 3.50. The standard deviation of the mean scores of the item in Table 5 ranged from 0.88 to 1.00, indicating that the mean scores were not far from the mean and that the respondents had similar opinion on CI required for product launch in Nigerian consumer market.

## **DISCUSSION**

The study indicated that consumer related forces play a vital role in identifying new product opportunities. This conclusion was supported by Kotler and Armstrong (2009) which equally stated that the greatest

opportunities and highest leverage with new products are found by uncovering the best possible set of unmet customer and stakeholders' needs and expectations. The study also discovered that in generating new ideas, that there is the need for consumer goods manufacturers to understand the stakeholders' requirements and expectations as well as the innovations in technology. That is, significant changes in the business environment especially with regards to regulatory agencies and other laws; should form a source for new ideas. Rainey (2006) opined that continuous changes in the business environment create new opportunities and such changes have to be monitored and identified as sources of new product ideas. The study also revealed that in generating new product ideas, the new product development team needs to identify their competitors' current products and future product plans. This finding conforms to that of Pugh (1996) which found that Research and Development and Engineering staff can provide insights about the competitor's design by tearing the product down to its basic components and using the concept of "reverse engineering" to discover the product's design, characteristics, functionality, cost structure and even improve upon it.

In terms of competitive intelligence required in product development Rainey (2006) said that if discrepancies or changes in the business environment develop during the new product development program, that the product design process and overall development of the product need to be modified to accommodate the new conditions. The present study indicate that the new product team need to continuously monitor the environment in order to develop new products that are based on market realities for easy marketability. The study also found the need for the new product development team to know the available sales channels, the suitability of such channel, as well as the available suppliers and their financial capability in keeping pace with the expected supply needs. These findings agree with that of Global Intelligence Alliance (2012), which emphasizes the need to secure partnership with the product suppliers and distributors at the product development phase, to understand the supply and distribution network capacity to support the new product.

Finally, the study showed that it is necessary to find out if there are any recent significant changes in customer needs and wants, also the stakeholders' expectations and requirements while preparing to launch the new product in the market. It also advocate the need to find out any shift or shifts in existing external barriers that could make success difficult. This is important because no matter how fast a new product is developed in line with the current trend, it is possible for change to occur between the time of conceptualization and the development phases. However, Gordon, Musso, Rebentisch and Gupta (2009) contrarily reported that creating a clear sense of product's goal at the beginning of the new product development will always place a product above that of its peers. Consequently, though finding out the changes that may have occurred in the business environment during the process of development of the product before its launch is important, the most vital phase is the development and generation of ideas to develop a needed product.

## CONCLUSION

The author concludes that successful product development and launch in Nigeria consumer market require that prospective manufacturers conduct a detailed CI research on the intending company's operating environment. It equally require manufacturers to continually monitor and analyze external influences that affect consumer choice, consumer needs and expectations; also obtain and analyze relevant data on competitors strategies, strengths and weaknesses. These will aid the development of a product based on realities of the time, thus promote sustained competitive advantage.

## APPENDIX

Table 1: Mean ratings and Standard deviations of Respondents on Competitive Intelligence Required by Manufacturers to Obtain Data for Product Development

S/N	Item Statement	$\bar{X}$	SD	Remark
1	Knowledge of customers likes and dislikes in competitors' products	4.20	0.85	Agree
2	Knowledge of competitors distribution channels and market coverage	4.44	0.76	Agree
3	Knowledge of competitors promotion channels and program	4.13	0.77	Agree
4	Knowledge of competitors industry reactionary pattern to new product	4.13	0.77	Agree
5	Knowledge of competitors industry reaction pattern to price cut and price war	4.10	0.87	Agree
6	Knowledge of deficiencies of existing competitors products	4.19	0.88	Agree
7	Knowledge of unmet customer needs and wants	4.20	0.85	Agree
8	Knowledge of regulatory agencies regulations and laws	4.08	0.91	Agree
9	Knowledge of competitors future product production plans	4.14	0.89	Agree
10	Knowledge of innovations in technology	4.08	0.92	Agree
	<b>Grand Total</b>	<b>4.17</b>	<b>0.85</b>	<b>Agree</b>

Key:  $\bar{X}$  = Mean; SD = Standard deviation; N = Number of Respondents = 168

Table 2: T-Test Analysis of the Mean Responses of R&D And Marketing Managers on the CI Required by Manufacturers To Obtain Data for Product Development

S/N	Groups	$\bar{X}$	Sd	N	Df	T-Cal	T-Critical	Level Of Sig.	Remark
1	R&D Managers	4.317	0.791	58					
2	Marketing Managers	4.101	0.881	110	166	1.57	1.96	0.05	NS

Key:  $\bar{X}$  = Mean; SD = Standard deviation; N = number of Respondents and NS = Not Significant

Table 3: Mean Ratings and Standard Deviations of Respondents on CI Required by Manufacturers to Evaluate the Obtained Data for Product Development

S/N	Item Statement	$\bar{X}$	Sd	Remark
1	Knowledge of customers desire in a product in terms of quality and service	4.27	0.88	Agree
2	Knowledge of customers income level and variations	4.13	0.88	Agree
3	Knowledge of the customers buying pattern/changes in taste and fashion	4.05	0.92	Agree
4	Knowledge of competitors reaction to price war and penetration price	4.08	0.94	Agree
5	Knowledge of competitors markets with supply shortfalls	4.08	0.90	Agree
6	Knowledge of the expected sales volume, growth and profitability	4.07	0.95	Agree
7	Knowledge of available sales channels and their suitability	4.01	0.97	Agree
8	Knowledge of appropriate sales and distribution channels	4.07	0.95	Agree
9	Knowledge of distinctive advertising and sales promotion channels and strategies	4.07	0.92	Agree
10	Knowledge of appropriate packaging and branding to enhance competitiveness	4.06	0.90	Agree
11	Knowledge of new product pricing strategies and their implications	4.04	0.96	Agree
12	Knowledge of available financiers and their costs	4.04	0.94	Agree
13	Knowledge of any intellectual property rights issues related to the new product	4.09	0.94	Agree
	<b>Grand Total</b>	<b>4.08</b>	<b>0.93</b>	<b>Agree</b>

Table 4: T-test analysis of the Mean Responses Managers with Management Science and Non-management Science Background on the CI required by Manufacturers to Evaluate the Obtained Data for Product Development

S/N	Groups	$\bar{X}$	Sd	N	Df	T-Cal	T-Critical	Level Of Sig.	Remark
1	Management Sci.	4.403	0.902	67					
2	Non-management Sci.	4.025	0.979	101	166	2.51	1.96	0.05	S

S = Significant

Table 5: Mean Ratings and Standard Deviations of Respondents on Competitive Intelligence Required by Manufacturers in Launching a New Product in Nigerian Consumer Market Product

S/N	Item Statement	$\bar{X}$	Sd	Remark
1	Knowledge of the most effective way of reaching potential customers	4.10	0.92	Agree
2	Knowledge of customers income level and social class	4.07	0.95	Agree
3	Knowledge of the impact of various pricing alternatives	4.08	1.00	Agree
4	Knowledge of recent significant change in customers' needs and wants	4.04	0.93	Agree
5	Knowledge of the critical needs of customers to ensure that marketing program capture the correct perspectives	4.09	0.90	Agree
6	Knowledge of seasonal changes in customers fashion and taste	4.11	0.91	Agree
7	Knowledge of how the market will behave based on the final product launch	4.13	0.92	Agree
8	Knowledge of supply shortfall in existing markets and new market openings	4.07	0.96	Agree
9	Knowledge of changes in stakeholders expectations and requirements	4.32	0.90	Agree
10	Knowledge of competitors response to the final product launch	4.07	0.95	Agree
11	Knowledge of intellectual property rights analysis in order to protect the product	4.23	0.88	Agree
12	Knowledge of shifts in existing competitors threats that could deter the new product success	4.51	0.89	Agree
<b>Grand Total</b>		<b>4.15</b>	<b>0.93</b>	<b>Agree</b>

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# EVIDENCE THAT TRAVEL PRODUCT KNOWLEDGE INCLUDES FAMILIARITY WITH TRAVEL PRODUCTS AND DESTINATIONS

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## ABSTRACT

*Prior product knowledge has been defined either in terms of what people perceive they know about a product or in terms of what knowledge the individual has stored in memory. Product knowledge is intricately linked to involvement. A consumer's level of involvement and knowledge clearly influence many purchasing decisions. The knowledge deficit regarding these factors is that no studies can be found that evaluate online travel planning in the leisure sector with regards to consumers' travel knowledge. A valid question to ask for instance is what constitutes travel product knowledge? Qualitative research discovered that respondents used the terms 'travel products' and 'travel destinations' interchangeably when referring to their knowledge of travel. To examine travel knowledge more closely, a survey was designed including six questions about travel knowledge with some questions referring to 'products' and others to 'destinations'. Confirmatory factor analysis of the construct travel product knowledge was used to assess the underlying variable that is reflected when respondents refer to knowledge of travel products and destinations.*

**JEL:** M31, D10, D81, D83

**KEYWORDS:** Decision Process, Factor Analysis, Leisure Travel, Product Knowledge, Travel Products

## INTRODUCTION

Studies on product knowledge revolve around comparisons of expert versus novice consumers, how they vary in their information search behavior, their differing priorities and attitudes to advertisements (Chuang, Tsai, Cheng, & Sun, 2009; Hadar, Sood, & Fox, 2013; Myungwoo, Jing, & Lee, 2012). The role of memory in knowledge acquisition, a means-end chain in forming personal relevance, and the interconnections of involvement are other concepts frequently discussed in further research papers (Long-Yi & Chun-Shuo, 2006; Clarkson, Janiszewski, & Cinelli, 2013). Despite these investigations, very few studies examine online travel planning in the leisure sector and none can be found with regards to consumers' travel product knowledge in particular. In this paper, the author uses factor analysis of the construct travel knowledge to establish that respondents equate knowledge about travel products with knowledge about destinations. This appears to be a unique contribution to the field of travel research. The next section of this paper describes some relevant literature, followed by a discussion of the data and methodology used in the study. The results are presented and the paper closes with concluding remarks.

## LITERATURE REVIEW

Clarkson, Janiszewski, & Cinelli (2013) found that novice consumers usually have no prior consumption experience in a product category and consequently have little knowledge about the array or range of experiences available within a domain. Expert consumers on the other hand should already have fairly broad consumption knowledge and therefore should prefer to enhance their depth of consumption knowledge in a product category. Researchers conducted several experiments to demonstrate that

consumers try novel consumption experiences to build their experiential consumption knowledge, knowledge they believe will enhance their appreciation of future consumption experiences. Novice consumers selected consumption experiences that provided valuable breadth consumption knowledge whereas expert consumers chose consumption experiences that provided depth consumption knowledge.

Jensen, J. (2012) conducted an Internet survey based on a questionnaire about travel purchases. Travel experience was shown to be the main predictor of online travel shopping (search and purchase). Travel experience acts directly through its influence on the traveler's perceived risk of online purchasing and indirectly through its influence on a traveler's orientation toward personalizing the travel product. Data analysis shows that more experienced travelers need less information before buying their vacation. Furthermore, the high-experienced traveler is more interested in personalizing the travel product, perceives less risk in doing so, and they are more likely to be a frequent traveler.

Prior product knowledge has been defined either in terms of what people perceive they know about a product (subjective knowledge) or in terms of what knowledge the individual has stored in memory (objective knowledge) (Brucks, 1985; Rao and Munroe 1988). Past studies reveal that knowledgeable consumers are more likely to search for new information before making a decision (Duncan & Olchavsky, 1982; Johnson & Russo, 1984; Punj & Stalein, 1983). Less knowledgeable consumers are more likely to rely on attributes such as brand name, price (Park & Lessig, 1981) or opinions of others (Brucks, 1985; Furse, Punj and Stewart, 1984). Consumers can combine the three types of product knowledge to form a simple associative network called a means-end chain (Guttman, 1982). A means-end chain typically links consumers' knowledge about product attributes with their knowledge about consequences and values. The means-end chain model proposes that the meaning of a product attribute is given by its perceived consequences (Mehrotra & Palmer, 1985). Means-end chains help marketers understand consumers' feelings of personal relevance for a product because they clearly show how consumers' product knowledge is related to their knowledge about self (Walker & Olson, 1991).

The type of means-end knowledge activated in the situation determines the level of product involvement a consumer experiences during decision-making. Consumers will feel more involved with the product if they believe product attributes are strongly linked to important end goals or values. Consumers who experience little or no involvement with the product believe the product attributes are not associated with any relevant consequences. Involvement refers to consumers' perceptions of importance or personal relevance for an object, event, or activity (Krugman, 1965). Involvement is a motivational state that energizes and directs consumers' cognitive and affective processes and behaviors as they make decisions (Cohen, 1982). Involvement has also been referred to as an internal state variable that indicates the amount of arousal, interest, or drive invoked by a particular stimulus or situation (Andrews, Durvasula, and Akhter, 1990). Consumers who perceive that a product has personally relevant consequences are said to be involved with a product and have a personal relationship with it. Cognitively, involvement includes the means and knowledge about important consequences produced by using the product.

People may express stronger affective responses such as emotions and strong feelings if product involvement is high. Highly involved consumers constantly collect information about a product of interest (Bei & Widdows, 1999). A person's level of involvement is influenced by two sources of self-relevance: intrinsic and situational. Intrinsic self-relevance is based on consumers' means-end knowledge stored in memory (Block, 1982). As consumers use a product or observe others using it they learn that certain product attributes have consequences that help achieve important goals and values. Because this means-end knowledge is stored in memory, it is a potential intrinsic source of involvement. If this involvement is activated in a decision situation, the consumer would experience feelings of personal relevance or involvement with the product. Aspects of the immediate physical and social environment that activate

important consequences and values, determine situational relevance thus making products and brands seem self-relevant.

A key to good marketing management comes from understanding a consumer-product relationship and when marketers understand this relationship they will be able to segment the market accordingly. Different marketing strategies are necessary to address the unique types of product knowledge, intrinsic self-relevance, and involvement of consumers in different market segments. A consumer's level of involvement and knowledge clearly influence all purchasing decisions. The knowledge deficit regarding these factors is that none of the studies on these topics evaluate online travel planning in the leisure sector. Neither do they assess the construct of travel product knowledge to determine whether people equate knowledge about travel products with knowledge about destinations.

## DATA AND METHODOLOGY

Qualitative research with focus groups, personal interviews, and case studies revealed that respondents used the terms 'travel products' (hotels, airlines, cruises, tours, etc.) and 'travel destinations' interchangeably when referring to their knowledge of travel (Conyette, 2010). To confirm whether this is the impression consumers have of travel knowledge, data was collected using an online questionnaire to test the construct of travel product knowledge and determine if respondents were referring to the same thing. A common approach for data reduction is the factor analysis method that seeks to determine the underlying unobservable (latent) variables that are reflected in the observed (manifest) variables. In designing a survey questionnaire to examine the factors influencing online travel purchasing behavior, questions about travel knowledge referred to 'products' and then also to 'destinations'. Confirmatory factor analysis of six Likert scale questions from the questionnaire using the data gathered from 1198 respondents was performed with SPSS. The six travel knowledge questions from the survey are shown in Table 2 below. Table 1 and Figure 1 also show components resulting from factor analysis.

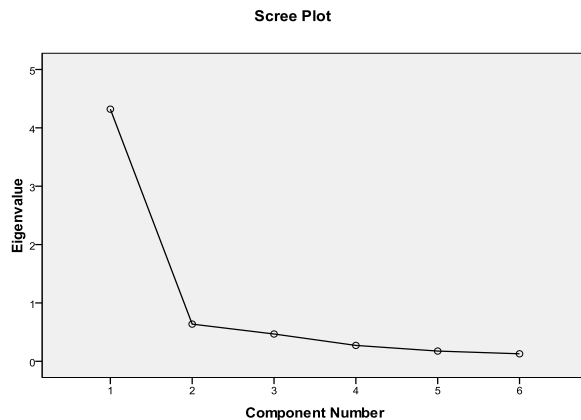
For a product class knowledge scale, three items from Park, Mothersbaugh & Feick (1994) were used on a 7-point Likert scale ranging from very familiar to very unfamiliar. Some items were merged due to the low number of responses in that category. Merging categories is sometimes done to more evenly distribute data so that it reflects a meaningful distinction between categories in practical terms. Categories in the other variables were unchanged. Thus, the first two 'knowledge' questions - How much do you feel you know about travel products? And compared to your friends and acquaintances? used five categories 1= very familiar, 2=familiar, 3=a little familiar, 4=neutral, 5=a little unfamiliar. The third knowledge question (comparing to a travel agent) kept all seven categories, 1= very familiar, 2=familiar, 3=a little familiar, 4=neutral, 5=a little unfamiliar, 6=unfamiliar, 7=very unfamiliar.

Table 1: Total Variance Explained

Initial Eigenvalues		
Total	% of Variance	Cumulative %
4.320	71.995	71.995
.637	10.617	82.612
.468	7.792	90.404
.272	4.534	94.938
.175	2.921	97.859
.128	2.141	100.000

*This table shows Extraction Method: Principal Component Analysis.*

Figure 1: Scree Plot



*This figure shows one dominant component.*

Table 2: Component Matrix<sup>a</sup>

	Component
	1
Compared to your friends and acquaintances, how much do you feel you know about travel destinations?	.873
Compared to a travel agent, how much do you feel you know about travel products?	.865
Compared to a travel agent, how much do you feel you know about travel destinations?	.863
Compared to your friends and acquaintances, how much do you feel you know about travel products?	.846
How much do you feel you know about travel destinations?	.839
How much do you feel you know about travel products?	.803

*This table shows Extraction Method: Principal Component Analysis, with 1 component extracted. A Rotated Component Matrix<sup>a</sup> indicates that only one component was extracted. The solution cannot be rotated.*

Table 3: KMO and Bartlett's Test

<b>Kaiser-Meyer-Olkin Measure of Sampling Adequacy.</b>		<b>.824</b>
Bartlett's Test of Sphericity	Approx. Chi-Square	5648.306
	df	15
	Sig.	.000

*This table displays Kaiser-Meyer-Olkin 0.824.*

Table 1 reveals that one key factor explained 72% of the variance; this dominance is clear in Figure 1. Table 2 shows that the six items all relate to one component, knowledge of travel. Since one component is extracted the solution cannot be rotated. An examination of the Kaiser-Meyer Olkin measure of sampling adequacy suggests that the sample was factorable (KMO = 0.824) above the recommended value of 0.60. Bartlett's test of sphericity (Table 3) was significant ( $C^2 = 5648.306$ ,  $p < 0.001$ ).

## RESULTS

Analysis indicates that respondents were not confused with the six questions asking their knowledge of travel products and destinations. They showed consistent responses demonstrating they equate knowledge about travel products with knowledge about destinations. Factor analysis of the construct product knowledge confirmed this assertion as can be seen in the total variance and scree plot above. The factor

knowledge of travel is the same as knowledge about travel products and about destinations. Factor analysis is appropriate for the data and reveals useful insights into the construct of travel knowledge.

## CONCLUSION

There are no known studies that have evaluated online travel planning in the leisure sector with regards to consumers' travel knowledge. Travel knowledge was deemed an important variable in explaining online leisure travel booking behavior (Conyette, 2010; Conyette 2011). Since respondents during qualitative research used the terms 'travel products' and 'travel destinations' interchangeably when referring to their knowledge of travel, it was thought to check this through confirmatory factor analysis. An online survey was used to gather data required for assessing the construct of travel knowledge. Factor analysis suggests that respondents are referring to the same thing when they describe their familiarity with travel; it is the same as knowledge about travel products and destinations. This research makes a contribution to the body of knowledge by offering some understanding of what constitutes travel product knowledge.

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# AN ASSESSMENT OF EMOTIONAL INTELLIGENCE UNDERSTANDING IN THE FIELD OF REAL ESTATE

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## ABSTRACT

*The purpose of this research is to provide a pilot study to assess the current level of understanding of emotional intelligence in the field of real estate. Having competency in emotional intelligence has been proven to be an effective skill, in part, to an individual's overall success in the workplace. When dealing with clients, awareness and proper application of emotional intelligence would benefit the realtor. To complete this study, an online survey instrument was made available in commonly used social media sites. The survey addressed 23 questions ranging from the acknowledgement of the rules of engagement to denoting an agent's gender. A total of 18 real estate professionals participated in the study. Thus far, survey results support the conclusion that an awareness of emotional intelligence, among licensed real estate professionals, but the majority have not been formally trained. As emotional intelligence, is partly, a learned behavior, training would benefit the real estate agent professionally and the industry overall. By noting the benefits of being aware of emotional intelligence and providing the appropriate application training, better financial returns, for the agent, and greater customer satisfaction can be obtained.*

**JEL:** Z00

**KEYWORDS:** Emotional Intelligence, Real Estate Professionals, Realtor™, Pilot Study

## INTRODUCTION

In the business environment, the first and foremost objective, among the majority of individuals in the workplace, is to receive fair and appropriate compensation for a fair day's work. In addition, success and promotion, within the work environment depends upon many factors. Among them is the ability to get along with management, peers and if applicable, clients. Akin to merely getting along with others, are possessing the necessary skills that can be associated with education and training. Regardless of the chosen field, the understanding and effective application of a discipline, known as Emotional Intelligence, has been proven to be an effective tool in providing positive benefits in the workforce in general (Kidwell, Hardesty, Murtha, & Sheng, 2011; Lam & Kirby, 2002; McCoy, 1997)). In keeping this study manageable, the researchers have focused in the field of real estate sales, as there is a clear and undeniable relationship between the real estate sales professional and his or her client. By possessing the necessary skills, one can achieve greater financial success and yielding a greater agent-customer experience. The purpose of this qualitative study is to assess the current level of understanding of emotional intelligence amongst real estate professionals. Having an emotional intelligence competency has proven to be an effective skill for sales people. Emotional intelligence can also benefit real estate professionals. Using emotional intelligence will quantifiably improve Realtors'™ efficiency and effectiveness with clients and coworkers.

The significance of this study is to assess the levels of emotional understanding among those in the real estate field. This understanding and application of emotional intelligence will benefit the real estate sales professionals who want to maximize their earning potential. Real estate professional competencies include the wisdom to recognize the limitations of that knowledge and promote ethical relationships. Emotional recognition of the client is crucial in understanding the client's motivation and feelings about his or her



finances as related to real estate transactions. Emotional awareness is a key component of being an effective real estate sales professional. Upon preliminary research, few peer-reviewed journal articles were found on emotional intelligence and real estate sales professionals. Because of the lack of research on the topic, the completion of this pilot study was necessary. Several studies have been published on how individuals with high emotional intelligence can enhance and increase the potential for positive outcomes (Carmelli, 2003; Deeter-Schmelz & Sojka, 2003; Landy, 2005; Sojka & Deeter-Schmelz, 2002). Real estate sales professionals could work to increase their emotional intelligence to be successful when working with clients (Crant, 1995; Cross, Brashear, Rigdon & Bellenger, 2007; Kidwell, Hardesty, Murtha, & Sheng, 2011; Rozell, Pettijohn, & Parker, 2004). Emotional intelligence is a learned and practiced skill (Goleman, 1998). The results of this pilot study may benefit the field of real estate and in a greater sense may significantly change the landscape of communications and relationships in both business and academia as a whole.

## LITERATURE REVIEW

The purpose of this literature review was to identify what is available in current literature in the field of emotional intelligence and real estate professions and sales, in general. The research took place using EBSCOHost, ProQuest, and Google Scholar. Emotional intelligence as it relates to real estate sales has only briefly been discussed in scholarly literature. Most of literature found related to sales, in general. Braidfoot and Swanson (2013) wrote on the history of emotional intelligence:

*Emotional Intelligence (EI) was first used in an English doctoral dissertation in 1983 (Payne, 1983/1986). The term was actually derived prior though in 1966 by B. Leuner in a German article titled "Emotional Intelligence and Emancipation" (translated) to describe women who, because of perceived low Emotional Intelligence, rejected their social roles (Leuner, 1966). Salovey and Mayer (1990) further developed the concept. EI is the capacity to perceive emotions, assimilate emotion-related feelings, understand the information of those emotions, and manage them (Mayer et al., 1999). (p. 1)*

Howard Gardner (1983, 1993) introduced the theory of multiple intelligences and claimed humans were intelligent far beyond the traditional concept of math and language. Gardner's definition of intelligence was "the ability to solve problems, or to create products, that are valued within one or more cultural settings – a definition that says nothing about either the sources of these abilities or the proper means of 'testing' them" (p. x). Gardner declared that people must broaden the concept of human intelligence by including a wider set of competencies.

Gardner suggested eight intelligences (1999): (1) verbal-linguistic intelligence, the ability to possess spoken and written language skills (lawyers, speakers, educators); (2) logical-mathematic intelligence, the ability to analyze problems logically and carry out mathematical operations, and conduct scientific inquiry (mathematicians, statisticians, scientists); (3) musical intelligence, appreciation and recognition of rhythm and musical patterns (musicians, composers, performers); (4) bodily-kinesthetic intelligence, the ability to use part of all of one's body to solve problems (athletes, dancers, surgeons, mechanics); (5) spatial intelligence, the ability to view and manipulate wide areas of space (navigators, pilots, graphic artists, architects); (6) interpersonal intelligence, the ability to understand the motivation and feelings of others (educators, salesperson, religious leaders, political leaders); (7) intrapersonal intelligence, the recognition and understanding of one's own emotions and desires and the "ability to use the information in productively regulating one's life" (p. 43).; and, naturalist intelligence, the recognition of flora and fauna (environmentalist, gardener, botanist, scientist).

Although the verbal-linguistic and logical-mathematical are the only typical intelligences assessed in school, Goleman (1995) declared emotional intelligence, Gardner's intrapersonal intelligence, as the ability to motivate oneself and continue in the face of frustrations, to control impulse and delay gratification, and

to regulate one's moods. Beyond the traditional intelligence quotient (IQ) that measures verbal-linguistic and logical-mathematical intelligences as a predictor of academic success (and federal funding), Goleman believed IQ only contributed about 20% to the factors determining life success, while 80% of contributions were in other influences (McCoy, 1997, p. iii).

McCoy (1997) stated people who were aware of their feelings and have the ability to manage those feelings would enjoy a more satisfying and rewarding career and life. For this reason, it is critical for sales people, Gardner's intrapersonal and interpersonal intelligences, have a high emotional intelligence and not be discouraged or despair of frustrating circumstances frequently encountered during the sales process. Deeter-Schmelz and Sojka (2003) conducted a study that indicated a strong link between a salesperson's emotional intelligence and sales performance. A high level of intrapersonal was identified as important, as well as interpersonal included in emotional intelligence. Goleman (1995) posited that interpersonal intelligence is the ability to perceive and relate to the emotions of others. Both intrapersonal and interpersonal skills are key in successful and productive salespeople.

Doing a Google search for Goleman's statement on Emotional Intelligence resulted in finding 2570 sites that had this quote exactly or a variation of it. McCoy (1997) quoted Goleman as saying, "That IQ contributes 20% to the factors that determine life success, which leaves 80% to other forces, ranging from social class to luck. People who cannot control their emotions fight inner battles that sabotage their ability for focused work and clear thought" (p. abstract). So, what controls the 80% of these other forces? Kraus (2008) stated, "Researchers have found evidence that emotional intelligence as measured by the MSCEIT relates to the personality constructs defined by the Big Five" (p. 4).

Kidwell, Hardesty, Murtha and Sheng (2011) discovered that emotional intelligence definitely relates to a positive performance with real estate agents. Tasso (2009) discussed a sensitive trust that related to emotional intelligence. Much like emotional intelligence, the ability to sell is not innate or inherent. A successful Realtor™ understands the needs of the client and the clients themselves. Peter Drucker (n.d.) stated, "The aim of marketing is to make selling superfluous. The aim is to know and to understand the customer so well that the product or service fits him/her and sells itself." Connect with this knowledge and connect it with the importance of emotional intelligence. Mayer and Salovey (1997, p. 103) called it, "The ability to perceive, integrate, understand and reflectively manage one's own feelings and other people's feelings." Research revealed a connection between emotional intelligence and performance.

Golis (2011) discussed the relationship between emotional intelligence and the intelligence quotient (IQ) and their relationship to success. Although there appears to be disagreement among individuals regarding the importance of emotional intelligence in success, many sales professionals have been trained with no real credit given to the study of emotional intelligence. Golis promoted that establishing better relationships can develop, thus increasing sales. Developing open relationships is a key factor in sales success. McCoy (1997) credited Daniel Goldman that IQ accounts for only 20% of the factors that determine life success. While many other factors exist, the factors that contribute most to success are establishing good relationships with others.

Doing better and becoming more successful are tied to having a high level of emotional intelligence. Management guru, Peter Drucker, has recognized that emotional maturity is necessary to deal with the high rate of stress and change in today's business environment. McCoy (1997) showed that people often become enraged over trivial events. Goleman called an emotional hijacking where one's emotions take over the entire experience and create a bigger situation than really exists. Real estate decisions are made based on elements out one's control, such as the economy or the fiscal cliff. Clients turn to Realtors™ for answers and may get emotional when considering items that are beyond their control, thus creating an emotional meltdown or an emotional hijacking.

Kokemuller (2014) described the careers where individuals, with high emotional intelligence, often times achieve positive results. Kokemuller described the suitable careers such as social work, selling, management, and psychology/psychiatry. Working well with others, controlling emotions and having empathy, for others, are paramount. Weisinger (2012) described the importance of emotional intelligence as it specifically applies to Realtors™. In particular, as emotional intelligence relates to their individual success. Topics include discussions on the advantages of becoming emotionally intelligent, adding value to the profession, and increasing a salesperson's return on investment. Being able to be willing to develop your emotional intelligence, Weisinger stressed the need of becoming self-aware, of understanding your abilities, and knowing one's, as well as others', emotional state. Various recommendations and applications were presented to achieve greater emotional intelligence, thereby increasing one's chances to succeed.

The importance of emotional intelligence in the post-recession era is essential; IQ is not enough ("Emotional intelligence trumps IQ", 2011). A Career Builder Survey was sent to 2600 hiring managers and human resource professionals which fostered the importance of emotional intelligence primarily due to five factors. One factor was whether professionals are more likely to stay calm under pressure. Survey respondents also noted that they measured emotional intelligence by observing a variety of behaviors, including whether they admitted to mistakes. Kemp (n.d.) described the discipline of emotional intelligence as a field of psychology, which in practical terms, teaches us to remain calm and centered when others are not, help others remain calm, and make good choices under stress. As Realtors™ deal often with change, such as divorce, marriage, changing careers, and relocations. Being emotionally intelligent can benefit individuals in other matters, such as trust, quality, and negotiations. Kemp asserted that an emotionally intelligent real estate agent will get more clients, have greater advantages, and will positively contribute to one's success.

Naghavi and Redzuan (2011) stated that emotional intelligence has been associated with satisfaction, adaptability, overall intelligence, personality, and emotional disorders. Naghavi and Redzuan described the difference between the genders, male and female. Research supported that females are higher, than males, in emotional intelligence. However, research suggests that high emotional intelligence in males provides a better predictor of achievement and success than in females. Ritter (2011) defined emotional intelligence by beginning to define emotional quotient (EQ), as Goleman has questioned whether IQ alone determines success. IQ is no longer the absolute indicator of overall success. Unlike IQ, EI can be improved by learning about it, practicing it, and improving it.

Blocker (2010) described the quality of emotional intelligence between agents and their clients that promotes specifically, that emotional intelligence can produce a negative effect impact on sales performance. Noting a two-sided study, Blocker found that being on the same emotional wavelength, with their clients, is an important factor to creating value and promoting positive relationships. Real Estate Agents and their clients showed that the party possessing the most (strongest) emotional intelligence determined in part, the success of a transaction. Training was emphasized to correct imbalances. Sarkar (2010) conducted a study that attempted to account for the other 80% of the factors that contribute to overall success. Sarkar attempted to better understand emotional intelligence and that spiritual intelligence are related.

Doehrman (2003) focused on the training and development in fostering true leaders (their ability to motivate others) involved effective communication, mainstream emotional intelligence, and the appreciation of one's own, as well as others' intelligence and the ability to leverage strengths and minimize drawbacks. Doehrman supported the idea that leadership requires seasoned maturity, experience, and emotional intelligence in order to develop time leadership. Doehrman fostered the notion that individual professional promotion depends on emotional dependency.

Lam and Kirby (2002) discussed the importance of emotional intelligence and its relation to performance and productivity. As an increasingly popular consulting tool, emotional intelligence accounts for increases in individual cognitive based performance over and above the level attributed to traditional general intelligence. Emotional intelligence was broken down into three components: perceiving, understanding, and regulating.

## DATA AND METHODOLOGY

The researchers conducted a pilot study using an online survey instrument. Survey research is commonly used in applied social research (Trochim, 2006). Kelley, Clark, Brown and Sitzia (2003, para. 1) stated that,

*...its roots lie in the social surveys conducted in Victorian Britain by social reformers to collect information on poverty and working class life (e.g., Charles Booth [1] and Joseph Rowntree [2]), and indeed survey research remains most used in applied social research.*

The pilot study was conducted using an Internet survey tool called Survey Monkey. Using an online survey instrument allowed for the ability of participants to remain anonymous while completing the survey. Participants were able to take the online survey at their own residence or office and would not be influenced by other participants. One of the benefits of the survey methodology was the ability to create anonymity and reduce the chances of participants to influence other participants. The pilot study was conducted with 18 participants. Van Teijlingen, Rennie, Hundley, and Graham (2001) stated,

*The term pilot study is used in two different ways in social science research. It can refer to so-called feasibility studies which are "small scale version[s], or trial run[s], done in preparation for the major study" (Polit et al., 2001: 467). However, a pilot study can also be the pre-testing or 'trying out' of a particular research instrument (Baker 1994: 182-3). One of the advantages of conducting a pilot study is that it might give advance warning about where the main research project could fail, where research protocols may not be followed, or whether proposed methods or instruments are inappropriate or too complicated. In the words of De Vaus (1993: 54) "Do not take the risk. Pilot test first."*

Braidfoot and Swanson (2013) and Zobisch and Swanson (2013) used a similar research survey serving as a Pilot Study for this activity too.

## RESULTS AND DISCUSSION

The first question addressed the understanding of the rules to participate in this survey with 100% of participants responding that they were at least 18 years old. In question two, the participants were asked if they were currently a licensed real estate sales agent. Seventeen of 18 participants were currently licensed. Further in question two, participants were asked where they received their license. Participants were licensed in 11 different states: Colorado (five), Arizona (three), California (one), Illinois (one), Iowa (one), Louisiana (one), Maryland (one), Oklahoma (one), Oregon (one), Tennessee (one), and Washington (one). In question four, participants indicated that most of them (14 of 18) had a clear understanding of emotional intelligence. Two appeared to be unsure and two did not have a clear understanding. In question five, participants were asked if they had formal training in emotional intelligence as part of their real estate licensing. Only two participants had this training. In question six, eight participants had been trained in emotional intelligence as a part of another field of study. In question seven, 15 participants agreed that emotional intelligence may be useful in the real estate profession. Three remained neutral. In question eight, the majority of participants (12) do not believe that emotional intelligence is a talent that you are born

with. In question nine, the majority of participants (12) do not believe that emotional intelligence is only a learned behavior. In question ten, the majority of participants (15) believe that emotional intelligence is both a talent that you are born with and a learned behavior. In question 11, all participants (18) believe that using emotional intelligence in their work as a realtor could improve their job performance.

In question 12, all participants (18) agreed that they use emotional intelligence when working with clients. In question 13, the majority of participants (11) responded that emotional intelligence could be included in the primary curriculum real estate licensing. In question 14, the majority of participants (12) should be included as a continuing education unit (CEU) for real estate professionals. In question 16, the majority of participants (12) responded that they felt comfortable with dealing with an emotionally distraught client. In question 17, the majority of participants (15) responded that that felt that training in emotional intelligence would benefit them. In question 18, the majority of participants (16) responded that if training on emotional intelligence could increase productivity by 25% or more that they would be interested in receiving that training.

In question 15, the majority of participants (16) responded that when meeting with clients, they have experienced a situation where a client became distraught or emotionally upset. Participants expanded on this response and provided examples from divorcing clients, when a client has a debilitating illness, or even when they have to move to another city due to a job loss or a planned job move. In question 22, the majority of participants (14) have over four years of experience. In question 23, eight (8) participants were male and ten (10) participants were female.

## CONCLUDING COMMENTS

The understanding and the application of emotional intelligence is shown to be an effective tool in providing positive benefits in the workplace. By possessing the necessary skills, in this discipline, one can increase their chances of greater financial success and improvements in interpersonal skills. This study has shown that there is a positive relationship between these skills and realtor economic rewards and client satisfaction. In this pilot study, licensed realtors were provided an online survey, addressing 23 questions that were employed among various social media sites. Although the researchers found that there is a strong awareness of emotional intelligence, among the realtors that completed the survey, little or no training had been received to sharpen the necessary emotional intelligence skills. As emotional intelligence has been shown to be a partially learned skill, the researchers believe that formalized training would have positive consequences for the realtor, both in maintaining a strong client base and having greater financial rewards. Further research will be done in the area of emotional intelligence and real estate professionals.

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# THE BENEFITS OF DOING GOOD – THE RELATIONSHIP BETWEEN AWARDS, CUSTOMER BRAND PERCEPTION AND MEDIA COVERAGE

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## ABSTRACT

*A good reputation is one of companies' most important intangible assets. A particularly strong signal of 'doing good' is provided by reputation awards such as Fortune magazine's 'Most Admired Companies'. However, little is known about the relationship between reputation awards and customer perception of distinguished brands, and the factors influencing this relationship. This study analyzes the relationship of reputation awards, customer brand perception, and media coverage. Thereby, we advance marketing research in three ways: Firstly, we introduce awards as indicator for customer brand perception. Secondly, we examine the effects of award announcements on customers. Thirdly, we introduce media coverage as moderator. This study is also of high practical relevance, as it provides an understanding of the information embedded in awards and the role of media in the award/customer relationship. Methodically, our study applies multiple approaches: The authors conduct mean-comparison analysis, event studies and regression analysis to examine the relationship between awards and customers. Furthermore, content analysis and moderation are used to analyze the role of media coverage. This study is based on a unique dataset from multiple sources for customers (YouGov BrandIndex, 5,000 interviews daily, >1,000 brands), media (traditional, social) and awards (Fortune's 'Most Admired Companies'), covering 2008-2011.*

**JEL:** M30, M31

**KEYWORDS:** Customer Brand Perception, Awards, Media

## INTRODUCTION

A good reputation and satisfied customers are among the most important intangible assets affecting firm performance (Srivastava, Shervani and Fahey, 1998). Besides these important performance implications, reputation and customer perception share one notable characteristic: Both are intrinsic and invisible to the public, making it difficult for companies to measure and leverage one's performance along these dimensions. A particularly strong and reliable signal of 'doing good' is provided by reputation awards, as for example the annual Fortune magazine's 'Most Admired Companies' ranking. Despite some academic research in the field of awards, the relationship between reputation awards and customer brand perception has not been addressed so far. Furthermore, acknowledging the importance of media coverage in shaping public perceptions (McCombs and Shaw, 1972), the currently unknown role of media in the link between awards and customers should be addressed as well.

This study seeks to advance marketing research and is also of high practical relevance: Regarding academic contribution, we introduce reputation awards as indicators for customer brand perception. Also, we examine the direct effects of award announcements on changes in customer brand perception and aim to unveil the award characteristics most relevant for driving this change (e.g. brand ranking score). Furthermore, we introduce media coverage as a moderator in the relationship between awards and customers. Regarding practical relevance, by understanding both the information content embedded in awards and award

announcements' potential impact on customers, managers are provided an external yardstick to evaluate their customer base. Furthermore, the relevance of media coverage in this relationship becomes more transparent. The balance of this paper is structured into four sections. Firstly, we highlight the relevant literature for this study. Secondly, we explain the data and methodology used in this study. Thirdly, we present and discuss first findings of our research. Fourthly, we conclude this paper by stating the contribution of this study and avenues for further research.

## LITERATURE REVIEW

This study is based on the theoretic foundations provided by previous academic research on awards, customers, and media.

*Awards:* Awards symbolize the recognition or a signal of notably performance in the awarded dimension. This paper focuses on awards for corporate reputation, using Fortune Magazine's annual 'Most Admired Companies' ranking, which has a long-standing tradition and is published since 1983 (Filbeck and Preece, 2003). In academia, awards are mainly used to examine their direct impact, as e.g. the effects of winning quality awards on abnormal stock returns (Hendricks and Singhal, 1996), or as indicator for a certain characteristic, as e.g. Fortune's 'Most Admired Companies' for customer satisfaction (Luo and Bhattacharya, 2006). However, academia has still a limited understanding of the information contained in reputation awards and its relationship with customer brand perception.

*Customers:* Drawing on the Marketing-Finance interface, intangible 'market-based' assets like customer satisfaction are an important determinant of firm performance (Srivastava, Shervani and Fahey, 1998). Srinivasan and Hanssens (2009) state that several studies found empirical evidence for the proposed link between customer satisfaction, profitability and market value. Acknowledging the difficulty to evaluate and measure intangible assets, it is important to understand if and to which degree reputation awards like Fortune's 'Most Admired Companies' both reflect and influence customer brand perception.

*Media:* Media coverage is an important driver in shaping public opinion (McCombs and Shaw, 1972). As Tetlock (2007, 2011) outlines in his studies on stock market activities, media actively influences respondents of news and their behaviour. Furthermore, scholars found that media coverage itself is influenced by important events, as e.g. in the case of product recalls (Zavvalova et al. 2012). However, it is unclear if and to what extent media coverage affects, and potentially moderates, the relationship between reputation awards and customer brand perception.

To the best of our knowledge, this study is the first to examine the relationship between reputation awards and customer brand perception, and to examine the moderating role of media coverage. Thereby, we aim to contribute both to marketing research and to provide important practical insights for managers.

## DATA AND METHODOLOGY

### Data

This study is based on a unique dataset, combining multiple sources for awards, customer brand perception, and media coverage, for the four-year period 2008-2011. The gathered dataset provides data for >1,000 brands from a wide range of industries on a daily basis.

*Awards:* Fortune's 'Most Admired Companies' rankings are gathered for the years 2008-11. Besides stating the company name, Fortune provides further details on the respective brands, as e.g. ranking score and

industry. Furthermore, Fortune features particularly distinguished brands prominently, namely the Top-20 (2008-09) and Top-50 (2010-11).

*Customers:* Data on customer brand perception is provided by YouGov BrandIndex. The YouGov Group measures the customer perception of >1,000 brands along multiple dimensions, such as customer satisfaction, perceived quality or general brand impression. By conducting 5,000 interviews daily from a panel size of 1,500,000, this dataset provides the unique ability to measure both the short-term and long-term effects of customer brand perception, and was recently applied successfully by marketing scholars (Luo, Raithel and Wiles, 2013).

*Media:* This study examines the coverage of brands in traditional and social media. Data on traditional media coverage (e.g. press articles) is gathered through LexisNexis news database. Regarding social media, we gather social media sentiment (e.g. blog entries, twitter messages) by using social media analytic tools.

## METHODOLOGY

Based on the theoretic foundation outlined above, the authors developed a research model and apply multiple methods to examine the relationship between awards, customers, and media.

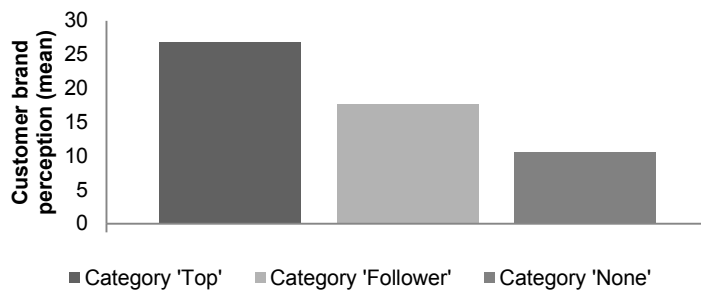
*Awards and customers:* The relationship between awards and customers is examined in three steps: Firstly, we conduct mean-comparison analysis of the level of customer brand perception per award categories ('Top', 'Follower', 'None'). Secondly, by applying event studies (McWilliams and Siegel, 1997) and mean-comparison analysis, we examine the immediate impact of award announcements on a change in customer brand perceptions on a daily basis. Thirdly, we analyze the relationship between specific award characteristics (e.g. rank, score, year-on-year changes) and customer brand perception through regression analysis.

*Awards, customers and media:* Building on the link between awards and customers established previously, we examine the role of media coverage in this relationship. By conducting content analysis, the volume of media coverage is determined. Afterwards, we examine the moderating effects of media coverage in the relationship between awards and customers.

## RESULTS AND DISCUSSION

To validate our results, we are currently in the process of analyzing the gathered data. First results seem promising to validate the stated research questions: Regarding the relationship between awards and customer, first results indicate strong support for our assumptions. Current empirical evidence confirms the hypothesis that the level of customer brand perception differs significantly among the three defined award categories (Figure 1). Notably, also the degree of customer brand perception volatility seems to differ substantially. Furthermore, current results also indicate that customer brand perception is indeed unaffected by the award announcement itself. Event studies conducted so far do not reveal a significant change in customer brand perception following award announcements. We aim to further examine these immediate effects in more detail before stating a final conclusion. Regarding the analysis of the relationship between award characteristics and customers, we are still in the process of analyzing the relevant data and have not reached a conclusion yet.

Figure 1: Customer Brand Perception Per Award Category



*This figure shows the mean customer brand perception per award category for the time period 2008-2011. Brands are assigned to each category based on each brand's Fortune category in a given year.*

Concerning the role of media, we are currently still in data gathering process. Thusly, the empirical evidence for confirming the moderating role of media coverage is still outstanding.

## CONCLUDING COMMENTS

Overall, the authors aim to shed light on the relationship between reputation awards, customer brand perception, and media coverage. To the best of our knowledge, this study is the first to analyze the relationship between awards and customers as well as the first to examine media's moderating role. Thereby, we seek to contribute to both academia and practice. Regarding academic contribution, this study advances marketing research in three ways: Firstly, we show the importance of awards as indicators for customer perception of the distinguished brands. Secondly, by applying the concept of event studies to customer brand perception, this study shows that awards are mainly a reflection of the customer brand perception and do not alter customer brand perceptions through the award announcement itself. Also, by unveiling the explanatory power of award characteristics, we further enrich the understanding of the relationship between awards and customers. Thirdly, we introduce media coverage as moderator and determine its explanatory power in the context of the award/customer relationship.

Furthermore, this study is also of high practical relevance: In today's competitive business world, companies benefit from a good reputation, satisfied customers and strong media exposure. However, these factors are difficult and costly to monitor and measure. Awards might provide a helpful alternative: By understanding the information contained in awards, managers may use awards as one yardstick in their efforts to gain insights about their customer base. Furthermore, this study further sheds light on the importance of media coverage in affecting customers, specifically in the context of awards. We encourage further research on two key topics: Firstly, we encourage examining the relationship between other types of awards which might contain valuable information about a firm's intangible assets. Secondly, further studies might also address the role of media in shaping the perception of customers, either in the case of awards, or in the aftermath of other events that might be relevant for customers (e.g. professional misconduct, product recalls). Concluding, this study examines the relationship between awards, customers, and media. The authors are currently in the process of analyzing the data, and find first empirical support for the stated relationship. This study will be further elaborated to fully test the stated hypotheses empirically.

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# BRAND IMAGE VOLATILITY AND STOCKMARKET PERFORMANCE – HOW DO FLUCTUATING CUSTOMERS' PERCEPTIONS IMPACT ABNORMAL RETURNS?

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## ABSTRACT

*the significance of brand image and its dispersion for valuation of companies is shown in various studies. surprisingly, the effects of brand image volatility have not been in focus of empirical research yet. however, effects on financial performance, similar to the effects of dispersion, are hypothesized. for practitioners, brand image volatilities are important to determine the optimal marketing strategy (e.g., big bang advertising vs. customer irrigation). additionally, the visibility of the brand image as moderating factor needs to be considered. consequently, we aim to close these gaps and contribute to both academia and practice. this study enhances current research twofold: firstly, to our best knowledge this is the first study to examine the role of brand image volatility as new marketing metric. secondly, we contribute to the marketing-finance interface by introducing media coverage as new moderator. for practitioners, brand image volatility helps to better understand and manage the effects of brand perception. methodologically, we determine abnormal returns (carhart four-factor-model) and apply content analysis to measure the amount of media (print and social) coverage. based on daily data on brand image (5,000 interviews daily; >1,000 brands) we determine its volatility and apply time series analyses.*

**JEL:** G17, M31

**KEYWORDS:** Brand Image, Volatility, Abnormal Returns

## INTRODUCTION

Generally, the world has become more volatile during the last years and specifically the financial markets have been confronted with faster and more pronounced movements. Therefore, indicators to better understand and forecast financial performance are highly sought after. One of these indicators that proved its significance for the valuation of companies is the level and trend of brand image. Most recently, it was also shown that the dispersion of brand image, i.e. The distribution in brand lovers and haters, has an impact on the valuation of companies (Luo, Raithel and Wiles, 2013). Despite theoretical effects on firm valuation, similar to those accounted to dispersion, effects of brand image volatility have not been in the focus of research yet. Brand image volatility, this new marketing metric, has the potential to better understand and forecast firm valuations and thereby complementing the Marketing-Finance framework. Furthermore, brand image volatility is an important metric for practitioners to determine the optimal marketing strategy (e.g., big bang advertising vs. Customer irrigation).

Additionally, we analyze the role that media, both print and social, play in the relationship between marketing and finance. We hypothesize a moderating role for the visibility of the brand image and its volatility on firm valuation and therefore include the degree of media coverage in our research framework. Our paper is arranged as follows: We start with an overview of the existing literature of brand image and its indicating function for financial performance. Then, we describe the used data and methodology and depict our first results. Finally, we summarize our conclusion.

## LITERATURE REVIEW

In the following we summarize existing research regarding the effects of changes in brand image and their effects on firm valuation, as well as the role of media for financial markets. Brand image volatility has not been in focus of research as a specific metric yet, therefore we broaden the review to variation and trends in brand image. Several studies examined the effects of brand image on firm valuation. In one of the first studies Simon and Sullivan (1993) showed that there is an empirical link between the value of brand equity and the financial market value of the specific firm. Barth et al. (1998) strengthened this link with a sample of more than 1,200 brands and showed that brand values are reflected in share prices. In 2003, Kim, Kim and An analyzed the dimensions of consumer-based brand equity in the hotel industry and found that brand image is significantly related to financial performance. In a recent study, Luo, Raithel and Wiles were the first to examine the effects of brand dispersion on a daily basis on stock market performance across different industry sectors. They found evidence for a relation between increasing brand dispersion and decreasing abnormal returns and decreasing risk metrics.

Regarding the role of media for firms and especially financial markets, Tretlock (2007) found evidence for a link between media coverage and trading activities. Adding to that, Clark, Thrift and Tickell (2010) concluded that “media have become a key means of coordination in the financial markets” and “a crucial intermediary between both consumers and producers”. The importance of media for transporting information regarding firm valuation was also shown by Fang and Peress (2009) with their study indicating “a significant return premium on stocks with no media coverage”. Our study complements existing research by analyzing the fluctuations of brand image and its effects on firm valuation. Thereby, we add a new metric to the Marketing-Finance interface (Srivastava, Shervani and Fahey, 1998) that is important for academia and practice. Furthermore, this study sheds further light on the role of media for financial markets.

## METHODOLOGY

We use a combination of several approaches in this study to analyze the indicating power of brand image volatility on firm valuation and the moderating effects media coverage. Firstly, we determine the abnormal returns and stock volatility for each firm using established models: the standard CAPM (Sharpe 1964), the Fama-French-3-factor model (Fama and French 1993) and the Carhart four-factor-model (Carhart 1997), following the approach of Madden, Fehle and Fournier (2006). Secondly, we calculate the implied volatility of brand image per firm, by analyzing the daily customer data. Subsequently, we compare the abnormal returns and brand image volatility. We use time-series-analyses with different lags to determine the indicating power of brand image volatility on stock performance and volatility. In our last step, we determine the amount of media coverage regarding brand image per firm. To allocate press releases and articles in social media to specific firms we apply content analysis. This method is commonly used to determine the volume of press releases and social media activity (Tetlock 2007).

### Data

Different datasets for stock market performance, brand image and media coverage are combined for this study, creating a unique dataset covering a 4-year time period from 2008-2011. The analyzed sample consists of listed companies with well-known brands from different industry sectors. Stock market performance: We use daily financial data provided by Thomson Reuters Datastream. Stock market data is used to determine the abnormal returns and stock volatility for each company.

*Brand image:* We use daily data provided by YouGov BrandIndex for the US market. Based on a panel size of 1,500,000 consumers the data is retrieved from 5,000 interviews a day resulting in scores for

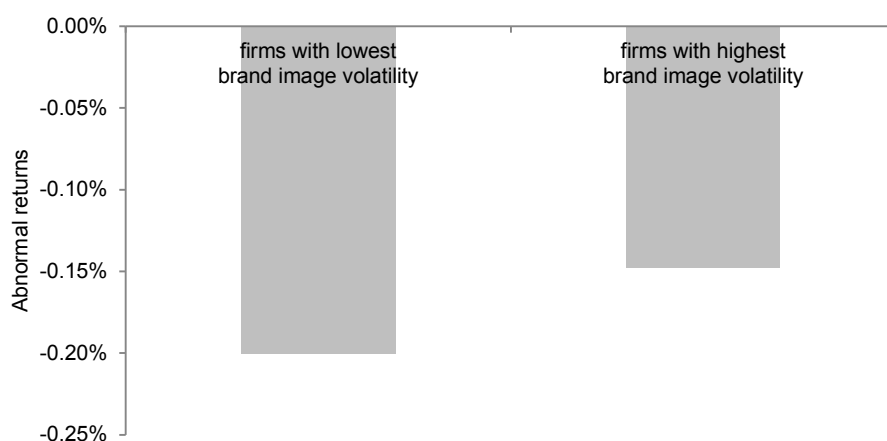
different dimensions, including brand image. The sample covers more than 1,000 main brands and ~400 companies across different industry sectors.

*Media coverage:* We use different databases for press media and social media. For press media coverage we use LexisNexis, a database in which all major business, economic and financial periodicals and press releases are included. For social media coverage we evaluate blogs and twitter entries, using social media analysis tools.

## RESULTS AND DISCUSSIONS

Our first step is a model-free analysis of the relation between the level of volatility of brand image and the abnormal return of the respective stock. Generally, the average abnormal returns, after controlling for risk and Fama-French-factors, for all analyzed groups are negative during the analyzed time frame. We compare the average abnormal returns for firms with the highest and lowest brand image volatility. First results indicate that the higher the volatility, the higher (and therefore less negative) the abnormal return (see Figure 1).

Figure 1: Average Abnormal Return (2008-2011) for Firms With High and Low Brand Image Volatility



*This figure shows the average daily abnormal returns for firms with different brand image volatility for 2008-2011. The left bar shows the abnormal returns for the 5% of firms in our sample with the lowest brand image volatility and the right bar for the 5% of firms with the highest brand image volatility.*

Further analysis is needed to verify the initial findings and also more elaborated models, such as VAR-models, need to be used to strengthen the evidence. Based on the initial findings, one could argue that brand image volatility weakens the value of brand image as intangible asset for the firm. To compensate for this lower valuation and higher fluctuations investors ask for return premiums. This could explain the higher abnormal returns for firms with higher brand image volatility.

## CONCLUSION

Marketing metrics as indicators for financial performance have been increasingly more important and the emergence of the Marketing-Finance interface has strengthened the link between marketing and financial markets. Complementing the existing research on the Marketing-Finance interface, this study introduces brand image volatility as new marketing metric and analyzes the effects on stock market performance. This



is not only an important extension of current research but also helps practitioners to better understand and manage the effects of brand perception.

Furthermore, this study contributes to the Marketing-Finance interface by introducing media coverage as new moderator. Thereby, it helps to better understand how customer data and financial markets are linked and helps practitioners to better calibrate and use the role of media for firm valuation. Future research is encouraged to further detail the relation between brand image volatility and financial performance. Additionally, the moderating role of media can be further analyzed, as this study only measures the volume of media coverage. Future studies could break down the importance of the tone and timing of media coverage and analyze the effects of different strategies regarding exposure to media coverage. In conclusion, we examine the relationship between brand image volatility and firm valuation and how media coverage moderates this relationship. We found first empirical evidence to support this relationship. However, the data has to be further evaluated and more elaborated models to be applied to strengthen the evidence.

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# AN EXAMINATION OF TAX EVASION BY SMALL CASH BUSINESSES

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## ABSTRACT

*This paper explores the ethical dilemma concerning underreporting of income, for the purposes of evading taxes, by small cash business owners and the cooperation received from their accountants. It examines the role of the government, income source, the taxes most avoided, methodologies for tax evasion, and the hiding and/or dispersal of the resulting surplus cash, often in frivolous ways. The nature and extent of these frivolous purchases makes one wonder why they bother. It also addresses the perception of ethics, specifically, the rationalization for this behavior, by both the business owners and the accountants involved.*

**JEL:** H2, K4, M4

**KEYWORDS:** Ethical Dilemma, Ethics, Sales Taxes, Payroll Taxes, Tax Evasion, Small Cash Businesses

## INTRODUCTION

Many small business owners have created clever schemes to avoid paying taxes, particularly the sales tax. From seeking out creative accountants to recording fictitious transactions, some small cash business owners have become experts at evading taxes. According to the United States government and supported by several experts, many business owners fail to pay all their taxes (Morse, Karlinsky and Bankman, 2009). Morse et al. (2009, p. 37,38) state “The government estimates that the annual tax gap equals \$345 billion. About \$109 billion of this is attributable to underpayment of taxes on business income by individuals...small business owners report less than half of their income”. An interview with a certified public accountant (CPA) supports the claim. Interviewer: Studies show that small cash businesses report about 50% of their gross income. Is that your experience?

Accountant: 50%? No. I'd say 33%.

Interviewer: Do your clients ever get caught?

Accountant: Oh, yes, the SBE [California State Board of Equalization] comes in and says you bought too many goods to have grossed what you grossed. Then they recalculate the profit. (Morse et al., 2009, p. 52).

### Small Cash Businesses

Typically, small cash business owners are offenders, due to opportunity and lack of internal controls. A small cash business is one that uses cash frequently to execute transactions. Small cash business include but are not limited to hair salons, restaurants, independent jewelry stores, gardeners, small construction firms, and small stores. Morse et al (2009) contended income source is an imperative factor of tax law compliance. Small business owners can evade taxes easily when cash transactions occur. Tax evading

business owners are well aware of the “paper trail” that goes along with credit card payments. As a result, they would rather not run the risk of being caught evading taxes where there are records of payment. However, cash receipts carry no such trail and leave the door open for tax evasion. Studies further support the claim that, “...taxpayers are more likely to report income received in check form than income received in cash.” (Morse et al., 2009, p. 40.) Many small cash businesses such as jewelry, antique, and trophy shops who are paid by check will sign over the checks to their suppliers for new inventory, thus, eliminating the trail of revenues. (Morse et al., 2009, p. 50).

### Focus on Sales Taxes

Morse et al. (2009) discovered many small cash business owners who evade paying taxes do are specifically motivated by the sales tax. Morse and her colleagues interviewed several small business owners and one owner declared, “Sales tax. Six percent doesn’t sound like a lot, but it’s thousands every month and it’s on the gross” (Morse et al., 2009, p. 49). Morse learned from her interviews, small cash business owners believed underreporting was necessary for them to remain in business and sales tax was the tax to avoid. An overwhelming number of small cash business owners evaded sales tax because it was applicable to gross revenue and reduced net income. Morse et al., (2009, p. 49) stated, “Sales tax applies even to unprofitable businesses and individuals with unrelated losses and no tax due (Morse et al., 2009, p. 49).” Furthermore, Morse et al., (2009, p.40) suggests tax evasion occurs because it is a normal practice amongst small cash business owners and because of the opportunity.

*What I do is, people come in and buy stuff. If they pay with check or Visa, I record it. Guy comes in and if I am there and he spends over \$40 [in cash], it’s entered into the computer as an invoice-in-progress. End of the day I get a set of [receipt] print out [of] all the invoices-in-progress, and they’re erased from memory. I take the cash home. Never deposit the cash, ever. (Morse et al., 2009, p. 50).*

### Sales Taxes Are Not a Tax on the Business

What is terribly disturbing about this is the attitude among the business owners that sales tax is a tax on the business, paid as an expense. It is not. Sales taxes are NOT part of gross sales. Rather, the sales taxes are taxes paid by the customer which are collected by the seller, who holds them as trustee for the appropriate state and sometimes local governments. It is possible that this misunderstanding may come from the bookkeeping involved with sales taxes. While accounting students are taught that the proceeds taxable sales ought to be recorded as the sales price going into revenues and the sales tax portion being applied to a “Sales Taxes Payable” account (since they are separately stated on a receipt, this seems obvious), many bookkeeping systems record the gross amount received, including sales taxes collected, as sales. Allegedly when periodic sales tax submissions are due, the amount of sales taxes is “backed out” of sales with a simple calculation. For example, consider a sale of \$100 subject to a six percent sales tax. The business records the transaction as a sale of \$106. When sales taxes are due, the business divides sales by 1.06, resulting in a “true” sales figure of \$100, with the remaining \$6 as sales taxes to be paid.

There are similarities to the employee paid portion of withholding tax. The amounts are expensed and deducted by the employer, who ostensibly holds them as trustee for the state and federal governments to be submitted periodically on the employee's behalf. With regard to the federal government, section 7701(a) of the Internal Revenue Code (2013) states that “Whenever any person is required to collect or withhold any internal revenue tax from any other person and to pay over such tax to the United States, the amount of tax so collected or withheld shall be held to be a special fund in trust for the United States.”

A number of other Internal Revenue Code sections provide substantial penalties for any failure to pay. IRC section 6672 (2013) provides a 100% penalty, regardless of any intent to defraud. IRC section 7202 (2013) states

*Any person required under this title to collect, account for, and pay over any tax imposed by this title who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.*

And per section 3571 of the Crimes and Criminal Procedure (Title 18) of the US Code (2013) law outside the tax code, a fine of as much as \$250,000 could be levied.

### How and Why They Do It

Morse's findings imply small business owners believe bank transactions such as withdrawals and deposits, are more visible than cash, but less visible than credit card transactions. As previously discussed, many small cash business owners prefer cash, and at times check, transactions over credit/debit transactions. Each business owner has his/her way of soliciting cash or check payments over credit/debit payments. One of the most common methods employed is to offer a percentage off of all cash purchases. The "percentage off" method is quite common in jewelry and construction businesses (Morse et al., 2009, p. 51). The last quote from the business owner in the "Focus on Sales Taxes" section is quite poignant. It is distressing to get inside the mind of a tax evader. The small cash business owner openly admitted to eradicating all records of cash receipts. But it is even more alarming to know this behavior is "normal" for many small business owners. Morse stated the above-described behavior is by no means abnormal; other small cash business owners employ their own tactics for evading taxes (Morse et al., 2009). Hair salons often neglect to record walk-in customers or even erase previously set appointments from their books. Jewelry owners often give a discount on cash purchases and never record the transactions in their books.

One small business owner interviewed by Morse declared, "Never do anything with deductions" (Morse et al., 2009, p. 51). He continued, "If you are going to cheat, cheat on the income side or cheat on the deduction side, but not both" (Morse et al., 2009, p. 51,52). The owner disclosed a strategy employed to creatively avoid paying taxes. Unfortunately, he is not alone. Several small cash business owners interviewed shared the same sentiment. McGuire, Omar and Wang (2012), citing Maydew & Shackelford (2007, p. 327), believe that "From a tax consulting perspective, the presence of an overall industry expert is potentially associated with increased tax avoidance because overall experts likely combine their financial expertise and tax expertise to develop tax strategies that allow clients to more fully recognize the financial statement benefits of tax avoidance". McGuire, et al. (2012, p. 977) supported the claim that tax-specific preparers aid their clients in tax evasion. McGuire continued by declaring tax preparers who have expertise, in this case small cash businesses, often times create strategies that intentionally avoid paying taxes. Morse's studies further support the claims of Maydew et al. (2007). Morse discovered the small cash business owners she interviewed actively sought tax preparers that would assist in their evasion. Many business owners were quoted saying, "[I would like a preparer] who understands cash businesses, will be comfortable with me, [and be] creative" (Morse et al., 2009, p. 57).

Cash business owners know other cash business owners; thus, finding a creative accountant is usually not too difficult. Even if business owners did not rely on their network of evaders, locating a tax preparer that is willing to work unethically is surprisingly easy. "My approach is that I tell them what I need and say that if they are not comfortable with me or with being creative, we won't work out" (Morse et al., 2009, p. 57). The same business owner claimed most accountants she encountered did not refuse or even convey discomfort (Morse et al., 2009, p. 57). One may wonder why an accountant would risk losing their

credentials to earn a few bucks? There are several reasons why; however, external factors tend to have the greatest impact. Consider this- a college graduate lands a job at a large accounting firm. Several years pass and he slowly begins to earn more income. He gets married and learns a new addition will soon join him and his wife. With external pressures mounting, he may be tempted to “look the other way” or take the “I didn’t hear that” approach in order to keep a client happy. Otherwise, he could lose the client to another accountant. Morse referred to this type of preparer as a “don’t ask, don’t tell” preparer (Morse et al., 2009, p. 59). She maintained that preparers who end up in these situations uphold attitudes of “I didn’t see that” or “You didn’t tell me that” (Morse et al., 2009, p. 59).

*Similarly, another CPA called it ‘human nature’ to cheat and said that his clients ‘hide whatever they can.’ He said that he doesn’t ask questions unless he sees funds going through a client’s checking account. If he does see such funds, he encourages clients to report that revenue since the I.R.S. might discover it. He also explains to his clients that they need to show enough income to cover their cost of living. (Morse et al., 2009, p. 59). According to Morse, there are some preparers who are extremely involved in assisting their clients avoid paying taxes. Such preparers have made a deliberate choice to aid their clients and have committed unethical acts.*

Interviewer: Worry about getting caught?

Storekeeper: I do, that’s why, the first ten years I was totally cheating. Honest, at that time everything was just pulled out of thin air, kind of just looked at what I wanted to pay, just made up figures. Now I really got it under control, can back it up.

Interviewer: Suppose you’re audited?

Storekeeper: I did get audited actually, but it was only over a couple of items. Bottom line is my accountant makes up all this backup information. So when they ask him a question, bang it’s there. He goes over all the deposits, makes them reconciled with the sales. (Morse et al., 2009, p. 12). (Morse et al., 2009, p. 61) claimed she heard some preparers disclose industry averages, profit margins, and other standard practices to business owners who wish to evade taxes. This is an extreme case when a preparer has exploited his/her expertise to assist someone conduct unethically. Creative accountants who disclose this type of detailed information to business owners do so at a higher cost. For example, a creative accountant will charge \$200 for standard “slightly” creative information, but for \$2,000 the creative accountant will divulge much more. Information that may come at the higher price might also include lower of cost or market method (LCM). Morse claims you achieve this by reporting low values for end-of-year inventory. She continued by declaring this would increase the cost of goods sold and lower gross profit and taxable income (Morse et al., 2009, p. 61).

Surprisingly, many tax preparers who assist their clients evade taxes do not believe they aid evasion. According to Morse’s findings, only a few were actually aware enough to realize they were behaving unethically (Morse et al., 2009). The tax preparers simply see their behavior as industry standard and assume other preparers are doing the same. If they do not assist their clients, they risk losing their clients to other preparers. Moreover, tax preparers are losing market share to tax preparation software and some are willing to operate unethically in order to retain their clients. There is one significant problem small business owners who evade taxes must consider, all the extra cash. Since they have been evading taxes, they are left with a surplus of cash and must find ways to use it. The evaders must be careful how they use the money, as they do not want to call attention to a lifestyle that exceeds their proceeds. The small cash business owners Morse interviewed generally agreed that the extra cash must never be deposited, as deposits leave paper trails (Morse et al., 2009). The business owners listed three strategies for dealing with the extra income: spend it, hoard it, and/or invest it in the business.

The spending strategy usually involved purchases of personal property. Items such as: jewelry, expensive rugs, antiques, designer clothing, and furniture were quite popular. Several interviewed also reported spending cash at restaurants and hotels. One business owner disclosed to Morse, "...cash business taxpayers often have homes whose modest exteriors belie their expensive contents- clothing, jewelry, artwork, rugs, and furniture which may be valued at two or three times the value of the structure and land" (Morse et al., 2009, p. 53,55). The previous is a bold and telling statement. Small business owners who evade taxes may have enough cash to purchase goods that may be worth more than the home and land. Such extravagant purchases still may not absorb all the unreported cash. Small cash business tax evaders interviewed by Morse reported spending one to five thousand dollars per month on personal property, hotel, and restaurant visits (Morse et al., 2009, p. 53,54). These numbers are baffling. A number of small business tax evaders have so much cash that they are spending thousands on frivolous goods.

Several small cash business tax evaders are spending their surplus on much more than exotic rugs and fine dining. Morse reports that one can only purchase so much jewelry. If the tax evader has reached his/her capacity in rugs and jewelry, he/she may progress to larger purchases. Items such as: boats, planes, luxury vehicles, and financial instruments are common amongst career tax evaders (Morse et al., 2009, p. 55). However, such purchases do not accurately reflect the reported income of the tax evader, thus drawing attention to one's self. In addition to drawing attention via high priced items, the purchase of such goods leave paper trails. Vehicle titles, brokerage firm agreements and account records, property tax assessments and other transaction records are directly connected to the tax evader and raise suspicions about revenue reporting practices. Acquiring such high priced items significantly increases the chance of getting caught. Another popular strategy amongst small cash business tax evaders is hoarding. Hoarding the surplus of cash would seem to be a fairly safe way to retain the surplus. A number of small cash business owners would collect the cash and place it in a safe deposit box (Morse et al., 2009, p. 54). The evaders deemed the safe deposit box as a viable alternative to depositing the surplus in to an account. Many would also house the cash in the home in a secret location.

Several small cash business owners used the surplus to invest in the business (Morse et al., 2009, p. 54). The tax evaders would go to suppliers and purchase inventory or make improvements to the business via cash financing. These actions may also raise a red flag because if the tax evader's reporting of income were accurate, he/she would not have the resources to purchase an abundance of new inventory or make dramatic improvements to the business. The ethical dilemma of the small cash business owner is quite complicated. He/she believes the government should allow him/her certain subsidies, as farmers receive, and believe large banks received a bail out, so why shouldn't they? As innovative as small cash business owners are when it comes to tax evasion, usually they are incapable of executing an evasion strategy without assistance. They solicit information from other tax evaders or hire creative accountants who have expertise in cash businesses. The ethical dilemma is not only applicable to small cash business owners, but also to the creative accountant. Looking the other way and ignoring red flags in order to retain clients are common practices of the creative accountant. Tax cheating is a result of opportunity, lack of internal controls, and is shaped by peer influence.

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# IMPACT OF SARBANES-OXLEY ACT ON SEASONED EQUITY OFFERING BY CANADIAN CROSS-LISTED FIRMS: EVIDENCE FROM BOUGHT DEALS VS. FIRM COMMITMENT

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## ABSTRACT

*This paper examines the impact of the Sarbanes-Oxley Act on the market reaction and underwriting fees of two methods of choice for underwriting seasoned equity offerings: Bought deals and firm commitment, by Canadian firms cross-listed on major U.S. exchanges. After controlling for offer and firm characteristics, it finds the market reaction to offer announcements is more positive for bought deals than for firm commitment during the pre-Sarbanes period only. This shows that bought deals lost their indirect cost advantage after the passage of the Act. On the other hand, the underwriting fees are lower for bought deals than for firm commitment during the pre-Sarbanes period only. This shows that bought deals also lost their fees cost advantage after the passage of the Act.*

**JEL:** G24, G32

**KEYWORDS:** Sarbanes-Oxley Act, Seasoned Equity Offerings, Cross-Listed, Market Reaction, Underwriting Fees, Bought Deals, Firm Commitment

## INTRODUCTION

The Sarbanes-Oxley Act (SOX) is a federal law passed by the U.S. Congress in 2002 to restore investor confidence in U.S. capital markets dishonored by major corporate fraud. Research studies report that SOX has resulted in compliance costs higher than their expected benefits, mainly for companies subject to SOX from developed countries (Amaoko-Adu and Baulkaran, 2008; Bris, Cantale and Nishiotis, 2007; Li, 2011; Litvak, 2007, 2008). Eckbo, Masulis and Norly (2007) suggest that it would be relevant to explore the effects on issuing costs of important regulatory changes such as SOX. Two important costs associated to underwriting seasoned equity offerings are the market reaction to the offer announcement (indirect cost) and the underwriting fee (direct cost). Both types of cost are not trivial. Empirical evidence shows the average market reaction to offer announcements is around -2 percent and the underwriting fee around 4 to 5 percent of gross offering revenue.

Following Eckbo, Masulis and Norly (2007), this paper fills the gap by examining the effects of the Act on the market reaction and underwriting fees of seasoned equity offerings of bought deals and firm commitment, respectively, by Canadian firms cross-listed in major U.S. exchanges. After controlling for firm and offer characteristics, it finds bought deals show indirect and direct cost advantage to firm commitment during the pre-SOX period only. This reveals bought deals lost their cost advantage after the passage of SOX. Our results do not support the underwriting *certification* hypothesis for bought deals of Pandes (2010) after the passage of the Act. This hypothesis states the backing by underwriters on bought deals should result in lower market reaction to offer announcements and lower underwriting fees than firm commitment. The reminder of the paper is as follows. Next section provides a background on bought deals and firm commitment offers and literature review. The next section describes the data and methods. The following section reports the empirical results. The last section reports the conclusions.

## BACKGROUND AND LITERATURE REVIEW

This section provides a summary of the main features that distinguish bought deals and firm commitment as underwriting methods of seasoned equity offerings (SEO). In addition, it examines the relevant literature on both underwriting methods and the impact of Sarbanes-Oxley Act (SOX) on seasoned equity offerings by Canadian firms cross-listed in the U.S. Bought deals (accelerated offers or shelf registered offers in the U.S.) and firm commitment offers (marketed offers or non-shelf registered offers in the U.S.) are two methods of choice used by companies to issue seasoned equity offerings. In both cases, the underwriter – typically an investment bank – buys the shares of common stock from the issuing company and resells them to investors at a predetermined offering price. The underwriting fee compensates the investment bank for helping the company in the equity offering.

Some distinguishing characteristics of bought deals and firm commitment offers are as follows. The time and requirements to register the SEO with regulators and exchanges are less for bought deals compared with firm commitment. In addition, the underwriting agreement of the seasoned equity offering, the issue price and offering size are determined around the announcement date for bought deals. The announcement date is the same as the issue date for bought deals unlike firm commitment, which is determined several days after the announcement. Bought deals, unlike firm commitment, have no *market out clause*. This means cancellation of the offer cannot occur if market conditions decline – that is, the investment banks assume all price risk. Bought deals, unlike firm commitment, do not include book building or road show. Briefly, this refers the procedure followed to gauge the demand for the equity offering among potential investors (mainly institutional investors). It also includes information about the issue to help decide the proper offering size and price. This results in faster completion and reduced marketing and distribution costs. Since the nineties bought deals have surpassed firm commitment as method of choice for underwriting seasoned offerings (Bortolotti, Megginson and Smart, 2008; Autore, Kumar and Shome, 2008; Pandes, 2010).

Empirical research on which underwriting method is cheaper reports no agreement. For example, Denis (1993) and Sherman (1999) report not difference in underwriting fees for shelf-registered offers (bought deals) and non-shelf registered offers (firm commitment) in the United States. Similarly, Bortolotti, Megginson and Smart (2008) do not find difference in market impact of accelerated deals (bought deals) and non-accelerated deals (firm commitment) for a sample of U.S. and non-U.S. seasoned equity offerings. On the other hand, Pandes (2010) reports lower underwriting fees and more positive price impact for bought deals than firm commitment during the period 1995-2005 for Canadian issuers. Pandes (2010) argues these lower costs are consistent with the certification incurred by underwriters on bought deals unlike firm commitment offers.

This paper extends the work of Rubalcava (2012, 2013) who examines the impact of the Sarbanes-Oxley Act on the market reaction to seasoned equity offering announcement and underwriting fees by Canadian cross-listed firms, respectively. Specifically, Rubalcava (2012) finds the price reaction to offer announcement of Canadian firms cross-listed in major U.S. markets has been more negative after the passage of the Act. This suggests the Act has been harmful for Canadian cross-listing issuers. On the other hand, Rubalcava (2013) finds the underwriting fees of seasoned equity offerings of Canadian cross-listing issuers did not change significantly after the passage of the Act. Both studies do not distinguish the impact of the Act on the market reaction and underwriting fees of firm commitment and bought deals. This paper examines this issue.

## DATA AND METHODOLOGY

The sample consists of 233 seasoned equity offerings (SEO) by Canadian cross-listed firms, from May 1995 to July 2008. The pre-SOX period (May 1995-December 2001) includes 144 SEO, 81 bought deals and 63 firm commitment. The post-SOX period (January 2003-July 2008) includes 89 SEO, 52 bought deals and 37 firm commitment. The sample does not include eighteen offerings on the year of the Sarbanes-Oxley Act. This is to get clean and more transparent evidence on the difference on impact costs for firm commitment and bought deals during the pre-post SOX periods, respectively. The FP Advisor database and the Canadian Financial Markets Research Centre (CFMRC) are the source for the seasoned equity offerings and their determinants of the market reaction and underwriting fees. Statistics Canada (CANSIM) and the Center for Research in Security Prices (CRSP) are also sources of relevant market data. All seasoned equity offerings include shares of common stock only.

This paper uses an international Asset Pricing Model (IAPM) to examine the market reaction - abnormal return around the announcement of seasoned equity offerings - as in Foerster and Karolyi (1999). The model controls for domestic and U.S. market risks for the exposition of Canadian cross-listed issuers to both markets. The cross-sectional model that examines the relation between the abnormal return or *CAR* and the expected determinants is as follows:

$$CAR_i = a_0 + (a_1 + \delta_{DumBD}DumPostSOX)DumBD + (a_2 + \delta_{RUNUP}DumPostSOX)RUNUP_i + (a_3 + \delta_{RELOFFER}DumPostSOX)RELOFFER + \dots + (a_{n-1} + \delta_{DumGLO}DumPostSOX)DumGLO + a_nDumYear_{t=1995} + \dots + a_{n+13}DumYear_{t=2008} + \varepsilon_i \quad (1)$$

Equation (1) estimates the coefficients for the overall sample period and simultaneously for the pre and post SOX periods for firm commitment and bought deals, respectively. The model includes determinants well documented in the SEO literature. The variables in equation (1) are as follows. *CAR<sub>i</sub>* is the three-day abnormal return for the SEO announcement window [AD-1, AD+1] for firm commitment offers of firm *i* from an IAPM model. We use an adjusted version of *CAR* (*CAR<sub>adj</sub>*) for bought deals as in Pandes (2010). Specifically, the *CAR<sub>adj</sub>* is equal to  $(1/(1-\alpha))CAR + (\alpha/(1-\alpha))[Pb-Po]/Pb$ , where  $\alpha$  is the number of shares issued divided by the total number of shares outstanding after the issue. *Pb* is the shares price before the SEO announcement; *Po* is the offering price. This formula removes the discount impact on the *CAR* for bought deals. The price discount is determined at the offer announcement for bought deals and before the closing date of the issue for firm commitment. The price discount or underpricing occurs when the offer price is lower than the closing price on the day before the issue date.

(This paper does not examine the price discount, which is also an important direct cost for bought deals and firm commitment offers.) *DumBD* is a dummy variable that equals one if the SEO's method of choice is a bought deal and zero if it is firm commitment. *DumPostSOX* is a dummy variable that equals one during the time after the SOX and zero before (*DumPreSOX*). *RUNUP* is the abnormal return for the SEO pre-announcement window [AD-26, AD-2] from an IAPM. *RELOFFER* is the ratio of the size of the offering to the total number of shares outstanding pre-announcement. *DumOAO* is a dummy variable that equals one if the SEO has an overallotment option and is zero otherwise. *BETA* is the coefficient of the Canadian market risk premium estimated from the IAPM model; it measures firm's systematic risk. *BRUNNERS* is the number of times an investment bank appears as a book runner in a SEO, it measure underwriter reputation. *DumXY* is a dummy variable that equals one if the SEO is for a firm cross-listed on the NYSE and AMEX and zero on NASDAQ (*DumQ*). Reason for using one dummy for firms listed on the NYSE and AMEX, and the other dummy for NASDAQ is as follows.

The NYSE/AMEX and NASDAQ are different the trading mechanisms with firms having different trading behaviors. In addition, both trading mechanisms are geared to different company clientele. *DumGLO* is a

dummy variable that equals one if the SEO is issued simultaneously in other countries (mostly U.S.) and Canada, and zero in Canada only.  $DumYEAR_{\tau}$  are dummy variables that control for annual economic conditions from 1995 to 2008. A cross-sectional regression of underwriting fees on expected determinants uses also equation (1). FEES is the cash fee as a percent of gross proceeds, that is the gross offering revenue, paid by the issuing firm to the underwriter(s).  $Ln(GPROCEEDS)$  is the natural log of gross offering revenue in Canadian dollars of July 2008. It measures economies of scale involving a negative relation between fees and offer size (Smith, 1977). PRICE is the stock price 2 days before the announcement day of the SEO as in Butler, Grullon and Weston (2005) in Canadian dollars of July 2008. SYNCH is an acronym for synchronicity and is equal to the natural log ratio between the Adjusted R square and (1-Adjusted R square) following Teoh, Yang and Zhang (2009); it measures earnings uncertainty. CHTURNOVER is the change in the average value of shares (volume) turnover between the period [AD-120, AD-61] and [AD-60, AD-2], where AD is the announcement date of the offer. Share turnover is equal to the ratio of shares volume to the total number of shares outstanding.

CHTURNOVER measures price uncertainty as in Dichev, Huang and Zhou, 2011. RSEC\_OFFER is the ratio of number of shares sold by current shareholders to the total number of shares offered as in Lee and Masulis (2009). The FEES regression includes determinants from the CAR model such as DumOAO, BETA,  $Ln(BRUNNERS)$ , DumGLO and DumXY. The model include dummy variables that classify the purpose of the offer as follows: D0 (unknown), D1 (working capital), D2 (capital investment), D3 (general corporate) and D4 (debt reduction).  $\epsilon_i$  is the error term that is assumed to be independently and normally distributed; that is,  $\epsilon_i \sim N(0, \sigma^2)$ .

## EMPIRICAL RESULTS

### Abnormal Returns for Seasoned Equity Offerings of Bought Deals and Firm Commitment

Table 1 reports the mean (median) cumulative average abnormal return (CAAR) values for seasoned equity offerings (SEO) during the overall period and pre and post-SOX periods. It also includes the mean (median) values in those periods for bought deals and firm commitment, respectively. Based on columns (2), (3) and (4) of Table 1, show the mean CAAR value of bought deals is slightly higher than firm commitment (p-value of difference is 0.0770) for the overall period. However, the cost advantage is slightly significant (p-value of 0.0895) during the pre-SOX period only. This preliminary result shows that bought deals lost indirect cost advantage after the passage of SOX.

Table 1: Mean (Median) CAAR Values for Seasoned Equity Offerings

Period	(1) All SEO (233)	(2) Bought Deals (133)	(3) Firm Commitment (100)	(4) P-value difference BD vs. FC Mean (Median)
1995-2008	1.88% (-2.27%)	-1.05% (-1.76%)	-2.99% (-2.96%)	0.0770* (0.2568)
Pre-SOX	-0.81% (-1.60%)	-0.306% (-1.27%)	-2.25% (-2.13%)	0.0895* (0.3735)
Post-SOX	-3.61% (-3.75%)	-3.16% (-2.99%)	-4.24% (-3.93%)	0.4098 (0.4613)

*This table reports the mean (median) cumulative average abnormal returns (CAAR) for seasoned equity offerings (SEO) during the overall, pre and post-SOX periods for bought deals (BD) and firm commitment (FC), respectively. The first row reports the number of SEO in parentheses. \*\*\*, \*\* and \* denote significance at the 1, 5 and 10 percent levels.*

This section examines whether bought deals show indirect cost advantage on firm commitment after controlling for offer and firm characteristics. It also explores whether the determinants of bought deals and firm commitment are the same for the pre- and post-SOX period, respectively. Table 2 reports various

regressions of cumulative average abnormal return (CAAR) around the announcement date of seasoned equity offerings on expected determinants.

Table 2: Determinants of Announcement Abnormal Returns for the Seasoned Equity Offerings of Canadian Cross-Listed Firms

Variables	(1) Overall Period (N=233)	(2) Pre-SOX Period (N=144)	(3) Post-SOX Period (N=89)	(4) Bought Deals Pre and Post SOX Periods (N=133)	(5) Firm Commitment Pre And Post SOX Periods (N=100)
Constant	-0.0286	-0.0298	-0.403	-0.0078	0.2473
DumBD	0.0225*	0.0322*	-0.0080		
DumBD*DumPostSox				-0.0328	
DumFC*DumPostSOX					-0.0113
RUNUP	0.0637**	0.1042***	-0.0579	0.1710***	0.0631
RUNUP*DumPostSOX				-0.2138**	-0.1571
RELOFFER	-0.0632	-0.1144*	-0.0329	-0.2163	-0.0679
RELOFFER*DumPostSOX				0.1393	0.0327
DumOAO	0.0429 ***	0.0516***	0.0314**	0.0802***	0.0171
DumOAO*DumPostSOX				-0.0517*	0.0201
BETA	0.0143*	0.0220	0.0019	0.0282	0.0230
BETA*DumPostSOX				-0.0209	-0.0263
BRUNNERS	-0.0003	-0.0008*	0.0001	-0.0005	-0.0008
BRUNNERS*DumPostSOX				0.0008	0.0007
DumXY	-0.0243	-0.382***	0.0118	-0.0491***	-0.0278
DumXY*DumPostSOX				0.0472	0.0555
DumGLO	0.0031	0.0271*	-0.0360**	0.0197	0.0425**
DumGLO*DumPostSOX				-0.0622	-0.0791**
DumPostSOX	-0.0270**				
R2 Adj	0.146	0.233	0.075	0.231	0.152

This table reports the cross-sectional regression results between abnormal returns and expected determinants for the overall sample of seasoned equity offerings (SEO) by Canadian cross-listed issuers on major U.S. exchanges at the announcement date. The abnormal returns are regressed on determinants such as price run-up (RUNUP), ratio of offer size to shares outstanding (RELOFFER), stock's beta (BETA), number of times an underwriter appears as a book runner (BRUNNER). It also includes the dummy variables DumBD (bought deals), DumPostSOX (post-SOX period), DumOAO (overallotment option), DumXY (NYSE/AMEX cross-listing venue), DumGLO (global issuance). The first row show the number of SEO in parentheses. \*\*\*, \*\* and \* denote significance at the 1, 5 and 10 percent levels.

Regression (1) reports the coefficient of DumBD is positive and significant at the 10 percent level. It shows bought deals have more positive market reaction than firm commitment offers during the overall period. In addition, the market reaction to all offers is more negative during the post-SOX period as shown by the significant and negative coefficient (-0.027) of DumPostSOX. This is consistent with the results in Table 1. Regressions (2) and (3) report the estimated coefficient of DumBD is positive and significant during the pre-SOX period only. The results show bought deals have more positive market reaction than firm commitment offers during the pre-SOX period only, after controlling for other determinants.

Regressions (4) and (5) of Table 2 show the determinants of CAAR for bought deals and firm commitment for the pre- and post-SOX periods, respectively. Based on regression (4), price run-up (RUNUP) and the overallotment dummy variable (DumOAO) are positively related to CAAR for the pre-SOX period only. On the other hand, the coefficient of DumXY is negative and significant during the pre-SOX period only. This shows a negative price impact occurs at the offer announcement date for Canadian firms cross-listed in NYSE/AMEX during the pre-SOX period. Even though the coefficient of the interaction variable for the post-SOX period, RUNUP\*DumPostSOX (DUMAO\*DumPostSOX) is negative and significant at 5 percent (10 percent), their coefficients are not significant for the post SOX period based on unreported regression results. Regression (5) reports the indicator variable for global offers (DumGLO) is the only significant determinant for firm commitment offers and for the pre-SOX period only. Based on an unreported regression the coefficient estimate of DumGLO is not significant for the post-SOX period. This

shows firm commitment global offers had positive market reaction during the pre-SOX period only. None of the coefficients for the dummy years is significant for firm commitment and bought deals, respectively. Overall, the results overall show no determinants of abnormal returns for bought deals and firm commitment offers are significant during the post-SOX period. In sum, different determinants affect bought deals and firm commitment offers for the pre-SOX period only.

### Underwriting Fees for Seasoned Equity Offerings Of Bought Deals and Firm Commitment

Table 3 reports the mean (median) underwriting fee values for seasoned equity offerings (SEO) during the overall, pre and post-SOX periods and distinguished by bought deals and firm commitment, respectively. Columns (2), (3) and (4) of Table 3 show the mean fee value of bought deals (4.5%) is significantly lower than firm commitment (4.94%) (p-value of difference is 0.0077) for the pre-SOX period. However, the cost advantage of bought deals disappears during the post-SOX period as reported by the non-significant p-value of 0.8261. This early result shows that bought deals lost their fee cost advantage after the passage of SOX.

Table 3: Mean (Median) Underwriting Fees for Seasoned Equity Offerings

Period	(1) All SEO (233)	(2) Bought Deals (133)	(3) Firm Commitment (100)	(4) P-Value Difference BD Vs. FC Mean (Median)
1995-2008	4.70% (4.29%)	4.58% (4.02%)	4.87% (4.65%)	0.0208** (0.0282)**
Pre-SOX	4.69% (4.27%)	4.5% (4%)	4.94% (4.64%)	0.0077*** (0.028)**
Post-SOX	4.71% (4.56%)	4.70% (4.50%)	4.74% (4.65%)	0.8261 (0.5827)

*This table shows the mean (median) underwriting fees for seasoned equity offerings (SEO) during the overall, pre and post-SOX periods for all SEO, bought deals (BD) and firm commitment (FC), respectively. The first row reports the number of SEO in parentheses. \*\*\*, \*\* and \*denote significance at the 1, 5 and 10 percent levels.*

This section examines whether bought deals report lower underwriting fees than firm commitment after controlling for firm and offer characteristics. The sample includes only 2004 seasoned equity offerings due to missing or error data in expected determinants such as synchronicity (SYNCH). These reduced data produce similar results as those reported in Table 1. The section also explores whether the same determinants affect firm commitment and bought deals for the pre- and post-SOX period, respectively. Table 4 reports cross-sectional regressions of underwriting fees on offer determinants by Canadian cross-listed issuers on major U.S. exchanges. Regression (1) reports a negative and significant coefficient (-0.2589) of DumBD for the overall period. This result shows bought deals report lower fees than firm commitment during the overall period. However, the coefficient of DumBD is only significant for the pre-SOX period as reported in regressions (2) and (3). This reveals the fees advantage of bought deals on firm commitment disappeared after SOX, after controlling for firm and offer characteristics.

Table 4: Determinants of Underwriting Fees for SEO of Canadian Cross-Listed Firms

Variables	(1) Overall Period (N=204)	(2) Pre-SOX Period (N=121)	(3) Post-SOX Period (N=83)	(4) Bought Deals Pre and Post SOX periods (N=118)	(5) Firm Commitment Pre and Post SOX Periods (N=86)
Constant	10.5328***	11.2973***	10.5270***	10.4522***	11.4021***
DumBD	-0.2589**	-0.3975**	-0.0289		
DumBD*DumPostSOX				0.8761	
DumFC*DumPostSOX					1.0895
CHTURNOVER	0.0006	0.0015	0.0036**	0.00009	0.0037
CHTURNOVER*DumPostSOX				0.00197	0.0002
DumOAO	0.1986**	0.2015	0.0215	0.0339	-0.2474
DumOAO*DumPostSOX				-0.0835	0.3673
BETA	0.3608***	0.2937*	0.4520***	0.1641	0.5797**
BETA*DumPostSOX				-0.0729	-0.3375
Ln(BRUNNERS)	-0.0928**	-0.0321	-0.1750***	-0.0630	0.0114
Ln(BRUNNERS*DumPostSOX)				0.0290	-0.2466
PRICE	-0.0065***	-0.0073***	-0.0026	-0.0054	-0.0075**
PRICE*DumPostSOX				0.0038	0.0061
Ln(GProceeds)	-0.3642***	-0.3680***	-0.2808***	-0.3897***	-0.3775***
Ln(GProceeds*DumPostSOX)				0.0216	-0.0030
SYNCH	-0.1358***	-0.0789	-0.2457***	-0.0259	-0.1639*
SYNCH*DumPostSOX				0.0501	-0.1027
RSEC_OFFER	-0.4094*	0.0148	-1.1315***	0.3336	0.2474
RSEC_OFFER*DumPostSOX				-0.7919	-2.2770*
DumGLO	0.2623**	0.5794***	-0.097	0.3994*	1.0227***
DumGLO*DumPostSOX				-0.6565	-0.5347
DumQ	0.0986	0.3697**	-0.2998	-0.0968	0.7755***
DumQ*DumPostSOX				-0.4024	-1.3410**
D1	0.1639	0.4078	-0.2318	0.2564	1.5057***
D1*DumPostSOX				-0.4338	-1.9624*
D2	-0.2231	-0.1975	-0.5440	0.0770	-0.0425
D2*DumPostSOX				-0.2375	-0.9890
D3	-0.1521	0.0084	-0.6460*	0.5484	0.9793**
D3*DumPostSOX				0.01710	-1.6310
D4	-0.1839	0.0101	-0.9918**	-0.0249	0.4680
D4*DumPostSOX				-0.4344	-2.2237
R2 Adj	0.535	0.542	0.590	0.541	0.693

This table reports the cross-sectional regression on underwriting fees on expected determinants of seasoned equity offerings (SEO) by Canadian cross-listed issuers on major U.S. exchanges. The expected determinants are change on value of shares turnover (CHTURNOVER), stock's beta (BETA), natural log of number of times an underwriter appears as a book runner (Ln(BRUNNERS)), share price two days before SEO announcement (PRICE), natural log of gross proceeds (Ln(GProceeds)), synchronicity (SYNCH) as a proxy for earnings uncertainty, RSEC\_OFFER is the ratio of secondary offering (non-capital raising) to offer size. It includes the dummy variables DumBD (bought deals), DumPostSOX (post-SOX period), DumOAO (overallotment option), DumXY (NYSE/AMEX cross-listing venue), DumGLO (global issuance). Dummy variables indicating the SEO purpose are D0 (unknown), D1 (working capital), D2 (capital investment), D3 (general corporate) and D4 (debt reduction). The first row shows the number of SEO in parentheses. \*\*\*, \*\* and \* indicate significance at the 1, 5 and 10 percent levels.

Columns (4) and (5) of Table 4 report the regression results of underwriting fees for bought deals and firm commitment, respectively. Regressions (4) and (5) show Ln(GProceeds) (proxy for economies of scale between fees and dollar offer size) and DumGLO (global offer) are the only common determinants of fees for bought deals and firm commitment offers and for the pre-SOX period only. The negative coefficient of Ln(GProceeds) shows underwriting fees decreases with offer size for the pre-SOX period. Similarly, the positive coefficient of DumGLO shows underwriting fees increases with global offerings for the pre-SOX period. Based on an unreported regression, the coefficient of Ln(GProceeds) of -0.3680 [which is equal to the coefficient of the Ln(GProceeds), -0.3897, and the interaction terms Ln(GProceeds)\*Ln(GProceeds), 0.0211] is highly significant (p-value of 0.0029) during the post-SOX period for bought deals. Following similar procedure, the coefficient of DumQ (NASDAQ cross-listing issuer) is negative and significant for the post-SOX period for bought deals. These results show underwriting fees for bought deals are decreasing with gross proceeds and for offers of cross-listing firms in NASDAQ, during the post-SOX period.

Regression (5) reports the determinants, other than  $\ln(\text{GProceeds})$  and  $\text{DumGLO}$ , that are significant for firm commitment offers, for the pre-SOX period. For example, the coefficient of  $\text{PRICE}$  is negative and significant showing underwriting fees are decreasing with share price consistent with Buttler, Grullon and Weston (2005). The coefficient of  $\text{SYNCH}$  is negative and slightly significant suggesting lower fees for firms with higher earnings uncertainty, following Teoh, Yang and Zhang (2009). The coefficient of  $\text{BETA}$  is positive and significant suggesting higher fees for firms with higher systematic risk. Similarly, the positive and significant coefficient of  $\text{DumQ}$  shows offerings of firms cross-listed in NASDAQ report higher fees than those cross-listed in NYSE/AMEX. The coefficients of the dummy variables for the purpose of the offer such as  $\text{D1}$  (working capital) and  $\text{D3}$  (general corporate) are positive and significant. This implies that fees are increasing on working capital and general corporate purposes, during the pre-SOX period. Based on an unreported regression,  $\text{SYNCH}$  is the only determinant that is significant for firm commitment offers during the post-SOX period. The coefficient of  $\text{SYNCH}$  is negative and significant (-0.2666, p-value of 0.0120), showing firms with lower earnings uncertainty report lower fees for firm commitment offers during the post-SOX period.

In short, regressions (4) and (5) of Table 4 show natural log of gross proceeds is the only common determinant of underwriting fees for bought deals and firm commitment offers for the pre-SOX period only. On the other hand, the determinants of fees for bought deals and firm commitment are different during the post-SOX period. Even though the underwriting fees of firm commitment and bought deals are not significantly different during the post-SOX period, their fees respond to different set of determinants.

## CONCLUDING COMMENTS

Empirical evidence shows the Sarbanes-Oxley Act (SOX) of 2002 has resulted in compliance costs higher than their benefits mostly from firms subject to the Act from well-governed countries. The purpose of this paper is to examine the effects of SOX on issuing costs of two underwriting methods for seasoned equity offerings (SEO): bought deals and firm commitment, by Canadian firms cross-listed on the NYSE, AMEX, and NASDAQ. Two important issuing costs are the market reaction to the offer announcement (indirect cost) and the offer underwriting fees (direct cost). The analysis here shows the market reaction to offer announcements is more positive for bought deals than firm commitment for the pre-SOX period only, after controlling for offer and firm characteristics. Similarly, the underwriting fees are lower for bought deals than firm commitment also during the pre-SOX period only, after controlling for offer and firm characteristics. These results reveal bought deals lost their indirect and direct cost advantage after the passage of SOX. In addition, the issuing costs of bought deals and firm commitment offers respond to different sets of determinants before and after SOX.

These findings suggest the certification hypothesis of bought deals of Pandes (2010), does not hold for Canadian cross-listed firms after the passage of the Act. This hypothesis assumes the certification incurred by underwriters on bought deals should result in lower price reaction to SEO announcements and lower underwriting fees compared to firm commitment. Pandes' paper includes all offers by publicly traded Canadian firms during the period 1993-2005. It also does not distinguish between non-cross-listed and cross-listed firms. Our findings suggest the Act may have made irrelevant the certification for bought deals by Canadian cross-listed firms. Some drawbacks of this paper are as follows. It omits determinants that may give insights on the market reaction to offer announcements and underwriting fees, for example, insider ownership of the firm and financial institution shareholdings. In addition, it does not examine the price discount effect, which is also an important issuing cost for bought deals and firm commitment offers. A research topic worth examining is whether the findings and implications of this paper are generalisable for similar underwriting methods of seasoned equity offerings in the U.S. by U.S. and non-Canadian cross-listed firms.



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# ETHICS WITHOUT (ENFORCEABLE) PRINCIPLES: ROOM FOR IMPROVEMENT IN THE U.S. ACCOUNTANTS' PROFESSIONAL CONDUCT CODE

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## ABSTRACT

*The American Institute of Certified Public Accountants has recently codified its Code of Professional Conduct. The revised Code adds a protocol for resolving ethical conflicts and broadens the “threats and safeguards” approach to addressing potential Code violations. The revision also highlights the differences between the ethical challenges faced by accountants in public practice, as compared to those faced by accountants employed by business and other organizations. Despite these improvements, the revised Code continues the tradition of allowing for disciplinary actions only in cases where rules, as such, have been violated, even if the Code’s larger principles are not adhered to. This paper summarizes the strengths and continued weaknesses of the AICPA Code as recently revised.*

**JEL:** J44; M4; M49

**KEYWORDS:** Code of Conduct; Code of Ethics; Accountants; Professional Ethics

## INTRODUCTION

This paper examines recent changes in the *Code of Professional Conduct* of the American Institute of Certified Public Accountants (AICPA), and questions whether the recent effort by the AICPA to reorganize and reformat the *Code* represents a missed opportunity. In particular, this paper considers whether the continuation of the AICPA policy of enforcing rules and interpretations of rules while disregarding the authoritativeness of its own ethical principles make sense. I conclude by suggesting that some of the recent changes, such as the adoption of a conceptual framework for the analysis of ethical issues, would be strengthened and enhanced if those changes were made applicable to the principles of the AICPA *Code* as well as the rules.

### Background: Rules-Based Ethics

A code of ethics or a code of conduct is an essential component of any profession. Indeed, Garcia & Lampe (2011), Higgs-Kleyn & Kapelianis (1999) and others have observed that a code of ethics or similar set of standards has helped to establish the accounting profession itself. The history of the AICPA is, in part, the story of how the accounting profession in the United States engaged in an intentional and carefully focused project of self regulation that has included rules of behavior that are enforced by the profession itself. There is much to be said, and much has been said, about what such a code of conduct or code of ethics should look like and tends to look like. The literature in this area is robust and extensive. There are studies such as that of Gaumnitz and Lere (2002) that have examined the contents of codes of ethics of business organizations in the United States, as well as cross-country comparisons (see, e.g., Jaubowski *et al*, 2002). These codes are more than just public relations statements; they are enforced through disciplinary sanctions and help to remediate deficiencies in professional service (Moriarty, 2000). Some codes of conduct, like that of the AICPA, are rules-based. That is, they establish parameters for determining how individuals should act by prohibiting impermissible behaviors. Other codes, which tend to be designated as codes of

ethics rather than codes of conduct, emphasize general principles which adherents strive to maintain. As Allen (2010) observed, the *Code of Ethics for Professional Accountants* established by the International Ethics Standards Board for Accountants (IESBA), an arm of the International Federation of Accountants (IFAC), is by comparison, represents more of a principles-based set of ethical standards. The IESBA Code applies a “conceptual framework” protocol to measure compliance with the fundamental principles whenever accountants know (or should know) that circumstances or relationships may compromise their compliance with the principles.

Despite the robust and wide ranging literature on the subject of codes of ethics and codes of conduct generally, and the AICPA *Code* in particular, very little of the literature has concerned itself with the essential structure and design of the *Code* itself. This is important, because the design and structure of a code of ethics or code of conduct can inform its effectiveness, its understandability, and its enforceability. As Dienhart (1995) has observed, a code that is essentially rules-based tends to replace creative thinking about moral responsibility with efforts to “game the rules.” On the other hand, codes that are more principles-based, and that engender critical thinking about ethical dilemmas on a case-by-case basis, can have more impact and can result in participation by members of the organization in a common project of continual improvement. This paper examines the AICPA *Code* in light of Dienhart's analysis of rules-based *versus* principles-based codes of ethics and codes of conduct.

#### The Aicpa Rules-Based Code of Professional Conduct

The initial version of the current *Code of Professional Conduct* of the AICPA was promulgated in 1917 by the AICPA's predecessor organization, the American Institute of Accountants. It consisted of eight rules. By 1922 the code had grown to twelve rules (Stephens, 2012). The current version, that is, the version that is being codified by the AICPA, dates back to 1988, with various minor modifications since that time and consists of twelve rules supported by approximately twenty interpretations. The current AICPA *Code* consists of two parts, the Principles of Professional Conduct, and the Rules of Professional Conduct. The Principles are general statements about the ethical objectives and values that the accounting profession believes should inform the behavior of its members.

For example, in its articulation of the responsibilities of accountants to society and to the public at large, the Principles assert that this implies a continuing responsibility of accountants to cooperate with each other to improve the art of accounting, maintain the public's confidence, and carry out the profession's special responsibilities for self-governance. Similarly, the Principles acknowledge that ethical conflicts can arise as a result of conflicting pressures as accountants serve their clients and employers, on the one hand, and maintain their obligations to society at large on the other. The Principles offer the general observation that, in the end, when accountants fulfill their responsibility to the public, clients' and employers' interests are best served. The principles also set forth the ethical values that are intended to inform the Rules of Professional Conduct. For example, the principles observe that the notion of integrity requires every accountant to be, among other things, honest and candid within the constraints of client confidentiality. Similarly, the principle of objectivity imposes the obligation on accountants to be impartial, intellectually honest, and free of conflicts of interest. Competence and diligence, in turn, impose the responsibility to render services promptly and carefully, to be thorough, and to observe applicable technical and ethical standards.

Although the Principles speak to large and significant notions of ethical values, the Rules and Interpretations are much more specific and also much more narrow. Whereas, as noted above, the notion of integrity requires every accountant to be among other things honest and candid, Rule 102, Integrity and Objectivity, merely requires accountants to “not knowingly misrepresent facts.” as it happens, honesty and candidness are often insufficiently served by the avoidance of our right misrepresentations or lives. Honesty

and candidness often require, in addition to the avoidance of misrepresentation of facts, a certain forthcomingness and an effort to avoid misleading someone through vagueness, lack of disclosure, intentional obfuscation, or other means of deception that do not necessarily involve an actual misrepresentation of facts. The the principle is large, but the rule is small. And even though some Interpretations of the Rule expand the understanding of Rule 102 so that it is understood to, in specific situations, prohibit anything that is misleading or deceptive, the general Rule itself is much more narrow than the Principle that the Rule is intended to serve.

At first impression, these differences between the principles and the rules might not appear to be significant. But they are significant because at the end of the day, when it comes to enforceability, the rules matter in the principles do not. This differentiation is embedded in the way that the AICPA handles disciplinary actions toward its members. The AICPA bylaws specifically state that members are required to follow the rules of professional conduct, and can be disciplined by the organization if they do not. If violation of a Principal, while being in technical compliance with the Rules, is not grounds for organizational discipline or sanctions. A member can violate the Principle of “candidness,” for example, without fear of disciplinary action so long as the member meets the technical requirements of Rule 102 (that is, the member avoids an actual misstatement of facts).

### The Codification of the Aicpa Code

On January 28, 2014, the AICPA's ethics committee adopted a revised version of the AICPA *Code of Professional Conduct*. The organization reformatted the *Code* in an effort to make it more user-friendly and to conform it more closely to international standards. Prior to the codification, it was organized by a rule, and the rules were in many cases supplemented by interpretations and ethics rulings. The new version is separated into three major divisions based on the type of accounting practice in which a member may be engaged: public practice, business, and other. Within each such line of business, there are topics and subtopics. The rules and interpretations are retained, but are organized within the various topics. The substance of the previous version was maintained but was supplemented by the inclusion of a "conceptual framework" protocol that had been developed in prior years but that had not been elevated to the level of authoritativeness. The conceptual frameworks make use of a "threats and safeguards" protocol that is provided so that members can make ethical decisions in cases where no guidance in the code addresses the particular situation. This approach has been developed as early as 1988 by the AICPA, but until now had been applied only with respect to independence. Upon adoption of the codification, it now applies to all of the Rules rather than only Rule 101, Independence. The conceptual framework approach requires AICPA members to identify threats to their compliance with the rules, and to determine the extent to which those threats are significant. In cases where the member decides that a threat is not at an acceptable level, members required to apply safeguards to eliminate the threats or to reduce them to accept the level.

### Retention of Rules-Based Approach

As noted above, the AICPA *Code* is seen as a rules-based approach to ethics, in a manner that is somewhat inconsistent with the emphasis of the IFAC *Code of Ethics for Professional Accountants*. In fact, IFAC is an organization comprised of professional accounting organizations including the AICPA. As a requirement of its membership in IFAC, the AICPA is mandated to make sure its own ethical standards are at least as strict as that of the IFAC. The fact that the AICPA maintains a rules-based *Code* does not by itself mean that the AICPA's *Code* is necessarily less strict in any way than that of the IFAC. However, this incongruence increases the possibility that the application of one of its rules might turn out to be less strict than the application of a more all-encompassing principle under the IFAC approach.

This recent codification of the AICPA *Code* provided an opportunity for the AICPA to revisit its emphasis and reliance on ethical rules, and to adjust the ethical requirements of its *Code* so that they would have

more convergence and compatibility with those of the IFAC. It could have done this by making two changes. First, the AICPA could have changed its bylaws so that members would be required to comply with the entire *Code of Professional Conduct*, rather than compliance only with the Rules portion of the *Code*. Second, the AICPA could have mapped its conceptual framework protocol to the Principles, in a manner similar to that of the IFAC, rather than to the Rules.

By gravitating away from a reliance on rules, the AICPA could also have minimized or mitigated some of the problems inherent with rules-based codes as described by Dienhart (1995). According to Dienhart, a code of concrete rules with specific behavioral expectations tends to be incomplete because it is not possible to anticipate all possible situations (p. 431). On the other hand, codes that operate in terms of principles tend to encourage judgment, and need to be supported with processes that allow adherents to arrive at ethically appropriate outcomes. Based on Dienhart's analysis, a principles-based code such as that of the IFAC works best when protocols such as the conceptual framework approach help adherents understand and apply the principles. To overlay a conceptual framework on a rules-based code, on the other hand, renders the code incoherent, and does not make sense. Yet that is what the AICPA has done.

## CONCLUSION

The AICPA's revised *Code of Professional Conduct* continues the tradition of allowing for disciplinary actions only in cases where rules, as such, have been violated, even if the Code's larger principles are not adhered to. For the moment, the AICPA has chosen not to converge its ethical standards with those of the IFAC, even though by its membership in IFAC the AICPA is committed to at least some level of such convergence. Perhaps once the current revision is fully completed and implemented the AICPA will recognize the opportunity to complete the task of elevating its *Code* so that its members will find themselves gravitating toward the adoption of broader and more comprehensive principles of ethics, rather than mere compliance with rules.

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# GAME-THEORETIC AND LIVING LAB APPROACHES TO INNOVATION POLICY AND PRACTICE IMPROVEMENT

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## ABSTRACT

*This paper addresses a complex problem of finding optimal or sub-optimal strategies and business decisions of 1) entrepreneurs, inventors, innovators and other “economic actors” who are engaged, or want and can be engaged, in innovation activities, and 2) policymakers who want to secure both stability and development of a national or regional political and economic system. In contrast to many papers which separately discuss innovation behavior and innovation policies, our research aims to fill such a gap and show how these aspects are integrated. The authors suggest and present both qualitative and quantitative approaches using game-theoretic analysis and living lab simulation what triggers, catalysts and accelerators for entrepreneurial and innovative action and results can be better supported by policy and practice.*

**JEL:** O20, O30, M130

**KEYWORDS:** Innovation, Game Theory, Simulation, Policy, Optimization, Strategy, Risk, Uncertainty, Unpredictability

## INTRODUCTION

In an emerging economy such as Russia's, entrepreneurs face many of the same questions as do their counterparts in advanced economies. Should I start a new business? Should I invest in new machinery or technologies? Should I spend more money on research and development? But unlike entrepreneurs in countries such as the United States, where rules and regulations governing business activities tend to be stable and predictable, entrepreneurs in Russia are confronted with an often shifting and unpredictable set of government directives and priorities.

In such a situation, with all its dynamic change, complexity, risk and uncertainty, how should creators, inventors, innovators and entrepreneurs in Russia as well as other transitioning and emerging economies make business decisions? More particularly, how should they decide whether, when and how to develop, produce, and commercialize new products, new services, new technologies, new models to ensure best possible results across a triple bottom line set of considerations (social, financial and environmental)? In short, how should they decide whether, when and how to *innovate* in the face of a policy environment that is prone to abrupt, inconsistent and unpredictable changes driven by both endogenous and exogenous factors and dynamics? On the other hand, there are policymakers who often are not at all certain about which innovation policy could be best in terms of maximizing social welfare or according to other criteria or priorities. And they are also confronted by challenges about their best possible strategies as well as how they should go about creating, evaluating and piloting an array of alternatives for their policy options horizon. In other words, what may be the more efficacious incentives for creators, inventors, innovators and entrepreneurs? What policies should be put in place, in general, and what priorities and stimulus conditionalities should be framed and embedded in the innovation policies, so as to most effectively and efficiently trigger, catalyze and accelerate socio-economic development (smart, sustainable and inclusive growth) through innovation-focused and innovation-driven behavior of economic agents and stakeholders?



### Problem Statement and Research Aims

In this paper we address those very questions mentioned in the introduction section. Therefore, we address a double-sided problem:

the problem of establishing optimal or sub-optimal strategic business and technology choices for entrepreneurs, inventors, innovators and other “economic actors” who are engaged, or want and can be engaged, in innovation activities in a dynamic, complex, multi-level, multi-modal, multi-lateral and volatile environment fraught with risk (known unknowns), uncertainty (unknown unknowns) and unpredictability (unknowables) across diverse and different communities of interest and practice; the problem of formulating optimal or sub-optimal strategies and policies for policymakers who want to secure both high levels of *stability* and high rates of *development* of the national or regional political and economic system which is still in an *emerging* economy status, that is an immature socio-economic ecosystem fraught with risk, uncertainty, unpredictability.

The problem of fostering innovative entrepreneurial behavior is closely linked, inter-dependent and inter-active with the problem of innovation policies. In contrast to many papers which separately discuss innovation behavior and innovation policies, our research aims to fill such a gap and show how these aspects may be integrated. Specifically, this research aims to elucidate the following:

*how and why strategic continuity and clarity needs to trade-off against strategic ambiguity in innovation policy and strategy making; whether, when, how and why the “valley of death” that is intrinsic in the process of technology innovation can be leveraged and possibly “abridged”; what may serve as the triggers, catalysts and accelerators for entrepreneurial and innovative action and results and how could these be more efficaciously supported by policy and practice; how to best foster a more effective, efficient and transformative dialog among key stakeholders of the innovation and entrepreneurship ecosystem (government, university, industry and civil society) on a cross-sectoral and cross-disciplinary basis; how to best identify “win-win-win” overarching goals and opportunities for all public and private sector stakeholders of the innovation and entrepreneurship ecosystem in question.*

### Problem Background: the Case of Russia

The stated problem is highly relevant and presents a particular challenge for entrepreneurs in Russia today, as well as in a number of other emerging economies. In the case of Russia, there are many government-level declarations about the transition from a “natural resource economy” to an “innovation economy”. The necessity for such transition is clear and present, but the ways and means to implement this transition have been widely discussed by Russian scholars, economists and politicians for the last two decades, but still, these ways and mechanisms still seem not to be clear for the government so far. Consequently, Russia has a rather inconsistent innovation policy, as many experts admit. As a distinct example, the “strategic vectors” (i.e. the goals and priorities set by the government for innovative development of the country) outlined in many documents are changed frequently (sometimes in the opposing directions and within comparatively short time frames) and abruptly. In particular, there are a number of strategic documents which regulate the innovation activities in Russia currently:

Strategy for Innovative Development towards 2020 (approved in 2011). A shorter version of the title is “Innovative Russia 2020”;

Concept Document on the Long-term Social and Economic Development of the Russian Federation towards 2020 (approved in 2008, significantly revised in 2011). A shorter version of the title is “Strategy 2020”;

Strategy for the Development of Science and Innovation towards 2015 (approved in 2006) as well as a number of earlier documents.

Those documents (especially those of 2006 and 2008) were rather ambitious and their aim was that Russia should get a leading position in a number of priority science and technology fields like aerospace, nanotechnology, nuclear technology, energy, and biotechnology (so called “critical technologies”) by 2020. However, the level of the implementation of those ambitious plans currently lies around 40% on average against the initially planned progress to date based on specific chosen indicators. Ros Business Consulting, a Russian economic information agency, characterizes this situation as “innovation imitation” (Sokolov, 2013). According to the government's official innovation strategy stated in the mentioned documents, the majority of funds allocated for promoting innovation should support the development of “the critical technologies” mainly based in large innovation clusters like Rusnano and Skolkovo which got, in fact, an exclusive (i.e. monopolistic) “right to innovate”. Rusnano is a joint-stock corporation owned by the Russian government (100% of the shares are government property). It was created in 2007 by the government for the creation by 2015 of a nano-industry in Russia, that will make marketable products worth \$30 billion. The company has got from the federal budget a total of \$1-2 billion annually.

However, from 2011 it has been closing several big-scale investment projects for various reasons including a shortage of money and the rejection of co-investors. Recently, there is a plan to make 40% of the company private. The Skolkovo Innovation Center is a planned high technology business area being built near Moscow with the aim to encourage science and technology companies to develop and market technology startups in five “clusters” specializing in “priority” areas, namely IT, Energy, Nuclear Technologies, Biomedicine and Space Technologies. The Skolkovo project was started in 2010 and was to be financed primarily from the Russian federal budget in the amount of \$0.5-0.7 billion annually.

However, the results from such funding have been clearly unsatisfactory, first of all, in terms of the low economic impact of many projects. In the Russian “real economy” that still greatly (over 50%) depends on oil and gas, there is still insufficient demand and absorptive capacity for “ultra” high-tech innovation.

At the same time, while heavily investing in a few “critical” technology industries, innovation projects in “traditional” (“non-critical”) industries (agriculture, manufacturing, transport, etc., which can provide higher demand for innovation) were not supported enough as we can see in many Russian regions. And, consequently, the economic growth (if any) in such industries was also rather insignificant. The annual growth rate of the Russian GDP has been continuously decreasing from 10% in 2000 to 1.3% in 2013, although oil prices have been continuously and dramatically increasing from \$25 per barrel in 2000 to \$105 per barrel in 2013 (Rosbalt, 2014).

Note that the investments to R&D in Russia in 2012 amounted to just 1.68% of GDP (0.56% from the federal budget and 1.12% from businesses). In 2003, the federal budget contribution was 0.31% and the private sector invested 1.29%. Therefore, total investments into R&D remained at almost the same level for the past 10 years. However, the number of personnel engaged in R&D decreased by 18.1% in 2012 against 2000 and twice against 1992. In per capita terms, Russia spends on R&D approximately five times less than developed countries do. It is interesting to note, that many high ranked government officials, e.g. the First Vice-Premier Igor Shuvalov, have been considering the high price of oil as a barrier (or crowding out factor) for innovative development of Russia, since it does not stimulate the demand for innovation (Interfax, 2013). The concept of the “oil curse” is not new for Russia. But this may well be a misleading and even risky misconception. The assertion that a low price for energy is a precondition for innovative development cannot be easily validated. This may well be an attempt to cover for the lack of an appropriate innovation policy in the country. For instance, in the 1990s, oil was cheap, but this did not prove to be a stimulus for innovation in Russia.

High quality innovation – namely one that leads to smart, sustainable and inclusive growth requires patient and sustained investments in human, financial, social and intellectual capital and not just money. Just on the financial frontier, if the prices of oil and gas fall, then Russia will not have money for innovation let us alone the development of the other needed types of capital mentioned above. A similar idea, although in a paradoxical and humorous form, is attributed to Viktor Chernomyrdin, Russian Prime-Minister from 1993 to 1998: “We do not need innovation, while we have high price for oil, but we do not have money for innovation when the price is low.”

The opportunity for innovation took place in the 2000s and the window of opportunity may still be open now, as long as Russia has resources to invest to develop the requisite conditions for high quality innovation. But most policies to date have not managed to drive innovation and instead seem to be hindering innovation. In particular, Russia needs to diversify the sources and resources dedicated to support innovation and thus stop allocating “innovation monopoly rights”, increase its funding for traditional industries and create stable and high demand for innovation. Otherwise, key innovation agents and stakeholder, public and especially private sector, local and global, will deem it useless to invest heavily in “critical” and very expensive, high risk (and potential pay-off) technologies.

The government may finally be in the process of understanding this need now, as it seems to be reconsidering and diversifying priorities for investing into innovation. As an example, President Putin announced in the Presidential Address to the Federal Assembly on 12.12.2013 that the Government should adjust priority directions of science and technology development (Putin, 2013), that actually meant a change of the areas that would get funding and amount of funding for some of those areas which had a “a priority status” before. This message, in particular, de facto confirmed the plans of cutting funding of the most noted, expensive and ambitious Russian innovation megaprojects like Rusnano and Skolkovo by 30% in 2014 (Marchmont (2013)).

Moreover, changes in strategy often take place in the context of limited information regarding objectives and criteria. Under such conditions, innovation activity as a whole and creating new ventures in particular, seem difficult for both residents and non-residents of the country. Many Russian actual and potential “innovation agents” (innovative firms and organizations, including educational and research institutions) lack a clear vision of their strategic priorities in the context of unpredictable and volatile policy-maker strategies, since their activities may greatly depend (in terms of getting financial, administrative and other support) on priorities set by the government and are controlled by the government to certain extent.

## METHODOLOGY

Our research is based on a series of game-theoretic models, or mathematical equations, that represent the decision-making process of innovators, entrepreneurs and policymakers. In our models, they make decisions according to what economists call game theory; in other words, they make decisions in reaction to or in anticipation of the decisions of other participants (or “actors”), playing a “game” (hence, game theory) whose object is to maximize profits, market share or social welfare. The core of such an approach is the conception of “Allocentrism” and the Nash Equilibrium concept.

Let us briefly explain these conceptions. Allocentrism is a personal attribute whereby people center their interest, attention and actions on other people rather than themselves, and thus exhibit a capacity for empathy. A Nash equilibrium is a game-theoretic configuration (a set of players’ strategies) in which no player has anything to gain by changing only his own strategy, that is no player has an incentive to change the chosen strategy. John Nash, a Nobel Prize Winner in Economics, proved a theorem that every game with a finite number of players and finite numbers of their strategies has a Nash equilibrium. From a practical point of view, this means that when we have a good sense of the incentives and other behavioral

determinants of the involved innovation agents and policymakers, we can deduce their best strategies in terms of a Nash equilibrium configuration.

As a second methodological approach, a series of living labs experiments, business management games and other experiential learning and immersion in policy and practice modalities based on real and hypothetical case-studies and a game-theoretic approach was designed and conducted. In particular, these living labs and innovation games involve entrepreneurs, venture capital firms, university academics, government officials and other expert practitioners involved in research, development and innovation activities. Specifically, we apply both qualitative and quantitative approaches using simulation and game theoretic analysis as well as surveys to observe, capture and analyze behavioral patterns, interests and incentives of entrepreneurs and innovators in different policy environments. This way, we simulate open innovation collaboration and interaction and insert the results of the project in the emerging policy and cutting-edge practices in innovation and entrepreneurship.

## RESEARCH FINDINGS

To begin with, we formalized the interrelations of an innovation policymaker and an innovation agent as a two player game. In a particular case, the policy mechanisms regulating innovative entrepreneurial activity may include taxation, credits and subsidies, as well as administrative mechanisms that determine the complexity of the “entry” in the entrepreneurial business. In order to study the functioning of innovation agents under such a policy, we use a simple mathematical model that includes a strategic variable of the agent,  $x$  (investment into innovation activity, or R&D intensity) and strategic variables of the policymaker,  $s$  (tax rate) and  $f(x)$  (subsidies for innovative and R&D activities). Thus we consider a case when the policymaker seeks to enhance the innovative activity of the agent, namely its investment in new technology R&D. This may be accomplished, for example, by reducing the basic rate of tax and \ or allocating additional funds to entrepreneurs from the budget. This situation can be formalized as the following game:

$$\begin{aligned} M_0 &= sU(x, \xi) - f(x) \rightarrow \max_{s, f(x)} \\ M_1 &= (1-s)U(x, \xi) + f(x) \rightarrow \max_x \end{aligned} \quad (1)$$

Here  $M_0, M_1$  are payoffs of the policymakers and the agent correspondingly,  $U$  is the expected agent activity outcomes,  $\xi$  is a random variable representing the uncertainty and unpredictability of the innovation processes and outcomes. The analysis of this model shows that in a case when the players are not certain about intentions and strategies of each other (they do not have a binding treaty), they find themselves embedded in a game theoretic configuration similar to the “Prisoners’ Dilemma” game, the most known canonical example of a game that shows why two players might not cooperate, even if it appears that it is in their best interests to do so. To illustrate this finding, let us consider a simplified game where the innovation agent has a set of 3 actions (no R&D intensity, low R&D intensity, and high R&D intensity) and the innovation policymaker has also a set of 3 actions (no tax, low tax, and high tax). This game can be represented in a normal form as follows (Table 1).

Table 1: a Simple Game-Theoretic Illustration of an “Innovation Game”

Strategies	No Tax	Low Tax	High Tax
No R&D intensity	0; 0	0; 0	<b>0; 0</b>
Low R&D intensity	0.5; 0	0.25; 0.25	-0.25; 0.5
High R&D intensity	1; 0	<b>0.5; 0.5</b>	-0.5; 1

*This table shows the players’ payoffs in the strategic situations of an “innovation game”.*

As we can see from the payoffs matrix, there is only one configuration which can be considered a Nash equilibrium (high tax – no R&D intensity) in this game, since none of the players in this case, has any incentive to change his strategy while staying in this configuration. There is also a Pareto optimal strategic situation in this game, when it is impossible to make any one player better off without making another player worse off. This is a “win-win” situation (low tax – high R&D intensity), but it is not feasible under conditions of uncertainty. The game analysis shows that the innovation policymaker has always an incentive to raise taxes, and thus potential innovation agent activity can be stifled. The innovation agent will be forced to “not innovate” (no R&D intensity) strategy. Therefore, innovation activity is not possible in an environment with “perfect uncertainty” (“perfect imperfectness”). Theoretically, it means that, innovative activity is not possible at all in an organizational system with the absence of a clear and binding policy.

Similarly to the “Prisoners’ Dilemma” and despite the availability of a strategic configuration where both players can get a better result than they have in a Nash equilibrium, this configuration is practically not available because of its instability. As is well known, the players in the “Prisoners’ Dilemma” can arrive at a Pareto-optimum solution through negotiations or repeating the game. Similarly, to find a way out of such an impasse in this situation, it is necessary to a) directly negotiate taxation or subsidies and reach a binding agreement, or b) construct the player relations as a hierarchical and dynamic principal-agent game. In practice, the first case is not always possible, since a policymaker does not necessarily co-ordinate his decisions with entrepreneurs, but just officially informs them about the policy. So, we consider the second case, namely hierarchical interrelations and interactions.

From a game theoretic point of view, hierarchical relations in such a system mean that the policymaker is a first-move player. He makes a decision regarding his strategy and announces it for the agent who, in his turn, makes a decision regarding his own strategy under the conditions designed and announced by the policymaker. Using model (1), theoretically it is possible to define a policymaker’s optimal strategy, namely tax rate ( $s$ ) and subsidies ( $f(x)$ ) for any organizational system, if we can correctly identify all key parameters of the system and the agent’s activity. However, practically it is not possible because of the variety and unpredictability of many of such parameters. Nevertheless, in our research we used this model in order to compare different taxation strategies for innovation, namely percentage taxation and flat taxation. The first taxation scheme is a proportional scheme when the policymaker informs the agent on the percentage of his revenue that should be paid as a tax. This scheme is actually represented by model (1). Another scheme represents taxation when the policymaker informs the agent on a fixed payment of tax depending on the agent’s actions or outcomes. For example, the policymaker can inform the agent that he should pay tax  $x_1$ , if his income is more than  $U_1$ . If not, the agent will pay nothing (or some other value identified by the policymaker). This implies that the agent’s tax payment ( $T_a$ ) is as follows:

$$T_a(x_1, U_1, U) = \begin{cases} x_1, & U \geq U_1 \\ 0, & U < U_1 \end{cases}.$$

Subsidies for startups can be also organized in a similar way. For example, the agent gets  $x_2$  from the policymaker, if the agent’s result from R&D investment is more than  $U_2$ , and nothing if not:

$$f(x_2, U_2, U) = \begin{cases} x_2, & U \geq U_2 \\ 0, & U < U_2 \end{cases}.$$

In that case, the basic game model is transformed into the following game:



(games with complete and perfect information; games with incomplete and imperfect information about the players' strategy and outcomes, but certain policy; games with incomplete and imperfect information as well as uncertain policy).

One of our more interesting findings was that the behavior of the players in games with both complete and incomplete information generally corresponds to "theoretical" predictions from game theory (e.g. from such classical game-theoretic cases, like "Bertrand's paradox", "Price war", "Prisoners' Dilemma", etc). This finding can be interpreted as a validation of game-theoretic models for the analysis of an innovation market under uncertainty and unpredictability. Another important finding from the "serious games" we played is the policymaker's tendency to support an innovator (a startup) in terms of lower taxation and other privileges at a few initial iterations of the game, and then, as the innovator's level of maturity rises, the policymaker creates conditions similar to "established" competitors.

## CONCLUSION AND RECOMMENDATIONS

Both innovation policymakers and innovators face an unfolding set of challenges. Below we systematize and summarize some of these challenges in the context of our research and provide some preliminary conclusions from our research-in-progress project.

A game-theoretic approach as a way of policymaking Game theory is a powerful instrument for decision-making in the situations of risk, uncertainty and unpredictability, and it should be used more actively in the analysis and development of innovation policy.

An innovation policymaker should take into account possible reactions and behavior of innovators and develop his strategy in order to maximize social welfare anticipating and considering innovators' reaction.

An innovation policymaker and innovators per se should look for strategies getting them to "win-win" situations which are effective in terms of Nash equilibrium and Pareto optimality game-theoretic configurations.

Nash-equilibrium game-theoretic configurations may be a good reference point as an outcome of the policy however, an innovation policymaker should secure the ways and means required for its feasibility.

A clear and stable innovation policy Both innovators and innovation policymakers closely deal with risks, unpredictability and uncertainty, so it is not easy for them to have a clear vision and a detailed roadmap. But if an innovator who is looking for new opportunities for business can be guided by (that is he can afford) the principle "if you don't know where you're going then any road will get you there" and he can thus apply a trial-and-error strategy, an innovation policymaker should be more certain and less ambiguous, since his errors cost much more at the macro level than the innovation agent's micro level "trial and error" failures.

The policymaker should be guided, at least as a worst case scenario, by the principle "if you are lost and do not know where to go, you should go straightforward and never alter your direction".

A policymaker should not be like the Tsar of Russian lore who commanded so: "go there - I do not know where - and find that - I do not know what".

When the innovation policymaker establishes policy guidelines, he should not change them very often.

Highly volatile and ambiguous policy is disruptive for innovation. In a turbulent environment and when confronted with challenges regarding the promotion of innovation, a policymaker has “a temptation” to change or “improve” the policy hoping to design better conditions and incentives for innovators. But such an intention that appears to be quite reasonable per se, is often not good for innovation as it introduces higher levels of unpredictability and discontinuity. Innovation investments are *a priori* risky. If in addition, the “game rules” are changed often and abruptly, risk and uncertainty are introduced that discourage innovation investments. Strategic ambiguity is a symptom of “a death valley” for innovation and should not be endorsed or deployed as part of innovation policy making (Carayannis, GWU Lectures and private discussions, March 2014).

A clear and stable innovation policy is a crucial factor for stimulating innovative activity. “Win-win” situations are not feasible in an uncertain and turbulent environment. A policy should also be “binding” for both policymakers and innovative entrepreneurs in term of their commitment for a certain period to the rules of the “game”.

If an innovation policy is clear on a federal level, regions and cities can develop their effective policies and strategies to innovate based on the national innovation policy making context. When innovators have a clear vision and understanding of the national and regional innovation policy makers, it is easier for them to develop their own innovation strategies.

Communication, cooptation, coordination, learning from experience and learning by doing Game theory clearly demonstrates, that communication, cooptation and coordination between innovators and policymakers help overcome different barriers and impasses (similar to the “Prisoners’ Dilemma”). So innovators should actively look for partners, and a policymaker should stimulate cooperation. Such an approach is introduced, for example, in the case of the recently founded Russian Science Foundation, a new R&D funding agency established in November 2013.

A policymaker should publicly address barriers for innovation (legal, bureaucratic, economic, cultural, etc.) and openly discuss them with the public (a civil society).

A policymaker should secure transparency of his decision making, as well as prompt and clear communication between all participants of an innovation market.

Openness to criticism is a key for an effective policymaking as well as a readiness and willingness to learn from experience as well as learn by doing.

A trade-off against prioritization and diversification A policymaker should find a balance (compromise or trade-off) between prioritization and diversification. He should prioritize promising opportunities for innovators to be supported. There should be a finite number of priorities for break-through problems or outcomes, potential technologies, or high-growth sectors and there should also be development and support for special incentives, on both the supply as well as the demand side. Innovation priorities when developed should be frozen for certain period to allow the innovation ecosystem and its stakeholders to digest the new rules of the “game” and adjust / optimize their behaviors.

At the other side, the diversification of the support for innovation activity is required. The support should be focused not just on a few “critical” technologies and a number of state-owned (i.e., in fact, monopolistic or oligopolistic) corporations. It is necessary to promote investments and subsidies to businesses that are “on the periphery” and foster their growth by paying part of their initial investments and lowering their taxes via R&D tax credits (a good example of such policies is the US and Israel). Some of the priority should be given to the existing sectors and technologies, but for those which are potentially well-positioned



for future growth. High-potential innovative firms already established in some industries can drive economic growth. Some of the priorities should focus on brand new sectors and startups as great business opportunities.

**Ambitions, feasibilities and consistency** An innovation policy should strike a balance between being ambitious and aggressive enough on the one hand and realistic and feasible on the other.

Innovative development requires a long-term view, so an innovation policy should be consistent during a long period.

The German, Scandinavian and perhaps Japanese models of innovation promotion are good examples for these scenarios.

**Innovative climate, innovative culture and demand for innovation** Creating stable and high demand for innovation is a key prerequisite for moving from “economic stability” to achieving “smart, sustainable and inclusive growth.” This is one of the most challenging issues for a policymaker.

A policymaker should focus on creating a favorable environment and culture for innovation, not just on investments.

**Taxation and subsidies** A discriminatory taxation policy for innovation agents is required. Taxation should be different for startups and established businesses.

A multi-level progressive and regressive taxation and subsidies policy is effective for stimulating innovative entrepreneurial activities, especially for rather “predictable” incremental innovations.

However for “radical” innovations with very uncertain and unpredictable outcomes, a simple, clear and easily understood proportional taxation scheme with a comparatively low rate provides a better stimulus than a sophisticated model.

**Social capital** An innovation policy should not focus on just economic priorities, goals and outcomes, but on social capital as well. Social capital should be as important a measure of success of innovation as economic growth and productivity. A policymaker should adopt a measure of social capital as a key indicator of policy effectiveness. As history shows, if a country fails in this, it pays the social and economic costs for many years to come.

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# INFORMATION TECHNOLOGY EXPANSION AND COMMUNICATION BETWEEN SMALL FIRMS.

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## ABSTRACT

*Internet use allows new forms of commerce and trade, so the relationships between producers and other economic agents changed dramatically. This research presents the results of a survey applied to a sample of small firms that export manufactured products in Mexico. The purpose of the survey is to analyze the use of Internet in the commercialization process. The proposed hypothesis is that small firms can benefit from the internet growth. This technological tool can give this kind of firm better operating conditions and improve their adaptation ability. As a result these firms can benefit more from it. The creation of a web page can make the process of exportation and access to new markets easier. However the main variable to sell in foreign markets is associated to micro and macroeconomic conditions. This kind of export firm has changed since the implementation of Internet and e-mail. The answers reveal the integration of new equipment and technology. Moreover, the use of the web has reduced some costs. It allows the design and promotion of new products. Customer service becomes more personalized. Productivity develops with these tools. But this new modalities requires more educated employers and new systems of internal control therefore training has to be constant and quality has to be assured with the required certifications.*

**KEYWORDS:** Information Technology, Communication, Small Firms

## INTRODUCTION

Expansion of the internet has allowed incorporate new trading varieties of the products, changing relationships between producer agents. In this paper it will be shown the investigations results of a representative sample of exporter small business (SB), in the manufacturer industry, related to using of the internet with trading proposes. It is part of the hypothesis that the SB would take advantage of the increase of the net of nets. Because they could access to better operation conditions, which it is necessary they have big capacity of adaptation and taking advantage of this new technologies. The possibilities that offer a web side without a doubt could contribute in a significant way to the exportation process, and accessing to new companies markets. Even though, the keys to trade in external markets are associated to the macroeconomic and microeconomic conditions. The use on the Internet and electronic trading by the exporter SB has influenced the reconvention of their equipment, incorporating new machines and technologies; the rationalization in the production processes, reducing varieties operations costs, the development and preferred attention to new products, the constant and systematic enable to the human resources to develop their productivity, and the implementation of the own control and saving systems of quality, certifications included.

### Internet and Electronic Trading in the Exporter Small Business in Mexico

Expansion of the internet has allowed incorporate new trading varieties of the products, changing relationships between producer agents. The big wronging of the Internet identified as mass media, since second half of the 90s the new period of the Internet expansion happened based in Electronic Trade (ET). Added to the ones existed, this new way of red use have given new incentives and high dynamic. Even though, Internet has not been a base to the digital communications systems. Basically, it is a tool of communication that it can used to inform, as entertainment, and trading. Some factors influence the

expansion of the Internet in every country; some of them are the incomes, level education, use of computers, connection cost, telecommunication market structure, and the telecommunications infrastructure state. The use of the Internet with trade proposes is conditioned by the law framework to electronic transactions, and other additional costs that the online condition imply to the companies, as the commands creation, web side design, support and updating. Specially, the last element would be so expensive to the Small Business. In the international level, the wronging of the Electronic Trade is just in acceleration face. Currently, it is estimated that this media move transactions higher to 150,000 millions of dollars, concerning to two three part to business – business types operations, and the other tree part to companies consumer sales. In 2009 in these types of trading it was earned 2.8 billions of dollars. Latin America has been one of the most dynamics places, in the same year the electronic trade earned 8,000 millions of dollars in this region (Sahlman, W. 1999).

### The Electronic Trade and Its Law Framework. Economic Factors

The division of communication and trade in Internet is crucial to evaluate the evolution of the ET and its economic significance. If is true that exist a develop and fluent digital information flow, and an important number of agents who are communicated by Internet, it does not mean transaction or trade operations at all. Definitely, communication is different that trading. If the use of Internet is restricted to pre and post sale faces, which the principal function is to be in contact between the agents, it not seems properly to define it as an ET operation, because the substantive face in economic terms: the sequence of the formal order, the payment, and the transfer guaranties of property, they are happening in the traditional way. Currently, in the last case the predominant configuration in the world level, it should be mention that the trade aspect is in the beginning face of development.

The impact of Internet into trade practices and the transformations which will be boosted in the economic structure will travel in two paths: Improving in communications forms and advance in autoimmunization of the processes OECD Workshop (2009). The possibility of increasing in advance the level of autoimmunization in the production and the services are the others significance elements that coming with the Internet, and it could have a big impact in the economic structure. The fluent interchange of information between the agents that take part in the economy could come as a first consequence the reduction of the commercial cycle, the reduction of the stock lists, and the possibility of making more exactly predictions about the evolution of demand and offer. For this advances can be completed well used it is required a high level of modernization in the communication infrastructure and a social context, habits, laws, propitious institutions to its adoption. For first it could be affirmed that the impact of these tendencies for economic sectors is strong determinate by the possibility of become its products in the digital format. In this sense, the principal advantage of the digitalis items is that, in fact, its distribution and reproduction has no cost. It is possible to distinguish three types of transaction modalities: minorities (business to consumer), intercompany (business to business), and which involve the buys of the State (business to government) Intercompany transactions promises to be the ones with high economic relevance, not only by its relative volume in fact by the impact in the commercial market, and it influence the transformation in the production and business.

Especially the Small business could take advantage of the growing of the net of the networks, because they could access to operation conditions, until a little reserved to the big companies. For that, it is necessary that they has a big capacity of adaptation, and take advantage to the new technologies; the small business will able to compete with the big companies. However, it survives such elements that straight asking these asseverations. (Sahlman, W. 1999) In the same time, the examples of goods or services that have, really, economic signification, and that, in the same time, could be distributed in the network without any type of legal or cultural restriction, are not many. (European Commission (2009)

Possibilities that give a web side without a doubt can contribute in a significance way to the exportation process, and to new markets of the companies. If the quality, cost and characteristics of the product are not better than the rest of the offer, it is difficult that they would be chosen by the consumers, or they will take the place of their competitors. The keys to sell in outside markets will continue being associated with the macroeconomic conditions and the environment, and the microeconomics that are known. For example, the studies made about the small business exporter in Latin American countries point out that the principal restrictions that face the firms are related with the lack of financing (In the results of the investigation mentioned in this paragraph it is observed that the 70% of the small business don't finance their exportations with outside credits, and in fact, a high percentage emphasize the difficulties in the interest rate, and the procedures to obtain credits. In this way the firm exportations find a close limit in the capacity of the auto financing.), to the outside sales, the level of the change type, the highest cost of the customs, harbors, public services handled by private sector, and the inadequate form of transport.

About the future impact in the cost of the service, as a result of the liberalization of the moneylenders market and de income of new operators, the difference in the incomes level will continue implied a very important breach, in terms of the spend power between the costs of connection and local communications. The effect of the trade development, and one of the principal restrictions faced nowadays, is the lower number of Latin cybernauts (Price and Cooke, 1995). In the other hand, once this process advance, the difference in the level incomes between Mexico and the development countries will continue implied a very important breach, between the costs of connection and local communication, and that ones faced by the north American users, Canadians or Europeans. Also, the rate of penetration of the PC in the houses is being still lower, especially for economic reasons. (United Nations, 2009) The aspects mentioned until here affect the diffusion of the use of Internet and the development of the electronic trade, more exclusive and substantial, in the last is about:

The existence of an adequate law framework that guarantee the operations.

The development of safe, useful, and economic payments.

In the case of physical goods the delivery capacity of the merchandise, obtained without delay in a reasonable cost.

The necessity of the adequate domestic systems of the firm, and the installation of a logistic system to do deliveries.

Table 1: Important Law Aspects to the Development of the Electronic Trade

The jurisdiction of the firm, which make the electronic sale and the costumer, in view of define the laws and regulations inside are legislated these operations

The establishment of a system that allows solves the conflicts caused by the collision between the URLs of the Internet.

The establishment of security and evaluation forms

A law framework to handle bank uses of electronic trade

Payment ways can be used to do electronic trade transactions

The way and place where it will be solved the eventual conflicts  
 The establishment of conceptual and rule laws about digital sign

The establishment of protocols in security systems.  
 Effective control of author rights

Tax matters like taxes

Do not issue specific regulations instead spreading the application of the trade of finance law, regulating a particular aspect, try that this regulation will be homogenous among the countries and consistent with the current practices, with the propose of do not inhibit the electronic trade. The recognition of same validity between traditional sign and print documents in paper imply a higher law security to these types of transactions (D'Alessio and Harris, 2000)

#### Practices of Electronic Commerce Develop by the Exporter Mexican Small Business

In this section it is written an analysis of the main evidences given in the studio of around 120 exporters SB, because its performance in the last years related with its continuity and dynamic exporter processes, diversification, and complexity of the markets, which are supplied by them. These SB have shown a positive performance during the last 10 years, a high exporter level in total sales, and a high diversification of outside markets. This company group is characterized by its productive career on average 15 years, and they have developed strong relationships with others local firms, which provided a big part of its consumables. In order to face the restrictions that they have, these companies have implemented strong productive and organize transformations, among them are distinguished the reconverting of its equipment adding new machines and technologies; rationalization of its production processes, reducing diverse operate costs, the development and preference attention to new products, increasing the margins of relative contribution, the systematic qualification of its personal developing its productivity and implementation of domestic control systems and guarantee quality included in the certifications. Also these companies have improved its capacity of service in presale, post sale and delivery periods. Another characteristic of this strategy of these firms is the importance that they give to the management of outside commerce. Besides to guarantee satisfaction with quality conditions and delivery periods to outside clients, they have personal especially dedicated to outside sales and the development of those markets, and they practice a permanent campaign of promotion by different paths (pamphlets, web side, presence in internationals trade fairs and to be in contact with clients, in presence or by email.

#### Electronic Commerce Practices

It seems that the companies asked in this study have not developed effective a model of virtual business with clear proposes, and they do not show a higher level of compromise with the new implemented practices. In this point it is important to mention among the reasons that influence to the firms insert in this new channel of sales and communication, the stress of the competition that come in to the virtual world, and the psychological stress that the supposed according with the companies that do not access quickly to the business inside the internet they will be outside to the discussion and fight for new markets and its staying in the existence ones. According with a survey done by Kite to some firms (Chappell, C. y Feindt. S. 1999) the best performance of the firms have are joining in the virtual business, they are related to a big compromise by the firm with the new practices. This is the development of the specific business model, targets clearly defined, understandable and a strong support to the use of internet: at the same time, it is essential too the integration of the activities implemented through the web with the rest of the own processes to the firm. In order to develop these actions, it comes up as vital an important initial investment and the offer into the web side of different free services. Relatively not much of these characteristics are shown in

the polled Mexican companies. A comparative analysis about the Small Mexican Business, American's and European's. In this analysis is considered two fields well different:

The familiarity and the knowledge development by the companies related to the possibilities of the internet, except the ET strictly speaking. This leads us to consider in one side, the specific technology environment where the firm operates (use of PC, internet and email); in the other hand, the purpose and results of its incursion in Internet, this is the analysis of the information and the actions that present and do inside the web sides.

The done practices related to ET developed by these firms, considering as well the local transaction as those made by the rest of the world. This point leads us to analyze too the possibilities of the rolled companies to a close development of ET.

### The Technological Environment

According to data obtained in the field, this group of Mexican firms operating with a fairly familiar with the new information technologies. There is widespread use of information tools in digital formats, the Internet and email, both for commercial purposes such as to improve communications and relationships with suppliers and customers. Shown in Diagram 1 as widespread as the use of computers and access to email and the Internet from sales and administrative staff working in SMEs surveyed. The signatures are relatively informed about what is happening in foreign markets using the Internet or information stored in digital formats, 56% and states use information and data on foreign trade through these formats. 32% know the status of electronic business practices conducted by the firms competing in its main export market, while 24% of firms know that external information about competitors who export their second largest export market in order of importance.

Internet appears as an instrument which is used in the detection of business opportunities abroad. Only 5.1% of firms said the new tool used for such purposes. In analyzing the use of email, it appears that this is a widespread practice in the employer. The vast majority of firms use the Internet said in the company. Of these firms, most are using this communication tool to search various types of information necessary for the company, to conduct market research done that it is a way of finding information for a more smoothly with customers and suppliers to promote products and new marketing strategies. Moreover, a smaller network that states use to conduct transactions online, whether purchases or sales. Andalusia consulting firms on the implementation of Internet banking, positive responses were obtained by a minor portion of the signatures (This lack of positive responses is partly explained by the fact that 28% of respondents said not knowing if your company carries out exchange of information on-line or transactions with banks that offer the possibility of operating online, probably because this type of operation is performed by staff that staff minor respondent.)

### The Development of Web Pages

Forty nine percent of the sample declared to have carried out site. Most of these firms have developed the site in order to publish their products so as to provide institutional information on the firm, obtaining good results in both cases. As for firms that did so in order to create a new channel to market and to sell products at lower prices than in the traditional way, the results have been much more disappointing. Firms that developed pages driven improvements in customer relationships and provide more and better after-sales service have not achieved the expected results.

This demonstrates the degree of prematurely purely commercial practices in electronic form, while highlighting the developments are more widespread and the results obtained in terms of flows of

information. Seen with another glass, you could say that the fact that a considerable number of firms have designed their website in order to market products, shows that these SMEs are already entering a phase in which the benefits provided by the hand of the "second generation" Internet applications that is, electronic sales, ignoring the presence related to marketing or advertising the signing of "first generation", adopted as an experimental site of the raid. The U.S. firms, however, appear more likely to promote the pages of pay, mainly through the delivery of coupons and discounts on-line, providing many benefits to visitors and more frequent advertising campaigns outside the network.

The graph of the frequency of updating the web Europe shows great concern for European firms to "refresh" the contents of Internet sites. The content also appears as a success-measured in terms of traffic sailing through the page and understands these as potential buyers. In the case of virtual business-oriented customers and consumers, the content must always offer something new and different to visitors. In turn, the targeted sites to suppliers of goods or services, it would be advisable to include among its contents the possibility of making business more quickly, easily and with lower costs. The data presented in the survey of SMEs exporting to Mexico are quite similar those shown in the European case. European Commission (2009).

#### Firms That Perform E-Mail

According to information disclosed between SMEs are scarce, and volume of trading practices in electronic form. In fact, only a smaller percentage of firms surveyed performed sales and purchases in a virtual way and, likewise, is very low volume and relative share of such transactions. In this case is explained by the unique signature of the sample, which offers the possibility of the whole operation online. It should be emphasized that, although the effective development here seems very insipient expectations of SMEs that have already entered into the EC on future expansion of this channel are quite promising, particularly with regard to purchasing and supply. 43% of firms expect to make an electronic form over 50% of their purchases in the domestic market by 2005, the proportion of firms is 50% if the expectations are computed by electronic actions. The projections are less encouraging when considering the electronic sales: just 22% of SMEs considered expects through the web over 50% of its exports in 2008 and the percentage is even lower compared with transactions on the wings domestic market. But the inquiry into the development potential of the CE should ask about the expected benefits from it. According to a survey by the consulting firms KPMG14 in relation to the benefits accruing from the implementation of an EC system. In the case of European SMEs KITE as the main barriers or constraints faced by firms for the development of the EC, would be given by:

The high investment required to implement a system to conduct business operations in electronic form.

Problems and cultural adaptation of population to the new medium, much greater than that expressed by the firms, despite the increased penetration of the Internet and information technology in the old continent;

The need for more infrastructure, answers related to Internet access technologies used in Europe than ever in the opinion of the signatures are considered to be slow and costly;

The Internet security, inconvenience, as KITE, be positioned in Europe and it would be just a psychological issue for the portion of Internet users and The costs of access for consumers, but lower in Europe highlighted in a greater proportion of European SMEs.



## CONCLUSIONS

In principle, the main contribution of the Electronic Commerce (EC) is associated with a predictable decline in transaction costs. On the one hand, firms may come into contact with a virtually unlimited number of potential customers and on the other, inter-business relations could be granted greater flexibility and agility and greater adaptability to changing market. It is therefore not only incorporating a new and powerful marketing channel, but also to introduce greater automation in the production and distribution cycle. The reduction of transaction costs, the application of the potential market and cheaper and faster communication with customers and suppliers are extremely important for the performance of SMEs. These factors are mainly based on the favorable impact of the EC in such businesses. And so, it is considered that the spread of electronic transactions can mitigate the barriers or constraints that SMEs face normally react to the abrupt changes in demand conditions, or to compete in markets relatively unknown. While recording a very dynamic growth, the operations of the EC at the international level are still clearly marginal: not only depend on the degree of diffusion of the Internet and computerization in general, but the establishment of a very favorable environment and appropriate in terms of services financial, communications and logistics. To the extent that this "environment" does not have a sufficiently developed, the potential benefits of EC will be diluted. In this case, SMEs, once again, can be practically affected by the costs of installation, maintenance and operation of the channel.

In Europe, for example, only a very minor proportion of SMEs operating effectively at present and EC, in turn, between businesses electronic transactions represent a marginal proportion of total turnover. In the perception of European SMEs, the costs associated with infrastructure make the service both for firms and consumers, restricting further dissemination of the CE. However, whether these considerations, firms engaging in CE, a defined business model and commitment to align their organizational processes to the requirements of the new practices.

While the sample surveyed for this study can not be considered representative of the SME universe and that, therefore, any generalization is unwarranted, is not to draw attention to other lines in general the relative size of e-business and perception of positive and restrictive factors is quite similar among exporting SMEs are considered and their European peers. The technological environment in this specific group of companies does not constitute a major limitation. Electronic communication with customers and suppliers and to find information about different aspects of your business that you are by the same token, highly diffused among these companies. At the same time the cost of installation of an electronic criminal market, either established or provided by third parties by personal signature, does not seem to be an excessive expense and therefore does not emerge as a significant limiting factor.

The general environment for the development of EC in contrast, appears as the most limiting factor. The costs of communication, recognition and comparatively high in our country limit Internet use for potential customers to businesses offering goods and services. The weak development of an efficient logistics distribution and delivery make the transaction costs and adversely affects their terms of specificity. Ignorance of the legal validity of digital signatures and certainty in the law so specified for the purposes such as tax litigation, which reaches to such transactions, discouraging interest of companies to develop other operational mode. The change in this context to mean cheaper CE operating system and access for customers, facilitate the cancellation of on-line transactions, to provide security operations and transparent regulatory framework, should be a specific objective policy, if SMEs are to benefit from these new technological possibilities, and at the same time, a strong incentive for the dissemination of EC. It can be assumed that in this environment friendlier, those SMEs that, as discussed in this opportunity, have the basic technology, they will be encouraged to adequately and permanently update its bid for the channel, define a specific business model for this channel and adapt their internal organizational processes to maximize its potential.

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# ASSET RETURNS PREDICTABILITY AND PORTFOLIO SELECTION: HEDGE FUNDS VS. EQUITIES

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## ABSTRACT

*We examine the time-series predictability of hedge fund and equity index returns, and apply an econometrically robust approach of myopic portfolio asset allocation to select optimal portfolio policies whose investment weights are proportional to levels of predictive or conditioning factors. The investable CSFB/Tremont ten strategy-based hedge fund monthly returns are predicted using eight Fung & Hsieh (2004a, b) asset-based risk factors, whilst the S&P 500 monthly return is predicted by the dividend yield. We find weak statistical predictability in both hedge funds and equity returns, with evidence of higher degree of uncertainty in hedge funds than in equities distribution of returns. We conclude that the equity oriented risk factors are more significant for the equity oriented universe of hedge funds; the bond oriented risk factors are significant for the fixed income funds; the trend following factors have more influence on the trend following funds; while emerging markets funds get hit the most by market downturns but tend to outperform in stable periods. Our next paper series will examine the economic significance of predictability and estimation risk in optimal portfolio decisions for an investor who chooses between investing in the traditional equity and hedge fund indexes.*

**JEL:** F37, G1

**KEYWORDS:** Predictability, Risk-Factors, Returns

## INTRODUCTION

In this paper, we examine the statistical significance of asset predictability in making optimal allocation decisions. We assume an investor who is faced with an investment choice between equities in the traditional framework and hedge funds in the alternative framework. Originating works on predictability of asset returns was undertaken by Merton (1969, 1971, and 1973) and Samuelson (1969). They show how stochastic opportunity set affects optimal portfolio strategies at different investment horizons. Campbell and Vicera (1998), Barberis (2000) and Campbell et al (2000) build on this classical work and use a simple setting to construct optimal portfolio decisions which account for presence of predictability in returns. Conversely, Brandt (1999) and Ait-Sahalia and Brandt (2001) use a general non-parametric approach in making optimal allocation decisions in the presence of return predictability.

The motivation of our paper owes its origin to the optimization problem setting in Barberis (2000) who compute optimal asset allocation decisions which account for both predictability in equity returns and estimation risk. We use the widely applied dividend yield as the predictor variable for equity returns, and the Fung and Hsieh (2004) risk factors in the hedge fund framework. Much of the empirical work on predictability is based on the traditional framework, while a similar interrogation within the hedge fund industry only emerged in the past decade. Amenc, Bied and Martellini (2002), hereafter referred to as ABM (2002), documents first evidence of predictability in hedge fund returns by using a simple multi-factor model which does not account for uncertainty risk Fung & Hsieh (2004) indicate that while investors in hedge funds look for consistency between the historical and future hedge funds returns, the hedge fund returns do not behave in a similar manner to traditional asset returns. They identify and model hedge fund returns using asset-based risk factors and construct a widely applied model which is often termed Fung and

Hsieh (2004) seven risk factor model. We apply an extension of this model which includes the recently added emerging market risk factor. We find that in-sample, the emerging market factor and equity risk factor pose a problem of multicollinearity and therefore do not simultaneously use these two factors. We apply a fully specified multifactor model:

$$R_t = \alpha + \sum \beta_k F_{k,t} + e_t$$

$R_t$  is the excess return of the fund at time  $t$ ,  $F_{k,t}$  are the asset based eight risk factors,  $\beta_k$  are the factor loadings while  $e$  is the residual. The Fung and Hsieh (2004) model is selected due to its wide application in research. The risk factors are namely: equity market factor, size spread factor, bond market factor, credit spread factor, bond trend-following, currency trend-following, commodity trend-following factor and emerging market factor. As in Fama and French (1992, 1993, 1996), the multifactor model represents the returns, dependent on the factors which capture the cross sectional and time-series variation in returns. The linear regression model provides a decomposition of hedge fund returns into several components as per each risk factors such that:

$$R_{it} = \alpha_i + \beta_{i1} Riskfactor_{1t} + \dots + \beta_{ik} Riskfactor_{kt} + \varepsilon_{it}$$

The alpha,  $\alpha$ , is usually perceived as manager specific and Lo (2008) warns that this does not imply that the unique source of alpha is riskless, but that sources of expected returns can be distinguished by risk factors associated with them. We apply a parametric approach which has advantages of being parsimonious and robust since it bypasses the estimation of the conditional return distribution. This is not the case for a Markowitz mean-variance efficient framework as it postulates a two-step conventional approach of estimating expected returns and covariance of matrix of returns. The Markowitz framework obligates modelling first and second moments of returns and the covariances such that with  $N$  financial assets, there is modelling of  $N$  first and  $(N^2 + N)/2$  second moments of returns. While ABM (2002) use a static mean-variance framework to test economic significance of predictability, we use a more robust approach by testing predictability in time varying mean-variance setting. Assessing portfolio choice in time-varying mean was first introduced by Brennan, Schwartz and Lagnado (1997). They ignored estimation risk in their problem setting. Conversely, the importance of uncertainty risk in portfolio allocation was first documented by Kandel and Stambaugh (1996). The rest of the paper is organized as follows: Section I gives the literature review; Section II outlines the data and methodology; in Section III we give the empirical findings and discussions, while Section IV concludes.

## LITERATURE REVIEW

The widely applied multifactor setting of financial assets relate economic variables to returns. These settings generate forecasted returns based on the economic variables which have significant explanatory power. Fama and French (1989) show that several variables of dividend-price ratio, short term interest rate, term spread and credit spread, can be useful in predicting bond returns. Similarly, the predictive power of these variables in stock market returns is reported in Keim and Stambaugh (1986), Fama and French (1988, 1989), Cambell and Shiller (1988) and Fama (1990), among others. The predictive power of several risk factors on hedge fund returns has also been tested by several academics; including Fung & Hsieh (2004) who documents the seven asset-based risk factors which have predictive power on hedge fund returns. These risk factors broadly range across equity oriented factors, bond oriented factors and trend following factors. Brandt and Santa-Clara (2006) apply a parametric approach in selecting optimal portfolio policies which are not dependent on the distribution of returns.

They consider a portfolio that invests an amount proportional to the level of the predictor variable such that the weight invested in each strategy-based asset at any point is a linear function of the pre-determined variables. They use the predictor variables of dividend-price ratio, short term interest rate, term spread and credit spread in a dynamic portfolio choice among stocks, bonds and cash. In a similar manner, Brandt, Santa-Clara and Valkanov (2009) examine a parametric portfolio policy with a view to optimize portfolios with large number of assets. They use the stock characteristics or anomalies of market capitalization (size), book-to-market ratio (value) and lagged return (momentum) as predictive variables.

The portfolio weight in each asset parameters is obtained by optimizing an investor's average utility function over the sample period. Cenesizoglu & Timmerman (2011) use different time-varying mean models and constant return distribution models to assess the economic significance of predictability in stock returns. They use four predictor variables which are also used in Brandt and Santa-Clara (2006). They conclude that for an investor with power utility, significant improvements in economic predictability exist for time-varying models, while models with constant mean overestimate the right tail of the return distribution by over allocating to stocks and thus resulting in low average utility of risk-averse investors. In the hedge fund framework, ABM (2002) predict hedge fund returns using ten variables of: short term interest rate, dividend yield, default spread, term spread, implicit volatility, market volume, oil price, US equity factor, world equity factor and currency factor.

They find evidence of significant predictability in hedge fund returns and large benefits in tactical style allocation portfolio even when accounting for transaction costs. Pillonel and Solanet (2004) find evidence of predictability in hedge fund index returns due to persistence in hedge fund style persistence. They assess portfolio optimization problems by assessing the two benchmarks of buy-and-hold strategy and equally likely strategy and find that several investment constraints hinder optimal tactical asset allocation in fund of hedge funds. Bae, Baik, & Kim (2011) use the quarterly equity holdings of hedge funds and find that both the level and change in stock holding of hedge funds strongly predict future returns whilst other institutional investors have little forecasting ability. They also show that information asymmetry is positively correlated to return predictability.

Even though much of the consensus point towards economic variables' ability to significantly predict asset returns, there are other school of thoughts who critic this wide tenet. These include Bossaerts and Hillion (1999), Ang and Bekaert (2003). They all assess the out-of sample performance of dividend yield in predicting asset returns and find poor performance of this factor. Rapach and Wohar (2006), and Goyal & Welch (2008) test the predictive significance of several economic variables and the latter argues that the finance industry is yet to establish a variable with robust forecasting power for the equity premium. They detect a weakness or failure of some of the variables in predicting returns in the out-of sample. They argue that predictability is also not strong when looking at periods of distress such as the 1973-1975 Oil shock. In this paper, we find weak statistical predictability in both hedge funds and asset returns, and evidence of higher degree of uncertainty in hedge funds, than in equities distribution of returns.

## DATA AND METHODOLOGY

### Data

The hedge fund framework is represented by the Dow Jones Credit Suisse (DJCS) hedge fund indexes, while the traditional market is proxied by Standard & Poor 500. The excess returns are calculated using the risk-free rate of return being the Fama-French one month Treasury bill rate which is obtained from *WRDS*. The equity index returns and the hedge fund returns are all obtained from *DataStream*. The DJCS hedge fund indices constitute of ten sub-indices which are based on strategies of: convertible arbitrage, dedicated short bias, emerging markets, equity market neutral, event driven, fixed-income arbitrage, global macro,

long/short equity, managed futures and multi-strategy. We employ an extended Fung & Hsieh (2004) factor model which incorporates eight asset based risk factors. The eight factors are namely; equity market, size spread, bond market, credit spread, emerging market factor and the three lookback straddles or trend-following risk factors of bond, currency and commodity. The *equity market factor* is proxied by the Standard & Poor 500 index monthly return, *size spread factor* is obtained by Russell 2000 index monthly total return minus Standard & Poor 500 index monthly return whilst the *emerging market factor* is proxied by MSCI Emerging Market index monthly total return. These index returns are all obtained from DataStream. The *bond market factor* is the monthly change in the 10-year treasury constant maturity yield whilst the *credit spread factor* is obtained by the monthly change in the Moody's Baa yield less 10-year treasury constant maturity yield, and both of the yields are obtained from *Fred Economic Data* (FRED). The *lookback straddles on bond; currency and; commodity* have been constructed by Fung & Hsieh (2001). They are updated quarterly (with a six month lag) in the Fung & Hsieh data library and have been downloaded from <http://faculty.fuqua.duke.edu/~dah7/DataLibrary/TF-Fac.xls>.

Our analysis is limited to the dividend yield as a predictor variable in the equity market and the eight FH factors in the hedge fund framework. Our sample data period runs from January 2004 to December 2011 and we thus run a cumulative recursive test to determine any structural breaks in our data, and accordingly divide sample periods into pre-crisis, during crisis and recovery period in order to establish effect of financial turbulences on predictability of asset returns.

## METHODOLOGY

We apply a *parametric* model by imposing a formal structure which is fully described by a finite set of parameters. We first test the statistical evidence of time-series predictability of hedge fund returns and equity returns using the FH asset-based risk factors and dividend yield respectively. Substantial work has been undertaken in evaluating hedge fund performance; however, there is no consensus on the best model to use in modeling hedge fund returns as these is often found difficult to model due to several biases and characteristics as discussed in Wermers (2011). We apply an extension of the popular Fung & Hsieh (2004) seven factor model (which has a recent addition of the emerging market factor);

$$r_t = \alpha + \beta_1 \cdot rSP_{t-1} + \beta_2 \cdot SMB_{t-1} + \beta_3 \cdot rMSCI_{t-1} + \beta_4 \cdot \Delta 10yrTrs_{t-1} + \beta_5 \cdot \Delta(Baa - 10yrTrs)_{t-1} + \beta_6 \cdot BONDPTFS_{t-1} + \beta_7 \cdot CURRPTFS_{t-1} + \beta_8 \cdot COMMPTFS_{t-1} + u_t \quad (1)$$

Where *rSP* and *rMSCI* are respective monthly total returns of S&P 500 and MSCI emerging market index, *SMB* is the size spread factor proxied by Russell 2000 monthly total return less S&P 500 monthly total return, *Δ10yrTrs* is the bond market factor or the monthly change in the 10-year treasury constant maturity yield (month end-to-month end), *Δ(Baa – Trs)* is the credit spread factor or the monthly change in the Moody's Baa yield less 10-year treasury constant maturity yield (change in credit spread), whilst *BONDPTFS*, *CURRPTFS* and *COMMPTFS* are the respective returns of the bond lookback straddle, currency lookback straddle and commodity lookback straddle. Equation (1) uses eight hedge fund risk factors, being; Fung & Hsieh (2001) three trend following risk factors (bond, commodity and currency lookback straddle), equity-oriented risk factor, size spread factor, bond market factor, credit spread factor and emerging market risk factor. The OLS regression that we investigate for predictability in traditional equity market return is as follows:

$$rSP_t = \alpha + \beta \cdot \left(\frac{d}{p}\right)_{t-1} + e_t \quad (2)$$

where  $rSP_t$  is the real return of the Standard & Poor 500 index in month  $t$ , and  $(d/p)_{t-1}$  is the S&P 500 monthly dividend yield or dividend-price ratio defined as the 12 month dividend per share/current market price. We use Equation (1) and (2) to establish the statistical evidence of predictability in hedge fund returns and equity returns respectively.

## RESULTS AND DISCUSSION

Our sample period includes one of the most catastrophic financial turmoil's and we therefore investigate our data for any structural breaks. We use the recursive-based process of *cumulative sums* (CUSUM) or cumulative recursive residuals which uses a generalized test framework. We test the null hypothesis of “no

$$H_0 : \beta_i = \beta_0 (i = 1, \dots, n)$$

structural change”:

against an alternative that the coefficient vector varies over time;

$$\beta_i \neq \beta_0$$

The structural change test uses recursive residuals, where the OLS residuals are given as:  
With the variance estimate of:

$$\hat{\mu}_i = y_i - x_i^T \hat{\beta}^n$$

$$\hat{\sigma}^2 = \frac{1}{n-k} \sum_{i=1}^n \hat{\mu}_i^2$$

We conduct cumulative residual test on the parameters which generate S&P 500 excess returns and; hedge fund index returns respectively. Although results are not presented here, in both cases we reject the null of ‘no structural change’ as the CUSUM test statistic shows evidence of several fluctuations in the parameters. We find evidence of several periods of structural break in both the traditional and alternative asset framework (equity and hedge fund, respectively). In alternative framework, the first structural break in FH seven factors occur in the last quarter of 2007. In traditional framework, distinct and longer lasting departure of the CUSUM statistic from zero occurs in mid-2006 with a trough in the last quarter of 2008 and second structural is observed in the last quarter of 2009. The period between 2007 and 2009 encompass many financial events in the world which could explain the observed structural breaks in the parameters which independently model the hedge fund returns and equity returns.

We also conduct a Chow breakpoint test of the stability of the parameters which also rejects the null of no structural break at the 5% significance level. The 2010 US National Bureau of Economic Research (NBER) report shows that the official crisis period as December 2007 to June 2009. This period is in tandem with the structural breaks observed in our CUSUM tests and we accordingly break our data into sub periods which span from the pre-crisis period of 2004:01 – 2007:12, crisis period of 2008:01 – 2009:06 and recovery period of 2009:07 – 2011:12. Prior to determining the statistical significance of predictability in asset returns, we establish pairwise correlations between the FH eight risk factors to determine if there are any problems of multicollinearity. The results are presented in Table 1 which shows a strong positive relationship between the monthly return of S&P 500 and MSCI Emerging Market index. The two index

returns have a correlation of 0.82 which is proximal to 1. These variables pose a multicollinearity problem and we therefore refrain from using them simultaneously in predicting hedge fund index returns.

Table 1: Correlation Matrix for the Eight FH Risk Factors

	Rsp	SMB	Rmsci	YCHANGE	SCHANGE	PTFSBD	PTFSFX	PTFSCOM
rSP	1.00							
SMB	0.47	1.00						
RMSCI	<b>0.82</b>	0.41	1.00					
YCHANGE	0.18	0.07	0.12	1.00				
SCHANGE	-0.44	-0.23	-0.43	-0.51	1.00			
PTFSBD	-0.37	-0.28	-0.31	-0.39	0.30	1.00		
PTFSFX	-0.26	-0.10	-0.22	-0.16	0.40	0.33	1.00	
PTFSCOM	-0.20	-0.11	-0.16	-0.20	0.23	0.26	0.49	1.00

*The correlations are for monthly data from January 2004 to December 2011. This table reports the relationship between the eight risk factors which are used in the hedge fund predictive model. rSP, and rMSCI are the total monthly returns of Standard & Poor 500 and MSCI Emerging Market index respectively, SMB (small minus big) is the size spread factor which calculates the difference between the monthly total return of Russell 2000 index and Standard & Poors 500, YCHANGE and SCHANGE are the bond market factor (monthly change in 10-year treasury maturity yield) and credit spread factor (monthly change in Moody's Baa yield less 10-year treasury maturity yield) respectively, while PTFSBD, PTFSFX and PTFSCOM are Fung & Hsieh's constructed bond trend following, currency trend following and commodity trend following portfolios respectively.*

The rest of the pairwise correlation appears low enough to pose any problems of multicollinearity. We therefore decide to use the FH seven factor model which excludes the emerging market factor. We proceed to examine the statistical evidence of predictability of hedge fund returns using the FH seven asset-based risk factors. Investors in hedge fund strategies portfolio are primarily concerned with the overall risk of the investment and we first establish how much of the portfolio's risk can be explained by the seven FH asset-based risk factors. We proxy a hedge fund portfolio with the Dow Jones Credit Suisse (DJCS) Investable index and apply Equation 1 to model the index's excess returns. Estimates of the slope coefficients in Equation 1 are presented in Table 2. The statistical significance of the lagged seven risk factors in predicting current DJCS investable hedge fund returns is examined across the full sample and sub periods of stable and crisis periods. Of the seven risk factors, only the equity risk factor (monthly returns of S&P 500) has a significant effect on the conditional mean in all four periods, while the credit spread factor is significant in all periods except when markets were becoming nascent post the crisis. The intercept and the 10-year treasury constant maturity yield appear significant only in the pre-crisis period at a 10% significance level. The rest of the risk factors do not depict any statistical significance in predicting the conditional mean of the DJCS investable index.

As a result, we conclude that there is evidence of weak predictive power of the seven risk factors over the conditional mean or returns of the assessed investable index. Barberis (2000) finds a middle ground for opposing camps which might arise due to weak evidence of predictability by incorporating estimation risk in portfolio choice. They argue that weak evidence of predictability could result in some investors arguing that returns are unpredictable, while others might assume true predictive model of returns and ignore the uncertainty surrounding the predictor variables. In all periods, the  $R^2$  are high ranging between 61% and 81% and we subsequently focus on the discussion of directional exposure of the index to each of the risk factors at different periods. The index has positive exposure to the intercept and the equity factor in all periods, although this observed exposure weakens during crisis period (and strengthens during market recovery times). Defining alpha as in Fung & Hsieh (2004), the observed intercept could be interpreted to imply that the fund managers are able to create alpha in the bull market and unable to maintain a positive and significant alpha in the bear market, which could be seen as an 'alpha illusion'. In the full sample period, the index has negative exposure to the six factors of market capitalization (size spread factor), bond market, credit spread and the three portfolio straddles of bonds, commodity and currency.



Table 2: Regression of the Excess Credit Suisse Investable Index Monthly Returns on Seven Risk Factors in the Full Sample Period and Three Sub Periods

Parameter	2004:01 - 2011:12 (Whole Period)	2004:01 - 2007:12 (Pre-Crisis)	2008:01 - 2009:06 (Crisis Period)	2009:07 - 2011:12 (Recovery Period)
<b>Intercept</b>	0.00082	0.00243	0.00165	0.00827
<b>rSP<sub>t-1</sub></b>	(0.00149) 0.27079 (0.03816)***	(0.00133) <sup>^</sup> 0.23771 (0.05014)***	(0.00609) 0.24272 (0.09900)**	(0.00289)*** 0.25385 (0.07356)***
<b>SMB<sub>t-1</sub></b>	-0.05932	0.05160	-0.31869	-0.15432
<b>Δ10yrTrs<sub>t-1</sub></b>	(0.06245) -0.02896 (0.02481)	(0.04819) -0.05110 (0.02919)*	(0.25150) -0.09341 (0.09237)	(0.12409) 0.07108 (0.04731)
<b>Δ(Baa - 10yrTrs)<sub>t-1</sub></b>	-0.10796	-0.07746	-0.19114	0.00678
<b>BONDPTFS<sub>t-1</sub></b>	(0.02357)*** -0.00530 (0.01231)	(0.02264)** 0.02010 (0.01210)	(0.06631)** -0.03845 (0.05396)	(0.04995) -0.01733 (0.01938)
<b>CURRPTFS<sub>t-1</sub></b>	-0.00415	0.00846	-0.02890	0.03155
<b>COMMPPTFS<sub>t-1</sub></b>	(0.00924) -0.00592 (0.01084)	(0.00574) -0.00128 (0.00713)	(0.04170) 0.02382 (0.05432)	(0.03140) -0.02205 (0.02785)
<b>R<sup>2</sup></b>	0.65	0.61	0.81	0.62

Heteroscedasticity-consistent standard errors are in parenthesis. The table reports the exposure of the investable index's return to the seven asset-based Fung & Hsieh risk factors. The second column is for full sample results, third column reports for pre-crisis period between January 2004 and December 2007, column four is the crisis period of January 2008 – June 2009 while the last column reports the results for the recovery period which is observed between July 2009 and December 2011. rSP = monthly return of Standard & Poor 500; SMB = Russell 2000 monthly return – Standard & Poor 500 monthly return; Δ10yrTrs = monthly change in the 10-year treasury maturity yield; Δ (Baa - 10yrTrs) = monthly change in Moody's Baa yield less 10-year treasury maturity yield; BONDPTFS, CURRPTFS and COMMPPTFS = return of a portfolio of lookback straddles on bond futures, currency (foreign exchange) and commodity futures respectively. Note: \* significant at 10% level, \*\* significant at 5% level in one-tailed test and \*\*\* significant at 1% level in one-tailed test.

We thus conclude that whenever a negative exposure occurs, an increase (decrease) in any of the risk factors results in a decrease (increase) in the index return. We establish that in contrast to an expectation of contraction of the S&P 500 monthly returns (equity market factor) directional exposure to the hedge fund index in a bear market, the exposure remains relatively the same throughout the economic cycle. However, the bear market effect is realized by the change in 10-year yield which gets more negative in the crisis period at -0.093. The more negative beta during the crisis period indicates a larger exposure of the investable index to bonds as a result of the inverse price-to-yield relationship. The beta of the currency trend following factor becomes more negative during crisis period at -0.029 and intuitively suggest high correlation of financial markets during stressful times. Alternatively, the increase in the exposure to the commodity trend-following factor during crisis depicts the bear market. Fung & Hsieh (2001) suggests that the increase in exposure to commodity trend-following factor could mean that investors increase bets against potential equity market declines as trend-following strategies tend to outperform in times of turmoil in the equity market. Therefore, for an investor with a diversified portfolio, a portfolio of commodity straddles could provide a safe cushion during market downturns.

We further examine the predictive power of the seven risk factors on each of the ten DJCS sub-indexes for the full sample period and although the results are not presented here, they are available upon request. In contrast to the results obtained for the investable index, we find that the predictive power of the risk factors increase when assessing the strategy based sub-indexes. At the conventional significance levels, the commodity trend following factor is the only risk factor which never become significant in predicting the returns of any of the sub-indexes.

We also find weak evidence of predictability in the returns of the trend following strategies of managed futures and global macro sub-indexes, with the only significant variables being the credit spread factor and the portfolio straddles of bonds and currency. We further establish that the equity oriented indexes of: long/short equity; dedicated short bias and; equity market neutral have negative intercepts and statistically significant exposure to the equity oriented risk factors of S&P500 monthly returns and the size spread factor (Russell 2000 – S&P 500). The S&P 500 is still significant for the returns of all the sub-indexes. The 10-year maturity yield and the credit spread factor which are both bond oriented risk factors are significant for the conditional mean of the fixed income oriented indexes, namely; convertible arbitrage and fixed income indexes. The exposure to stock market is positive for nine strategies and only negative for the dedicated short bias fund. As in Fung and Hsieh (2004), we find evidence of strong evidence of statistical significance of the asset-based risk factors in explaining strategy based hedge fund returns. Even where we establish weak predictive power, the  $R^2$  is reasonably low at 16% and 21%. We therefore conclude that the equity oriented risk factor of equity market and size spread are more significant for the equity oriented universe of equity market neutral and long-short equity, the bond oriented risk factors are significant for the fixed income funds, whilst the trend following factors have more influence on the trend following funds. We also assess evidence of statistical predictability in traditional equity returns by applying Equation 2. The regressand is given as S&P 500 excess monthly return. We apply the regression on the full sample period from January 2004 to December 2011, and sub-periods of: pre-crisis, crisis period and recovery period. Our results are presented in Table 3.

In the full sample, the coefficient on the dividend yield is not significant and the  $R^2$  is extremely close to 0. The dividend yield does not appear to have any predictive power on the conditional mean of the equity returns. However, a positive relationship is observed between the dividend yield and the returns and thus a fall in the dividend yield will result in a fall in the expected returns. The positive relationship between the dividend yield and the S&P 500 returns is also observed across all sub periods. The coefficients of the dividend yield are significant at 7.48 and 6.34 during stable and recovery period respectively. In the traditional framework, we only find statistical evidence of predictability during the pre-crisis period and the recovery period with  $R^2$  of 7% and 11% respectively. We subsequently conclude that the dividend yield has weak predictive power over traditional equity returns.

Table 3: Predictive Model of Dividend Yield on Monthly Returns of Standard & Poor 500

	2004:01 - 2011:12 (Full Sample)	2004:01 - 2007:12 (Pre-Crisis)	2008:01 - 2009:06 (Crisis)	2009:07 - 2011:12 (Recovery Period)
<b>Intercept</b>	-0.00322 (0.02234)	-0.12749 (0.07095)*	-0.12313 (0.08055)	-0.11866 (0.07195)
<b>Yield</b>	0.13661 (1.09179)	7.48017 (4.07189)*	3.67953 (3.01154)	6.33713 (3.50914)*
<b>R<sup>2</sup></b>	0.0002	0.0698	0.0853	0.1043

*Heteroscedasticity-consistent standard errors are in parenthesis. The table reports the exposure of the Standard & Poor 500 index's return to the dividend yield. The second column is for full sample results, third column reports for pre-crisis period between January 2004 and December 2007, column four is the crisis period of January 2008 – June 2009 while the last column reports the results for the recovery period which is observed between July 2009 and December 2011. Note: \* significant at 10% level, \*\* significant at 5% level in one-tailed test and \*\*\* significant at 1% level in one tailed test*

## CONCLUSION

In this paper, we show time-varying statistical evidence of predictability of hedge fund returns and traditional equity returns. Our results further supports existing evidence of the ability of FH risk factors in predicting hedge fund returns based on the sub-index strategy. We also show that the statistical predictability is mostly weak during crisis period which motivates our next paper series where we will

examine the economic significance of the predictability and estimation risk in optimal portfolio decisions for an investor who chooses between investing in the traditional equity and hedge fund indexes.

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# SERVICE CHAIN COORDINATION IN THE PRESENCE OF EXOGENOUS PRICING

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## ABSTRACT

*This paper introduces a new coordinating mechanism for a two-echelon service chain with a single service retailer and multiple suppliers. The retailer sells a bundled product to the end customer that has perishable demand. The suppliers must have components available and the retailer must acquire capacity, both prior to the selling season. The bundle components consist of service capacity at the retailer and products from suppliers. We demonstrate our mechanism using the example of a travel agency that provides vacation packages that include airline, hotel, and rental car items not owned by the travel agency. Our mechanism is simple to calculate and does not require the use of burdensome revenue sharing contracts.*

**JEL:** C61, D21, L11, L81

**KEYWORDS:** Service Industry, Coordination, Newsvendor, Exogenous Pricing

## INTRODUCTION

Retailers in the service industry may sell a combination of tangible and intangible goods. For example, in a restaurant, the server and chef intangible capacities are combined with the tangible components of a steak and a glass of wine. In a service supply chain, when all these elements need to exist in concert to provide a complete customer experience, the quantities of each need to be coordinated. If the package or bundle to be provided by the retailer consists of an item that has a short life cycle, it can be modeled as a single-period problem. Tangible items may be sold at a reduced price after the selling season ends (or may require a disposal fee). If the components are intangible/perishable (e.g., an unused seat on an airplane), then salvage value may be zero. Each firm in the service chain will want to balance its own costs of having too much capacity or goods on hand, with the costs of lost profit. In addition to the lost profit, each unfilled customer demand could affect the retailer's brand and reputation (i.e., goodwill) negatively. If the retailer and all component suppliers were owned by a single firm, that firm would choose the stocking quantity (capacity and components) to maximize the expected profit of the system. However, with different owners, each company is likely to optimize locally, potentially resulting in a lower expected profit for the entire service chain.

## LITERATURE REVIEW

Due to the presence of many stakeholders, each with their own localized objectives, these service environments are difficult to manage. Fugate, Sahin, and Mentzer (2006) note that often in business, each member attempts to optimize locally without considering the entire service chain. Maximum efficiency can be achieved by a central decision maker, but many participants are unwilling to give up their control. As a result, many of these systems operate in a decentralized manner, which results in a significant loss in overall efficiency even with full information available to all players. To overcome this inefficiency, it is necessary to identify mechanisms that give the participants control over their local entity and, simultaneously, enable them to make decisions that achieve the centralized efficiency. As noted in Lau, Lau, and Wang (2007), a manufacturer/retailer channel has difficulties in fully realizing the profit potential of the market. The inefficiency caused by decentralized control was named double marginalization by Spengler (1950). To eliminate double marginalization, Pasternack (1985) proposed a coordination

mechanism that provides partial credit to the retailer for unsold goods. Since then, a number of authors have identified other contracts that can achieve coordination in supply chains. Examples include buy-back contracts (He, Chin, and Zhu, 2006), revenue sharing contracts (Cachon & Lariviere, 2005; Dana & Spier, 2001), and mid-term returns (Taylor, 2001).

All these contracts were developed with a two-stage serial system (similar to the one in Bollapragada, Rao, and Zhang, 2004) as the basic service chain setting. There is a dearth of literature related to service industry coordination, although supply chain literature can be modified with assumptions for perishable service capacity versus inventory on hand. The extant Assemble-To-Order (ATO) coordination literature will be used for our service coordination model. Gerchak and Wang (2004) argued that a revenue sharing contract alone does not coordinate an ATO service chain. They proposed a subsidy mechanism by which the retailer helps the two suppliers with the excess inventory at their locations by partially paying suppliers for unsold delivered components. In their system, the retailer does not face any uncertainty and is a market price taker, while the suppliers set prices of their components. Bernstein and DeCroix (2006) analyzed a three-player ATO service chain in a multi-period setting and established the effectiveness of a mechanism in which subsidies flow from the retailer to the suppliers, and transfer payments flow from the suppliers to the retailer. Our model allows capacity uncertainty for the retailer and for exogenous prices at both echelons (i.e., the suppliers cannot alter selling prices arbitrarily as a coordination mechanism). In this setting, the subsidies can flow in either direction, or concurrently in both directions.

Our paper extends the existing literature on coordination contracts from ATO supply chains to the service industry where all prices are exogenous and revenue sharing is not necessary by design. All of the players make their decisions simultaneously before the selling season. We model a service chain for which the retailer faces uncertainty and must make a capacity acquisition decision at the same time that the suppliers must make their component quantity availability decisions. If the retailer has sufficient bundling capacity, there is an insignificant lead time to create the final vacation packages upon demand realization (similar to the assumption in Wang and Gerchak, 2003)—their mechanism coordinates with a non-zero revenue sharing arrangement and a subsidy. Given the high administrative burden of a revenue-sharing contract (Cachon & Lariviere 2005) and the ability of retailers to “cheat” (Wang, Jiang, & Shen, 2004), we provide a method that does not require revenue sharing to coordinate the service chain.

For this type of service chain to achieve coordination, we propose a *salvage manipulation* mechanism for which the higher ratio (as defined by cost of underage divided by cost of overage) participants support the lower ratio participants by promising additional salvage value for their leftover inventories (or unutilized capacity). We provide a simple computational mechanism (by solving a set of simultaneous linear equations) to obtain the exact magnitudes of the salvage manipulation flows across the service chain.

The rest of this paper is organized as follows. In the next section, we provide details of the specific service chain setup we analyze. We then analyze the centralized and decentralized control settings. After that, we apply our salvage manipulation mechanism in the Coordinated Decentralized Service Chain section. We conclude with a discussion of the contribution of our paper.

### Model and Notation

We investigate a service chain with a single retailer (assembler) that provides a finished package upon realized customer demand. Only the demand distribution is known when the quantity allocation decisions (at the suppliers) and the capacity acquisition decision (at the retailer) are made simultaneously prior to the selling season. The actual value of demand is unknown until it occurs. The components (without loss of generality one each) from  $n$  suppliers comprise the bundle sold by the retailer (possibly including material

and labor from the retailer). The components in the service chain have a single selling period and must be salvaged (potentially at zero value) at the end of the season. Although, at first, the single period assumption appears to be very restrictive, it is valid for many products that have a well-defined selling season such as vacation travel packages and holiday spa packages. We assume that a single bundle is sold to consumers at a fixed market price that is exogenously specified for a single selling season.

### Sequence of Events

In our model, the sequence of events for the service chain members is as follows: Before the selling season:

The forecasted demand distribution is viewed by all members.  
The retailer decides how much capacity (bundling and selling) to buy, and then acquires it.  
Each supplier determines its component quantity allocation for the retailer and has those components available at the retailer.

During the selling season:

Actual end customer demand  $x$  is realized at the retailer, and the finished good bundles are sold to customers. Any unmet customer demand incurs a goodwill penalty at the retailer.  
Salvage values, if any, are recovered at the suppliers and the service retailer.

### Model Assumptions

We assume that the production costs, selling prices, and salvage values for all the components and the final product are exogenously given and known to all participants in the service supply chain. The customer demand distribution parameters are known at the beginning of the season by the retailer and all suppliers. This is similar to Moon and Silver (2000) where they solved a multi-item newsvendor problem with end item demands assumed to be known. However, they imposed a total acquisition budget where we assume consigned inventory. We further assume that, for each of the suppliers, the component selling price to the retailer must be greater than the unit cost to ensure a positive profit margin. The capacity acquisition cost for the retailer is known to all the participants. Complete information regarding supplier costs is not unheard of in world class firms. Anecdotally, the Vice President of Supply Chain, Direct Supply, Inc. notes “[Our personnel] track most/all relevant raw materials and have experts on staff who have a good handle on what goes into a supplier’s product cost” (Email from Brian Rouse, personal communication, April 3, 2012). Further, we assume that the suppliers of the package components participate in vendor-management inventory (VMI). Because the suppliers manage the stock levels in the case of tangible components, the amount used by the retailer (assembler) will be known to the suppliers without the opportunity for the retailer to report a lower number artificially.

### Model Notation

The following notation is used in the model:

$i$	Index, for the suppliers ( $i = 1, \dots, n$ ), for the service retailer ( $i = 0$ )
$x$	Random variable for final product demand from end customers
$\mu$	Mean of demand $x$
$q_i$	The quantity of the component that supplier $i$ ( $i = 1, \dots, n$ ) makes available, and the package assembly capacity at the service retailer ( $i = 0$ )
$m$	The minimum quantity available from all suppliers and the service retailer, i.e., the minimum of $q_i$ , $i = 0, \dots, n$
$p$	The selling price of a finished good bundle to the end customer

$c_i$	The cost of one unit at supplier $i$ ( $i = 1, \dots, n$ ), and the cost to acquire one unit of assembly capacity at the service retailer ( $i = 0$ )
$w_i$	The selling price of one component from supplier $i$ to the service retailer
$s_i$	The salvage value of one unsold unit at supplier $i$ ( $i = 1, \dots, n$ ), and the salvage value of one unit of capacity at the retailer ( $i = 0$ ). This term is included for completeness only; salvage value is zero in many service environments.
$\pi$	The lost goodwill cost for the retailer (assembler) of not having a complete bundle to provide to the customer when demanded, $\pi \geq 0$
$\delta_i$	The salvage manipulator from the retailer to supplier $i$ ( $i = 1, \dots, n$ )

Based on our discussion above, all the costs must be non-negative and satisfy the following conditions to make sense in a business context:

$$p > w_i > c_i > 0 \quad (i)$$

The retailer must stand to make a profit above its capacity acquisition cost plus the supplier components' costs to remain in business.

$$p > \left[ c_0 + \sum_{i=1}^n w_i \right] \quad (ii)$$

### Centralized Vs. Decentralized Service Chain Operation

In this section, we determine the optimal inventory control policies when this service chain is operated under both centralized control and decentralized control. First, we explain the centralized control operation scenario.

#### Centralized Control Operation

Solving the centralized setting enables us to determine the maximum expected service chain profit that we use as a baseline for evaluating the performance of the decentralized service chain. The retailer (assembler) decides on a single quantity of each component and the equivalent bundling capacity to create a set number of finished packages that the customer may buy.

*Proposition 1:* The total service chain profit can be maximized only when all players select the same quantity.

*Proof:* By contradiction. Assume that  $\{q_0, q_1, \dots, q_n\}$  with  $q_i \neq q_j$ , for some pair  $i, j$  be an optimal solution. Let  $m$  be the minimum of  $\{q_0, q_1, \dots, q_n\}$ . Consider an alternate solution where every player in the service chain acquired only  $m$  units. The revenues associated with this new solution would be no different than the revenues associated with the original solution. However, the costs associated with the new solution would be lower than those associated with the original solution. Thus, either (i) the solution in which every player orders  $m$  units is an alternate optimal solution; or (ii) the original solution was not optimal, implying a contradiction. The total expected profit of the centralized service chain,  $E[\Pi_C]$ , can be computed as:

$$E[\Pi_C] = -q_c \sum_{i=0}^n c_i + \int_{-\infty}^{q_c} \left( \sum_{i=0}^n s_i - \pi \right) (q_c - x) + px \Bigg) f(x) dx + pq_c \int_{q_c}^{\infty} f(x) dx \quad (iii)$$

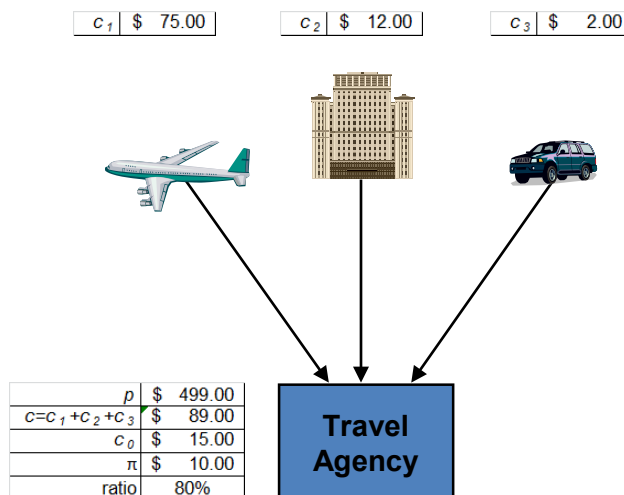


The first term in (3) represents the component costs and the capacity acquisition cost at the retailer. In the second term in (3) within the parentheses, the brackets house the capacity and component salvage value and goodwill penalty for shorting customer demand, and the last term within the parentheses is the retailer revenue when demand is less than  $q_c$ . The final term in (3) represents the retailer revenue when demand is greater than or equal to  $q_c$ . We take the first derivative of (3) with respect to  $q_c$  and set it to zero to give the critical fractile shown below, where  $q_c^*$  is the optimal order quantity for the centralized system and  $F(q_c^*)$  is its corresponding CDF of the demand.

$$F(q_c^*) = \frac{p - \sum_{i=0}^n c_i + \pi}{p - \sum_{i=0}^n s_i + \pi} \quad (\text{iv})$$

The ratio in (4) is always less than 1.0 given the conditions in (1). The second derivative of (4) is negative, indicating a concave profit function. As an illustration of a service supply chain, in Figure 1 we model a travel agency (the service retailer that “assembles” vacation packages) with three component suppliers that it also owns; an airline, a hotel, and a rental car company. The travel agency is the retailer that will incur a goodwill penalty if a complete package is not available to fill customer demand. This retailer must acquire capacity to bundle and sell vacation packages prior to actual demand realization. The three suppliers provide perishable components of the package. Because an unused airline seat on a flight cannot be resold the next day, we set salvage values for components and unutilized retailer capacity to zero in this example.

Figure 1: Service Supply Chain – Centralized Control



At the top of this figure are the supplier costs per unit. At the bottom are the price per vacation package, the combined cost per unit from the suppliers, the cost per unit at the retailer, the lost goodwill cost per unit for the retailer, and the calculated critical fractile ratio.

For this service chain, if the demand were distributed uniformly between 0 and 100, using (4) provides a critical fractile ratio of 0.80 and  $q_c^* = 80$ . Using (3), the total expected profit would be \$15,592.72, given the values for  $p$ ,  $c_i$ , and  $\pi$  as shown in Figure 1. Similar results come from analyzing normal and exponential demand distributions, but we used a uniform distribution here because we felt it is easiest to understand and

to enable other researchers to replicate our results quickly. In the expected profit function above, we used the subscript  $C$  to denote centralized control. Later in the paper, we use the subscripts  $D$  to denote the decentralized case, and  $M$ , to denote the salvage manipulator coordination mechanism. It is interesting to note, as done in Benzion, Cohen, and Shavit (2010) that knowing the demand distribution does not necessarily lead players to make decisions that improve profits. It might be that knowledge of the exact shape of the customer demand distribution is less important than prior research suggests.

### Decentralized Control Operation

We now look at the case where all component suppliers and the retailer act independently to maximize their local profits without implicit or explicit agreements between them. Assume the same travel agent model as in the centralized control case, but now the suppliers are neither owned nor controlled by the travel agency; e.g., a small travel agency that wants to provide a vacation package to its customers using components from Delta Airlines, Marriott hotels, and Hertz rental cars. The retailer's objective is to maximize its profit by selecting the capacity to acquire ( $q_0$ ), with known values for all other variables except demand.

$$E[\Pi_0] = -q_0 c_0 + \left( p - \sum_{i=1}^n w_i \right) \int_{-\infty}^{q_0} x f(x) dx + \left( p - \sum_{i=1}^n w_i \right) q_0 \int_{q_0}^{\infty} f(x) dx + [s_0 - \pi] \int_{-\infty}^{q_0} (q_0 - x) f(x) dx \quad (v)$$

Taking the first derivative of the above profit function with respect to  $q_0$  and setting it to zero allows us to solve for the critical fractile; hence, the optimal capacity  $q_0^*$  to maximize the retailer's expected profit equals:

$$F(q_0^*) = \frac{p - \sum_{i=1}^n w_i - c_0 + \pi}{p - \sum_{i=1}^n w_i - s_0 + \pi} \quad (vi)$$

Because  $w_i > c_i > s_i$  from the assumptions in (1) and (2), the ratio in (6) may be more or less than the ratio in (4). That is, depending on the values of the parameters, the retailer may have a higher or lower ratio under decentralized decision-making than under centralized control. The suppliers need to determine their allocation quantities prior to the retailer's selling season. However, the retailer will pay for the units it needs only after the demand for customer finished goods bundles is realized. A supplier may receive a salvage value ( $s_i < c_i$ ) for each unsold unit at the end of the selling season (e.g., in addition to a hotel room, if a welcome fruit basket is part of the package and the fruit can be sold after the selling season at a reduced price). Assuming that the retailer has sufficient capacity to use any quantity that each supplier has available, the supplier  $i$ 's expected profit is:

$$E[\Pi_i] = -q_i c_i + w_i \int_{-\infty}^{q_i} x f(x) dx + s_i \int_{-\infty}^{q_i} (q_i - x) f(x) dx + w_i q_i \int_{q_i}^{\infty} f(x) dx \quad (vii)$$

Taking the first derivative of (7) with respect to  $q_i$  and setting it equal to zero allows us to solve for the supplier's critical fractile; hence, the optimal production quantity  $q_i^*$  for each supplier in the decentralized situation is calculated as:

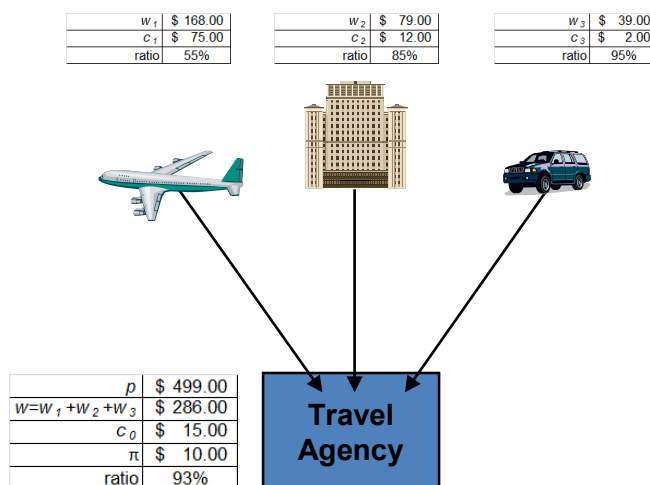
$$F(q_i^*) = \frac{w_i - c_i}{w_i - s_i} \quad (\text{viii})$$

Providing that the service retailer makes its quantity decision  $q_0^*$  based on (6) and each supplier makes its quantity decision  $q_i^*$  based on (8), the quantity of complete packages that the retailer can bundle and sell will be the minimum of those two values, denoted as  $m$ . The total expected profit for the decentralized service chain is:

$$E[\Pi_D] = -\sum_{i=0}^n mc_i + p \int_{-\infty}^m xf(x)dx + pm \int_m^{\infty} f(x)dx + \left[ \sum_{i=0}^n s_i - \pi \right] \left( \int_{-\infty}^{\infty} (m-x)f(x)dx + \int_m^{\infty} (x-m)f(x)dx \right) \quad (\text{ix})$$

Figure 2 shows the same service chain as in Figure 1, but under decentralized decision-making. The service retailer has a ratio of 93% (determined using (6)), which is higher than any of the suppliers' ratios. The suppliers' ratios are determined using (8). The retailer's quantity given a  $U[0, 100]$  demand distribution equals 93, while the quantities for the suppliers equal 55, 85, and 95, respectively. Therefore, this travel agency would like to acquire capacity to bundle and sell more packages than the suppliers may want to provide components to build. Notice that the airline supplier has a localized ratio of 55%; thus, it is the limiting factor in this service chain. The other suppliers need not make extra components available beyond the number of seats available from the airline (55). It takes one of each supplier component, and one unit of bundling capacity at the service retailer to fulfill one customer demand in the example shown below.

Figure 2: Service Supply Chain – Decentralized Control



At the top of this figure are the supplier costs per unit, their selling price per unit to the retailer, and their critical fractile ratios. At the bottom of this figure are the price per vacation package, the combined price per unit from the suppliers, the cost per unit at the retailer, the lost goodwill cost per unit for the retailer, and the calculated critical fractile ratio for the retailer.

Given uniform demand  $[0,100]$ , total service supply chain profit calculated with (9)  $= E[\Pi] = \$14,116.50$ . This expected profit assumes that each player is rational and will maximize its expected profit with full knowledge of the other players' information (as done in Cachon and Lariviere, 2001). We also analyzed the case in which the participants did not know the costs of the other participants. The performance of the decentralized service chain without use of knowledge of other players' information is worse (expected profit  $= \$13,106.49$ ). If each player makes a quantity corresponding to its ratio, rather than on a  $q$  based on the lowest ratio of all players, profit is lower since there will be unmatched components/capacity that increase cost but not potential sales of bundles. By assuming common knowledge of cost parameters, we estimate only a lower bound on the performance of the salvage manipulation mechanism (explained below).

*Proposition 2:* The expected decentralized profit will be lower than the profit under centralized control if the localized player ratios are not equivalent.

*Proof:* It is well understood that either (i) all the localized critical fractiles are equal to the centralized critical fractile; or (ii) one or more of the localized critical fractiles is lower than the centralized critical fractile. This leads to the observation that  $m$  must be lower than  $q_0$ . Because the expected profit function is concave and its maximum occurs at  $q_0$ , the decentralized supply chain must have lower profits than the centralized supply chain when  $m < q_0$ .

### Coordinated Decentralized Service Supply Chain

It is not realistic to assume complete vertical integration is possible or desirable in all service chains. If a single entity owned and controlled the complete service chain, coordination is not needed. More commonly, all players will remain decentralized decision makers, each with its local profit function. However, the decentralized expected profit has been shown to be lower than the expected profit under centralized control. It would be desirable to have a mechanism that enables all the decision makers to optimize their local expected profit functions, yet make decisions that lead to globalized efficiency. This is the concept of service chain coordination, and we achieve that here with a method we call salvage manipulation. Prior research has used a combination of subsidy and revenue sharing to motivate individual decentralized players to select the same quantity (required for optimal profit per Proposition 1).

To overcome the deficiency of revenue sharing, researchers such as Gerchak and Wang (2004) add in a subsidy. Using revenue sharing and a subsidy as two dependent levers is more complex than using a single mechanism is. Additionally, revenue sharing has the previously-noted issues of cheating and high administrative burden. We propose a salvage manipulation mechanism that is a form of a subsidy that gives the proper amount required between each retailer/supplier pair such that each player may set its quantity to that quantity determine in the centralized supply chain, thus always obtaining the optimal expected supply chain profit. Our method is simple to understand and use. We believe it is practical because it uses a single parameter and avoids using revenue sharing.

In effect, participants that would want higher inventory and capacity available for potential customer sales will promise salvage manipulation to those participants that would favor lower quantities. By doing so, all players in the decentralized setting may improve their expected profit. Let us denote by  $\delta_i$  the additional salvage value that the retailer promises to supplier  $i$  for the leftover inventory at its location. Notice that  $\delta_i$  can be either positive or negative. If it is negative, the retailer would want to select a capacity quantity higher than the supplier  $i$  wants to provide components; and if it is positive, the converse is true. For the coordinated case, the expected profit for supplier  $i$  is:

$$E[\Pi_i] = -q_i c_i + w_i \int_{-\infty}^{q_i} x f(x) dx + (s_i + \delta_i - \pi) \int_{-\infty}^{q_i} (q_i - x) f(x) dx + w_i q_i \int_{q_i}^{\infty} f(x) dx \quad (x)$$

To determine the maximum profit, we take the first derivative of (10) with respect to  $q_i$  and set it equal to zero. Then, we re-arrange the result to solve for the salvage manipulator ( $\delta_i$ ) for each supplier as shown below:

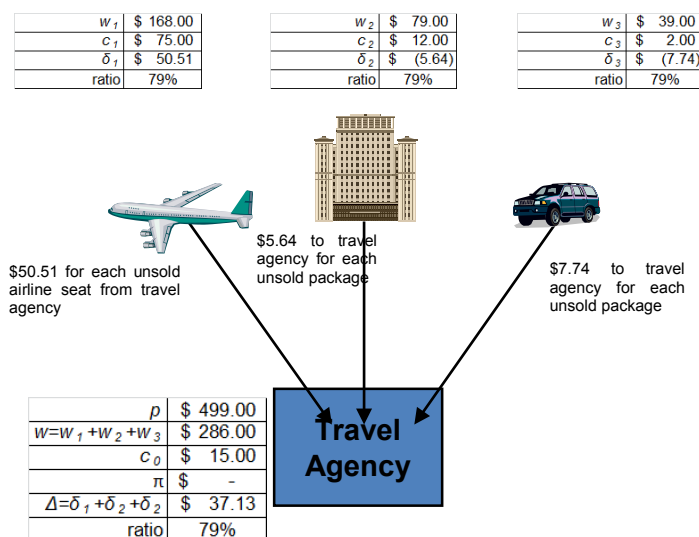
$$\delta_i = \frac{c_i(p + \pi) - p s_i - \pi s_i + (s_i - w_i) \sum_{i=0}^n c_i + (w_i - c_i) \sum_{i=0}^n s_i}{p - \sum_{i=0}^n c_i + \pi} \quad (xi)$$

Note that in our assumptions, the retailer selling price ( $p$ ) has to be greater than the capacity acquisition cost plus the sum of supplier wholesale prices so that the retailer makes a profit on each unit sold. Because the component price is greater than the cost at each supplier, the denominator of the above equation must be greater than zero. Therefore, we are assured that the salvage manipulator never will be undefined. The expected profit for the retailer, where  $m$  is the chosen quantity, is:

$$E[\Pi_0] = -m c_0 + \left( p - \sum_{i=1}^n w_i \right) \int_{-\infty}^m x f(x) dx + \left( s_0 - \sum_{i=1}^n \delta_i - \pi \right) \int_{-\infty}^m (m - x) f(x) dx + \left( p - \sum_{i=1}^n w_i \right) m \int_m^{\infty} f(x) dx \quad (xii)$$

*Proposition 3:*  $E[\Pi_M] = E[\Pi_C]$ . The proposed salvage manipulation mechanism coordinates the service chain.

Figure 3: Service Supply Chain Coordinated Via Salvage Manipulation



This figure shows the  $\delta$  term for each player. This agreement amount turns each individual ratio from those seen in Figure 2 into the same ratio as we had in Figure 1. In effect, each player making local decisions achieves the optimal profit as if a single entity controlled all players.

*Proof:* The  $n$  salvage manipulators were designed to produce the same critical ratio at each supplier and the retailer as found in the centralized control case. Therefore, if salvage manipulators are used, the

quantities selected by all players equal  $q_C$  from the centralized case, ensuring equivalent expected total service chain profit.

Given uniform demand  $[0, 100]$ , total service supply chain profit  $= E[\Pi] = \$15,592.72$  using salvage manipulators and the optimal number of packages to sell equals 79. The expected profit using salvage manipulators is identical to the profit under centralized control. Recall that in Figure 2, the service retailer had a ratio of 93%, and the suppliers had ratios of 55%, 85% and 95%, respectively. Because the service retailer wants more airline seats to be made available than the airline would normally choose (79 seats), it offers a promise of additional salvage for any unsold units at the end of the selling season. For example, the retailer offers a promise, in the form of salvage manipulation, of \$50.51 per unit to supplier 1 (airline) for each unsold airline seat, which induces that supplier to select a quantity that is 24 units more than it would otherwise (79 – 55 seats). On the other hand, the hotel supplier would offer the service retailer a promise of \$5.64 per unit for unsold packages, and the car supplier would offer the service retailer a promise \$7.74 per unit for unsold packages. The net effect to the retailer is a  $\$50.51 - \$5.64 - \$7.74 = \$37.13$  promised per unsold package.

Our salvage manipulation promise allows each decentralized player to achieve the same quantity locally (decentralized decision making) that would have been selected globally (centralized decision making) if a single firm owned all players. Any firm that has a locally higher ratio than the centralized ratio promises salvage manipulation to those firms with lower ratios, all through the retailer as the touch point. Table 1 demonstrates how our coordination mechanism optimizes the decentralized control service supply chain with three suppliers (e.g., airline, hotel, and rental car). In theory, there are  $\delta_i$  such that the solution is not Pareto optimal. In the instance where decentralized expected profit for any player is higher than its profit under salvage manipulation, that player may either 1) not participate in the salvage manipulation contract (Minimum option), or 2) utilize a post-demand transfer payment to use the service chain profit increase to offset its loss. In our travel agency example, all players increase their expected profit by participating in salvage manipulation. It may be that all players deem it equitable to achieve their pre-coordination share of the total expected service chain profits. Table 1 shows that the retailer expected to receive 54% of the total profit if it selected the minimum ratio rather than engage in coordination. However, after coordination, it expects to receive only 50% of the total profit. The transfer payment arrangement would stipulate post-profit realization splitting of achieved profits per the minimum ratios. Transfer payments also would be of benefit if any single player would expect a lower salvage manipulation profit than to the minimum option.

Table 1: Centralized, Decentralized and Coordinated Profits

	Centralized CSC		Minimum DSC		Salvage Manipulation		Transfer Payment	
	Ratio	Profit	Profit	%	Profit	%	Amount	Profit
Service Retailer	79%	\$15,592.72	\$ 7,642.28	54%	\$ 7,816.10	50%	\$ 625.37	\$ 8,441.47
Supplier 1			\$ 2,553.42	18%	\$ 3,671.20	24%	\$ (850.76)	\$ 2,820.44
Supplier 2			\$ 2,480.45	18%	\$ 2,644.84	17%	\$ 95.00	\$ 2,739.84
Supplier 3			\$ 1,440.35	10%	\$ 1,460.58	9%	\$ 130.39	\$ 1,590.97
		<b>\$15,592.72</b>	<b>\$ 14,116.50</b>	<b>100%</b>	<b>\$ 15,592.72</b>	<b>100%</b>		<b>\$ 15,592.72</b>

*This table shows how our salvage manipulation mechanism can allow all players to achieve the optimal profit as would be found if all players were owned by a single entity under centralized control.*

Because the salvage manipulator value is a subsidy (positive or negative) for each player to achieve the centralized ratio, the net effect is that subsidies flow from players that would locally select higher quantities (due to the cost ratio of underage and overage) to players that would normally select smaller quantities. In other words, the service retailer allows the flow of promised subsidies between all players indirectly.

## DISCUSSION AND CONCLUSIONS

Centralized control results in the highest expected profit for the  $n$ -supplier and one retailer service chain. However, it typically is not desirable or feasible to have a single company that owns or controls the entire service chain. In the service industry, often the retailer does not own all the suppliers of the required components (e.g., hotel, rental car, airline) to make complete packages for the customer. Therefore, a decentralized service chain is the business setting in which the retailer and suppliers of components have to operate. With each player acting independently, we have shown that the expected profits of the total service chain may be reduced due to asymmetries in the critical ratios amongst the players, even with perfect information availability. We have introduced a new coordinating mechanism called salvage manipulation that allows the service chain to obtain the same expected profit as under centralized control. Our contribution comes from eliminating the need to use revenue sharing, combined with subsidies to coordinate a service chain. Revenue sharing alone cannot coordinate all service chains, and the administrative burden and ability to cheat make it unappealing regardless. Our simple mechanism, salvage manipulation, is a promise (from the more profitable participants) to offset costs of overage (of the less profitable members), but does not result in cash flow if demand is not less than the decision quantity. It is possible that a full application of salvage manipulation makes one or more players worse off than under decentralized control.

If this is the case, players may choose to stay with decentralized quantities or select a contract involving transfer payments (to ensure no player is worse off after coordination). Our contribution comes from coordinating a service supply chain without requiring the burden of revenue share administration. Our model accommodates cases where prices at both echelons are exogenous. Prior research required suppliers to be able to set prices (ignore market prices for their goods) while the retailer had to adhere to market prices. An interesting future research extension could be looking at performance of our mechanism where the end customer demand distribution was unknown as done in Benzion, Cohen, and Shavit (2010). Eliminating the demand distribution shape as a required input would enhance the appeal of any coordination mechanism for implementation.

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# DISCUSSION ON THE INDEPENDENCE OF CHINESE STATE AUDIT BASED ON AUDIT MODEL

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## ABSTRACT

*Nowadays, China is in the exploration stage of reform. Audit model, which has great influence on the independence of Chinese state audit, is closely related with the political system. This paper discusses the classification of audit model, and then explores factors which affect independence of Chinese state audit based on administrative audit mode. Finally, considering China's current situation, recommendations are proposed to help maintain the independence of Chinese state audit.*

**JEL:** M42

**KEY WORDS:** audit mode, China, the state audit, independence

## INTRODUCTION

Audit is required to be "independent" since its birth (ref.). In the long history of evolution from ancient audit to modern audit, independence of the audit has been constantly enriched and developed. Audit originated from the establishment of legal relation between client and trustee. State audit was the first produced from the audit system, providing an opportunity for the development of internal audit and civil audit.

## LITERATURE REVIEW

### The Definition of State Audit

He Chang (2012) considers that there is no complete, scientific and accurate definition of state audit in either Chinese audit law system or academic theory. Xing Mingchun (2006) found that state audit, responsible to the taxpayers, is a way of national supervision, which examines the state of cost accounting and realizes the effectiveness of public finance. Considering china's situation, this paper gives the definition as follows: state audit, also called government audit, generally refers to the audit process which is organized and implemented by the state. Specifically, it is implemented by national special audit organizations which are on behalf of the state audit. State audit is a part of national superstructure, whose essence is reacting to the economic basis to serve the public through supervision.

### The Measure of Independence

Kell (1986) thinks that independence refers to the ability to maintain integrity and objective behavior. Arens A. A. (1997) finds that audit independence centered on unprejudiced standpoint during audit testing, evaluating results and expressing an audit opinion. From the domestic research, Zhu Rongen (1997) introduced that the independence of the audit includes the independence of organization relationship, family relationship, financial relationship and operation relationship. Cai Chun (2001) thinks, the audit independence can be measured from three aspects, namely status, spirit operation and ethics. To sum up, the author thinks independence can be described as follow, the audit independence refers to the condition that audit institutions and auditors keep neutral attitudes towards auditees. Therefore, no stake exists between auditors and auditees apart from the agreement, ensuring objectivity and impartiality. The audit independence includes two meanings. The first one is independence of the form which means there is no interest and economic relations between the auditors and auditees and whose contents are the independence

of organization, job, money and so on, namely everything that the audit institutions can directly get is independent. The second is independence of the essence which means audit institutions in the process of implementation of the audit business should be impartial and honest to perform business. The main contents include the objectivity and fairness of the spirit, which requires auditors' high capability and noble occupation morality.

### The Comparison of the State Audit Independence under Different Audit Modes

State audit model, which refers to the state audit system of leadership, is the general term of system including the affiliation of main audit institutions and power division. Nowadays, almost all countries in the world apply the state audit system. However, because of the different cultural development of social system, economic imbalance and huge regional, national and historical differences, state audit modes show diversity in different countries, which essentially leads to the difference of the audit independence. The specific circumstances of each audit mode are shown in the table below.

Table 1: Comparison of Audit Mode

Type	Structure	Characteristic	Typical Country
Legislation Mode	The state audit institutions are subordinate to the legislative department	Exercise powers independently; be responsible to the Congress or parliament; Not controlled or interfered by administration agencies	United Kingdom America
Judicial Mode	The state audit institutions encompass the Department of Justice	Bear both audit and economic judicial functions	France Italy Spain
Independent Mode	State audit organizations do not belong to any national institutions	Three independent branches: legislative, executive, and judicial	Germany Japan
Administration Mode	The state audit institutions are subordinate to the government administration department	Be responsible to the government institutions; Ensure the tight implementation of the government's financial policies, laws, planning and budget	China Korea

In the four audit modes, Independent model is the most independent audit mode. In this audit mode, audit, being independent from three powers and a neutral position, is implemented without any inference to protect national best interest. Judicial mode, whose audit institutions have certain judicial authorities and judicial functions, emphasizes the investigation on the auditees' financial obligations and highlights the authority of audit. The legislation mode balances the normal operation of the whole country by law and guarantees legitimacy and independence of audit institutions through the method of strengthening the service. The independence of the audit organs is the weakest in administration mode. In this mode, audit institutions mainly service government departments to work, so the government influences scope of work and process of audit to a large extent.

### Influencing Factors Of Chinese State Audit Independence

Different state audit modes lead to differences in audit independence, producing a variety of factors influencing independence. China is a socialist country, whose government bears the responsibility to regulate and control the entire national economy. China's legislature has relatively small power and lacks the ability to use public resources, so it is not able to supervise government. In this political system, the auditing institution belongs to the government only, and serves to control national economy, so China uses the administration mode. According to Chinese specific situation, this paper explores the factors influencing the independence of Chinese state audit in administration mode as follow.

### System of Leadership

As far as state in administration mode is concerned, the auditing work may be influenced because the auditor and auditee both work for the government. The auditees may use government as an excuse to put pressure on the audit institution. The position of audit institutions is relatively low. Chinese state audit institutions

mainly audit the financial revenue and expenditure of central and provincial governments. Chinese state audit institutions mainly audit the finance of the central committee and governments at various levels. From the organizational structure, the central committee and the governments at various levels are under supervision of audit institutions which, at the same time, are lead by the central committee and governments at various levels. Under such situation, Chinese state audit with the nature of internal audit is not independent to a great extent, which absolutely has great influence on the supervision of audit institutions.

*Appointment:* According to the relevant provisions of "Constitution" and the "Audit Law" in China, auditor general is nominated by Premier and decided by the National People's Congress and the length of his term of office is the same as that of the National People's Congress. This shows that Chinese audit institutions is a part of government but the position of auditor head is relatively low, so it is impossible for audit institutions to carry out the work on one's own.

*Audit scope:* According to the international general principles, audit institutions should decide the audit scope, audit procedures and audit methods. However, the audit scope is restrained by administrative departments in China. For example, though nowadays the performance auditing has become the mainstream of the state audit around the world, Chinese audit institutions only audit reality and compliance of government departments and state-owned enterprises, without implementing performance audit.

#### Audit Results Announcement

Audit results announcement system is a common international practice, but in China it does not apply. Chinese audit institutions as a part of government department tends to provide information for the government to make decisions about macro-economy, while little information is available for the public. This is not conducive for the state audit under social supervision, so is independence of state audit.

*Funds:* It is important to have sufficient special funds for state institutions to keep independent. Both Chinese audit office and the finance department are under the State Council, but they are also the audit and auditee respectively. At present, the funds of Chinese audit institutions are approved by financial departments being supervised at the same level. Due to independence of funds, it is difficult for audit institutions to audit the financial department.

#### Recommendations on Improving Chinese State Audit Independence

China is at the stage of exploring system reform, methods should be traced back from the source to solve the problem on how to maintain and enhance the independence of state audit. Improve the laws and regulations of the state audit. Auditing pursuant to the law is one of the basic principles in the auditing work. At present china is subject to the "rule of man" rather than the "rule of law", which prompts China to speed up the legislative process, forming audit legalized system, the "Audit Law" as the core and audit standards and audit guidelines as the basis, which conforms to Chinese condition but also reflects the international practice. Regulations about exercising power independently, audit scope, audit supervisory authority and so on should be refined to ensure the work independence of state audit institutions and auditors. Deepen system reform and promote the establishment of National People's Congress accountability system. The audit department which is established under the people's congress at various levels should be directly responsible to the National People's Congress and the local people's congresses at various levels. Local audit institutions at various levels shall accept leadership of auditing body at the next higher level on implementing the vertical leadership in people, wealth, and finance and so on.

This reform is very thorough by this way, but it's too difficult and the scope of influence is too broad, so this reform should be carried out step by step. Judging from the current situation, the National People's Congress accountability system should be actively implemented. It's more conducive for the gradual reform to deal with the problems of audit severely, audit strictly the implementation of the government budget,

investigate relevant personnel responsibility and positively correct the problems from the audit in previous year, which can enhance the authority of audit institutions and guarantee the implementation of the audit more independent. Establish special funds of the state audit. Having sufficient special funds is the important guarantee for state audit institutions to maintain its independence. If state audit institutions want to give full play to the functions of audit. Independent sources of funds can be independently arranged to make use of and are not restricted by the administrative department and the finance department. It's necessary to promote the establishing the system of direct allocation of funds, in other words, total budget of central and local audit institutions at various levels is approved each year, and put into the unified budget of the central government. Then the ministry of finance directly allocate the funds to the national audit office as its special audit fees and the people's congresses at various levels allocates approved funds to the local audit institutions at various levels by degrees. In this way, audit institutions get rid of restrictions by the government at various levels on audit fee, which plays an important role in maintaining the independence of audit institutions.

## CONCLUSION

The independence of the state audit has great influences on the effective operation of the state machine. Audit mode is closely related with national regimes. The reform of the system will not be accomplished at one stroke, so it's a long way to go to maintain and enhance the independence of state audit. Chinese government should attach great importance to the state audit but also must take a positive action to promote the development of system, in order to ensure the independence of state audit and give full play to its supervision function.

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# BIG DATA MANAGEMENT: RELATIONAL FRAMEWORK

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## ABSTRACT

*Volumes of available digital data have been significantly expanding over the past decade. Alongside the volume, diversity and complexity of digital data have also been growing. Contemporary systems and devices are capable of generating data vastly exceeding capabilities of organizations and information technologies to process it. Big, diverse and complex data presents novel challenges for organizations—but also opportunities. Big data enables tackling longstanding complex problems that would otherwise be out of reach. It also opens new scientific and commercial possibilities that could not exist without availability of data. Organizations utilizing large volumes of diverse data, however, face unique challenges. The challenges range from technological and processing issues to business and management matters. Organizations need to adopt appropriate management strategy in order to satisfactorily deal with the issues arising from utilization of big data. This necessitates understanding of relationships between the essential aspects of data and their consequences on managerial measures. We examine essential characteristics of big data and explore pertinent managerial implications.*

**JEL:** C8, C81, C82, C88, D7, D8, D81, M15

**KEYWORDS:** Big Data, Data Aspects, Processing Capabilities, Strategy, Actionable Knowledge, Information Technology Management, Management Of Information Systems

## INTRODUCTION

Organizations have been expanding their data collecting and processing methods. Expansion of data acquisition operations has led to rapid growth of data. Large data volumes demand significant computing power for processing. They also demand significant increases in storage capacity. Novel challenges have emerged—big data problems (Buhl et al, 2013; Hunter, 2013). Big data problems have arisen from the disproportionate growth between collected data and capabilities of organizations to process and manage it (Klein et al., 2013; Walsh et al., 2012). Data has been growing considerably faster than advances in processing technologies. Data volume, diversity and structure of data significantly affect processing and storage capabilities. Big data issues have become substantial.

### Relational Management Framework

Relational management framework draws from the presented relational perspective on the big data problems in organizations. This approach underscores the fact that various aspects of data affect various managerial domains. While the aspects of data and its management are clearly distinguishable, they are interlinked through their influences. It enables elucidation of both individual features and their influences. This approach allows identification of managerial domains that play key roles in effective management of big data issues. The pertinent managerial domains of the relational management framework arise from the interconnectedness of data aspects and relevant managerial activities. Four managerial domains are highlighted: adoption of data collection and processing methods and technologies, optimization of organizational resources with respect to big data issues, resolution of legal aspects related to acquisition and processing of sensitive data, and progressive innovation. It is important to note that these highlighted managerial domains focus on prioritization rather than completeness of the list. Different circumstances of each organization may result in a more extensive list of managerial domains.

## CONCLUSIONS

The presented approach to the issues with big data management accentuates the relationships between the aspects of data and capabilities to manage and process it. While data volume aspect is important, several other aspects play substantial roles. The aspects of data have influence on managerial issues. Hence, the emerging big data problem is expressed as a gap between required and available capabilities of organizations to adequately deal with the aspects of collected data and related management issues. This relational formulation of the big data problem distinguishes both managerial and data aspects. However, it also underscores interrelated influences between them. The presented framework underscores several core managerial domains: adoption of data acquisition and processing technologies, optimization of organizational resources, progressive innovation, and compliance with legal requirements.

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# CUSTOMER SERVICES MULTICHANNEL MODEL A DISCRETE SIMULATION CASE STUDY

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## ABSTRACT

*This project develops a model to determine the actual capacity of the system customer in an Institutional Health Services provider - IPS, in which users request service from 6:00 am to 6:00 pm Problem. The current care system works with users waiting for service at several stations and therefore subject to queue in multiple rows to complete the required services. In the first station, they wait in sample taking for the diagnostic aids; in the second station they wait for medical consultation and finally, they wait to receive the results. The institution considers an "estimated" time of about two hours for a full service; but the reality, frequently, shows that for a user the entire process takes up to 4 hours; causing strong and frequent discomfort and the increasement in costs, also a decreased perception of service quality and the constant discomfort of direct and indirect users who use the services of the IPS.*

**OBJECTIVE:** Analyzing the Phenomena of Waiting Using Discrete Simulation Which Occur in Customer Service Area, to Define Improvement Strategies for Perception of Attention and to Increase the Competitiveness of the IPS

**METHODOLOGY:** It Is An Analytical Research Using Work Measurement Techniques to Determine The Times of Processes, a Discrete Simulation to Analyze and Forecast the Demand and a Queuing Study to Design the System Capacity.

## INTRODUCTION

This is a business management project, applied to the field of health services, where there is an infinite range of opportunities for the application of modeling techniques such as simulation, queuing theory, methods and times, linear programming, among other. The value-added of this project underlies in the fact of applying techniques simultaneously when they are often applied separately, namely: time measurement, the study of demand, the study of the phenomena of waiting and discrete event simulation, for the simulation process the software ProModel will be used, for statistical analysis of information data Statgraphics will be used and Excel will be used to program macros with timing information and to model the probability distributions of customer service timing.

*Theoretical Framework:* This project is part of three theoretical models, commonly used in industrial engineering, for its development, the first part of the theoretical framework presents an approach to theories of work measurement; the second part deals with queuing theory and finally the guidelines of the discrete simulation.

*Measurement of work:* Work measurement is the application of techniques to determine the time spent by a qualified worker to carry out a defined task doing it according to a previously established execution rule (de Mena, et al, 2002). The time and motion studies help entrepreneurs and employees to understand the nature and the true cost of the work, and can develop strategies to reduce unnecessary costs (Alfaro, 1999).



Besides work standards support management in making smart decisions about hiring staff, purchasing equipment, division of labor and especially to determine the cost of the product or service (Meyers, 2000).

*Purpose of work measurement:* The study methods is classified as the main technique to reduce the amount of work and eliminate unnecessary movement of material or operators and to replace inadequate methods for more efficient ones. Work measurement, at the same time, is useful to investigate, reduce and ultimately eliminate downtime, i.e., the time during which no productive work is performed, for any reason whatsoever (Castanyer Figueras, 1988). In the same vein, it is argued that the object of the social sciences refers to activities that take place in the society and / or individuals who perform them, i.e., not only on just the activities, but on the rules, the principles and the pauses according to which these activities are linked, in this order of ideas, work measurement, is the means by which management of a company can measure the time it takes to execute an operation or a series of operations so that downtime stands out and makes it possible to separate it from uptime. Once the existence of downtime and its causes is determined it is possible to take measures for its reduction (Prieto, 2007).

Motion studies offer great saving potential for the company, it is possible to save the total cost of an item with its elimination, reduce it largely by combining elements of a task with elements of another. Rearranging or simplifying a task by placing components and tools near its point of use; simplification is the process that takes more time besides its saving is small compared to the elimination and combination of elements, but it can always be simplified, which is largely the technique used in this project: searching reduction by simplifying tasks, removing those that don't add value and combining those which allow it (Meyers, 2000).

*Steps to follow in the work measurement:* A general procedure for the measurement of work consists of 6 stages: selection of the task, recording of relevant information, critical analysis of data, measuring of the amount of work, compiling of standard times and finally, definition of the method of operation. It should be noted the strict compliance of the above steps when it comes to setting the standard time (Neira, 2006).

*Queuing theory:* The waiting lines are very common phenomena observed in various activities: the people who go to a bank to cash a check, customers who are going to pay the goods they have purchased, the orders arriving to be processed through different activities, the drivers arriving at a service station to fill up their cars tanks, among others (Calderón, 1979).

*Basic structure of queuing models:* The queue phenomenon is basically composed of six main elements: the population source, the way in which customers arrive at the service facility, the characteristics of the queue, how clients of the queue are selected, the characteristics of the service facility and the exit condition of the system by a customer (if the costumer returns or not to the population source) (De la Fuente, et al, 2006).

*Input source (potential population):* The population is the set of potential users of the system. The population size may be finite or infinite. If the population is finite, but large enough so that the arrival of a customer does not affect the value of the probability of another arrival it is considered infinite (Miranda, 2003).

*Queue:* The queue is where customers wait before being served. A queue is characterized by the maximum allowable number of clients that can be supported. Queues can be finite or infinite, depending on if this number is finite or infinite. The assumption of an infinite queue is the standard for most models, even in situations where in fact there is a greater amount (relatively large) on the allowed number of customers, managing such an amount may be a factor complicating the analysis (De la Fuente, et al, 2000). The queuing

systems in which the upper amount of clients is so small that is filled with some frequency, needs to assume a finite queue (Calderón, 1979).

*Queue discipline:* The queue discipline refers to the rule by which customers who are waiting in line will receive service (Render, 2006)

*Service mechanism:* The mechanism of service is defined as the process by which service is given to customers who request it. To fully determine the service procedure it is required to know the number of servers of the mechanism and the probability distribution of the time demanded by a server to complete a service (Abad, 2002). The time that passes from the start of service until its compliment in a facility known as service time (or length of service). To model a given queuing system, it is required to specify the probability distribution of the service time for each server (and perhaps for different types of customers), although it is common to assume the same distribution for all servers. The service time distribution more often used in practice (because it is more manageable than any other) is the exponential distribution (Hiller and Lieberman, 2002).

*Simulation:* Simulation is defined as the process of designing and developing a computer model of a system or process and conducting experiments with this model for the purpose of understanding the behavior of the system or evaluating various strategies which can operate the system (Coss Bu, 1993) (Banks, 2005). Another definition, argues how simulation is the set of logical relations, mathematics, and probabilistic that integrate the behavior of a system under study when certain event is presented (Dunna, et al., 2006). It is also defined as the process of building computer models that describe the essential part of the behavior of a system of interest, as well as designing and conducting experiments with such models in order to obtain conclusions from their results to support decision making (Blanco, 2003). Typically, it is used in the analysis so complex systems that it is not possible to treat them analytically nor its numerical analysis Simulation is nowadays an essential methodology experimentation in fields as diverse as economics, Statistics, Computer Science, Chemical Engineering, Ecology and Physics, with huge industrial and commercial applications, ranging from manufacturing system to the flight simulators, through computer games, stock market prediction and weather forecasting (Rios et al, 2009).

## METHODOLOGY

*The methodology consists of the following activities:*

*Developing diagnosis of the current situation.*

*Conducting a study of methods and times.*

*Analyzing the demand.*

*Study of queues.*

*Developing the simulation model.*

*Validating the simulation.*

*Experimenting with the simulation model.*

*Analyzing the results.*

*Hypothesis:* Preliminary analysis of the problem suggests several causes: the first is ignorance of the actual capacity of the system, among others because they have not determined the times of processes, both new and old; the second, refers to variability in the number and distribution of Physicians and shifts in the company, and finally, there is no demand studies which enable modeling.

*Fieldwork:* An analysis of the input data was conducted from a historical database an IPS, totaling 384,237 rows with customer information and examinations performed.

*Types of clients:* With the above information, ten types of customers and their possible combinations of tests, covering with this 80.25% of the customers' database and 69.78% of investigations of exams performed during a year.

*Times:* Due to the variability in the times, adjusting data to probability distributions for a faithful representation of the data collected was performed See Table 1. The procedure for the adjustment was: first, a descriptive analysis of the data, then an analysis of independence and finally adjusting the distributions.

Table 1: Variability of Time and Descriptive Analysis

Promedio	Tiempo Normal (Segundos)	Tiempo Normal (centiminuto)	Desviación	Muestra requerida a 95% de confianza	Muestra requerida 90% de confianza	Suplementos	Frec.	Tiempo estándar (Segundos)	Tiempo estándar (centiminuto)	Tiempo estándar (horas)	Tiempo estándar (Segundos unitario)	Tiempo estándar (centiminuto unitario)
8,486	8,49	0,141	3,223	222	39	11%	1	9,42	0,16	0,003	9,42	0,16
28,13767	28,14	0,469	7,558	111	20	11%	1	31,23	0,52	0,009	31,23	0,52
97,906	97,91	1,632	48,212	373	66	11%	1	108,68	1,81	0,030	108,68	1,81
13,818	13,82	0,230	3,324	89	16	11%	1	15,34	0,26	0,004	15,34	0,26
31,219	31,22	0,520	13,665	294	52	11%	1	34,65	0,58	0,010	34,65	0,58
154,3357	154,34	2,572	72,523	339	60	11%	1	171,31	2,86	0,048	171,31	2,86
8,895333	8,90	0,148	2,331	105	19	11%	1	9,87	0,16	0,003	9,87	0,16
113,1463	113,15	1,886	26,977	87	15	11%	1	125,59	2,09	0,035	125,59	2,09
354,9333	354,93	5,916	171,716	360	63	11%	1	393,98	6,57	0,109	393,98	6,57
238,9923	238,99	3,983	67,269	122	21	11%	1	265,28	4,42	0,074	265,28	4,42
730,0853	730,09	12,168	131,669	50	9	11%	1	810,39	13,51	0,225	810,39	13,51
577,318	577,32	9,622	427,647	843	148	11%	1	640,82	10,68	0,178	640,82	10,68

*This table shows the variability of the service times, suggesting the adjustment of data to probability distributions.*

*Statistical analysis of demand:* After obtaining information from the database the adjustment of the demands for each customer type is made. To model the demand by customer type, it was fractionated by the hour and every hour was adjusted to a probability distribution. 123 empirical distributions for its modeling and 12 probability distributions to model the behavior of the service times were used.

*Presentation of the model:* The design of the model has 48 locations distributed as follows: 1 queue of arrival, 3 cubicles for sampling, 6 cubicles visiometría and spirometry, 14 physician offices, three locations for audiometry's 1 weight scale to weigh patients, 1 place to measure patients, 4 lounges, and 15 locations for the auxiliaries.

*Entities:* The model has 10 types of entities that represent and match the type of clients defined above.

*Networks:* 36 networks to simulate all transport that occur in the area of customer service were created.

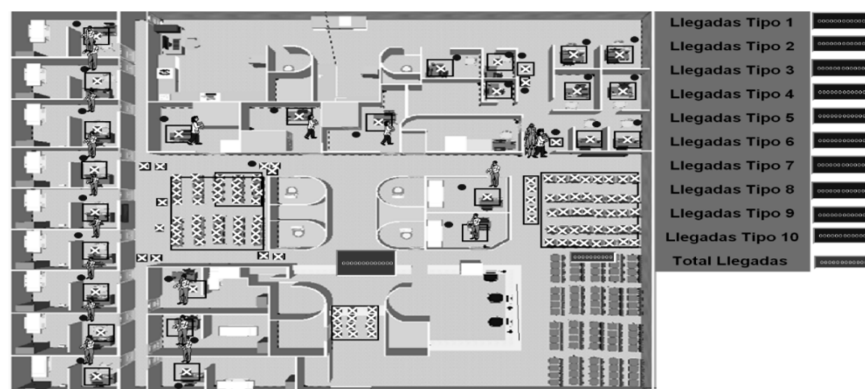
Networks were defined with speed and distance, requiring actual measurements between each work place through which patients, doctors and assistants circulate. Six networks for spirometry and visiometry assistants were defined, 3 networks for speech therapists, 14 networks for physicians, 3 networks for laboratory sampling and 10 networks for transportation of the patients to claim for the results.

*Resources:* 26 Resources equivalent to the service provider stuff inside the IPS facilities were modeled. These resources were modeled with a speed of 20 meters per minute. Six resources for visiometry and spirometry assistants were equally defined, 3 auxiliaries for laboratory sampling, 14 medical specialists and 3 speech therapists.

*Process:* In the process it is described for each type of customer the whole route done within the system Figure 1. The process varies depending on the type of client. In the process programming 341 lines of code

were required to model the complete system with 10 types of customers. Some additional codes to those of Promodel were also created to ensure that the model accurately represents the process to be modeled. Arrivals for each of the 10 types of selected customers were created, they arrive to a queue of arrival and additionally it contains arrival cycles which will be explained later. The frequency of arrivals is 24 hours. 8 types of shifts that are currently occurring in the IPS were defined.

Figure 1: Process Diagram and Layout of Customer Service Area



This figure describes the process for each client throughout the route made within the system. Source: Compiled by the authors

### Validation of the Model

To validate the model 30 independent routes of a year of duration were used and 30 different seeds were used. In each route the total arrivals of each of the 10 types of defined customers were counted, to then determine the mean and standard deviation of the total arrivals by customer type. It was worked with a 5% level of significance and for this case the value of N is 30.

### Validation

With the previous data the confidence interval for each type of client was developed and the expected value of each customer at each confidence interval was compared to verify its location within the limits built. 100% of the cases occurred within the limits of the confidence interval suggesting a behavior model in line with expectations.

Table 2: Simulation Data

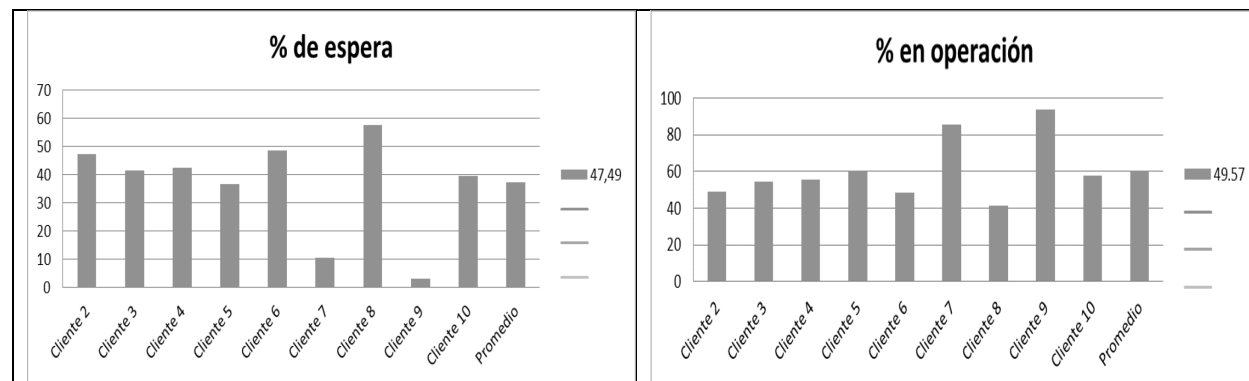
	Total Llegadas Tipo 1	Total Llegadas Tipo 2	Total Llegadas Tipo 3	Total Llegadas Tipo 4	Total Llegadas Tipo 5	Total Llegadas Tipo 6	Total Llegadas Tipo 7	Total Llegadas Tipo 8	Total Llegadas Tipo 9	Total Llegadas Tipo 10	Total Llegadas
Promedio	1856,13	4889,03	1650,97	590,32	354,19	6576,77	2688,39	267,10	493,55	344,52	19704,52
Desviación	597,18	897,31	682,33	304,01	171,36	1302,31	1376,21	182,54	669,51	212,40	2808,83
Valor Z	1,96	1,96	1,96	1,96	1,96	1,96	1,96	1,96	1,96	1,96	1,96
N	30	30	30	30	30	30	30	30	30	30	30
LI	1642,43	4567,93	1406,80	481,53	292,87	6110,75	2195,92	201,78	253,97	268,51	18699,39
LS	2069,83	5210,13	1895,14	699,11	415,51	7042,80	3180,86	332,42	733,13	420,52	20709,64
Valor esperado	1827,6	4903,2	1769,4	595,2	378,6	6396	2709,6	261,6	330,6	314,4	19485,6

This table shows the simulation data with a significance level of 95%. Source: Prepared by the authors.

## RESULTS

The simulation model for a year of operation, throw the following results: On average customers wait a total of 44.72 minutes to be served, either by visiometry and spirometry auxiliaries or by sampling auxiliaries. In the location to receive the results, the average time is 36.34 minutes. The highest waiting time is registers in the process of laboratory testing with a value of 64.45 minutes, very significant figure, once users remaining there have other tests done (spirometry or visiometría) whose wait time represents 44.72 minutes, which means that a user for laboratory examination and spirometry or visiometry waits in the system around 109.17 minutes, adding the delivery of results (36.4 minutes); we can conclude that a user remains waiting in the system 145.51 minutes, excluding the service times in the different processes. It is found how the type 7 and 9 guests are the ones with lower percentage of waiting time in the system, which is consistent with the number of processes performed. Meanwhile the client type 8 is the one having the highest waiting time percentage, 57%, as shown in Figure 2.

Figure 2: Waiting Time and Time Average in the System by Customer Type



This left chart shows how the type 7 and 9 clients are those who have lower waiting time percentage in the system, which is consistent with the number of processes performed. Meanwhile the client type 8 is the one with the highest waiting time percentage of 57%. The right graph shows how in average the clients present an uptime percentage of 59.6%, except customers 7 and 9 which are the ones showing the best assistance percentage.

With the results obtained in the simulation, the following improvement alternatives are proposed, seeking to reduce the waiting time percentage of users:

*Placing a messenger so the auxiliaries do not have to stop their activities:* This scenario was modeled, and the results showed an increase in the use of resources, because the downtime is removed, once the auxiliary do not suspend their activities to call a next user.

*Overlapping physicians' shifts:* This alternative allows greater availability of physicians in times of higher flow, according to the different runs of the simulation. With this scenario, the model exhibits a reduction in the ranks, and the percentage of usage of resources increases.

*Posting efficiency indicators to auxiliaries:* This alternative was suggested after a work session with the managers and after explaining the importance of having an instrument to measure, control and regulate the management of the auxiliaries.

*Assigning random quotes to mitigate the effect of demand:* Scenario of assigning doctor appointments was modeled under the assumption that the commercial area has to meet the minimum goal of 40% service under this system. With this scenario time in the system of users is notoriously decreased and the need for

physicians and auxiliaries is reduced which will not be removed from company but will be assigned to the new business unit to work under appointments.

*Placing an electronic equipment - a ticket machine:* to assign shifts and prevent physicians to move from their work place to call the next patient. This scenario was evaluated against the scenario of using an employee to perform functions of a messenger, in economic terms, the use of the equipment to assign turns exceeded the rates of use that are achieved with the messenger doing the labor of calling and placing clients; savings in time generates higher returns.

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# THE EMPIRICAL ANALYSIS OF THE RELATIONSHIP BETWEEN THE DEGREE OF PRIMACY AND PRODUCTIVITY IN SOUTH KOREA

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## ABSTRACT

*This study examines the relationship between the level of primacy (a level of dominance) and productivity of regional cities during 1995–2011 in South Korea using OLS and panel data models. The difference in its effect between regional primacy and the capital of South Korea (Seoul) is then analyzed. The results indicate (i) an inverted U-shaped relationship between the degree of primacy and productivity, (ii) the effect in the capital is larger than the other primacy cities. The evidence implies that the capital metropolitan area (the largest city in South Korea) concentrated to population and infrastructure undermines productivity of the other primacy cities in South Korea.*

**JEL:** M00

**KEYWORDS:** Productivity, Urban Primacy, Capital Primacy

## INTRODUCTION

The driving force of fundamental economic growth in urban area is associated with productivity growth affected by urban concentration (Henderson 2003). Black and Henderson (1999) states that localized information and knowledge accumulation strengthen in urban area and increase its productivity, when agglomeration is formed. The reason is government encourages industrial agglomeration. The central cities in local area of South Korea have a population of one million or more. The capital area (Seoul, the capital of South Korea), has the most populous and the highest concentration of labor and capital. (Korea Statistical Information Service. 2012) Unlike Henderson (2003), which defines urban primacy as the degree of concentration in urban area, This study defines primacy as: (i) capital primacy (the capital metropolitan area's concentration) and (ii) regional primacy (concentration of the regional center city) This study examines the relationship between the level of primacy (a level of dominance) and productivity of regional cities during 1995-2011 in South Korea using OLS and the panel data models.

The difference in its effect between regional cities and the capital of South Korea (Seoul) is then analyzed. The results indicate (i) an inverted U-shaped relationship between the degree of regional primacy and productivity. (ii) The effect in the capital is larger than the other primacy cities. The evidence implies that the capital metropolitan area (the largest city in South Korea) concentrated to population and infrastructure undermines productivity of the other primacy cities in South Korea. This study is the first study which examines the relationship between primacy (capital primacy and regional primacy) and productivity in South Korea and the difference in its effect between primacy cities and the capital is then analyzed.

## MATERIAL AND METHODS

This study utilizes the following Cobb-Douglas functional form to define productivity as labor effectiveness.

$$Y_i(t) = (A_i(t)L_i(t))^{1-\alpha} K_i(t)^\alpha \dots (1)$$



Where  $K_i(t)$  is capital in city  $i$  in time  $t$ ,  $L_i(t)$  is employment.  $A_i(t)$  is labor effectiveness and its natural log is defined as a residual term of Equation (2) (Hall and Jones 1990)

$$\ln(A_i(t)) = [\ln(y_i(t)) - \alpha \ln(k_i(t))] / (1 - \alpha) \dots (2)$$

Next issue is how to define regional primacy and capital primacy. Unlike Henderson (2003) that defines urban concentration as urban population to national population, this study define primacy or regional primacy as the population of central city to the regional population and capital primacy as the population of the capital area (Seoul and its periphery) to the national population. The following equation is used to examine the relationship between productivity and capital primacy or regional primacy. (Henderson 2003)

$$\ln(A_{it}) = (\gamma_1 + \gamma_2 \ln(\text{scale}_{it}) + \gamma_3 \ln(y_{it})) \text{Primacy}_{it} + \gamma_4 \text{Primacy}_{it}^2 + \gamma_5 \text{education} + \gamma_6 \text{Capital primacy}_t + \gamma_7 \text{Capital primacy}_t \times \text{Primacy}_{it} + \mu_i + \epsilon_{it} \dots (3) \quad (\text{J.Vernon Henderson 2003})$$

Where  $A_{it}$  is labor effectiveness, education is a basic explanatory variable (Henderson 2003), *Primacy* represents regional primacy, *Capital primacy* is The capital area concentration, *Capital primacy \* Primacy* represents Interaction between capital primacy and regional primacy, *primacy*<sup>2</sup> represents the square of *primacy*,  $\mu_i$  is time-invariant error term and  $\epsilon_{it}$  is a contemporaneous error term. Equation (3) states labor effectiveness in city is associated with primacy and the capital primacy. With  $\gamma_4 < 0$ , relationship between the degree of regional primacy and productivity indicate an inverted U-shaped, and hence, best primacy in the local area is given by

$$\text{primacy}^* = \frac{-(\gamma_1 + \gamma_2 \ln(\text{scale}_{it}) + \gamma_3 \ln(y_{it}) + \gamma_7 \text{Capital primacy}_t)}{2\gamma_4} \dots (4)$$

With  $\gamma_7 < 0$ , equation (4) shows that the degree of capital primacy undermines the optimal level of regional concentration (*primacy*<sup>\*</sup>) related to maximize productivity in regional cities.

## RESULTS

We use the panel data during 1995–2011 in South Korea (Korea Statistical Information Service. 2012) using the fixed effects model. The results are reported in Table 1: (1) OLS, (2) a fixed effect, and (3) a random effect model.

Table 1: panel, fixed effect

Dependent Variables: $\ln(A_{it})$	(1) Ols	(2) Fixed Effect	(3) Random Effect
primacy	12.331*** (4.090)	34.590*** (10.224)	12.331*** (4.090)
Primacy* ln(scale)	0.147** (0.066)	-1.466* (0.866)	0.147** (0.066)
primacy* ln(Y/N)	2.075*** (0.252)	1.490*** (0.311)	2.075*** (0.252)
Primacy^2	-5.479** (2.617)	-8.777 (8.317)	-5.479** (2.617)
edu2	0.263 (0.266)	0.072 (0.301)	0.263 (0.266)
Capital primacy	18.382*** (3.431)	24.706*** (4.657)	18.382*** (3.431)
Capital primacy*primacy	-5.479** (8.533)	-8.777 (11.425)	-5.479** (8.533)
_cons	-6.275*** (1.447)	-8.470*** (1.557)	-6.275*** (1.447)

\*  $p < 0.1$ , \*\*  $p < 0.05$ , \*\*\*  $p < 0.01$

(i) The coefficient of *primacy*<sup>2</sup> in column (1)-(3) is negative, which indicates an inverted U-shaped relationship between productivity and degree of regional primacy. It implies that the optimal level of primacy for maximizing productivity in local area exists. (ii) Term of *Capital primacy* is positive, however, (iii) Term of interaction between *Capital primacy* and *primacy* in column (1)-(3) is negative. Following equation (4) with  $\gamma_7 < 0$ , it indicates that the degree of capital primacy weakens the optimal level of regional primacy. This evidence implies that the capital metropolitan area concentrated to population and infrastructure undermines productivity of the other primacy cities in South Korea.

## CONCLUSION

This study empirically investigates the relationship between the level of primacy and productivity of regional cities during 1995-2011 in South Korea using OLS and the panel data models. The difference in its effect between primate cities in local area and the capital of South Korea (Seoul) is then analyzed. We found the following results. First, the relationship between productivity and regional primacy is inverted u-shaped. Second, the degree of capital primacy weakens the optimal level of regional primacy related to productivity. It implies the effect of the capital concentration undermines productivity of regional city.

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# THE ART AND SCIENCE OF PUBLISHING PEER-REVIEWED 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.

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1. Start only one paper at a time with a new research partner.
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### 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.
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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?
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  - c. Where was the survey conducted?
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  - a. 0.0021, 1.134, 10.22, 100.6, 1,049.1, 10,432

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*This table shows the results of the regressions on CEO compensation using data from 2004. The estimated equation is:  $CEO\ Compensation = a + b_1(CEO\ age) + b_2(years\ with\ company)$ . 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.*

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4. Discuss how managers might benefit from the results.
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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.
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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.
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5. Prepare a document that indicates how you have addressed each of the reviewers concerns.
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Reviewer Comment: In your data section please indicate the number of observations.

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

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# A REVIEW OF THE FACTORS AFFECTING BANK FINANCING OF NON-OIL EXPORT IN NIGERIA

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

Ado Ahmed, Abubakar Tafawa Balewa University, Bauchi

## ABSTRACT

*Export earnings assume vital importance not only for developing countries like Nigeria, but also for developed countries. In Nigeria exports are largely oil exports against non-oil exports. Non-oil export presupposes vital importance for development. And the development of the sector depends on bank financing among others factors. Bank credit to exports in general is very low. Bank financing of non-oil exports in Nigeria is affected by interest rate rises, deteriorating exchange rate (Naira/Dollar) and poor access to financial services. The banks have negative attitude to risk of financing the sector, they consider the sector very risky for investment. Using secondary data it is found that the under performance of the sector is partly as a result of factors stated above. Oil exports continue to dominate the export sector. The non-oil export improvement is not encouraged couple, with rising inflation that overstates the export figures. The firms should improve on efficient management of resources to be able to improve productivity, to cut cost and secure confidence of banks in granting loans. Government of Nigeria should through the regulatory role of CBN tackle the problem of rising interest rate and inaccessibility to financial services.*

**JEL:** D40, E40

**KEYWORDS:** Factors, Bank Financing, Non-Oil Export

## INTRODUCTION

Export earnings assume vital importance not only for developing countries like Nigeria, but also for developed countries. According to export-led growth hypothesis increased export can perform the role of “engine of economic growth” because it can increase employment, create profit, trigger greater productivity and lead to rise in accumulation of reserves allowing a country to balance their finances (Gibson and Michael, 1992; McCombie and Thirlwall, 1994; Emilio, 2001; Goldstein and Pevehouse, 2008 and Fakhri and Ilaha, 2010). In this context 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 most 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 export sector to create the sorely needed growth and development. Therefore this study seeks to quantitatively review the factors affecting bank financing of non-oil exports of the Nigerian within the last six years.

## LITERATURE REVIEW

The Non-oil export sector of the Nigeria economy is faced with a lot of problems. For example, the export of non-oil commodities contribute only 4% of total exports (Okoh, 2004; Ogunkola, Bankole and Adewuyi, 2006) and the volume of non -oil export growth is very low (approximately 4% per annum) from the middle of 1965-1985 as asserted by Maidugu, Baba and Kaka (2003). One of the reasons for the declining growth is insufficient access to finance in general and bank finance in particular. Access to bank 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 export 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 bank credit to non-oil export sector has been very low. According to Odularu (2008), in Nigeria high cost of finance does not allow non-oil exporting industries to modernize outdated plants and machineries, 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). Another problem includes market determined interest rates (Ningi, Kurfi and Dutse, 2007) as against controlled low rates to boost non-oil exports in Nigeria.

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) results 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 rate 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), the high interest rate charged by some of the banks in Nigeria 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. The structure of financial system is conceptually viewed as the extent to which a country's financial system is bank-based or market-based. According to Levine (2009), a bank-based financial system relies largely on banks in mobilizing savings and financing corporate investment, while a market-based financial system relies on securities markets and equity financing. Financial sector requires the synchronization of objective of achieving financial stability with that of growth. This is because institutional weaknesses in the financial sector could cause or exacerbate systemic instability and undermine economic growth. Zhuang, Gunatilake, Niimi, Ehsan, Jiang, Hasan, Khor, Lagman-Martin, Bracey and Huang, (2009) note that maturity and currency transformation, and asymmetric information constitutes some of the features of banks that make them susceptible to distresses. A run on systemically important bank or financial institution could trigger a contagion that can metamorphose into a systemic banking crisis. Thus, developing the structure of the financial system must incorporate a framework that will ensure macroeconomic stability, effective regulation and supervision, and the elimination of other structural bottlenecks in the financial sector.

Many views abound on the sequencing of the structure of the financial sector and raise the question of whether the evolvement of banks should precede capital market development. This question would be on the relative importance of large and small banks. Lin (2009) recently argued that low income countries should make small, local banks the bedrock of their financial systems. The backdrop of his argument is centred on the seeming need to support the competitive sectors of the economy which according to Lin (2009) are not in congruence with the size and sophistication of financial institutions and markets in the developed world. Banerjee (2009) points to the possibility of too little risk-taking when banks are not nearly

that big. Small banks may be unable to supply risk capital but the stock market in principle could directly fund large firms to reach a global scale and by enabling a venture capital model of funding high risk new ideas. However, he argues that regulatory challenges to making a stock market efficient are daunting.

### Export Trade and Financial Development

The international trade literature focuses on factor endowments, technology and scale economies as sources of comparative advantage and therefore determinants of trade flows between countries. Theories, however, also suggest that the level of financial development may importantly 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 (for example development of the banking sector) gives countries comparative advantage in industries that rely more on external financing. Rajan and Zingales (1998), show that industries that use more external finance grow faster in countries with a higher level of financial sector development. Kletzer and Bardhan (1987) focus on the role of financial institutions and markets in channeling external finance to industries that are in need of it. They present two international trade models in the Heckscher-Ohlin tradition with two countries, two sectors and two factors. While both sectors depend on land and labor, one sector also depends on external finance for working capital. They show that the country with a lower level of credit market restrictions specialize in the sector that uses external finance. The country with the higher level of credit market restrictions faces either a higher price of external finance or credit rationing and will therefore specialize in the sector that does not require working capital or external finance.

Beck (2003) finds that the average 1980-1990 export share of industries that use more outside funds is higher in financially developed countries where there are well functioning banks, markets and other intermediaries. In another cross-sectional analysis for 1995, Becker and Greenberg (2004) reach a similar conclusion using different industry measures of fixed upfront costs. Similarly, Hur et al. (2004) show that a better financial environment (as well as many other institutions like banks) is associated with a larger 1980-1990 average shares of exports in sectors with fewer internal funds and hard assets. In particular, Rajan and Zingales (1998) and Braun (2003) argue that sectors intensive in external finance and intangible assets grow disproportionately faster in financially developed economies. Financial development affects export composition for the same reasons that it redistributes production across sectors. An important aspect of financial underdevelopment is poor financial contractibility, in the sense that financial contracts are less likely to be enforceable.

Asset structure matters in a financially underdeveloped environment because poor financial contractibility increases creditors' exposure to the risk of default. Tangible assets such as real estate, machinery and plants that can serve as collateral offer the financier protection and increase his willingness to invest. Thus, the poorer financial contractibility is, the more important asset hardness becomes for accessing external finance. Because industries differ in asset tangibility for technological reasons, in less financially developed countries investment, production and exports will be disproportionately shifted towards sectors endowed with harder assets (Claessens and Laeven, 2003; Braun 2003). The extent to which the export sector depends on external finance is similarly important. When the nature of the industry is such that, projects can be funded with internal cash flows, the level of financial development matters little since firms do not need to borrow from creditor banks and other sources. As the sector's dependence on external funds increases, the availability of outside capital becomes more relevant and the extent of financial contractibility more important.

In an environment with better functioning banks and capital markets, an entrepreneur of a given wealth level can secure more funding and enter a more external capital dependent industry (Rajan and Zingales, 1998 and Ningi and Dutse, 2009). A group of researchers in corporate finance like (Myers and Majluf

(1984) and Harris Raviv (1990) suggests that financing problems may be particularly acute for investments that are intangible or difficult to observe, or that are firm- or person- specific. One particular type of investment which fits this description is the up-front investments (fixed costs) required to export. There is considerable evidence that exporting firms face large fixed costs (Rogers and Tybout (1997), Bernard and Wagner (2001) and Bernard and Jensen (2004).

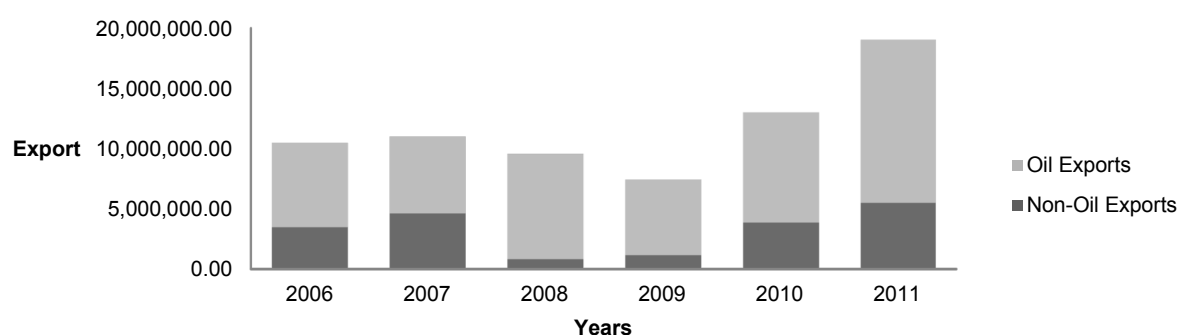
According to Becker and Greenberg (2005) financial development has a positive impact on the overall level of exports. Second, finance is particularly important where up-front costs are higher. Third, exports are less responsive to changes in the exchange rate in countries with poor financial systems.

Bank credit to exports in general is very low in Nigeria. Bank financing of non-oil exports in Nigeria is affected by interest rate rises, deteriorating exchange rate (Naira/Dollar) and poor access to financial services. The banks have negative attitude to risk of financing the sector, they consider the sector very risky for investment. The performance of the non-oil exports in Nigeria is presented in figure 1. The under performance of the sector is partly as a result of factors stated above.

#### Factors Affecting Bank Financing of Non-Oil Exports In Nigeria

In this section analysis of oil and non-oil exports, interest rate, exchange rate Naira/Dollar, oil exports/total exports, NEXIM bank loan disbursement and export sector credit as % of total credit to the economy are presented in tables and figures as factors affecting bank financing of non-oil exports in Nigeria for proper analysis.

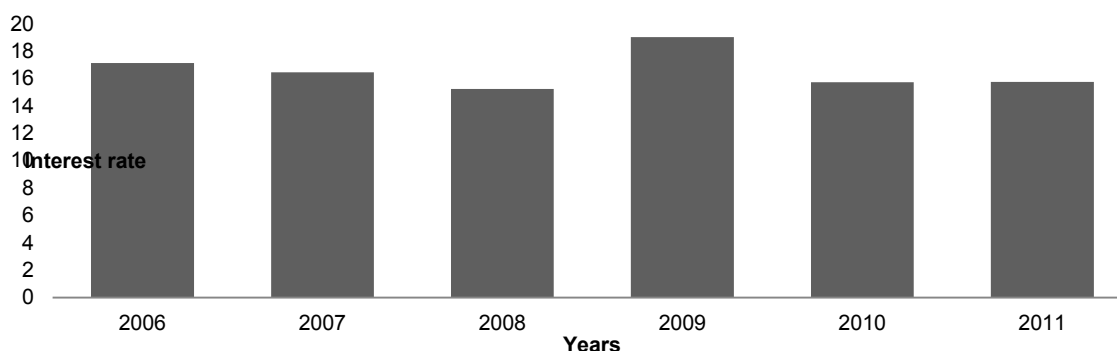
Figure 1: Oil and Non-Oil Exports (Fob' Nm) in Nigeria 2006-2011



Source: Foreign Trade Summary, National Bureau of Statistics 2011, No501

Figure 1, displayed the oil and non-oil exports for 6 years 2006-2011 in Nigeria. In all the 6 years under consideration oil exports dominated the export sector of the country. Non-oil export trade drastically declined to about N817 billion in 2008 from N4 trillion in 2007, it peaked up in 2009 to reach N1 trillion. Non-oil export trade improved in 2010 to N3 billion and further increased to about N5 trillion in 2011. The non-oil export as a percentage of total export trade remains low but shows a significant improvement in 2011 by rising to about 28.8% of total export trade. Interest rate in Nigeria continues to be high, in 2006 it was as high as 17.15% before declining to about 16% in 2007. The interest rate declined further to about 15% in 2008, before rising high to about 19% in 2009. But, the rise did not continue in 2010, it rather declined to about 15%, a decrease of about 21%. In 2011, interest rate does not show any appreciable difference from what it was in 2010, because it remained at about 15%. See Figure 2

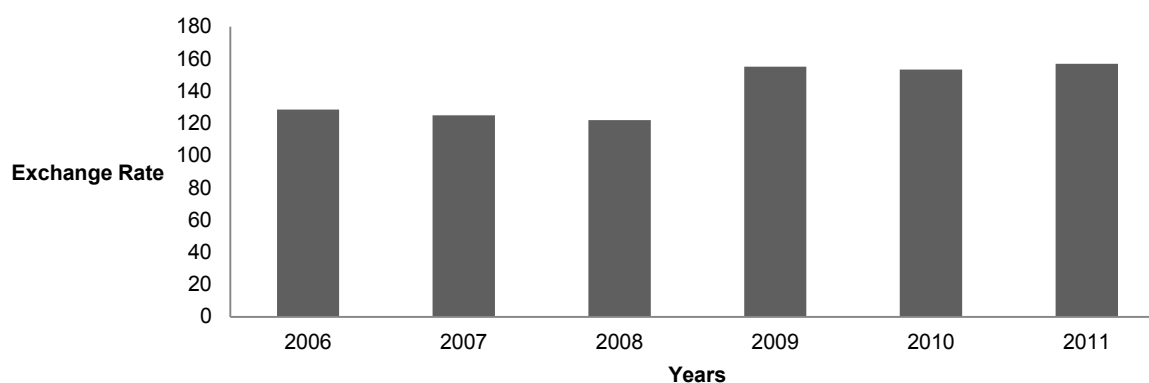
Figure 2: Interest Rate % (2006-2011) in Nigeria



Source: CBN Economic Report Various Years

Exchange rate Naira to dollar and many other foreign currencies has been at the detriment of the Naira for sometimes now in Nigeria. according to Figure 3 during the period under review the exchange rate Naira to Dollar was about N129/Dollar in 2006, it decline to N125/Dollar in 2007, decline further to N122/Dollar in 2008 before rising significantly to about N155/Dollar in 2009. The exchange rate decline to about N153/Dollar in 2010. It further increases in 2011to about N157/Dollar.

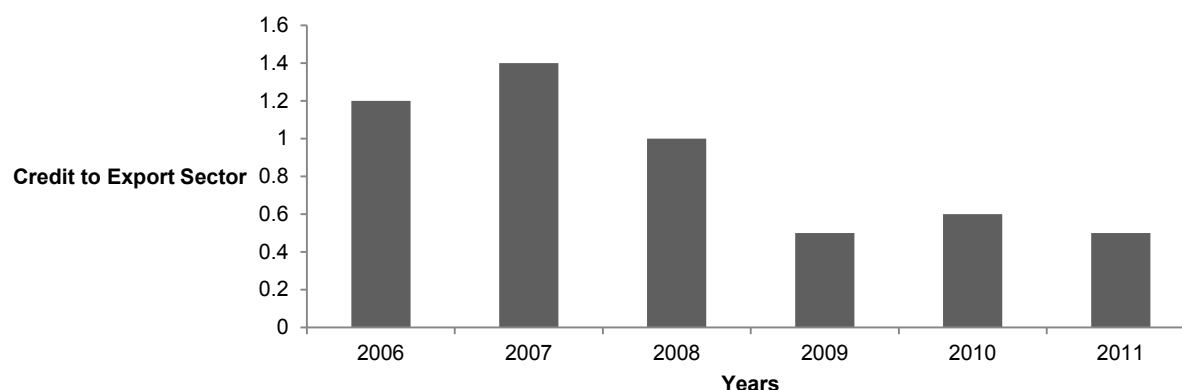
Figure 3: Exchange Rates Naira/Dollar (2006-2011) in Nigeria



Source: CBN Economic Report Various Years

Bank credit to exports in general is very low in Nigeria. Very insignificant portion of total exports was financed by bank credit. Both the supply and demand aspect of exports finance can be described as not available for financial intermediation in the country. Based on Figure 4 available data shows that, bank financed export to GDP remained very low less than 2% from 2006-2011. These indicate the low level of financing the export sector receives from the banking sector of the economy. Consistent with what is available in the literature high level of risk associated with non-oil export crowd-out non-oil exporting firms from benefiting from bank loans.

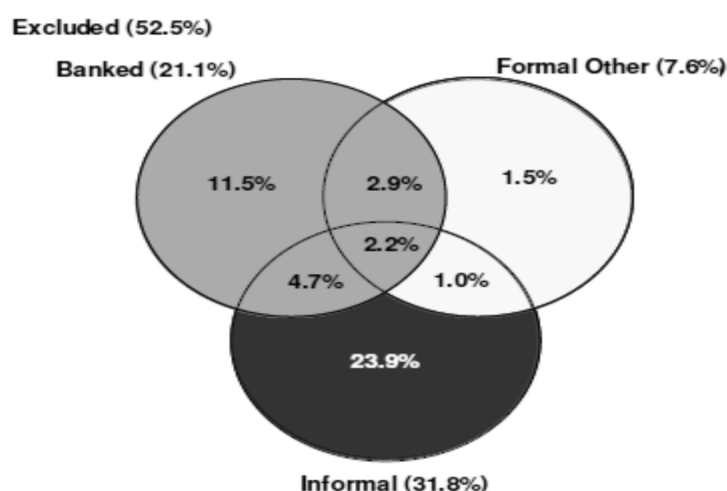
Figure 4: Credits to the Export Sector As Percentage of Total Credit to the Private Sector



Source: CBN Economic Report Various Years

Even with the NEXIM bank loan has been an insignificant source of finance to exporting firms. Available half year data indicated that as at June 2009 only N318.6 million was disbursed as loan to the export sector. This amount does not exclude the oil sector as most often about 20% of NEXIM loans goes to oil exports in the country. In 2010 and 2011, more than N7 and N13 billion respectively were disbursed as loans by the NEXIM bank (see Table 2). According to Figure 4, these happened when the credits to the export sector were 1.2, 1.4, 1.0, 0.5, and 0.6 and 0.5 percent of the total credit to the private sector in the 2006, 2007, 2008, 2009, 2010 and 2011 respectively. Total credit to the private sector averaged about 22% of the total credit by the deposit money banks (DMBs) in the country. This shows a serious under funding of the export sector by the banks during the period under consideration.

Figure 5: Access to Financial Services in Nigeria



Source: EFINA Access to financial services in Nigeria 2008 Survey

According to figure 5 only 1 in 5 Nigerian adults has a bank account and over half of the adult population (52.5%), equivalent to 46 million people, is financially excluded and non-oil exporting firms faces similar situation in Nigeria. According to EFINA (2010) in Nigeria, three factors in particular keep access levels low in rural areas: (i) the challenge of providing cost-effective distribution across great distances, (ii) a much poorer customer base and (iii) an economy dominated by agriculture. Barriers affecting bank customers in Nigeria may include socio-economic and cultural elements, challenges posed by the lack of formal identification systems, ability to track an individual's financial history, low levels of financial literacy, and the absence of appropriate consumer protection mechanisms.

Other barriers include effectiveness of deposit money banks' communication with the customers, and financial literacy in general. According to EFINA (2010) regarding the supply of financial services, the sector is clearly dominated by the 24 Deposit Money Banks (DMBs), with an asset base of N14.795 trillion at the end of 2009. The dominance of DMBs is illustrated by the fact that the more than 900 Microfinance Banks (MFBs) operating in the country have a combined asset base of N157.3 billion, which is equivalent to a little over 1% of the asset base of the 24 DMBs. Lending to the private sector reflects a serious problem - intermediation is highly skewed towards the public sector compared to other developing countries. The distribution of Deposit Money Banks (DMBs) branches remains extremely uneven, with a great concentration in the southern states. Access is therefore a problem in general to non-oil exporters in particular.

Table 1: Bank Credit Relative to GDP (%) – Country Comparisons (2003- 2007)

Country	2002	2003	2004	2005	2006	2007
Benin	11.4	14.2	14.6	16.3	17.0	16.9
Egypt	52.1	58.7	50.7	48.3	45.9	42.4
Morocco	48.5	49.3	50.3	54.4	59.4	60.7
Nigeria	18.4	20.5	21.0	21.9	21.5	31.4
Tunisia	64.2	66.7	65.1	65.0	64.2	63.0
South Africa	62.4	69.1	70.0	75.2	84.2	92.1

Source: Fitch Ratings, Bank Systemic Risk Report, September 2007

In Nigeria most of the lending to the private sector usually goes to bigger companies and less to small businesses. In addition, there are high interest rates and short loan maturities which together made credit less easily accessible by small businesses. Although post-consolidation reform has contributed to improve this, compared to other developing countries intermediation is still highly skewed towards the public sector. For example in South Africa as shown in Table 2, private sector credit/GDP was 84.2% and 92.1% in 2006 and 2007 respectively compared to 21.5% and 31.4% in Nigeria. In addition CBN (2011c) said financial development is low in Nigeria. For example, financial deepening was less impressive in 2011, as the ratio of M2 to GDP stood at 36.4 per cent, down from 39.5 per cent at end-December 2010. Bank financing of the economy, measured by the ratio of private sector credit to GDP (CP/GDP) stood at 53.1 per cent at end-December 2011, compared with 58.8 per cent at end-December 2010. In addition, the intermediation efficiency indicator, as measured by the ratio of currency outside banks to broad money supply, at 9.4 per cent, remained the same as at end-December 2010.



Table 2: Oil and Non-Oil Exports (Fob 'NM), Export Sector Credit, Interest and Exchange Rates in Nigeria

Yrs	Non-Oil Exports	NEXIM Loan Disbursement in Billions	Oil Exports	Oil/TTotal Exports (%)	Interest Rate %	Export Sector Credit (%)	Exchange Rates N/USD
2006	3,470,798.7	NA	7,006,591.1	67.0	17.15	1.2	128.5
2007	4,614,024.0	NA	6,395,167.2	58.1	16.46	1.4	125.00
2008	817,331.3	NA	8,751,618.0	91.5	15.26	1.0	122.13
2009	1,150,138.3	0.3186*	6,284,405.0	84.5	19.03	0.5	155.26
2010	3,856,818.0	7.60	9,153,087.7	70.4	15.74	0.6	153.36
2011	5,491,514.8	13.23	13,544,437.4	71.2	15.77	0.5	156.95

\* Data is for half year (June ending 2009) Source: National Bureau of Statistics (NBS) 2012 [www.nigerianstat.gov](http://www.nigerianstat.gov) and CBN Economic Report Various Years

Because of the stated factors financing of the non-oil export sector suffers a serious setback. Oil exports continue to dominate the export sector of the Nigerian economy, for example between the period 2006 and 2011 oil exports ranges between 58.1% and 91.5% of total exports. Of particular interest is the year 2007 where non-oil export was only 8.5% of total exports. The total export has increased based on the year's figures, but the trend of heavy reliance on oil exports continued. In 2009, oil exports decreased to 84% of total exports. The interest rates declined from 17.2% in 2006 to 15.3% in 2008. In 2008, the exchange rate was N122/\$ corresponding to the period of decline in non-oil exports. The non-oil exports improved to 15.5% of total exports as the exchange rate depreciated to N155.26/\$ in 2009.

## CONCLUSION

Bank financing of non-oil exports is replete with a lot of problems from high interest, unfavorable exchange rate to poor accessibility and neglect because of risk perception. Oil exports continue to dominate the export sector. The non-oil export improvement is not encouraged couple, with rising inflation that overstates the export figures. The non-oil exporting firms should improve on efficient management of resources to be able to improve productivity, to cut cost and secure confidence of banks in securing loans. Government should work hard toward improving productivity and the financial sector of the economy should be worked upon to improve access and work to improve on supply of bank finance to the export sector by reducing interest rates.

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# RING FENCING VOLCKER'S RULE? : THE LIIKANEN REPORT AND JUSTIFICATIONS FOR RING FENCING AND SEPARATE LEGAL ENTITIES REVISITED

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## ABSTRACT

*The predecessor paper to this publication, “Volcker/Vickers Hybrid”: The Liikanen Report and Justifications For Ring Fencing and Separate Legal Entities, considered the merits, objectives and cost-benefit attributes of respective models associated with the Vickers Report, Liikanen Report and Volckers Rule – by way of reference to the degree of separation of legal entities or banking activities involved, as well as whether an outright ban or prohibition on proprietary trading is involved. This paper is aimed at highlighting why ring fencing not only presents a more feasible and cost effective option to other models, but also why its degree of flexibility provides the more appropriate balance in a financial environment whose trend is increasingly inclined towards conglomeration.*

**JEL:** D02, E02, G01, G2, G15, K2

**KEY WORDS:** Vickers Report, Volcker’s Rule, Liikanen Report, Ring Fencing, Cross-Sector Services’ Risks, Liquidity Risks, Systemic Risks, Capital Requirements, Leverage Ratios

## INTRODUCTION

In assessing the need for re-structuring banks into separate legal activities, two considerations which have been given due attention are (See page i of the Liikanen Report (Final Report, 2nd October 2012)): The important role of recovery and resolution plans – whereby the decision on possible separation of bank entities was to be conditionally based on the assessment of such plans; The mandatory separation of banks' proprietary trading and other risky activities. The first of these considerations is justifiable on the basis of the lessons learned from Northern Rock. Northern Rock highlighted the important role of recovery and resolution plans and illustrates a situation where the Bank of England was unable to act as effectively to perform its traditional role as lender of last resort without such a role being made public. The Northern Rock crisis also highlighted problems which were inherent in the tripartite arrangement between the Treasury, the Financial Services Authority and the Bank of England for dealing with financial stability - which includes amongst others, the inability of the Bank to act as lender of last resort for a limited time without such a role being made public.

The rationale for the second consideration, that is, the mandatory separation of banks' proprietary trading and other risky activities, however, appears less convincing given the challenges attributed to shadow banking activities, as well as the corresponding difficulties in achieving what could effectively be regarded as a separation of banks' proprietary trading and other risky activities. As indicated in the predecessor paper to this paper, arguments which increasingly favour a more flexible model and which are directed in favour of ring fencing, arise from the inherent difficulties in the definitions attributed to financial and non-bank financial companies – as well as certain ambiguities presented through these definitions. Furthermore, the extent to which „completely“ separate legal entities and activities can be achieved, as well as cost implications involved, provide greater justifications for the adoption of a more flexible model directed at ring fencing.

## LITERATURE REVIEW

### Purpose of Ring Fencing

According to Vickers Report (pages 35, 36), the purpose of ring fencing is “to isolate those banking activities where continuous provision of service is vital to the economy and to a bank’s customers in order to ensure, first, that this provision is not threatened as a result of activities which are incidental to it, and second, that such provision can be maintained in the event of the bank’s failure without government solvency support.”

### Justifications For Ring Fencing

Why should jurisdictions which have invested so much in restructuring their regulatory systems to cope with particular risks (for instance, cross sector services risks associated with conglomeration), be compelled into imposing further laws aimed at facilitating the restructuring of the legal entities of their banks? If further restructuring were to occur, should the rules governing such restructuring be so draconian such that they allow for little scope and flexibility – a situation which appears to be similar to that presented under the Volcker Rule model? Whilst the Volcker Rule model certainly has its merits, it has been argued by many that a number of ring fencing objectives might not be achieved if the mere prohibition of just certain activities under the Volcker rule were only taken into consideration. Arguments in favour of the adoption of the Ring Fencing Model, as highlighted in the predecessor paper are as follows (The Independent Commission on Banking (ICB), Final Report, Recommendations, September 2011 at pages 12, 26, 59 and 65.):

*Ring fencing should generate „significantly lower economic costs” than full separation;*

*Ring fencing would secure principal benefits such as guarding against certain contagion risks;*

*The fact that challenges encountered by ring fencing are manageable and not materially greater than those of full separation;*

*Legal impediments which exist with full separation;*

*It is not certain whether total separation would necessarily facilitate greater financial stability*

*That total separation is harder to enforce under European Union Law inasmuch as universal banks in other member states remain entitled to own UK retail banking operations.*

*The „workability” and „practicability” of ring fencing and the fact that ring fenced banks would be easier to monitor, supervise and manage than universal banks „other things being equal.”*

*The argument that it can be „robustly” implemented within the current EU framework and the difficulty in securing changes to relevant EU Law;*

*Legal obstacles which persist with „full separation” particularly since European Law places constraints on the degree to which ownership of companies can be controlled;*

*That ring fenced banks should be able to engage in effective risk management. “*

## METHODOLOGY

This paper adopts an approach which compares and analyses three models based on the Vicker's Report, Liikanen Review and Volcker's Rule. Furthermore, in arriving at a conclusion,

- i) it makes reference to a predecessor paper on which the present paper is based,
- ii) reviews past and present developments,
- iii) as well as observations and conclusions from other authorities and references on the topic.

The Liikanen Review considered a “hybrid” model which embraces features of models presented by Volcker's Rule and the Vicker's Report. In so doing, it does not impose such stringent requirements as those applicable under Volcker's Rule whilst not being as flexible as the ring fencing recommendations in the Vicker's Report. Preference for a combination of measures which consists of imposing a non-risk weighted capital buffer for trading activities and the operation of the separation of activities conditional on supervisory approval of a recovery and resolution plan, rather than a mandatory separation of banking activities, under the Liikanen Report, also appears to offer a more flexible route - even though this is still not as flexible as the model under the Vicker's Report. Such a flexible preference appears more feasible than a mandatory separation of banking activities given:

*The costs associated with mandatory separation of banking activities The difficulties of achieving what is reasonably considered to be an effective and acceptable degree of separation of banking – owing to the rise of the conglomeration over the years.*

## RESULTS

In view of the previously mentioned attributes of ring fencing (as stated under the Literature Review section), and given the need to consider the increased trend towards conglomeration, ring fencing would appear to be the most economic, appropriate and more time-relevant model to adopt. Whilst commending Volcker's Rule, some flaws identified by Sheel and Ganguly as being associated with the Rule are as follows (A Sheel and M Ganguly “Ring Fencing Wall Street” <http://www.indianexpress.com/news/ringfencing-wall-street/1210651/0>): The fact that Volcker's Rule “merely prohibits an entity that accepts public deposits from undertaking certain types of trades – and that even as it prohibits, proprietary trading, it allows hedging and market making. The inability of efforts aimed at separating banking (from trading activities) to guarantee that commercial banking is more immune from risky lending practices.

In addressing Sheel and Ganguly's question as regards whether Glass-Steagall would have prevented the global financial melt-down of 2008, it needs to be remembered that the financial environment has evolved over the years. More complex forms of risks have evolved over the years and the firewall which existed with Glass-Steagall could not reasonably be expected to cope with the less advanced and less complex risks which existed some decades ago. Credit risk is certainly a major risk to be addressed – however so are counter party risks. Furthermore, other numerous types of risks have manifested themselves in recent years. Other risks emanating from complex OTC derivatives trading and shadow banking further complicate the problem. Ultimately, the distinction between commercial banking, insurance and securities sectors has become more blurred as a result of the rise of conglomerates. Hence the Glass-Steagall Act would not have effectively addressed these developments – as well as the more complex forms of risks which have resulted from OTC derivatives trading and other cross services sector risks – for which the adoption of integrated regulation (single financial services regulation) in many Scandinavian countries, Germany and the UK has been commended.

## CONCLUSION

Whilst the Liikanen Report highlights why there is need for re-structuring of banks into separate legal entities – as a means of achieving ring fencing activities, the mandatory separation of banks' proprietary trading and other risky activities, such as that opted for under the Liikanen Report could be distinguished from the position under Volcker's Rule in the sense that it does not impose such stringent requirements as those applicable under Volcker's Rule – whilst not being as flexible as ring fencing recommendations proposed in the Vickers Report. However the level of flexibility – such as that offered in the Vickers Report recommendations, or the second option under the Liikanen Report consisting of a preference for a combination of measures – leaving the separation of activities conditional on supervisory approval of a recovery and resolution plan, is to a large extent, necessary given the cost-benefit considerations involved in facilitating a mandatory separation. Having regard to the need to manage cross sector services' risks, the extent to which conglomeration has assumed control over the structure of many bank entities and enterprises, justifications for consolidated regulation of financial services' sectors, as well as the questioning of the logic to reverse efforts aimed at effectively managing evolving risks within the financial environment, ring fencing appears to be the most favourable, more feasible and cost-effective option.

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The „Volcker Rule“ , Section 619 of Title VI of the Dodd Frank Act

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The Social Science Research Network (SSRN) at:

[http://papers.ssrn.com/sol3/cf\\_dev/AbsByAuth.cfm?per\\_id=1257850](http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1257850)

as well as:

<http://econpapers.repec.org/RAS/poj3.htm>

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# AUDITS, AUDIT QUALITY AND SIGNALLING MECHANISMS: CONCENTRATED OWNERSHIP STRUCTURES

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## ABSTRACT

*Do jurisdictions with concentrated ownership structures require less reliance on audits as corporate governance mechanisms and devices? Why do concentrated ownership structures still prevail in certain jurisdictions which are considered to be “market based corporate governance systems”? More importantly, if failures and causes of recent financial crises are principally attributable to the fact that market based corporate governance mechanisms, such as financial regulators, are not optimally performing their functions, why is the role of audits still paramount in such jurisdictions? These are amongst some of the questions which this paper attempts to address. The ever increasing growth of institutional investors in jurisdictions – particularly those jurisdictions with predominantly concentrated ownership structures, with their increased stakes in corporate equity, also raises the issue of accountability and the question as regards whether increased accountability is fostered where institutional investors assume a greater role – as opposed to position which exists where increased stake of family holdings (family controlled structures) arises.*

**JEL:** K2, M41, M42,

**KEY WORDS:** Audit Quality, Corporate Governance, Concentrated Ownership Structures, Capital Market Economies, Institutional Investors

## INTRODUCTION

### Audits as Vital Signaling Devices in Capital Markets

The audit serves (and should serve) as a vital capital market signaling mechanism that conveys quality information to the markets, investors and other users of financial information, that information provided by the financial statements, financial reports of an enterprise, through its management, is relatively reliable. From this perspective, it may be asked whether accurately conveying information about the financial situation or position of a firm to investors, prevents or mitigates the likelihood of the occurrence of systemic risks. Further, would the mitigation of information asymmetries within capital markets and the financial industry as a whole, reduce the possibility of systemic risks occurring? It could be argued that conveying accurate and credible information about the financial situation of a firm or enterprise to its investors, could actually trigger bank runs – if the audit generates a negative signal – that is, if the auditor issues a qualified opinion about the financial statements. The manner whereby the opinion is conveyed to the investors then becomes crucial in preventing bank runs. Even timely information could trigger bank runs – the “when” then probably becomes as important as “how” the information is handled. Whilst the level of inaccuracy or accuracy of the information conveyed by audits certainly has its repercussions, their role in addressing information asymmetries is quite evident. If audits are as reliable as they should be, whether or not they generate negative or positive signals, the timeliness, completeness and accuracy levels of such information – as well as the manner with which such information is handled, will be crucial to the triggering or avoidance of systemic risks. In this sense, a clear link between the quality of information, informational asymmetries and systemic risks can be established.

## LITERATURE REVIEW

### Audit Quality and Concentrated Ownership Structures

In matters relating to information asymmetries, it may appear that audits and audit quality, play a more vital role in capital market based dispersed ownership systems than concentrated ownership structures. According to Goshen and Hamdani (2013:6), „control matters for entrepreneurs because it allows them to overcome asymmetric information vis-à-vis investors and pursue their business idea in whatever manner they see fit, thereby securing their ability to capture the idiosyncratic value that they attach to their execution of their business idea.“ However, as commented by Clarke and dela Rama (2008:7). ..... „the belief in the disappearance of the control by proprietary interests of the largest corporations, is to be questioned, not only given the patterns of ownership holdings within and between corporations“, but also because of „the extent of interlocking directorships, connections with banks and other financial institutions, as well as their real owners, and wider networks or ownership and influence.“

This is further illustrated by the situation with the United States, the „archetype of the market based corporate governance system“, whereby it is revealed that i) 59% of listed US corporations have a controlling shareholder – a situation considered higher than that which exists in Japan; ii) that 36% of US corporations family-controlled (a situation which is similar to the position which exists in Germany, but higher than the situation which exists in the UK, France or Japan); and iii) that 24% of US corporations are controlled and managed by a family – a similar situation to that which exists in East Asia (Clarke and dela Rama, 2008:7,8; Gadhoum et al: 2008, cited).

As well as the increased role assumed by institutional investors (as opposed to individual investors), the controversial nature and difficulty of distinguishing between ownership and control is further illustrated by Clarke and dela Rama (2008:9), who highlight the fact that even though ownership and management may comprise of different people, they may not be separate. The ever increasing role of institutional investors in jurisdictions with concentrated ownership structures, with their increased stakes in corporate equity, also raises the issue of accountability and the question as regards whether increased accountability is fostered where institutional investors assume a greater role – as opposed to increased stake of family holdings. Goshen and Hamdani (2013: 4) argue that unlike diversified minority shareholders, a controlling shareholder „typically shoulders the costs of being largely undiversified and illiquid.“

In trying to reason why the controlling shareholder chooses to retain control, they respond to this by adding that agency costs, „the availability of private benefits of control“, provided a key solution to this reasoning, since in their opinion, the controlling shareholder could implement the dominant position to „consume private benefits“ such as self-dealing transactions, the employment of family members, at the expense of minority shareholders.“

The success, survival and resilience of many family controlled enterprises is evidenced in the U.S – as well as several parts of continental Europe. A factor which could be attributed to this is that such structures compel a higher degree of accountability than that which is typically manifested by dispersed ownership structures in marked based corporate governance structures or those concentrated ownership structures which are largely governed by institutional investors. Such level of accountability and commitment to the firm also constitutes a plausible explanation for the requirement and proposals that management of several enterprises retain blocks of shares for a reasonable period of time – a demonstration of their loyalty, as well as their commitment to the interests of the firm. The “unlocking” and discernment of owners in complex ownership structures will certainly provide a means to greater fulfillment of the goals of Board independence – a key feature in jurisdictions such as the UK where the distinction between the Board of directors, non-executive directors and chairmen of the company, has become paramount – particularly since the introduction of the Cadbury Report in 1992. The Cadbury Report has certainly paved the way for greater

reforms which have resulted in a more refined Combined Code of Corporate Governance – as evidenced by the Higgs Report. As well as directing attention to the importance of the definition of the role of the Board, the Higgs Report also accords great focus to the distinction between the roles of the chairman, chief executive and non-independent executive directors.

## METHODOLOGY

In arriving at a conclusion, the following approach has been adopted, namely a balancing of goals and objectives of dispersed ownership structures against those of concentrated ownership structures. Furthermore, findings from the report prepared by Oxera for the European Commission, were also taken into consideration.

### Which Risks Are Worth Bearing? Balancing Goals and Objectives of Dispersed Ownership Structures and Concentrated Ownership Structures

Goshen and Hamdani (2013:30) state that: with concentrated ownership structures, investors face the risk that although the entrepreneur will efficiently manage the firm and realize the idiosyncratic value, there also exists the risk that commitment to share residual cash-flows pro-rata will be avoided and that private benefits of control will be eliminated. Should job security (a feature and goal which many concentrated ownership structures defend) preside over the goal of profit maximization (or the need to secure the highest dividend payouts)? Clearly there should be a balance between these objectives – another possible explanation for the support towards the move to commitments aimed at embracing wider stakeholders and corporate social responsibility. The need to balance goals and objectives, however, should also be complemented by weighing the devastating impact of firms' collapses and the consequences of such collapses on wider stakeholders.

Even though it has been argued by several commentators that sanctioning role played by regulatory bodies and financial markets in sanctioning management, constitute flaws which have contributed to the recent Financial Crisis, the role played by audits and auditors, however, have definitely also played a crucial role in contributing to many of the recent financial and corporate collapses. Even though joint audits (that is, mid-tier firms carrying out joint audits with Big Four firms, as a means of increasing their presence at international level,), has been proposed and regarded as “the priority step in tackling the concentration issue” (European Commission, 2011 at page 6 of 11), whether such audits can also facilitate greater levels of audit independence also constitutes an interesting matter.

### Ownership Rules of Audit Firms and Audit Market Concentration

The focus on ownership rules of audit firms, derives not only from consequences emanating for audit market concentration, but also from the impact generated on auditor independence. Employee ownership, as well as “the resulting profit sharing amongst senior auditors” serves as good signaling mechanism of the quality of audit services to the market (European Commission, 2007: page 88). The importance of retaining audit quality is also a concern in the bid to provide greater access, expansion and entry to the audit market. Would the admission of more players from the mid-tier audit firms into the audit market generate more positive impacts and consequences for audit independence? It is certainly the case that increased audit concentration within the audit market certainly has consequences for audit independence since there is less choice and competition between the firms in the market, as well as devastating consequences, in respect of systemic risk, if the demise of another Big Four audit firm, should occur.

According to a report prepared by Oxera for the European Commission (2007), it was highlighted that “the key question to be answered, is to what extent the corporate structures adopted by audit firms, whether

driven by rules or by commercial factors, affect the market's ability to deliver a more open configuration that would reduce some of the concerns expressed about concentration and choice in the audit market.” Main findings of the Report, as illustrated under the subheadings below, are as follows:

Current ownership rules and opportunities created by their potential relaxation

That a relaxation of current ownership and/or management rules might not result in immediate change in ownership structures of audit firms, but that it would, however, create a real possibility and provide incentives – such that alternative structures might emerge over time.

Impact On Access To Capital

That there exists evidence from current literature that several aspects of the employee-owned corporate form of ownership adopted by audit firms are likely to increase required rates of return of audit firms, as well as restrict their ability to access capital initially.

Impact on entry and expansion into the market for large audits

That restrictions on access to capital represents one of several potential barriers to entry into the market for large audits and particularly, capital was found to be critical only for those firms seeking to expand into the market for larger audits.

Impact on auditor independence

That main rationale for ownership and management restrictions is related to their impact on the independence of auditors from potentially negative outside influences.

## RESULTS

From the above findings, the link between audits, audit quality and audit independence can be illustrated. Audit quality certainly has immense and considerable consequences – particularly in matters relating to audit concentration and moral hazard. The significance of the exit of another “Big Four” audit cannot be over emphasized. Hence greater appreciation should be accorded to the contribution made by mid-tier audit firms, as well as their potential in facilitating more objectivity and greater independence – particularly where they are involved in collaborations such as joint audits.

## CONCLUSION

### Sending the Right Signals to the Market

Sending the right signal to the markets – that no firm, and certainly, no Big Four audit firm, is “too big to fail” is of immense importance in addressing the issue of moral hazard. In this sense, greater acknowledgement is to be given to mid-tier audit firms through an appreciation of their ability to contribute to audit quality. Whilst adequate and appropriate punitive sanctions should be directed at the management of a firm, audit firms and their roles in corporate collapses, constitute ever increasing focal points – particularly given the recent trend demonstrated by concentrated ownership structures – a move towards capital market based governance structures.

Even though family owned structures are to be commended in fostering greater accountability and commitment, an increased trend towards the growth of institutional investors and the need for increased monitoring – both internally and external to the corporate structures, warrants an effective corporate

governance device which would not only enhance greater transparency, but also facilitate greater disclosure within corporate structures (and particularly, complex corporate structures).

The lack of adequate mandatory audit firm rotation is also a feature and element which has affected audit quality over the past years. Whilst it is certainly beneficial to retain the services of an audit firm for a certain period of time – given benefits which accrue from having acquired in-depth knowledge about the client firm, disadvantages could arise owing to impaired judgment and the ability to objectively approach a matter as independently as is expected of such an audit firm. Familiarity or an undue degree of familiarity with the records of a client firm, could also facilitate cover-ups and creative accounting practices which have been so evident from recent and previous financial crises.

Up till 2013, there had been no requirement at European level for the mandatory rotation of audit firms – even though some member states had gone further than Article 42 of Directive 2006/43/EC in requiring mandatory audit firm rotation. This however, has changed with mandatory requirement – pursuant to a draft law that would “require public-interest entities such as banks, insurance firms, and listed companies to rotate audit firms every 14 years”(and such period could be extended to 25 years when certain safeguards are put into place). Other notable features of the Draft Law also include (Tysiac, 2013):

Prohibition of “Big Four-only” contractual clauses that require a company’s audit to be done by one of the Big Four accounting firms (Deloitte, Ernst & Young, KPMG, and PwC).

Requirement that auditors of public-interest entities (PIEs) publish audit reports according to international standards and provide shareholders and investors with a detailed understanding of what the auditor did and an overall assurance of the accuracy of the company’s accounts.

Prohibition of audit firms from providing non-audit services that could jeopardize independence.

Proposals, legislation and efforts aimed at encouraging partnerships between Big Four audit firms and mid-tier firms are also welcomed, as well as external investments in mid-tier audit firms – provided that audit quality is retained. Reducing the audit expectations gap is another aspect which needs to be accorded greater focus as this would contribute immensely towards addressing informational asymmetries between users of information conveyed about the financial statements and reports (and principally stakeholders of firms) and the management of a firm. Whilst conveying the most accurate information is certainly not guaranteed to ensure that bank runs will not occur, the manner in which such information is handled could prove crucial in averting devastating consequences of systemic risks. In this sense, the auditor bears the responsibility of ensuring that audits are properly carried out whilst management needs to ensure that such information conveyed by audits is dispersed in a manner which not only serves the best interests of shareholders, but that of the market as a whole.

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# ESTIMATING THE DEMAND FOR DOMESTIC AIR TRAVEL IN THE UNITED STATES

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## ABSTRACT

*The main objective of the paper is to analyze the demand for domestic air travel in the United States. The study will focus on both business and leisure travelers and uses quarterly data on number of passengers, airfare, and other relevant variables for the period from 1993 to 2013. The research methodology that will be used for this purpose is the recently developed panel unit root and panel cointegration techniques. In addition, in order to estimate both long-run and short-run elasticities, the study also uses the method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis. The sources of the data include the Research and Innovative Technology Administration (RITA) of the U.S. Department of Transportation and the U.S. Bureau of Economic Analysis.*

**JEL:** R41, L93

**KEYWORDS:** Demand for Air Travel, Panel Cointegration, Demand Elasticities

## INTRODUCTION

Domestic air travel within the U.S. on leisure or business trips are crucial to our national, state, and local economies. Analyzing air travel market is an integral part of an airline's corporate plan that reflects the capacity utilization, manpower requirements and financial projections for the operating capital projects. It helps make decisions regarding the development of infrastructure facilities, thereby ensures the improvement of services to air passengers. Moreover, it helps to reduce the airline company's risk by objectively evaluating the demand side of the air transport business. The aim of the study is to provide domestic air travel demand elasticity estimates to ensure that policy decisions related to issues such as airport charges, taxation, emissions schemes, are made on the basis of appropriate and reliable evidence. This study attempts to provide estimates of price elasticity of demand, income elasticity of demand, and cross-price elasticities of demand for U.S. domestic air travel. The main objective of the paper is to analyze the demand for domestic air travel in the United States. The study uses market and carrier fare information for top 1,000 contiguous state city-pair markets for the period from 1993:Q1 to 2013:Q4 to estimate the price and income elasticities of demand both in the long-run and the short-run.

## METHODOLOGY

### Model Specification

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

$$\ln(AT_t) = \beta_0 + \beta_1 \ln(P_t) + \beta_2 \ln(Y_t) + \beta_3 \ln(BUS_t) + \beta_4 \ln(RAIL_t) + \beta_5 DUM + u_t \quad (1)$$



where AT is the air traffic volume, P is the real price of air fare, Y is the real personal income in constant 2005 U.S. dollars, BUS is the real price of bus fare, RAIL is the real price of rail fare, and DUM is a dummy variable capturing market shocks. 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:

$$\ln(AT_{it}) = \beta_0 + \beta_1 \ln(P_{it}) + \beta_2 \ln(Y_{it}) + \beta_3 \ln(BUS_{it}) + \beta_4 \ln(RAIL_{it}) + \beta_5 DUM + u_t \quad (2)$$

where  $i = 1, 2, 3, \dots, N$  for each state city-pair markets in the panel and  $t = 1, 2, 3, \dots, T$  refers to the time period. Our panel data set includes 1,000 state city-pair markets and covers 84 quarters from 1993:Q1 to 2013:Q4.

### 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  $V$ -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.

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 some of the variables in equation (1) are stationary while the other variables 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 (6) below.

$$\begin{aligned} \Delta \ln AT_t = & \alpha_0 + \sum_{i=1}^n \beta_i \Delta \ln AT_{t-i} + \sum_{i=0}^n \gamma_i \Delta \ln Y_{t-i} + \sum_{i=0}^n \delta_i \Delta \ln P_{t-i} + \sum_{i=0}^n \phi_i \Delta \ln BUS_{t-i} \\ & + \sum_{i=0}^n \varphi_i \Delta \ln RAIL_{t-i} + \lambda_0 \ln X_{t-1} + \lambda_1 \ln Y_{t-1} + \lambda_2 \ln P_{t-1} + \lambda_3 \ln BUS_{t-1} + \lambda_4 \ln RAIL + \omega_t \end{aligned} \quad (6)$$

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  $H_0 : \lambda_0 = \lambda_1 = \lambda_2 = \lambda_3 = \lambda_4 = 0$  against an alternative hypothesis of cointegration,  $H_1 : \lambda_0 \neq 0, \lambda_1 \neq 0, \lambda_2 \neq 0, \lambda_3 \neq 0, \lambda_4 \neq 0$ . This test is performed using equation (6). 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.

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# THE DETERRENT IMPACT OF PUBLIC DISCLOSURE: AN AUSTRALIA/NORWAY COMPARISON

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## ABSTRACT

*An examination of the tax compliance literature reveals that tax authorities around the world have attempted to tackle tax evasion in a number of ways. A combination of both persuasive and enforcement measures have been applied with varying degrees of success. With increasing pressure upon governments to raise revenue in the current economic climate it is timely to assess which compliance measures are having the greatest deterrent effect. This preliminary paper will present and analyses the strategies adopted by both the Norwegian and Australian tax authorities with regards to the public disclosure of tax information and the likely deterrent impact upon taxpayers. In Norway there is evidence of improved revenue figures through increased disclosure on the internet, whereas in Australia they have banned the reporting of tax evaders in the Commissioners annual reports some years ago and deterrence is achieved via various media outlets amongst other avenues. It is suggested that this comparative analysis will provide useful insights of how limited public disclosure of tax information may increase deterrence and potentially supplement other revenue strategies and improve overall compliance.*

**JEL:** K2, K4

**KEYWORDS:** Public Disclosure, Deterrence, Tax Compliance

## INTRODUCTION

The debate over whether public disclosure of tax information or tax privacy promotes greater deterrence and consequently improves taxpayer compliance is as old as the income tax itself (Bittker, 1981). There has been a large volume of research and investigation done in determining what factors act as the greatest deterrent in tax compliance Kirchler et al., (2008), Slemrod, (2007), Raskolnikov, (2006), Feld and Frey, (2003), Dubin et al, (1987) with public disclosure also being employed as a key variable. Arguably, while there is evidence of public disclosure at the corporate level limited findings have appeared with regards to individual income tax reporting. A key reason for this is that very few countries practice public disclosure of tax information at the individual level (Slemrod et al., 2013).

The objective of this paper is to compare two countries which are relatively at the extremes with respect to individual income tax reporting and disclosure and make some tax policy recommendations as to which system or combination thereof would improve overall taxpayer compliance. The comparison encompasses the Norwegian system, where public disclosure of individual tax information is now accessible via the internet and the Australian situation, where privacy principles still protect this information from disclosure. It is envisaged that while the paper may show how public disclosure indirectly improves compliance in the setting of one country, it will also indicate that some derivation of disclosure may supplement other compliance strategies in another country.

## Background and Literature Review

The implications of public disclosure as another form of deterrent is central to this paper. In particular Coricelli et al (2010) investigated the influence of emotions on tax evasion. Employing an experiment comprising two groups of students, where one groups cheating behaviour was publically revealed resulted

in a reduced level of evasion for that group. It was found that a strong physiological impact of public display of evaders' pictures created emotional arousal on tax evasion. An environment where deception was made public, favoured tax compliance, relative to an environment where fraud was only punishable by monetary sanctions. Laury and Wallace (2005) also employed experimental methods to analyse the relationship between the perception of confidentiality and taxpayer compliance and found some evidence that suggested that when individuals perceive a breach in confidentiality (disclosure) they increase their level of compliance. Two treatments were employed including, full and partial confidentiality (i.e. no shaming mechanism was used). It should be noted that while the level of reported income was higher in the partial confidentiality sessions these differences were quite small.

Lenter et al, (2003), provided a brief history of the US federal tax disclosure laws and then debated the advantages and disadvantages of public disclosure. The arguments in favour of disclosure included; aiding regulators to police corporate governance, improving the functioning of financial markets, promoting tax compliance and applying political pressure for good tax policy. The disadvantages put forward were that disclosure violates confidentiality, may create confusion with regards to transparency, provides too much power to the Federal government and may have unintended behavioural responses, such as, increasing the cost of business. Overall, the authors did not support full disclosure but were sympathetic to partial disclosure. In particular, disclosure of total tax liability alone, or along with a small number of bottom line items or public reconciliation between tax and book concepts of income.

Opposed to public disclosure have been the defenders of tax privacy. Blank (2011) argued that tax privacy enables the US government to inflate taxpayers' perceptions of the probability of detection and the expected costs of non-compliance. On the other hand, public disclosure could lead to tax –enforcement weaknesses and lower individuals' perceptions of the magnitude of penalties (Blank 2013). Blank's paper proposed that a 'strategic- publicity function' would support two models of taxpayer behaviour. Firstly, a traditional deterrence model of taxpayer behaviour where individuals weighted up the expected costs and benefits. Secondly, a reciprocity model of behaviour where individuals were happy to contribute to the public good if they believed others were doing the same. Overall, the author concluded that individual tax return information should remain private other than when enforcement action is instituted against an individual taxpayer. It was suggested that the government could employ the strategic- publicity function' of tax privacy to increase voluntary compliance.

On the other hand, many scholars have questioned the hypothesis that, in the absence of tax privacy individuals would withhold important personal information from the revenue authority (Kornhouser, 2005, Linder, 1990, Mazza, 2003, Schwartz, 2008, Thorndike, 2009 and Bernasek, 2010). Several of these scholars have suggested that tax privacy no longer plays as critical a role in fostering tax compliance as it did in the past (Kornhouser, 2005, 101-103, Thorndike, 2009, 691 and Schwartz, 2008, 895-896.) By lifting the curtain of tax privacy these scholars argue that public access to tax return information would cast "millions of eyes" on tax returns serving as an "automatic enforcement device." (Bernasek, 2010) In particular, Kornhouser (2005), revaluated publicity as a tax compliance tool in light of legal and social changes regarding privacy that had occurred over time. It was suggested that a redefined concept of publicity would be a better tool to attack both intentional and unintentional non-compliance. A moderate approach that minimizes the invasion of privacy while still publicizing enough information to promote increased compliance was recommended.

A modern day "pink slip" was suggested that incorporated the taxpayer's name, a non-specific address, gross and taxable income within narrow income ranges, any capital gains, particular deductions and credits and finally the taxpayer's marginal and effective tax rates. As much of the publicity was considered educational only, it encroached far less on privacy than traditional publicity. A sense of wider and more effective dissemination of information was the aim while advocating for limited disclosure. Mazza (2003)

was also an advocate for limited disclosure. A thorough review of the literature revealed that restricted disclosure of return information for narrow purposes can be part of an effective compliance strategy while at the same time preserving taxpayers' reasonable expectations of privacy. Empirical evidence suggested that publicity could play a positive role in discouraging non-compliant behaviour and increasing the public's commitment to the system. In particular, Mazza proposed disclosure exceptions authorising the IRS to publicize its enforcement efforts aimed at three specific types of non-compliance including; criminal tax evasion, failure to pay assessed taxes and investments in abusive tax shelters. Mazza, believed that the benefits to government in each case of disclosure would outweigh any threats to taxpayer privacy interests. Taking a slightly different perspective to public disclosure by the tax authority was the situation of increased disclosure by taxpayers' themselves, as advocated by Pearlman (2002). Pearlman indicated that mandatory tax disclosure of information relating to tax –relevant transactions may serve three enforcement and compliance functions. First an audit function, where information would assist the IRS to evaluate the effect of a transaction on a disclosing party's tax liability. Second, a tax policy function, where disclosure could provide important information regarding administrative and legislative responses to current law. Third, a deterrence function which discouraged taxpayer investment in particularly questionable transactions. Supporting the later was the apparent strong association between public information disclosure (i.e. non-tax information reporting by public companies) and high compliance.

#### The Deterrent Impact of Public Disclosure of Tax Information Globally

As there are various forms and levels of disclosure of tax information, it is apparent that this may result in varying degrees of deterrence that ultimately impact upon compliance. However, the experience of public disclosure on a global scale has been limited (Slemrod et al, 2013). At one extreme we have the Nordic countries where personal level public disclosure is displayed with Norway leading the way. At the other extreme we have the majority of western countries with some exceptions in Europe and the US which has trialed limited spells of public disclosure. In between the extremes, other countries have adopted and then discarded various forms of disclosure or are about to adopt limited disclosure measures, such as, in Australia. Investigating both Sweden and Finland as fellow Nordic countries it is apparent that both corporate and personal level disclosure exists. In Finland not only can one apply to the tax authority for information about individuals but the media also publishes the top 1000 income earners and provides personal details including how much tax has been paid as a portion of salary, Catanzariti, (2004).

There are also boutique publications that publish guides on everyone who earns about 40,000 Euros, but otherwise it is just a long list of people the Fins would know of. Given there are only 5 million people in the country and very few foreigners, it is highly likely that many tax evaders would be known or identified. Consequently, the transparency in the Finnish system appears to be having a positive effect on compliance rates. Other European countries such as Italy and France have experienced short spells of public disclosure. For example, in Italy in 2008 the tax authorities put all 38.5 million tax returns for 2005 up on the internet before being blacked out following wide spread protest (Slemrod et al, 2013). No doubt the taxpaying culture in Italy had an impact upon this compliance measure which potentially could have produced exaggerated revenue results. Providing details of tax evaders has been another popular form of disclosure. Under Greek law the presentation of a new budget is accompanied by the names of tax evaders in the previous year compiled by the finance ministry (Slemrod et al, 2013). However, given the culture of taxpaying in Greece as evidenced by the recent European financial crisis and austerity measures put in place by the EU, there is limited evidence that the disclosure of these tax evaders has had a deterrent impact upon non-compliant behaviour.

The issue of disclosing tax evaders as a tax compliance tool has also been adopted with varying success in other Commonwealth countries. Up until the early 2000's the Commissioner of Inland Revenue in New Zealand, regularly released a document entitled "Tax Evaders Gazette" which listed those taxpayers who

had either been prosecuted or had penalty tax imposed for evading their tax obligations. Since 1997 the Commissioner was able to publish the names of those taxpayers involved with “abusive tax avoidance” (Slemrod et al, 2013). Surprisingly this measure has now been withdrawn despite fulfilling a deterrent role and assisting the generally high taxpaying culture evident in New Zealand. The motivations of the IRD in this regard were not clear or justified. Despite obvious privacy issues around releasing taxpayer details, the naming and shaming of offenders has been successful both as a deterrent and a revenue raiser in Portugal for example. In April 2010, the Portuguese Government officially announced that it had recovered more than a thousand million Euros due to publication of the list of taxpayers (individuals and corporations) with tax debts. This has received support in the literature (Braithwaite, J and Drahos, 2002).

In contrast, the Canadian Customs and Revenue Agency compliance strategy involved publicizing court convictions for tax fraud and releasing the names of offenders. In Ireland a list of tax defaulters was formally published on an annual basis in the Revenue Commissioners Annual Report, but recently the list is published on a quarterly basis in *Iris Oifigiúil* (the official newspaper of record in Ireland) in which several legal notices including insolvency notices, are required by law to be published and reported in the national and local newspapers. According to the tax agency this measure “aims to raise the profile of compliance and provide a continuous deterrent to other potential tax evaders. Frequently taxpayers make a full disclosure of irregularities to auditors at the commencement of an audit to avoid the possibility of being punished for tax offences.” Moreover, the well –publicised quarterly list is “more likely to be spotted by suppliers, customers, business associates and friends” and would need to be avoided at all costs. (Slemrod et al, 2013).

In the US the history of public disclosure of tax information has been gradual. Initially disclosure laws of one form or another were enacted in 1862, 1864, 1909, 1924 and 1934 demonstrating that confidentiality as a general rule is a relatively recent phenomenon. The shift came in 1976 following allegations that the Nixon Administration had improperly used tax return information against political opponents. Since 1976 as per s 6103 of the Internal Revenue Code, disclosure of return information is forbidden, except under limited circumstances. Public disclosure rules of tax information for corporations at the state and local levels have nevertheless been permitted in Massachusetts, West Virginia and Kansas since the 1990s. The IRS has also occasionally in the past made public the names of tax offenders (Lenter et al, 2003). Whether the deterrent impact of this limited form of disclosure has been effective in influencing compliance over the years is uncertain and continues to be challenged.

#### Deterrent Measures/Public Disclosure Adopted in Australia

The disclosure of individual taxpayer information has generally been non-existent in Australia. Other than the public having access to tax information via court records and other documents in the public domain it is difficult to acquire knowledge of a taxpayer’s dealings. Access could be sought under the *Freedom of Information Act 1982* but this is limited somewhat by the National Privacy Principles. In particular, *National Privacy Principle Number 2– Use and disclosure* indicates in 2.1 (a) that an organisation must not disclose personal information about an individual for a purpose (the secondary purpose) other than the primary purpose of collection unless (a) both of the following apply: (i) the secondary purpose is related to the primary purpose of collection and if the personal information is sensitive information, directly related to the primary purpose of collection, (ii) The individual would reasonably expect the organisation to use and disclose the information for the secondary purpose or (b) the individual has consented to the use or disclosure... This severely limits the tax authority in divulging any type of personal tax information unless as per 2.1(f) the organisation has reason to suspect that unlawful activity has been, is being or may be engaged in and uses or discloses the personal information as a necessary part of its investigation of the

matter..... Also 2.1(h) where the organisation believes that the use or disclosure is reasonably necessary for... (i) prevention, detection, investigation, prosecution or punishment of criminal offences, breaches of law imposing a penalty or sanction..... (iii) the protection of the public revenue....Consequently, we see the Australian Taxation Office (ATO) and other government agencies publish the details of tax evaders who have been caught, via media releases and press outlets in an effort to get the message out and create a general deterrent. How effective this has been is arguable, given its indirect and somewhat adhoc occurrence. Further invasion of individual taxpayer information is protected by the *Tax Laws Amendment Bill (2013)* which was introduced to increase the disclosure of company information. Specifically, *Chapter 3: Improving the transparency of Australia's corporate tax system* Paragraph 3.10 indicated that the government is committed to maintaining the confidentiality of taxpayer information of natural persons. The amendments contain express protections for natural persons. This was in line with the *Statement of Compatibility with Human Rights (Parliamentary Scrutiny) Act 2011*, paragraph 3.74 which indicates that information is not capable of being used to identify an individual... recognises the importance of affording privacy to individuals personal affairs ... and promote the prohibition on interference with privacy under article 17 of *International Covenant on Civil and Political Rights*. As indicated in the Explanatory Memorandum to the *Privacy Amendment (Privacy Alerts) Bill 2013* Second Reading Speech, the right of an individual to control what happens with his or her personal information is an important aspect of the right of privacy.

Similar to the situation with individuals, the disclosure of corporate tax information in Australia up to now has been limited but this has changed recently with the introduction of the *Tax Laws Amendment Bill (2013)* since 1 July 2013. The main objectives of the new legislation were to discourage aggressive tax avoidance practices, promote greater tax policy debate, and enable better public disclosure of aggregate tax revenue collections despite taxpayers being potentially identified and to allow improved sharing of tax information between government agencies. Specifically, the new legislation aims to improve the transparency of Australia's business tax system by publishing certain information from tax returns where the corporate has a total income of \$ AUS100 million or more for an income year. Separately, the Commissioner will also have a duty to publish the final amount of the entity's annual Minerals Resources Rents Tax (MRRT) or Petroleum Resources Rent Tax (PRRT) payable, regardless of total income. Importantly, the second measure amends the taxpayer confidentiality provisions to ensure publication of aggregate tax information to fulfil its financial reporting obligations, unless the entity is an individual. The third measure enhances information sharing between government agencies by allowing a tax officer to disclose confidential taxpayer information to the Treasury with regards to decisions concerning the *Foreign Acquisitions and Takeovers Act (1975)* or Australia's Foreign Investment Policy.

The implications of the new disclosure legislation will vary for Australian listed entities, privately held large businesses and Australian subsidiaries of foreign owned multi-national groups. It will also depend on the cash tax profiles of the large businesses. From a deterrent perspective, public perception issues may arise from the disclosures. For example, if businesses have low cash tax payable due to factors such as carry-forward losses or R&D deductions, increased queries may arise in the absence of full information, from analysts, the public or social welfare groups (Ernst & Young, 2013). Another danger for business is that mandatory disclosure of tax information may adversely affect consumers' buying behaviour (Similar to the recent protests directed at Starbucks in Britain). In addition, government themselves are large consumers of goods and services and may take information on tax contribution into account when making purchasing decisions. There have also been reports about ethical investors" who ignore purchasing shares in companies that are not viewed as tax compliant (Grieve et al, 2013).

To gauge the benefit and effectiveness of the improved disclosure requirements by corporations involves considering factors other than just increased revenue. Importantly the new legislation will update Australia's tax rules to be able to cope with the modern global economy. In the digital age the ability to



conduct business over the internet anywhere in the world has highlighted the inadequacy of the residency and source rules. The new disclosure measures may be a first step to diagnosing deficiencies in the tax system and pave the way to aligning it to a digital and global economy (Grieve et al, 2013).

To some extent the new legislation also replaces the deterrent that was removed from individuals in the late 1990s. That is, the “naming and shaming” of large businesses and multi-national taxpayers that do not pay their fair share of tax in Australia. The bad publicity could have financial implications and may influence the investment decisions of companies currently operating in Australia and those considering establishing a business in Australia. In this regard, it is vital corporations review the appropriateness of their business and entity structures and transfer pricing policies so that they are not exposed to legitimate criticism. Potentially the legal costs of large business and multi-nationals will rise if they need to take advice on whether disclosure under the new legislation breaches any legal or commercial confidentiality obligations. Consequently, one danger the more onerous disclosure obligations could bring is a “race to the bottom,” as enterprises discover they are paying more tax than their competitors (Grieve et al, 2013). This could negate the overall benefits derived from increased disclosure.

Apart from improving corporate compliance the revenue projections of the new legislation are nevertheless important to government. In this regard it was impossible to obtain any information (statistical data) directly from the ATO with regards to the projections of future disclosure requirements. However, an inspection of the 2011-12 Commissioner’s Annual Report did reveal a trend in company profits and income tax payable since 2002 giving some idea of past performance. A comparison of the profits and net income tax reported in corporate tax returns with a corporate profit estimate from the Australia Bureau of Statistics (ABS) indicated that overall company tax performance was generally in line with improving profits. Further to this, the ATO’s 2012-13 Compliance Program revealed that the companies income tax reporting was generally accurate. Large business in 2011–12 accounted for 36% of total ATO collections. Based on these past figures it is suggested that the increased disclosure requirements may have an even greater impact upon future revenue projections as the majority of corporate taxpayers choose to comply. However, because of the strict privacy principles in place with respect to the disclosure of individual tax information it is suggested that there will be little, if any deterrent impact and consequential improvement in compliance on this level. The only exceptions to limiting the public disclosure of tax information by the revenue authority, is in cases of unlawful activity or criminal offences. Consequently, this may affect future revenue collections and impact upon taxpayer behaviour negatively. In particular it may send mixed messages to taxpayers who attempt to comply with their tax obligations by giving them the freedom to exercise their own level of disclosure.

#### Deterrent Measures/Public Disclosure Adopted in Norway

The main tools available for the Norwegian Tax Administrations are numbers and types of audits, and information and guidance efforts. However, disclosure of tax data is determined by law and is therefore outside the direct control of the Norwegian Tax Administration and has thereby not been part of the Tax Administration's efforts to increase compliance. A long standing tradition in Norway, as well as in other Nordic countries, is openness in public affairs/administration (*offentlighetsprinsippet*). It basically means that all public documents should be available for the public, if the document is not deemed confidential.

Taxation in Norway is levied by the central government, the county municipality and the municipality. The tax level in Norway is high. In 2012, the total tax revenue was 42.0% of the gross domestic product (GDP). The most important taxes, in terms of revenue, are income tax and Value added tax (VAT). Most direct taxes are collected by the Norwegian Tax Administration and most indirect taxes are collected by the Norwegian Customs and Excise Authorities. Since the middle of the nineteenth century there has been public disclosure of tax information in Norway. It has historical roots and it cannot be solely contributed to

tax compliance. Public disclosure of tax data should therefore be seen in the light of freedom of information. In the latest revision of the *Tax Assessment Act (1980)* it was argued that public disclosure of tax lists is contributing to transparency in the tax assessment, and to the fairness of the system. Increased compliance was actually not explicitly mentioned.

Information on Norwegian taxpayers' taxable income, paid taxes and wealth has been available in the tax lodgers located at the local tax office since the early 20<sup>th</sup> century, so anyone interested could access the information. Arguably, most people actually did not visit the local tax office for a manual search of the tax lists. But in a number of municipalities tax information about local residents was widely distributed through sales of paper copies of the tax lists. The sale was usually a fundraising activity for local soccer teams or other local associations. Unfortunately, there is no measure as to how widespread these were, but since most of the municipalities with sales of paper copies were small, it can be assumed the penetration in most cases was fairly high (Slemrod *et al.* 2013).

In 2001, the tax lists were distributed electronically and newspapers started to present searchable lists on their websites. Basically anyone with internet access could obtain information on taxable income, paid taxes and taxable wealth for any individual Norwegian taxpayer. The organization of the tax data is search friendly since it was organized by individuals' names, zip codes and city. The transition from paper to electronic distribution was not primarily driven by concern about compliance, but rather as a consequence of the Norwegian government's digitalization strategy. However, it raised a debate on privacy, but no serious study on the effect has actually been done until Slemrod *et al.* (2013). Slemrod's study showed that compliance increased more in municipalities where tax information was not distributed widely through paper catalogues. On average Slemrod *et al.* found that publication of tax lists increased compliance by around 3%. Assuming a change in policy to disclose tax information has had the impact suggested by Slemrod *et al.* upon compliance this would have resulted in an increase in tax revenue of 100 billion Norwegian Krona NOK, (approx. 15 billion Euros) since the opening of the tax lists. In the last ten years Norway has also had an increase in the number of self-employed persons. Significantly, Slemrod *et al.* study shows a slightly higher compliance effect on self-employed persons rather than regular employees. The effect on tax revenue and compliance might therefore be higher still.

There are also reasons to believe there would be some dynamic effect over time. However, Slemrod *et al.*, do not discuss the issue of psychological changes in taxpayer behaviour. While on one hand the probability of public detection increases the more years tax lists are published, but on the other hand disclosure of income, wealth and taxed paid may provide incentives to "hide" income and wealth to avoid public scrutiny and thereby decrease compliance. In line with the openness for individual taxpayers, annual reports for all registered companies are public. For a fee (approx. USD 10) any annual report is available for download from the national register. This register and most of the national registers are administrated by The Brønnøysund Register Centre. This has been in the Norwegian legislation since their independence from Sweden 1905. This practice was not considered controversial and has not been debated. However, it has been argued that the access to annual reports makes it easier for foreign companies to analyze and eventually enter the Norwegian market. It is also argued that a possible compliance effect is primarily on small companies and this decreases with an increase in the size of the company, but there are no studies which confirm that perception.

In Norway, as in other countries there is a lot of focus on tax payments from multinationals. There have been very limited attempts to compile tax data for multinationals, although it is publicly available in Norway. The recent international debate on tax avoidance and multinational corporations has resulted in attempts to estimate tax payments from large Norwegian corporations. The issue is also being addressed in the on-going Norwegian Public Inquiry on Corporate Taxation. However, up to now it is considered to be outside the role of the Norwegian Tax Administration to compile lists of taxes paid by corporations.

Overall, the current disclosure requirements for Norwegian taxpayers may be subject to change in the near future. A recent change in government (in October 2013) has again raised the issue of limiting the internet access to individual tax data. In addition to privacy arguments, reports indicate that tax information has been used for criminal purposes. Furthermore, the expected effect on compliance has been uncertain. Other than Slemrod's *et al* (2013) study there has been no strong evidence for a link between public disclosure of tax data and compliance. Several models for limiting internet access have been discussed. The most likely outcome being that the taxpayer will be alerted (for instance electronically to their personal e-tax account) as to who is looking into his or her tax information. An alternative is that media outlets will only be able to publish searchable lists, under certain conditions. Consequently, the expected compliance impact is uncertain. Likewise, public disclosure of tax data is outside the scope of the traditional components of compliance strategies – audits, simplifications and guidance. Although public disclosure is assumed to generate a substantial number of tips, as the Tax Administration does not investigate the origin of the tips it is impossible to know what role public disclosure has played. The system of public disclosure of tax data on the internet has been in place for twelve years in Norway and while there is evidence it actually increases compliance, further studies need to be undertaken on the subject to increase validity and reliability. On the other hand there is only antidotal evidence of negative effects (i.e. criminal activity) of the disclosure with the main argument for "closing" the tax lists being privacy.

## CONCLUSIONS

Advocates of publicity see disclosure as increasing taxpayer confidence in the tax system which in turn has the salutary effects of increasing compliance and revenues. The visibility of information improves transparency and the ability to be accountable. Likewise publicity can improve taxpayers' knowledge of tax law which in turn can diminish both intentional and unintentional non-compliance (Kornhauser, 2005). As ignorance and laziness when it comes to carrying out legal obligations should not be tolerated, disclosure may be able to assist when it comes to facilitating a system of voluntary compliance as exists in most modern economies. The prefilling of tax returns certainly alleviates the taxpayer from potential incorrect returns. Also taxpayers may think twice before engaging in more tenuous legal tax avoidance because of the shaming which follows.

That is, as everyday taxpayers have access to this information the detection if not enforcement function is increased as the public may discover schemes not caught by tax officials. Despite the resource capacity of the revenue agency being limited non-compliant activity could nevertheless be revealed. As most compliance strategies embrace a combination of both persuasive and punitive measures, it is suggested that disclosure should sit alongside these measures and act like a back-up or supplement. Particularly where resources are limited, disclosure offers the opportunity of public involvement to enhance detection, and increase public stigma of non-compliers and tax evaders. Targeted disclosure also has the capacity to improve education and tax knowledge as advocated by Kornhouser (2005) and Mazza (2003). The media exposure employed to enhance a general deterrent can be amplified through disclosure of tax evaders such as the issuing of a "dirty dozen: list of scams" and highlighting the tax fraud of high profile individuals in the community Blank, (2013). These and other benefits lead to some specific tax policy recommendations advocating a limited form of disclosure for individual taxpayers following the successful implementation of disclosure for corporate taxpayers in Australia in 2013.

Despite legitimate concerns over taxpayer privacy and the standards that must be adhered to under the National Privacy Principles, there appears to be a valid case for increasing disclosure requirements in Australia for individuals. Apart from supplementing other compliance strategies as indicated above the bold

move to full disclosure of corporate taxpayers should be accompanied by some increased exposure of individuals. In the interests of increasing transparency and accountability as was found in other countries, and particularly in advocating an openness of public affairs and administration as illustrated in the Norwegian experience Australia would do well to follow suit. In this regard a limited form of exposure as suggested by Kornhouser (2005) that minimized the evasion of privacy while still publishing enough information to promote increased compliance is recommended.

The recommendation for a modern day pink slip which included, the taxpayer's name, a non-specific address, gross and taxable income within narrow income ranges, any capital gains, particular deductions and credits and finally the taxpayer's marginal and effective tax rates is suggested. This could then be assessed at a later date to gauge its effectiveness not just in terms of increased tax dollars but also taxpayer education. Against the introduction of increased disclosure also comes the warning from the Norwegian experience that tax information may be used for criminal purposes (although only anecdotal evidence) and that there needs to be more evidence to improve reliability and validity that disclosure increases compliance. Public disclosure should be part of an integrated compliance strategy as ultimately it will be the fine balancing of a mix of compliance tools which will have the greatest deterrent effect and potential for increasing taxpayer compliance.

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# A CROSS-COUNTRY ANALYSIS OF THE IMPACT OF CULTURE AND ECONOMIC FACTORS ON THE IMPLEMENTATION OF IFRS

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## ABSTRACT

*This paper examines the effect of culture and other economic factors on a country's decision to implement International Financial Reporting Standards (IFRS). This work extends the previous literature by using a methodology that assigns an implementation score in different countries and its association with Hofstede's cultural dimensions and economic factors. The results suggest that certain cultural dimensions and economic factors may affect a country's decision to implement IFRS.*

**JEL:** F23, F60, M41

**KEYWORDS:** International Financial Reporting Standards, Accounting Standards, Implementation, Convergence Or Adoption, Cultural Dimensions; Economic Factors

## INTRODUCTION

Economic transactions are measured with accounting standards that vary from country to country but the global economy has created the need for uniform standards. Differences in culture may affect a country's desire to join a globalized economy (Ding Jeanjean and Stolowy, 2005; Ramanna and Sletten, 2009, among others). Prior studies on the adoption of IFRS consider a country's culture, the barriers to adoption, and the impact of the adoption of IFRS on financial reporting. Callao-Gastón, Jarne-Jarne, and Laínez-Gadea (2007), Callao-Gastón, Ferrer-García, Jarne-Jarne, and Laínez-Gadea (2010), Ramanna and Sletten (2009), Armstrong, Barth, Jagolinzer, and Riedl (2010) examine the degree of convergence or adoption of IFRS in Europe, the European Union (E.U.) and the United States (U.S.), respectively.

Our study presents an alternative empirical methodology that considers the effect of culture and economic factors on a country's IFRS implementation decision. The databases used were a survey made by PricewaterhouseCoopers, LLP (PwC) in April 2012 (*IFRS Adoption by Country*), Hofstede's (1980, 2001) cultural dimensions, and The Global Competitiveness Report for 2011-2012 published by The World Economic Forum (WEF). Using the aforementioned databases we designed a grading system based on PwC's survey that assigns an IFRS implementation score to each country. A country's IFRS implementation decision is expected to have an indirect impact on the required disclosure of financial information by listed companies in each country. Appendix A presents the questions included in PwC's survey regarding the current stage of the IFRS adoption or conversion process in each country. The next section provides a brief overview of the institutional background and relevant literature. The literature review is followed by the sample selection procedure, the data analysis, and the research methodology. The final section presents the results and our conclusions.

## CONCLUDING COMMENTS

Prior research (Ding et al., 2005; Hope et al., 2006; and Clements et al., 2010, among others) suggests that differences in culture, country size, economic and political factors may influence the adoption and implementation of IFRS. Ramanna and Sletten (2009) observe that language, economic, geographical, and political characteristics and common trade agreements influence a country's implementation decision. Hope et al. (2006) also note that other economic factors, such as the existence of investor protection mechanisms and unlimited access to capital markets, may also have an impact on a country's implementation decision. Initially we find that none of the cultural dimensions seem to have a significant impact on a country's implementation decision. Our second model considers the effect of certain economic factors on a country's implementation decision. The results obtained suggest that countries with better protection of minority shareholders' interests and a larger foreign market size are less inclined to implement IFRS. These results partially support our research hypothesis that economic factors are inversely related to the possibility of implementation.

Our third model includes Hofstede's cultural dimensions, economic factors and the implementation scores by country. The results suggest that countries that tend to be more individualistic are more inclined to implement IFRS. These results do not support our expectation that highly individualistic countries will have lower implementation scores. With respect to economic factors, the evidence obtained suggests that countries with better protection of minority shareholders' interests and a larger foreign market size are less inclined to implement IFRS. These results support our hypothesis that higher values for economic factors are inversely related to a country's implementation score.

The expected benefits from the use of alternative empirical methodology in estimating how countries implement IFRS may assist standard setters and researchers develop mechanisms to facilitate this process and should outweigh the aforementioned limitations. The decision to implement IFRS is also expected to have an indirect impact on the required disclosure of financial information by listed companies in each country. This study has several limitations. First, the grading system used to construct an implementation score represents a researcher induced bias. A second limitation is that the impact of culture was measured using only four of the six cultural dimensions developed by Hofstede because the values for the fifth and sixth cultural dimensions (long-term versus short-term orientation and indulgence versus restraint, respectively) are not available for the countries in our study sample. In addition, the selection of the proxies used as economic factors (obtained from the WEF Report) is another element of researcher induced bias. Future research should consider other methodologies that can measure the extent to which countries have implemented IFRS.

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# COMPARISON OF WOMEN ENTREPRENEURS PROFILES IN COAHUILA, MEXICO AND SAN JUAN, PUERTO RICO

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## ABSTRACT

*As part of a research project on autonomy and economic empowerment of women, this study compares the profile of women entrepreneurs in two cities of Coahuila, Mexico and the city of San Juan, Puerto Rico. The methodology was based on the application of a self-administered questionnaire adapted from a doctoral thesis defended at ESADE, Spain, to 89 women entrepreneurs in San Juan, Puerto Rico, in the period of October 2013 to February, 2014. Surveys were processed in the SPSS software. The following results were obtained: the area of greater overlap among the cities was age and conjunction of motives to undertake, which is in the trading and services sectors; and more than 60 percent of entrepreneurs have dependents in the three studies. Differences observed were mainly in the variable behavior of university education, significantly higher in the study of San Juan, 95%, and 48% of women surveyed in San Juan said to belong to a professional association, while in the study of the two cities of Coahuila, Torreón participation was very low, and Saltillo had a difference of 17% below, compared to San Juan. A higher percentage of companies in San Juan made business plans while companies in Saltillo and Torreón have greater seniority, even exceeding 20 years.*

**JEL:** M1, J16

**KEY WORDS:** Gender, Entrepreneurship, Economic Empowerment.

## INTRODUCTION

During the 80s took place an interesting controversy about gender concept, promoted by the Anglo feminism "genre" as an analytical tool in the social sciences. From that time until the present, these studies have an important milestone in investigations. (Ponceta Fernández). Many of the studies in Mexico and in Latin America in general, focus on violence, gender discrimination, particularly against women; as well as the study of social exclusion, occupational segregation and the participation of women in politics and governance structures, among others.

The study of the participation of women in productive activities and their economic empowerment has been developed as a strategy to reduce poverty, and also as a way to reduce the inequality gap between men and women, which is precisely the basis for certain unjust structures of power within the family and other social institutions. The creation of new companies has historically been a work done by tradition and culture of men as "heads of households," but as known, family types have changed a lot today, and women increasingly become independent, and often are responsible for providing for their family everything they need. Derived from these realities it is interesting to know what are the traits or characteristics of women starting new businesses, which are their motivations for doing so and what performance levels do they achieve in their businesses, among other topics.

In Mexico, the First National Meeting of Women Entrepreneurs, organized by the National Women's Institute (Instituto Nacional de las Mujeres, INMUJERES) was performed in November 2003. In this

framework a questionnaire was applied to 178 women from all parts of the country, the majority (64.6%) in the center area. Some of the results of this study revealed: the majority of companies (41%) were in the services sector, followed by trade (27%); predominance of women microentrepreneurs (55%), four out of five companies created by women were founded by them, only 13.9% was inherited from parents; and the predominant reason for undertaking is necessity (42%). Most entrepreneurs claimed to be members of the company (55%), especially with family members, while 45% are sole proprietors of their company. (Instituto Nacional de las Mujeres, México).

A previously identified profile of 66 women entrepreneurs in the city of Torreón (Guerrero Ramos, L., et. Al, 2013), is then compared with a group of entrepreneurs in the city of Saltillo, Coahuila (Guerrero, Gómez & Armenteros, 2014). (Studies are still currently being developed in this research project). The study of women entrepreneurs of SMEs has been carried throughout the State of Coahuila, seeking gradually to identify for each of the areas surveyed the significant differences that may exist. Therefore, the objective of this work is to identify the similarities and differences of the profile of women entrepreneurs in two regions of the state: Saltillo and Torreón and compare it to another country in the Caribbean region, of San Juan, Puerto Rico.

The results obtained here reveal aspects that were unknown about entrepreneurs in Torreón, Saltillo, Coahuila; and San Juan, Puerto Rico. They are shown below in the following structure: A literature review to show the most significant bibliographic sources located, the methodology, the characterization obtained in two dimensions: entrepreneurial: sociodemographic characteristics; environment and organization, economic performance and motivational and social issues. At the end, the limitations, conclusions, references and acknowledgements are presented.

## LITERATURE REVIEW

According to The GEM Global Women's Report in 2012, an estimated 126 million women were starting or running new businesses in 67 economies around the world and an estimated 98 million were running established businesses. These women are creating jobs for themselves and their co-founders and also employ others. GEM projected that 48 million female entrepreneurs and 64 million female business owners currently employ one or more people in their businesses. The study of the profile of women entrepreneurs takes us from the point of view of basic theoretical support to the concepts of gender and entrepreneurship. Entrepreneurial activity of women is diverse and covers almost all sectors of economic activity; however, gender differences are still important, especially when the motivation for entrepreneurship is measured (Minniti, M., Bygrave WD & E. Autio (2006).

The participation of women as entrepreneurs has grown in recent years. This is reflected in data from the United States, with 45% of women business owners; Spain which hovers around 25% and Mexico, with just over 16% (SCOTUS, 2006). Another study in Spain revealed that fourteen out of a hundred women employed (in paid employment) have created their own job, their own business. The purpose of the study was to make a thorough analysis of the obstacles women face when creating their companies, profile, gender differences and support policies. (Chambers of Commerce. INCYDE Foundation. Studies Service, 2007). This justifies the issue addressed in the present research aimed to identify the characteristics that distinguish women entrepreneurs regionally.

Some studies of women entrepreneurs focus on skills such as: Commitment (Business Strategy oriented toward organization and relationships rather than technological innovations and the tendency to seek cooperation more than competition), Participation (Teamwork), Intuition (Vision) creativity (ability for planning and flexibility), Adaptability (ability to balance work and activities), reflection (determined in decision-making), timely attitude (Facility for interpersonal communication), Independence (Leadership),

hardworker (negotiation and effective communication and search for effectiveness and efficiency), self-assurance and independence (Great ability to delegate authority and frustration tolerance). (Romo Rojas Suárez Salazar, Batres & Llamas, 2007).

Referring to the construction of profiles of women entrepreneurs, Argentina focused on the following personal characteristics: self-efficacy, locus of control, need for achievement, the presence and degree of involvement of mentors in the personal and professional development; and cultural variables. (Rabago, D' Annunzio, & Monserrat) A study in Chile suggests that the experience, property and the type of business project women currently have (able to explain 21.93% of the profile) shows the existence of women with high entrepreneurial work experience; sociodemographic characteristics (able to explain a 13.69% of the profile) present women with high socioeconomic and educational level, over 30 years old and married, actively participating in entrepreneurship; education, age and head of entrepreneurial (able to explain the profile 11.59%) shows two opposite profiles; and, education, region and affiliation to groups and societies (able to explain 9.93% of the profile) also shows two antagonistic profiles (S. Pizarro, E. Amorós, G. Guerra, R. & Leguina, 2009).

The First National Meeting of Women Entrepreneurs in Mexico, organized by the “Instituto Nacional de las Mujeres” (INMUJERES), established a precedent in studying women entrepreneurs (Zabludovski, 1993). The limitation of the sample size is recognized, and after an increased participation of women in managerial positions, it is stated that in the early 1990's, a significant improvement was observed in the presence of women as staff members in the private sector groups, as it rose from 14.8% in 1991 to 19.6 in 1995 and 24.6% in 2000 (Zabludovski, *Las mujeres en los cargos de dirección en México*).

According to Santiago-Castro and Pisani (2011) generally, the economic environment in Puerto Rico is conducive to business start-up. In addition, the World Bank (2011) ranked the Island in 2010 as the easiest place in Latin America to start a business and sixteenth easiest for business start-up globally (of 183 countries, World Bank, 2011). In Puerto Rico the percentage of women entrepreneurs is increasing dramatically. According to the Census (2010) there are 38,000 women entrepreneurs or self-employed. This represents 22% of all people working in this way (Census, 2010). According to Santiago-Castro (2010), the business women owners in Puerto Rico, in general, are sole owners, have many competitors, and do not export. Their primary reason for pursuing business is to take advantage of an opportunity and the most important motive for pursuing that opportunity is obtaining greater independence, followed by increasing personal income.

## METHODOLOGY

This research is quantitative. It started from a previous study for the city of Torreón in the questionnaire proposed by the doctoral thesis defended at ESADE entitled: “Factores que influyen en las nuevas empresas creadas por mujeres, ” (Factors influencing the new companies created by women). (Valencia Silva, M.M., s.f.). The same questionnaire was administered to women entrepreneurs in Saltillo making a total of 95 entrepreneurs (66 in Torreón and Saltillo 29), in the period from January to June 2012. In addition, it was applied to 89 women entrepreneurs in San Juan, Puerto Rico in the period of October 2013 to February 2014.

For processing and obtaining univariate graphics the Excel program was used. Later this database was exported to IBM SPSS Statistics 19 software, in order to reclassify the data and perform other statistical analysis. A descriptive analysis of the variables that includes the instrument was used for the analysis of results, in particular, of the 15 indicators that qualify in "success" or affecting the results of new businesses created by women entrepreneurs; processing variables that allow us to implement bivariate correlations "Pearson," specially with continuous variables - family enterprise performance and business objectives. In

addition, Cronbach's alpha was used for the validation and feasibility of the correlation of these variables, which justifies treating the analysis in groups, averaging the results to have reliability in treating information items.

## RESULTS

### The Women Entrepreneur: Demographic Characteristics

Generally, the first variable analyzed in these types of studies is the entrepreneur age. The Global Entrepreneurship Monitor (GEM) performs and processes worldwide surveys on attitudes, activities and aspirations of entrepreneurs since 2002. In 2010, GEM surveyed 175,000 entrepreneurs in 59 economies. When GEM analyzes the issue of age suggests that the age group of 44 years old is the category most prevalent in driven innovation global economies. The prevalent age in Saltillo was 40 years and in Torreón 47 years. The mean of these two results is 43.5. Moreover, the average age of San Juan, in Puerto Rico is 45.7 years; being within the age ranges of the two cities of Coahuila. It would be worthwhile further investigation, as the innovation-driven economies are more associated with developed countries in general, which is not the case in Mexico.

According to a CEPAL study, the largest group of women entrepreneurs in Mexico has between 31 and 45 years old. Is in this range that productive and reproductive age are juxtaposed. The percentage of married women is higher among entrepreneurs (62%) than among employed women in general (38%), which would support the view that entrepreneurship provides greater opportunities to reconcile personal and family life. Meanwhile, this and other studies noted that “entrepreneurs have a higher educational level than their male counterparts” (Heller, 2010).

In the Saltillo sample greater representativeness is obtained between the ages of 31-39 years and 48-55 years old, both with 24% each. Only 4 people were identified within the dynamic of young entrepreneurs with a range between the ages of 24 and 31 years and 5 of those were adults over 55 years old. The average age of respondents is 40 years. This allows us to think that they are mature entrepreneurs. In the study conducted in Torreón, representativeness was obtained between the ages of 40 and 47 years old with 33%, followed by 24% for ages of 31-39 years old. (Guerrero Ramos, Armenteros Acosta López Chavarria, Canibe Cruz Reyna & García, 2012). The sample of San Juan has a mean age of 45.7 years whereas the representativeness of women ranging in age of 31 to 55 years old are dominant, with 70% of the women tested, the second range is 56 years and over, which corresponds to more than 21%. Young women aged 20 and 30 years were only 8 participants, or 9%.

In the 80s, socio demographic studies on the inclusion of women in the workforce show that their participation was when they were young and single. Nowadays there has been changes since women that are older and married with children have increased their incorporation to the workforce; while sectoral changes focused on the characteristics of the industrial sector (García, B., M. E. White & Pacheco, 1998).

Regarding marital status, this research found that, for Saltillo, 62% of the sample were married or cohabiting, while 7 % were single, 24% divorced or separated, and 7% widowed. In the case of Torreón city, 59% are married or living with a partner, while 21% are single, 14% divorced or separated, and 6% widowed. In both cases, 76 % say they have children while 24% do not. In the city of San Juan, 45% of women surveyed were married or cohabiting, 29% were single, 21% are separated or divorced while 2% are widowed. These results correspond to previous studies of entrepreneurs profiles: married with children. (Valencia Silva M. M.).

The results of this study agree with others in saying that the level of education has a positive impact on the initial entry of a company and its future results and the baseline study as in that study, 65% of entrepreneurs have superior education coinciding with the Spanish average (Valencia Silva MM). In the study for Saltillo, 48% of the sample has this type of university studies, completing 86% when considering middle-level studies (38%). The study found 68% in Torreón with 21% college educated and middle-level, for a total of 89%. In San Juan, 95% of the sample had a university degree, demonstrating the higher educational background of the Puerto Rican women followed by 2% of middle-level. This is a very different data to what is handled at the two main cities of Coahuila.

According to Sánchez-Apellániz (2003), the level of training of women entrepreneurs in Andalucía is not very high, being the majority in primary education or higher education. Those with university studies are usually younger, who preferably work in the service sector. Their main obstacles to creating companies are financial, lack of an entrepreneurial culture, lack of training, considering entrepreneurship a hard task with few rewards and little propensity to take risks. The general profile of women entrepreneurs in Chile has an older age compared to other countries in the GEM environment. They mostly have higher education and are married or cohabiting. Without this representing a categorical fact, the women entrepreneurship could be related to family stability itself. (Amoros & Pizarro, 2006).

Valencia Silva states that in general, the reason for entrepreneurs to start a business is to take advantage of a business opportunity, being a minority those who do it out of necessity; though it is observed that the percentage of necessity entrepreneurs increases in low-income countries. Their study in Spain revealed that 29% have done so much by necessity as for opportunity, and only 8% do so by necessity. (Valencia Silva M. M.)

The reality is quite different in Latin America. This is confirmed by a study conducted in 2010 for Latin America, where it is recognized that in most cases, women become entrepreneurs out of necessity rather than vocation, and the biggest challenge they face is overcoming the lag in several areas, mainly in the reconciliation of family and work. Thus, it is recommended that the type of public policy should be differentiated to boost the SMEs of men and women. (Secretaría Permanente del SELA, 2010).

For both cities, Saltillo and Torreón, the combination of motives of “necessity and opportunity” predominate to undertake; 41% and 47% respectively. It happen the same with San Juan city which was 47%. In the separate analysis item by item, the “opportunity” motive (31%) is higher by 7% compared to that of “necessity” (24%) in the case of Saltillo. For Torreón the motive is “necessity” (27%) and “opportunity” (23%). For the city of San Juan, 11% is for the field of “necessity” and 37% is for “opportunity.”

Some women entrepreneur personal characteristics such as marital status or if there are people who depend on them are also factors that affect their motivations. The sample of entrepreneurs in Saltillo, 45% of women have children under 18 years of age, 31% have children over 18 and 21% have older relatives. In Torreón, only 15 of the 66 women surveyed have no dependents, unlike in San Juan where 39% of the 89 women surveyed do not have any financial dependents and 61% do. A comparative summary of these analyzed aspects is shown in Table 1.

Billing levels were not analyzed in detail because the data collected were not reliable. However, the analysis of the evolution (improvement) of invoicing of the companies in Saltillo since its founding, 77% answered yes, 11% irregular/inconstant, and the remaining 4% in each of the following answers has remained the same, says no, and others. While in Torreón, 40% answered yes, another 40% negative, and 20% say it has stayed the same or unresponsive. When analyzing the sample of San Juan, 40.4% of women saw that the billing levels has evolved successfully, 12.4% responded negatively and 17% see it is irregular.

Table 1 - Comparative Summary Profile of Women Entrepreneurs in Saltillo and Torreon, Coahuila, Mexico, with San Juan, Puerto Rico. Entrepreneurship Dimension

CHARACTERISTIC	SALTILLO	TORREÓN	SAN JUAN
AVERAGE AGE	Average age - 40	Average age - 47	Average age - 45.7
EDUCATION	69% of 31 to 55 years, 14% of 24 to 31 years, 14% over 55 years. 48% have college degrees, surpassing performance levels of high-income countries.	77% of 31 to 55 years, 33% of 40 to 47 years. 68% have college degrees, surpassing performance levels of high-income countries.	70% of 31 to 55 years, 21% of 56 to 67 years, and 9% of 20 to 30 years. 95% have college degrees, surpassing performance levels of high-income countries.
MOTIVATIONS	Predominates by 41% the conjunction of motives, followed by Opportunity (31%).	Predominates by 47% the conjunction of motives, followed by necessity (27%).	Predominates by 47% the conjunction of motives, followed by opportunity (37%).
BUSINESS SECTOR	Trade (39%), services (25%), 36% (Industry).	Services (41%), Trade (33%).	Services (57%), industry (29%), trade (11%).
ECONOMIC DEPENDENTS	76% of women entrepreneurs have dependents. (Younger or older children).	77% of women entrepreneurs have dependents. (Children or family).	61% of women entrepreneurs have dependents. (Younger children, older or elderly relatives).

Table 1. Shows the behavior of the characteristics observed in the entrepreneurial dimension of the three cities.

Regarding the affiliation with professional associations, of 29 women entrepreneurs surveyed in Saltillo, 31% considered their active participation in business associations, in Torreón, only 5 of the respondents (to 7.5%), while in San Juan 43 (48% ) of the 89 women surveyed expressed belonging to some professional association, showing that the Puerto Rican woman is interested in their business environment.

Global Entrepreneurship Monitor found that companies that exceed 3 years of operations can be considered as consolidated. The 29 companies studied in Saltillo are micro enterprises. The analysis of its age shows that 80 percent are companies that can be considered consolidated as they have over 3 years; even 17% have 11 years up to more than 20 years established. There are three of them with more than 20 years old, representing 10% of the sample; 28 companies have more than 3 years but less than 19 years. This speaks highly of Saltillo entrepreneurs since they have managed to consolidate their microenterprises when it is known that the most serious problem with SMEs lies in its ephemeral existence. In the case of Torreón, from the total selected sample of 66 entrepreneurs, in the question about the age of the company, 19 people did not answer this reactive, it shall be represented by a "sub-sample." However, Saltillo has 47 companies, 23 of them with more than 20 years old, representing 49% of the "sub-sample," 20 companies have more than 3 years and less than 19 years old. (GEM). The sample of the city of San Juan is represented by 86 women where three did not answer the question. From 86 companies, 47 companies (54.6%) have 3 years or less, i.e., these are companies that just constituted themselves; 39 companies (45.3%) have more than 3 years constituted and 8 consolidated microbusinesses with over 20 years of experience in the market, which made up 9.3% of the sample.

Finally, the activities conducted prior to the establishment of the company are analyzed. A crucial element is the creation of a business plan for the company. It is amply demonstrated in the literature that women entrepreneurs generally do not develop a business plan. Another aspect studied in the process is the definition of business objectives as there is a consensus that women prioritize objectives that are not economic. In this study, 79.3 % of Saltillo respondents did not develop a business plan, while 3.4% did not answer this question which is equivalent to one respondent. In Torreón, 67% of the respondents did not develop a business plan. It is important to notice that in the case of San Juan, 56.2 % of the 89 women surveyed indicated developing a business plan, while 41.6% did not.



In processing the comparison of the results obtained in the city of Saltillo, Torreón and San Juan, there is justification, see Table 2. The averaged validation of the Cronbach's alpha for the economic, personal and social results allows us to infer that the results arising from the comparative has a good level, as it is in the interval confidence of 0.8 to 0.9.

Table 2. Comparative reference of Cronbach's alpha regarding the results.

Results	Economic: **These results are formed by 5 items: "Sales;" "Benefit;" "Market share;" "products or services offered" and "Overall results."	Personal: **These results are made up of 6 items: "Personal satisfaction;" "Self-esteem;" "Quality of personal life;" "Family Relationship;" "Emotional relationship" and "Reconciling professional life."	Social: **These results are made from 3 items: "Social relations;" "Public visibility" and "contribution to society."
* Cronbach's alpha in the processing of Saltillo.	0.844	0.722	0.767
* Cronbach's alpha in the processing of Torreón.	0.938	0.925	0.900
* Cronbach's alpha processing in San Juan	0.892	0.875	0.836
<b>Average</b>	0.891	0.840	0.834

\* Cronbach's alpha below 0.5 shows an unacceptable level of reliability; if it takes a value between 0.5 and 0.6 could be considered as a poor level; whether it be between 0.6 and 0.7 will be at a weak level; between 0.7 and 0.8 would refer to an acceptable level; in the range 0.8-0.9 could qualify as a good level, and if you took a value greater than 0.9 would be excellent; in terms of the Pearson correlation between items. \* Correlation is significant at the 0.01 level (unilateral). \*\* Correlation is significant at the 0.05 level (unilateral).

The results of the enterprises were assessed by their owners. They considered how they had been in the last three years through 14 items, which were distributed in frequency tables; to be empowered to obtain the correlation between the 14 items grouped into three types of results: Economic, Social and Individual with the validation of Alpha Cronbach (Table 2).

## LIMITATIONS OF THE STUDY

The study has a small sample. Women entrepreneurs have little time available. It was very hard to get them to reply to phone calls, to appointments to deliver the questionnaires and in turn answered them. Also, this is a sample selected by choice, not at random; therefore, the results are restricted to it.

## CONCLUSIONS

There are no recent studies in Mexico to define and systematize a profile of women entrepreneurs. The antecedents found in 1993 established a profile from a questionnaire administered to 178 women entrepreneurs, mostly from central Mexico, who attended the first meeting of Women Entrepreneurs. Researching entrepreneurship of women is an indicator of economic growth and social development. Thus, the present empirical study contributes to understanding the role of women entrepreneurs and display data that are useful for both: people who study entrepreneurship as a whole, as well as for public, educational or social institutions who seek to impact through policies, programs and initiatives that encourage and support entrepreneurial activity of women and improve gender equity indicators in the country and its regions.

The research may give a better perspective if it elaborates into gender inequalities that exist within the business and the broader context of women in positions of management on priority areas in each of the region sectors. The study, however, allows us to state that, in general, the characteristics of women

entrepreneurs are very similar in the cities of San Juan, Puerto Rico, Saltillo and Torreón, by size and analyzed variables. Following the main similarities and differences are taken up.

The average age of women entrepreneurs is more similar between Torreón and the cities of San Juan (47 and 45.7 years respectively), and slightly different from that observed in the city of Saltillo, which was 40 years. The percentage of women with university studies is significantly increased in the research conducted in San Juan, 95%; whereas in previous studies, in Torreón was 68%, and in Saltillo was much lower, 48%.

In all the studies conducted by the authors for the three cities, there is predominance of the conjunction of motives for undertaking, followed by the necessity in the case of Torreón, and opportunity in the capital cities of Saltillo and San Juan. The Trade and service sectors are where most women undertake according to previous studies which are confirmed in the three cities compared. A high percentage of women entrepreneurs (more than 76% in Torreón and Saltillo), and over 61% in San Juan, have dependents.

In terms of membership in associations the behavior was very irregular in the three studies. In Saltillo 31% considered their active participation in business associations, in Torreón, only 5 of the respondents (for 7.5%), while in San Juan behavior was much more favorable. A total of 43 women, 48% of the 89 women surveyed expressed belonging to some professional association.

Regarding the age of the companies, the percentage of firms with more than 20 years was very significant in the study of Saltillo, where 49% of companies had more than 20 years old. In the study of Torreón companies with more than 20 years was 17%, whereas this percentage is reduced to 9.3% in the city of San Juan.

As for the development of a Business Plan, the behavior was similar in the cities of Coahuila, Torreón 67% and Saltillo 79.3% did not develop a Business Plan. However, the study results of San Juan impact favorably. Fifty six point two percent (56.2%) of the 89 respondents indicated that they developed a Business Plan. Not developing a business plan is an international problem for SMEs. It will be recommended to study that practice from the city of San Juan to encourage better development of entrepreneurs in Coahuila and Mexico in general, where a problem in this regard has been detected.

To generalized results is required to expand the samples probabilistically by sector, covering other cities in the state, which we will continue to do as part of the research project we are developing. However, the results presented here are useful, as is the capital of Saltillo and Torreón being one of the fastest developing cities in Mexico, as is San Juan, the capital of Puerto Rico. In addition, behavior analyzed generally coincides with previous studies and corroborate them.

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# INTEGRATING REAL-LIFE DATA, COMPETENCY-BASED EDUCATION AND TECHNOLOGY WHEN TEACHING STATISTICS

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## ABSTRACT

*This research focuses on proposing answers to crucial questions for improving statistics teaching. There is a perception not yet overcome that statistics is abstract, not useful, rigid, that generates anxiety and negative attitudes especially in management science and socials students. Neumann, Hood and Neumann (2013) provide an overview of recent research on teaching and learning statistics. Makar & Ben-Zvi (2011), Garfield & Ben-Zvi (2007) and Sheaffer (2001) have suggested teaching approaches that include more real-life data and less theory, more data analysis and intuition-based knowledge building supported on active student participation and suitable technology and software. Research findings on how student learns, competency-based education, teamwork and communications and information technologies provide the platform to device and test new answers. Our study reports results achieved in our university (UANL) from a pilot sample. We share these results with all those statistics teachers, instructors in business and industry organizations facing these challenges.*

**JEL:** A20

**KEYWORDS:** Statistics Education Research, Teamwork, Competency-based Education, Statistics Software

## INTRODUCTION

Modern societies need competent employees and citizens that may function properly in our information-laden organizations. One critical skill that competent citizens (and future competent citizen, i.e., students) should achieve is statistical literacy. In regard with this concept, statistical literacy is the ability to understand and think critically about data, statistical methods, and results interpretation as “basic skills” or minimal knowledge achieved by all citizens. These skills also include desired habits of mind, attitudes and general awareness, since data variation and chance are omnipresent in modern life (Gal, 2004).

We should expand the statistical literacy concept to include the ability to understand and critically evaluate findings from recent research discussed in newspapers, magazines and journals that can make a substantive difference in personal, professional and policy-making decisions, and in quality of life (Wallman, 2003). Watson (1997) detailed what statistical literacy should include: 1) a basic understanding of probabilistic and statistical terminology; 2) an understanding of statistical language and concepts when they are embedded in the context of wider social discussion; and 3) a questioning attitude one can assume when applying concepts to contradict claims made without proper statistical foundation. A more advanced set of statistical knowledge and skills beyond basic literacy may and should achieve by some people such as college and graduate students, and even technicians or incumbents of certain industries job, such as manufacturing.

There is a perception not yet overcome that statistics is abstract, not useful, rigid, that generates anxiety and negative attitudes especially in management science and socials students (Neumann, Hood and Neuman,

2013). Our exploratory in-class research focuses on proposing answers to overcome these crucial perceptions and questions when teaching statistics.

## BACKGROUND AND LITERATURE REVIEW

This section summarizes the background or context of this pilot exploratory research and the previous studies related with crucial questions in reference with challenges when teaching Statistics and efforts to improve it.

Context or Background of this exploratory research: The background or context of this exploratory research is a statistical analysis course taught in a school of business named FACPyA UANL, a university located in Monterrey, México ([www.uanl.mx](http://www.uanl.mx)). This course is pursuing a competency-based education model. Some relevant details of this course are the following.

### Course: Statistical Analysis in Management Process Course

Purpose: This course will help FACPYA student achieve correct applications of statistical analysis in the management process and its environment, supporting the general and specific professional competencies as stated in UANL educational model.

Specific Competency Supported by This Course: This course supports the specific competence related to the optimal resource management of any organization through the responsible use of innovative technologies and processes in decision-making, performing advisory functions or specialized consulting to help create value and improve its competitive position.

### Course Expected Outcomes

The student will identify the fundamental concepts of statistics, data description, through the effective management of data grouping and presentation techniques and analysis of measures of location and dispersion.

The student will demonstrate the understanding of concepts of probability, its rules, as well as some discrete distributions for the proper handling of the normal distribution as a tool for parameter estimation and hypothesis testing (mean, proportion, correlation methods and regression coefficients).

The student will demonstrate the understanding of concepts of correlation and regression between two variables applied to a specific problem.

The student will present a research project with information from a real company in which he/she applies the acquired knowledge in this course.

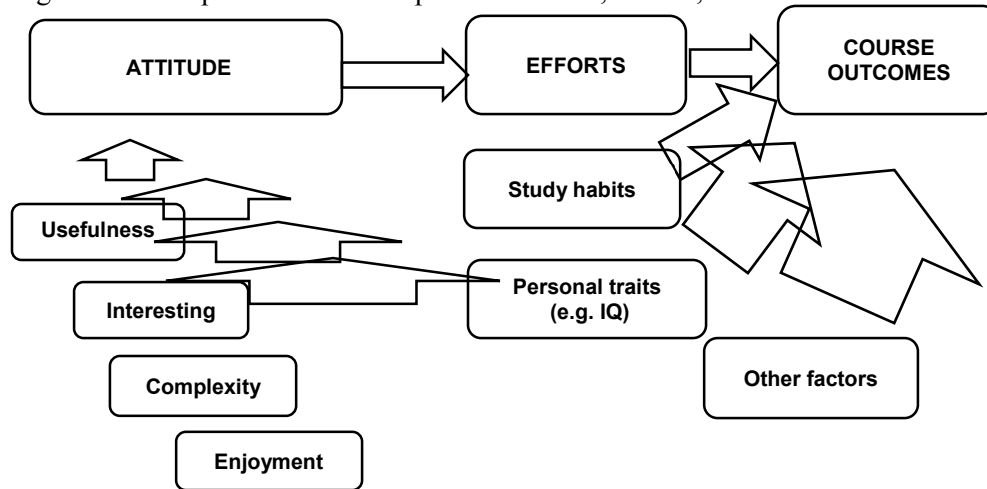
In line with recent research on teaching and learning statistics, in this course we promote the use of real-life data when teaching statistics, since several researchers have been suggested implementation of teaching approaches that include more real-life data and less theory (Gardfield and Ben-Zvi, 2007, Scheaffer, 2001, Makar and Ben-Zvi, 2011, Neumann, Hood, and Neuman, 2013).

### Conceptual Model: Factors Impacting Course Outcomes

We show in Figure 1 the model that we are using to understand and improve teaching statistics process.

Data collection and statistical analysis in this exploratory research were a collaborative effort done during class sessions.

Figure 1: Conceptual Model of Impact of Attitude, Efforts, and other factors in Course Outcomes.



*This figure shows the relationship of effort and other factors in course outcomes, and the attitude components on effort.*

Attitude is very important for attaining outcomes but we have inserted effort as an intermediate variable between them, as seen in Figure 1. Setting goals, or expected outcomes, plus motivation reflected in efforts, leads to developing strategies for achievement, i.e., good grades and skill development. These strategies involve the student in the design processes for monitoring progress or problems solutions for the achieving of those goals. The difference between successful students from unsuccessful students, it is often that successful students set goals, or expected outcomes (Zimmerman, 1989).

Csikszentmihalyi (2013, p. 44) points out that anxiety occurs when the task, or expected outcomes involves a very high challenge, with a very low performer skills, whether the person is a student, a worker, or just any person (See Figure 2). To avoid anxiety, challenge should increase incrementally, but accordingly the confidence and capability of the performer, and at the same rate. The flow state begins to be experienced when these two variables, challenge and capability, are above average and keep increasing in a balanced way. The state of maximum flow occurs when these two variables are located in extremely high levels. Regarding the impact of goals on improving students' attention and greater involvement, i.e., efforts, the author of the theory of flow has declared that "when the goals are clear, the feedback relevant, and challenges and skills are balanced, attention becomes focused and full strength (Csikszentmihalyi, 1997, p. 31).

### Desirability of flow state

The flow state tends to occur when a person's skills are fully involved in overcoming a challenge that he or she may face. Optimal experiences usually involve a delicate balance between the capabilities we have to act and the opportunities available for action (Figure 2). If the challenges are too high, we are frustrated, worried and finally anxious. If the challenges are too low relative to our capabilities or skills, we felt relaxed and then bored. If we perceive challenges and skills have a low level, we are apathetic. In the contrary when



we have to face a high level of challenges that involve the application of a high level of skills, we probably have a deep involvement. This is what separates the states of flow from the ordinary experiences. A climber will experience this state of flow when the mountain demands full force and concentration; a singer when the song calls for the full range of her or his vocal abilities; a surgeon, when the operation involves new procedures or require an unexpected variation. The experiences allow flow states that provide flashes of intense living against a matte background. Right and upper zone of Csikszentmihalyi model (Figure 1). A normal day, with no induced flow states, produces boredom and even frustration and anxiety.

Figure 2: Quality of experience according to challenge and capacity levels.

		Quality of Experience			Quality of Experience
CHALLENGE Level	High	III - ANXIETY	Excitement	IV – FLOW	
	Avg.	Worriiness		Control	
	Low	II - APATHY	Boredom	I – RELAXATION	
		Low	Avg.	High	
		CAPABILITY level			

*Based on Csikszentmihalyi (1997, p. 31), this figure shows the relationship of Capability level and Challenge level that induce quality experiences in work, study, sports, artistic or other activities. The ideal path when designing learning activities is to prepare capabilities level of students in order to start from relaxation, then to induce a sense of control (self-esteem,, and finally increase the challenge level to induce flow.*

A person who experiences a state of flow is completely focused and engaging with extreme psychic energy. His or her mind does not leave any room for distracting thoughts or irrelevant feelings. In this case, self-consciousness disappears (rapture or *arrobamiento* in Spanish), but one feels stronger than normal. The sense of time is absent and hours seem like minutes. In extreme state of flow, one feels as if the time would not be elapsing (Csikszentmihalyi, 2013). When the whole being of a person expands into a fully functioning body and mind, anything you do is worthwhile by itself; living becomes its own justification. In this harmonic convergence of physical and mental energy, life finally takes his own sense (Frankl, 2006).

Flow states inducement in oneself or in people with whom we have contact, is important in several areas:

- 1) In everyday life because we improve the quality of life and well-being, also called euphoria,
- 2) In education, besides making it more enjoyable or pleasant, flow states impact intensity and duration of the student's attention favorably,
- 3) In work, since it improves the quality of life at work, beneficial psychological states are experienced, and most likely, following the HR model of Hackman and Oldham (1976), flow could also increases job performance.

4) In cultural activities, such as arts, or in leisure and hobbies flow may boost creativity and performance. It shows up when a musician, for example, he/she wonders and enjoys bright performances in such a way as becoming ecstatic or in rapture, or experiencing euphoria.

The orientation towards competency approach, high involvement, meaningful learning and group collaboration, implies that the professor designs a working structure in which students organize and develop their work as part of a team or a group (Fink, 2004).

In teamwork literature, a distinction between group and team is done by identified the interdependence of the members of the group with respect to the task. Thus, the greater the interdependence the greater the need for interaction between members, i.e. the closer the interaction, and they will be identified as a team (Fink, 2004, Salas, Rosen, Burke and Goodwin, 2009).

Related to this, the attaining of a common result, i.e., a collective product from pursued by the team, is another relevant feature of teamwork. To walk this step from group to team, instructional strategy requires a strong emphasis on the learning and application of concepts, i.e., that the activities of the teams of students engage them in these aspects (Michaelsen and Knight, 2004). For this, the implementation of activities in each topic of the course program should be increasingly oriented from a simple approach to a more complicated level. This promotes learning and allows teams a great cohesion, a situation that can make them more productive for next steps (Birmingham and McCord, 2004).

Behind the whole work, on one hand there is a highly meaningful learning because team members can provide more volume and/or a great diversity of inputs. On the other hand, it can be achieved a remarkable development of the group by increasing the interaction between group members (Birmingham and McCord, 2004, Bonals, 2013).

In following this approach, teaching of statistics, in our case, collaborative and teamwork applies from the basic concepts of learning and data generation, throughout its collection and processing, analysis and interpretation, done by students but coached by the professor. An example is to develop a small survey in class in reference to students opinions about usefulness, complexity, like/dislike, interest in the subject, and personal characteristics of students and environment, and go through the full experience up to results interpretation, keeping in mind one or more hypotheses. With an increased confidence in this process and a feeling of purpose and quality control, students expand the sample interviewing schoolmates in other statistical classes.

Another example is the team's division of labor and competition when throwing (dropping) a "dart" to a "100" line level marked in green and 80 and 120 in red on a 1millimeter precision graph paper board, because one student drops the dart, a second student reads the result, and a third one registers results and input them at a PC. By the way, the "dart" is made from pencil with a needle inserted in pencil eraser. Besides that there is an in-focus projector connected to the PC and Excel applications developed for this purpose, and the group can watch right away the normal curve that shows up when the full collection of data are processed and displayed. Thereafter it is the proper time to explain the normal curve full topic at class, now that they are relaxed, feeling that they have control and ready for higher understanding challenges, i.e. we are moving bottom up in right sides quadrants in Csikszentmihalyi's model (Figure 1). You may see this process via our DropBox link. [www.dropbox.com/sh/emvwi5dg3megg1ns/1oy5PScX6-](http://www.dropbox.com/sh/emvwi5dg3megg1ns/1oy5PScX6-)

## DATA AND METHODOLOGY

In this section, we explain the methodology, based in our teaching experience and Csikszentmihalyi ideas, to conceptually define negative perceptions and operational levels found for them, and actions to overcome

those negative perceptions about Statistics learning, though competency-based learning, teamwork and use of accessible communication and information technology. We also present the instruments and statistical methods used to collect and process data and ascertain the impact of efforts in course outcomes. The explanation of this is via the following tables. As we can see, in Table 1, we have listed negative perceptions, and we have proposed actions to revert the negativity of them. We include also some examples to do so. In Table 2 and Table 3, we define the meaning of outcomes and efforts, since we will be using regression analysis methods to capture the impact of efforts in outcomes. This, as a first approach to a structural equation model emerging from our conceptual schema depicted in Figure 1.

Table 1: Negative perceptions in reference to Statistics, and overcoming actions and examples

Perception to change	Actions to change perception	Examples
Statistics is abstract.	Generate and analyze concrete real-life data.	Students measure their body weights, heights and calculate body mass indexes. Visualize used car prices as a function of car millage using an Excel scatter diagram. Each student analyzes a different car.
Statistics is not useful.	Scatter diagram of car prices versus millage from data published in my local area newspaper.	How much to pay for a used car, today and in my city.
Statistics generates anxiety.	“Play with darts” and compete in-class teams to get as many 100s as possible. Try to get them close to the 100 mark; as many as possible.	Generate the corresponding distribution curve for each team using Excel. Calculate and interpret average and variance, and percentage in $100 \pm 5$ interval. Check how close is each team to a bell-shaped normal distribution curve.
	Throw two dices and register sums resulting by teams.	Compare how close is each team outcome to a triangular distribution.
Other negative attitudes	As needed.	As needed.

*This table lists in first column three of the most cited negative students perceptions in literature associated with Statistics learning effort, In second column our suggestions to design learning activities to overcome the negativity of each perception, and some examples of those actions in column 3.*

Table 2: Statistics course outcomes

Outcome level	Meaning in survey	Outcome level tag for researchers only
1	I did not meet my objective. For example, “my objective was to get a 100”, or “my objective is just to pass” or “get a good grade” but I did not achieve it.	Very low
2	I got my objective just partially or less than expected. For example, “I got a good grade in concepts but I just passed in problems section”.	Low
3	I just met my objective. For example, “I got almost what I was expecting”.	High
4.	I exceeded my objective. For example, “I got a higher grade than expected”.	Very High

*This table describes the meaning of each course outcome level, as a semantic scale. This scale is included in questionnaire. The third column shows a short tag for each level code. These tags are not shown to respondents so they may be induced to read the meaning of each level and choose carefully.*

Table 3: Student Efforts in Statistical Course

Effort level	Meaning in survey	Effort level tag for researchers only
1	My effort was minimum or scarce.	Very low
2	I made good effort but I did not take my effort forward when difficulties arose.	Low
3	I worked hard even when difficulties arose.	High
4.	I followed all the recommendations made by my professor for a careful exam preparation. I surmounted any difficulty.	Very High

*This table describes the meaning of each course effort level, as a semantic scale. This scale is included in questionnaire. The third column shows a short tag for each level code. These tags are not shown to respondents so they may be induced to read the meaning of each level and choose carefully.*

We also should have to keep in mind that in a real world job as in classroom activities, experiential activities must have the characteristics of sports groups: clear goals, joint tasks, timely feedback and recognition for group for individual contributions to the achievements.

## RESULTS AND DISCUSSION

In our case, a statistics teaching class, collaborative and teamwork applies, from data generation through their collection, processing, analysis and interpretation as experiential activities for students. An example is to develop surveys in class and go through the experience of collecting information, capture, process, interpret and write results using information and communication software and classroom equipment, keeping in mind one or more hypotheses all the way.

Shown next are the main findings when applying the methods we have suggested for teaching Statistics, explained in previous section. We have used codes from level 1 to 4 for a semantic scale; and in general, code 1 is for very low level, code 2 for low, 3 for high, and 4 for very high level.

Results in reference to the usefulness of statistics are that 71% of the group or class said that it is substantial (Code 3) or very useful in her/his life (code 4). Considering the intensity of scale as metric, the hypothesis that what is being learned is not useful, it is rejected with  $t = 11.09$  and  $p\text{-value} = 0.000$ , reaching the limits between 2.8 and 3.6 at 95% confidence, which confirms the substantial usefulness deemed by students.

Regarding on how interesting or uninteresting is Statistics, as it is being taught, results are favorable to interesting side since 65% think it is considerably interesting (Code 3) and 29% as very interesting (code 4). Only 6% said it was just some interesting or nothing interesting at all. The hypothesis that Statistics is not interesting is rejected with  $t = 16$  and  $p\text{-value} = 0.000$ , reaching the limits between 2.9 and 3.5 at 95% confidence, which confirms the inference that is considerably or high interesting.

In reference to Complexity/simplicity, only 18% felt that the approach of the course was complex or very complex. Favoring simplicity 82% declared that it was simple (Code 1) and understandable (Code 2). The hypothesis that the subject is complex is rejected with  $t = 12.5$   $p\text{-value} = 0.000$ , reaching the limits between 1.5 and 2.2 at 95% confidence.

With respect to enjoyment of statistics as the course is conducted, students said that enjoyment was little, considerably or much, with percentages of 47%, 35% and 18% correspondingly.

An important additional factor, which could influence results, is the method of study performed outside the classroom. The opinion that their method was not considerably good at all accounted for 18% of students; 24% of the class said that methods could be improved. Although 58% considered they have a good method anyway it could be better, they said. No student said she/he has a very good method. In reference to the impact of effort on course outcome that we have proposed in the conceptual model on Figure 1, we have found relevant and statistical significant impact as shown in Figure 3.

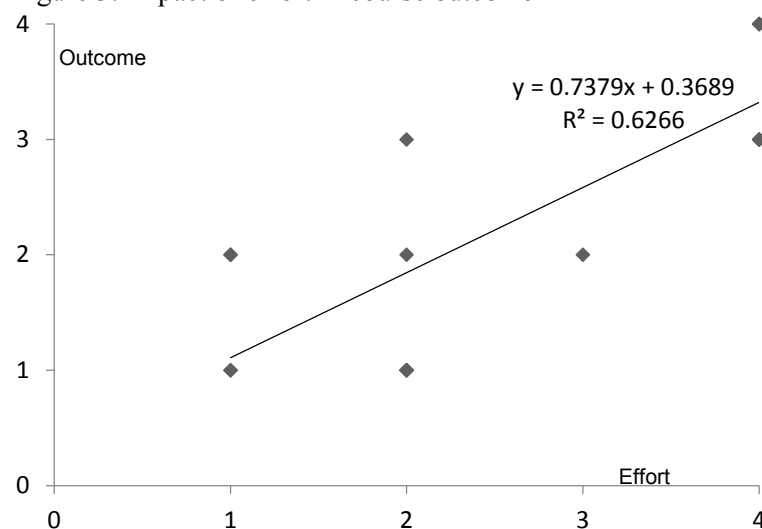
The regression equation found i

$$\begin{aligned} Outcome &= 3.69 + 0.738 * Effort \\ t &= 5.02, p = 0.00 \end{aligned} \quad (1)$$

The 95% confidence interval for  $R = 0.79$  has a low limit of 54%, and 93% as an upper limit. Furthermore, as we can see in Figure 3, the confidence interval is substantial since it explains 63% of outcome. Outcome levels had assigned codes according to table 2. The correlation coefficient between grades and outcomes was 0.81.

The correlation coefficient between grades and outcomes was 0.81, which shows that students opinion on outcomes are consistent with grades.

Figure 3: Impact of effort in course outcome



*This figure shows the impact of effort on course outcomes, the trend line, the regression equation, the correlation and coefficient of determination, estimating that 63% of outcome variance*

## CONCLUDING COMMENTS

Our research focus on proposing answers to crucial questions for improving statistics teaching. On the one hand, there is the traditional perception that statistics is abstract, not useful, rigid, and that generates anxiety and negative attitudes especially in management science and socials students.

On the other hand, there is the belief in society and its decision-makers that there should be a statistical literacy among its citizens for a better quality of life and better decisions-making processes.

In this pilot study, we have tried to give the study of statistics an interesting approach, with meaningful learning, useful and with an existential or experiential approach to understanding, more accessible and even fun. We have been adopted a model to try to induce Csikszentmihalyi flow experiences among students.

With this new approach via a meaningful and competence based learning, teamwork and using modern information technologies, we are getting encouraging and statistically significant results. Based on a questionnaire applied to students, with the new approach the most of them (96%) consider Statistics interesting or very interesting, 82% deem that is understandable and even simple, and 53% that is enjoyable or very enjoyable, and 71% that Statistics is useful or very useful.

We have also proposed a conceptual model that connects attitudes, efforts and results. With information from these same students, we have found that 63 % of the variance in course outcomes is explained by efforts, notwithstanding other matters as luck or other factors which we also will continue researching. The correlation between efforts and results is 0.79, with a 95 % confidence that this correlation parameter, in similar populations, may be located between 0.54 and 0.93.

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## BIOGRAPHY

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# MOBILISING PRIVATE FINANCING FOR DEVELOPING THE SOLAR ENERGY POTENTIALS OF NORTHERN NIGERIA FOR ELECTRICITY GENERATION: A REVIEW

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## ABSTRACT

*Nigeria is hugely endowed with a variety of economic resources capable of launching its economy on to the orbit of sustainable growth and development comparable to the standard of the industrialised nations of the world. Though an energy deficient nation, Nigeria is blessed with various energy resources ranging from fossil energy resources such as petroleum, natural gas, coal, lignite, tar sands and renewable energy resources such as hydropower, solar radiation, wind, fuel wood, animal waste and crop residue that could potentially and sufficiently support the energy quests for a fast growing 21st century economy. The paper discusses the abundant solar energy potentials of Nigeria and demonstrates how it can be used to meet the electricity generation needs of Nigeria. Central to the theme of the paper also is the discussion of the mobilization strategies for attracting private financing for the solar electricity. The paper notes current government policy on fuel mix diversification in the generation of electricity in Nigeria and the opening up of the electricity sector for private financing of electricity generation infrastructure and concluded that the abundant solar energy potential of the Northern Region can best be developed through mobilising private financing.*

**JEL:** G10

**KEYWORDS:** Solar Energy, Private Financing, Electricity Generation, Economic Growth and Development, Northern Nigeria

## INTRODUCTION

While Nigeria has abundant renewable energy potentials, the nation (despite its energy shortage) is yet to tap its renewable energy resources to provide for its expanding electricity needs. Present energy quests in Nigeria bring a lot of harmful environmental costs. According Akintola and Alamu(2010) significant sources of energy consumption in Nigeria come from firewood and fossil fuels such as coal and oil which inevitably lead to continuing deforestation, depletion of other energy resources and the emergence of adverse environmental impacts. Therefore bringing renewable energy resources to augment energy supply from fossil fuel energy resources will enhance energy availability with minimum environmental costs (Ilenikhena and Ezemonye (2010).

In view of the quantum of funds needed for investment in the renewable energy sector and budgetary constraint, governments are increasingly turning to the private sector for investment in renewable energy. Additionally the reform of the Nigerian electricity supply industry and the avowed commitment of the Federal Government of Nigeria to diversify the fuel mix of electricity generation by including the renewable resources meant that the private investment will play greater role in the utilization of the renewable energy particularly solar energy for electricity generation.



The private sector stands to contribute towards the development of renewable energy resources of the country considering the increased demand for electricity supply, the widening supply deficit and the willingness of Nigerians to pay for higher electricity supply (Adenikinju, 2005) and activities of institutional investors in the Nigerian investment landscape, (with Pension Funding reaching almost 3 Trillion Naira for example), (Egwautu, 2014).

This study adds on the previous studies on renewable energy utilization for electricity supply in Nigeria in many important ways. First the study like others, accepts the need for exploiting renewable energy potentials of Nigeria as a way of reducing energy poverty in the country. It also accepts the need for private sector investment as a catalyst towards enhancing the utilization of renewable energy potentials of Nigeria. The paper goes a step forward by emphasising on the centrality of the private sector in the development of solar energy potentials of Nigeria for electricity generation. The study directs its focus on the solar energy potentials of Northern Nigeria, a region that currently contributes little to the generation pool in Nigeria though the region houses the largest proportion of renewable energy potentials of the country.

## **LITERATURE REVIEW AND THEORETICAL FRAMEWORK.**

### Empirical Review

The campaign for renewable energy resources utilization is based on three considerations which include the finite nature of fossil fuel energy resources as well as the greenhouse gases emission which many scientists believe cause global warming (Nwoke et al, 2008). It is also based on the increasing costs of providing energy especially electricity through conventional fossil fuel (Oluwole, et al 2012).

Generating electricity through solar radiation has been an attractive option for many countries because the fuel is free, its use in the generation of electricity reduces operating costs and also reduces green house gas emission by displacing fossil fuel use for electricity generation (Baker, 2013). Okoro and Madueme (2004) conclude that on the whole, solar energy remains the most attractive and efficient way of electricity generation in a developing economy like Nigeria where there is alarming over dependence on fossil fuel. Solar energy can be used to generate power through solar thermal conversion and solar electric photo voltaic conversion.

Investment in the low carbon sector has not been an attractive one for the private sector due to a number of challenges. Which include regulatory uncertainty, distorted price signals, lack of commercially attractive low carbon project, difficulty in assessing low carbon investment, inadequate access to finance, and insufficient risk adjusted returns (Withana, et al, 2011). The high upfront costs of renewable projects and the high interest rate (over 20%) charged in Nigeria also remain some of the significant investment deterrents in private sector investment in the renewable sector of the Nigerian economy. (Newsom, 2012). Additionally Wiser and Pickle, (1997) report that renewable projects face greater challenges accessing financing.

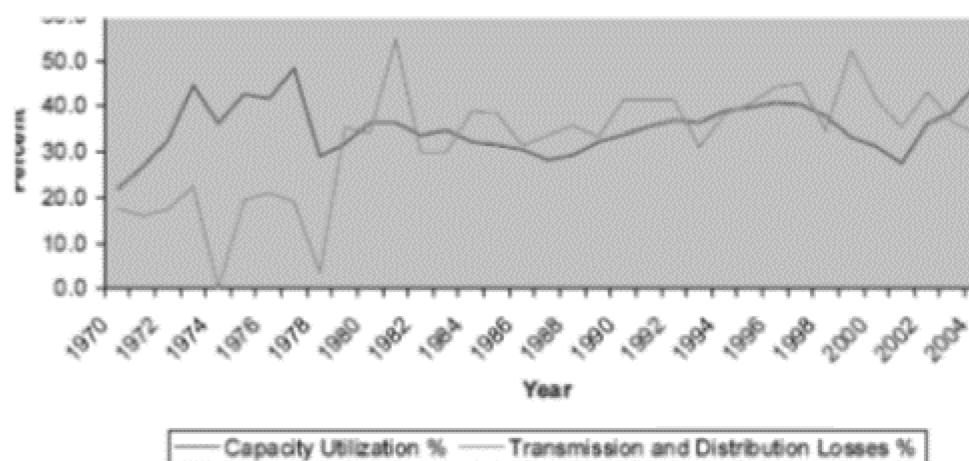
### Nigeria's Electricity Industry Supply Industry.

The Nigerian electricity supply industry has failed to meet the electricity needs of Nigerians, generating less than 4000 MW of electricity.. Figure 1 indicates the capacity utilization in the industry hovers around an average of 40 % for the most parts of the period 1970-2004 which is indicative of the crisis in the industry.

Consequently majority of Nigerians lack access to electricity and those served receive very irregular service and are short of power for more than 60% of the time (World Bank, 2003; Okoro and Maueme 2004).

*The Solar Energy Potentials of Nigeria:* Nigeria is a tropical country and lies approximately between 4o and 13o with landmass of  $9.24 \times 10^5$  km<sup>2</sup> enjoys an average daily sunshine of 6.25 hrs, ranging between about 3.5 hrs at the coastal areas and 9.0 hrs at the far northern boundary. The sun is the most readily and widely available renewable energy source that is capable of meeting the energy needs of the world without polluting the environment. It can provide more power than any fossil fuel on the planet (Rochelle, 2010).

Figure1: Indicators of Electricity Crisis 1979-2004



Source: Iwayemi, (2008)

*Imperatives of Solar Energy Utilization for Electricity Generation in Nigeria:* The imperative for the utilization of solar radiation in electricity generation has to do with the wide availability of the resource, the need for the actualization of energy security, diversification of fuel mix, climate change mitigation and sustainable development (Chendo ,2002; ECN, 2003; ; FGN, 2010; Hope, 2013).

*Theoretical Framework on Private Sector Financing of Renewable Electricity:* Many theories have been forwarded by scholars to rationalise the inclusion of renewable energy such as solar, wind biomass, hydro etc in the portfolio of energy resources utilized for electricity generation of a country. Some of the theoretical issues discussed in the paper include Portfolio Theory (Awerbuch and Berger, 2003), the Peak Oil Theory((Mediavilla, Miguel and Castro,2008) and the Economic Transaction Costs( Williamson, 1975, 1985; Fabrizio, 2012 )

*How Private Sector Finances Renewable Electricity Project:* Renewable energy projects are capital intensive and require huge quantum of funds to execute. Generally renewable energy financing takes two major forms: the on balance sheet and off balance sheet financing also referred to as project financing (DTI, 2000).

#### Strategic Options for Mobilizing Private Sector Investment in Solar Electricity Generation in Nigeria.

Some of the investment incentives used to promote investment in renewable energy includes: Renewable Portfolio Standards (RPS). This mandates that electricity distributors must include a minimum of renewable

electricity in the total electricity they sell to the public. Renewable Feed in Tariff. This establishes minimum prices for energy from renewable energy injected into the grid. It is also meant to give renewable energy producers long-term contracts that guarantee access to the electricity grid at a constant price. Subsidies and Investment credits. Subsidies are considered as very important incentives and are attractive to investors for their simplicity. However they must be strictly monitored against abuse and to ensure that project costs are not artificially inflated (Righter, 1996; Wiser et al., 1998; Wohlgemut, 2000)

Introduction of Carbon Price. This is meant to penalize fossil fuel generators for polluting the environment (Bushnell, 2010; Drake, 2010; Aflaki and Netessine, 2011).

Facilitating Access to Finance. Renewable electricity generation projects are capital intensive projects that require large upfront costs (beyond the financial capacity of the project promoters) and long construction cost. Additionally the financial community consider such projects to be highly risky and unattractive (Wiser, 1997). Renewable electricity projects therefore require preferential financial considerations in the forms of concessionary financing terms such as lower interest rates, longer repayment period etc.

Structuring Power Purchase Agreement. Closely related to the above is the need for a workable power purchase agreement (PPA). The PPA contract indicates how reliable and stable the long term revenue stream of the project is. Since renewable projects are generally considered risky by financial institutions (Delphi International, 1997), PPA contract could enhance the attractiveness of such projects within the financial markets (Wohlgemut, 2000).

Clean Technology Fund. As part of encouraging private sector investment for renewable electricity generation especially solar and wind the Clean Technology Fund (CTF), part of the Climate Investment Fund was introduced.

## CONCLUSION AND RECOMMENDATIONS

We wish to recommend the following as important initiatives in addition to the existing programmes that could help mobilize the private sector investment for solar electricity generation in Nigeria. Government needs to evolve a robust policy aimed at mobilizing the private sector for investment in the abundant solar energy potentials of northern Nigeria. To encourage private investment flow government needs to develop a package of incentives and guarantees to encourage private investment and provide the necessary guarantees needed to shore up the confidence of the investing community in the Nigerian electricity supply industry. The need for regulatory credibility cannot be over emphasised. There is therefore the need for the development of a robust regulatory structure that is transparent, credible and predictable. Regulatory institutions must be independent and free from political interference.

Financing renewable energy is expensive requiring huge upfront cost which may not be easily met by the project promoters. Such projects are also considered risky and unattractive by the financial market. There is therefore the need for the government to sensitize the financial community about the benefits of solar electricity projects for banks to key into the financing of such projects. Project bankability is surely based on the off take arrangement and the Power Purchase Agreement. Government must effectively ensure that a credible off take arrangement is structured with the distribution companies and a favourable PPA is structured to enhance the attractiveness of investment in the abundant solar energy potentials of the country.

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# GAAP VS. IFRS TREATMENT OF LEASES AND THE IMPACT ON FINANCIAL RATIOS

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## ABSTRACT

### CASE DESCRIPTION

*As of January 1, 2013, most of the world financial market economies are using International Reporting Standards (IFRS) as the required framework for financial statements. A non-comprehensive listing includes the European Union Countries, Canada, Australia, Japan and New Zealand. In the United States, US Generally Accepted Accounting Principles (GAAP) is still required but adoption of IFRS has support of many accounting firms and professional organizations and is under consideration by the SEC. This case study focuses on differences in the treatment of leases and the impact of these differences on financial statements and selected financial ratios. Students take GAAP financial statements and prepare an IFRS based balance sheet, cash flow statement and income statement. It is necessary to understand both GAAP and IFRS rules regarding leases to address this case study. This case study is suitable for use at both the undergraduate and graduate levels. It may be used in an Intermediate Accounting II, Accounting Theory, Financial Statement Analysis or an International Accounting class, as well as an Investment Finance course. The case can be offered as an individual case study or as a group project.*

**JEL:** M4, M41, M42, M48, M49

**KEYWORDS:** US GAAP, IFRS, Capital Lease, Operating Lease, Financing Lease, Ratios.

### CASE INFORMATION

ACE Corporation (ACE), a publically traded NASDAQ company (symbol ACE), is a manufacturer of electrical automobiles. It is based in Detroit, Michigan and the company has been operating since 1996. The company sells their electrical automobiles to auto manufacturers as well as the retail market on a worldwide basis. Its major clients are Ford, General Motors and Toyota. ACE has captured about 10 percent of the world market of the electrical automobile sales. Its stock sells at 25 US Dollars per share, and its 52-week price range is between 19.75 and 27.15 US Dollars, with a market cap of 10.6 billion dollars.

Their financial statements presented below for the year ending December 31, 2012 has been prepared using GAAP. The controller would like to see the effect of IFRS treatment of leases on the financial statements; you have been assigned this task. In particular, the controller would like to see the impact GAAP and IFRS differences have on balance sheet, income statement, cash flow statement and selected financial ratios. The company would like to adapt IFRS by as early as next year as it is considering a new stock issue in the Tokyo Stock Exchange, which requires IFRS compliance.



Table 1 US GAAP Balance Sheet for ACE Corp. at 12/31/2012 and 12/31/2011

ACE Corporation			
Balance Sheet (in 000 except par value)			
As of December 31, 2012 and 2011			
ASSETS	2012	2011	
Current Assets			
Cash	\$ 33,000	\$ 19,000	
Accounts Receivable (net)	25,000	17,000	
Inventory (FIFO)	<u>50,000</u>	<u>21,000</u>	
Total Current Assets	108,000	57,000	
Noncurrent Assets			
Security Available for Sale	\$ 10,000	0	
Property, Plant and Equipment	100,000	\$136,000	
less Accumulated Depreciation	<u>(30,000)</u>	<u>(28,000)</u>	
	80,000	108,000	
Intangible Assets			
Trademark	5,000	7,000	
Goodwill	<u>7,000</u>	<u>7,000</u>	
Total Noncurrent Assets	<u>12,000</u>	<u>14,000</u>	
Total Assets	<u>\$200,000</u>	<u>\$179,000</u>	
LIABILITIES AND SHAREHOLDERS' EQUITY			
LIABILITIES			
Current liabilities			
Accounts payable	\$ 18,000	\$ 17,000	
Accrued interest	2,000	2,000	
Accrued operating expenses	13,000	19,000	
Income taxes payable	<u>7,000</u>	<u>6,000</u>	
Total current liabilities	40,000	44,000	
Noncurrent Liabilities			
Deferred income taxes	\$ 5,000	\$ 4,000	
Bonds Payable	<u>45,000</u>	<u>45,000</u>	
Total noncurrent liabilities	<u>50,000</u>	<u>49,000</u>	
Total Liabilities	90,000	93,000	
SHAREHOLDERS' EQUITY			
Common stock (\$1 par)	20,000	18,000	
Additional paid in capital	30,000	17,000	
Retained earnings	<u>60,000</u>	<u>51,000</u>	
Total Shareholders' Equity	<u>110,000</u>	<u>86,000</u>	
Total Liabilities and Shareholders' Equity	<u>\$200,000</u>	<u>\$179,000</u>	

Table 2 ACE Corp. US GAAP Income Statement for the year ended December 31, 2012

ACE Corporation		
Income Statement (in 000, except per share data)		
For the Year Ended December 31, 2012		
Sales		\$270,000
Cost of goods sold		<u>(175,000)</u>
Gross profit		95,000
Selling and administrative expenses	\$ 31,000	
Amortization and depreciation expense	10,000	
Interest expense	<u>4,000</u>	<u>(45,000)</u>
Income before taxes		50,000
Income tax expense		<u>(15,000)</u>
Income before extraordinary item		35,000
Extraordinary loss from hurricane (net of \$6,000 tax savings)		<u>(14,000)</u>
Net Income		<u>\$ 21,000</u>
Earnings per share:		
Earnings per share from continuing operations		\$1.75
Extraordinary loss per share		(.70)
Earnings per share		\$1.05

Table 3 ACE Corp. US GAAP Cash Flow Statement for the year ended December 31, 2012

ACE Corporation Cash Flow Statement (in 000) For the Year Ended December 31, 2012		
<b>Cash from Operating Activities</b>		
Net income		\$21,000
Adjustments for noncash items:		
Loss from hurricane	\$14,000	
Depreciation expense	8,000	
Amortization expense	2,000	
Increase in accounts receivable	(8,000)	
Increase in inventory	(29,000)	
Increase in accounts payable	1,000	
Change in accrued operating expenses	(6,000)	
Change in income taxes payable	7,000	
Increase in deferred income taxes	<u>1,000</u>	<u>(10,000)</u>
<b>Net Cash from Operating Activities</b>		11,000
<b>Cash from Investing Activities</b>		
Insurance proceeds	\$10,000	
Purchase securities available for sale	<u>(10,000)</u>	
<b>Net Cash from Investing Activities</b>		-0-
<b>Cash from Financing Activities</b>		
Issue common stock	\$15,000	
Pay dividends	<u>(12,000)</u>	
<b>Net Cash from Financing activities</b>		<u>3,000</u>
Net increase in cash		\$14,000
Cash December 31, 2011		<u>19,000</u>
Cash December 31, 2012		<u><u>\$33,000</u></u>
Additional supplemental disclosure:		
Cash paid for income taxes		\$ 7,000
Cash paid for interest		\$ 4,000

**ADDITIONAL INFORMATION**

- ACE entered into a noncancelable lease on January 2, 2012 with the following terms:
  - ACE leased specialized machinery manufactured by the lessor, Bell Corp., which enables ACE to manufacture their electric cars in a much more efficient manner. This machinery does not have a resale market and was made specifically for ACE to meet its specifications.
  - The lease term is for 3 years with an annual lease payment of \$10,000. Payment is due on December 31 of each year, with the first payment due on December 31, 2012. At the end of the lease term, ownership reverts to the lessor. There is no option for ACE to buy the equipment.
  - The lessee will pay all executor costs of \$1,500/year which is included in 2102 selling and administration expenses.
  - The estimated useful life of the lease is 49 months (4 1/12 years.)
  - The fair market value of the equipment is \$30,000 on January 1, 2012.
  - The implicit rate of Bell Corp. is 6 percent, and the lessee, ACE, knows this.
  - ACE's incremental borrowing rate is 7 percent.
- ACE Corporation did not sell any plant assets; however plant assets with a cost of \$36,000 and accumulated depreciation of \$6,000 were destroyed in a hurricane. Insurance proceeds of \$10,000 were collected by the company.
- Two million shares of common stock were issued at the beginning of 2012.

4. Securities available for sale were purchased on December 31, 2012.
5. Cash dividends were paid during 2012.
6. ACE's bonds payable have several covenants that involve net income and cash from operating activities. The controller is especially concerned that IFRS treatment of leases does not violate those covenants. She is concerned that renegotiating the debt covenants will be costly to ACE.

## QUESTIONS

- 1- Differentiate between an operating lease and a capital/ financing lease for financial reporting purposes.
- 2- Under GAAP, has this been treated as a capital lease / financing lease or an operating lease by ACE? Why?
- 3- Under IFRS, should this lease be classified as an operating or a financing lease? Why?
- 4- Describe the different reporting results between GAAP and IFRS and make the necessary adjusting entries to conform the financial statements to IFRS compliance for 2012.
- 5- In answering the following parts, keep in mind companies usually prefer to report higher net income and higher cash from operating activities (although accounting research has identified exceptions to this).
  - A. Prepare an income statement under IFRS for 2012.
  - B. Prepare balance sheet under IFRS on December 31, 2012.
  - C. Prepare a cash flow statement under IFRS for 2012.
- 6- Compute the following ratios for 2012, under both IFRS and GAAP reporting:
  - Current Ratio
  - Quick Ratio
  - Cash Ratio
  - Times Interest Earned
  - Debt to Capital Ratio
  - Debt to Shareholder Equity Ratio
- 7- Comment on your findings in 6 above.

## REFERENCES

International Financial Accounting Standards (IFRS). IAS numbers: 2, 3, 36, 37, 38, 39. PWCoopers.org  
Revise, Collins, Johnson, Financial Reporting and Analysis, 3rd Ed. Pearson, Prentice, Hall, 2004.  
The Analysis and Uses of Financial Statements, White, Sondhi, Fried, Wiley, 3rd Edition, 2008.  
U.S Generally Accepted Accounting Principles (US GAAP). ASC Numbers: 320, 330, 360, 410, 985.

# GAAP VS. IFRS TREATMENT OF LEASES AND THE IMPACT ON FINANCIAL RATIOS

## TEACHING NOTES

### CASE DESCRIPTION

This case focuses on GAAP and IFRS differences in the treatment of leases and the grounds for classification as an operating or capital lease. It is designed to have students conduct research on GAAP and IFRS pronouncements. They must compare and contrast the differences in the treatment of leases under the two frameworks. It also requires students to prepare the adjusting entries for the conversion to IFRS. They will prepare IFRS statements, and compute and compare financial ratios for both GAAP and IFRS statements. Finally, they will discuss the status of IFRS lease adoption and the impact of its adoption in the US.

Since this case requires research into GAAP and IFRS pronouncements, it is most appropriate for students who have completed or are currently enrolled in intermediate financial accounting II. It can be used at the graduate or undergraduate levels in a variety of additional financial reporting courses including accounting theory, international accounting, and financial statement analysis, as well as an investment finance course.

### CASE LEARNING OBJECTIVES

The case is designed to have students identify reporting issues and apply U.S. and international authoritative accounting literature by researching the FASB Accounting Standards Codification and the International Financial Reporting Standards (IFRS).

The specific learning objectives are for the student to:

- a) Identify differences in GAAP and IFRS treatment of leases:
- b) Prepare adjusting entries to convert GAAP based financial statements to IFRS income statement and balance sheet,
- d) Prepare an IFRS income statement, cash flow statement and balance sheet and
- e) Calculate several ratios to illustrate the impact adopting IFRS accounting for leases could have on them.

### Suggested Teaching Approach

The case may be offered as an individual case study or as a group project. For more advanced accounting students, this case should be an individual project. It could have a weight of 10-15 % of the final course grade. When offered as an individual project, students will need three to six hours to research and prepare the case solution.

For less advanced students, the case may be offered as a collaborative group project. This would enable students to demonstrate and develop team-working skills. The case presents an opportunity to discuss the status of IFRS implementation in the US and the impact IFRS had on ACE Corp. The in-class review of the solution and case discussion can be completed as part of a 50-minute class.

In grading the case write-ups, instructors should evaluate the identification of relevant issues, proper accounting for the IFRS conversion and computation of the ratios including the computational accuracy of numbers, quality and depth of research as evidenced by proper citations of the literature. We suggest that the instructor explain the basis for grading at the outset.

Pointers for Classroom Discussion.

After the review of the IFRS statements, the instructor may wish to discuss the impact of IFRS. Suggested questions to ask the class are: What impact will IFRS have on ACE Corp.'s income statement, cash flow statement and balance sheet? What are the benefits of adopting IFRS? What are the disadvantages of IFRS?

You may wish to have students research the status of the FASB/IASB discussions on leases..

**SUGGESTED SOLUTION****Question 1: Differentiate between an operating lease and a Capital/ Financing Lease for financial reporting purposes.**

**Solution 1:** Operating lease payments are treated as rent expense and recorded on the income statement. An operating lease is an off balance sheet transaction and is preferred by companies because it lowers liabilities, the debt ratio and does not result in “frontloading expenses” in the early years as does a capital lease.

A GAAP capital lease is treated as a purchase of Property, Plant and Equipment and, therefore, capitalized on the Balance Sheet. Capital leases are termed “financing (or finance) leases” under IFRS. The present value of minimum lease payments required on the lease are recorded as a liability on the balance sheet. The discount rate is the lessee's incremental borrowing or the implicit rate of the lease, if it is lower and known by the lessee. The liability is separated into its current and long-term components, which affects the current ratio.

Pointers for Classroom Discussion

Discuss the differences between rules based US GAAP versus principles based IFRS requirements for distinguishing between operating versus capital/financing leases.

**Question 2: Under US GAAP, is the lease treated as a capital lease / financing lease or an operating lease?**

**Solution 2:** Under GAAP, if the lessee has a noncancelable lease and meets at least one of the four tests listed below, the lease is treated as a capital lease; otherwise, it is an operating lease.

Test 1: Transfer of Ownership Test: If at the end of the lease term, ownership transfers to lessee, then this test is satisfied. Test 1 is not met in this case, as there is no transfer of ownership at the end of 2014.

Test 2: Bargain Purchase Option: If the lessee has the option to purchase the lease at a bargain purchase price, then this test is satisfied. In this case, there is no purchase option (bargain or not), so test 2 is not met.

Test 3: Economic Life Test: If the lease term is equal to or greater than 75% of the economic life of the asset, it is a capital lease. In this case, the lease term is 36 months divided by the economic life of 49 months, yields 73%; Test 3 is not met.

Test 4: Economic Recovery Test: If the present value of the minimum lease payments is 90 percent or greater of the fair market value of the asset then it is a capital lease. In this case, the present value of the minimum lease obligation is \$26,730 (see Table 3). This divided by the fair market value of the leased asset of \$30,000 is 89 percent; just shy of the 90% requirement. Test 4 is not met.

Since none of the four tests is met, the lease is treated as an operating lease to the ACE Corp. under US GAAP. Note should be made that ACE just missed some of these tests by fractional amounts.

Table A Minimum Lease Payments

<u>Date:</u>	<u>Payment</u>	<u>Interest (6%)</u>	<u>Principal</u>	<u>Liability Balance</u>
Jan. 2, 1012				\$ 26,730
Dec. 31, 2012	\$ 10,000	\$ 1,604	\$ 8,396	18,334
Dec. 31, 2013	10,000	1,100	8,900	9,434
Dec. 31, 2014	10,000	566	9,434	0
Totals	<u>\$ 30,000</u>	<u>\$ 3,270</u>	<u>\$ 26,730</u>	N/A

Table A shows the interest and principle payments for each year of the lease. It also shows the liability at the end of each year. The interest expense is the beginning of the year lease obligation multiplied by the 6% interest rate.

### Pointers for Classroom Discussion

Discuss why a corporation has an incentive for making a lease classification as operating rather than capital. The reasons, as discussed above are avoiding recording current and noncurrent liabilities and the frontloaded expenses in the early years; however, there is one positive aspect of a capital lease – under operating leases, the lease payment is classified as an operating cash payment which reduces cash from operating activities. As a capital lease the interest part of the lease payment is classified as an operating activity but the principal reduction payment is classified as financing. Treatment under IFRS of the cash payment on a finance lease is the same.

### **Question 3: Under IFRS, should this lease be classified as an operating lease or a financing lease?**

**Solution 3:** Under IFRS, this lease is clearly a financing/capital lease as the criteria of lease type is based on principles, and not rules. Under IFRS, if the lessee assumes the economic benefit and risks of the leased asset, and the facts of the situation are such that the lease resembles a financing lease, then it is treated as a financing lease. The fact that this machine is specialized in nature for ACE's use, and many of the tests under GAAP are nearly met are indicators of a finance lease rather than operating lease. The lessor manufactured this equipment to ACE's specifications and in effect transferred the risk to ACE upon the inception of the lease. Further, ACE was able to circumvent the capital lease rules under GAAP by making estimates work to its advantage.

### **Question 4: Describe the different reporting results between GAAP and IFRS and make the necessary adjusting entries to conform the financial statements to IFRS compliance for 2012.**

**Solution 4:** In each of the three years of the lease, GAAP treats the operating lease payment of \$10,000 as rent expense on the income statement and no liability is recorded on the balance sheet.

A: Year of lease Inception (2012):

Under IFRS, the financing/ capital lease is treated as a purchase of property, plant and equipment and capitalized on the balance sheet as such for \$26,730. Additionally, the minimum lease obligation is shown on the balance sheet as a liability of \$18,334 (\$26,730 less the year 1 payment of \$8,396). Of this amount, \$8,900 is classified as a current liability and \$9,434 is classified as a long term liability. On the income statement, depreciation expense is \$8,910 (26,730 divided by the lease term of 3 years) and interest expense is \$1,604, for a total of \$10,514.

B: Subsequent to Year of Inception - 2013 and 2014 of lease payments:

IFRS: The \$10,000 lease payment is treated as an interest expense as calculated above; \$1,100 in 2013 and \$566 in 2014 in addition to a depreciation expense of \$8,910. Over the 3-year period, the total expense will be the same (\$30,000) under both methods of reporting (operating v. capital/financing.)

### ADJUSTING ENTRIES 2012 TO CONFORM TO IFRS

- 1- This is a summary journal entry that records the leased asset as a capital lease, records the current and noncurrent portions of the lease liability (as of December 31, 2012), and “reclassifies” the December 31, 2013 lease payment from rent expense to interest expense and a reduction of the lease liability.

<b>Lease asset</b>	<b>26,730</b>
Interest expense	1,604
Lease obligation – current liability	8,900
Lease obligation – noncurrent liability	9,434
Selling and administrative expenses	10,000

- 2- This entry records the leased asset amortization expense for 2012. using straight line amortization.

<b>Amortization expense</b>	<b>8,910</b>
Accumulated amortization	8,910

3. This entry reclassifies the extraordinary loss into the body of the income statement, see the discussion below (in 4) for the reason. The income tax effect of the loss is also discussed in 4, below.

<b>Loss from hurricane</b>	<b>20,000</b>
Extraordinary loss from hurricane	20,000

There is no prompt in the case for the reclassification in 3. Students must demonstrate critical thinking by identifying that IFRS does not allow for the use of an extraordinary item. It is important to point out that we should not be so focused on one issue (lease treatment) that we overlook other issues that should be apparent.

- 3a. Entry 3 assume that ACE made the following entries during 2012 when the loss, insurance recovery and related tax savings were recorded:

<b>Cash</b>	<b>10,000</b>
Accumulated depreciation	6,000
Extraordinary loss from hurricane	20,000
Property, plant and equipment	36,000
Income tax payable	6,000
Tax savings from hurricane loss	6,000

The tax savings was netted against the extraordinary loss on the US GAAP.

4. This entry reclassifies taxes saved from the hurricane loss (which GAAP netted with the extraordinary loss, but IFRS would include with income tax expense); the entry also records the deferred tax effect of switching to IFRS for public reporting purposes, but not switching for income tax purposes.

<b>Tax savings from hurricane loss</b>	<b>6,000</b>
Deferred income taxes	154
Income tax expense	6,154

Adjusting entry 4 assumes ACE made the following summary entry to record income taxes in 2012:

<b>Income tax expense</b>		<b>15,000</b>
Deferred income taxes		1,000
Tax savings from hurricane loss		6,000 (netted against the hurricane loss)
Income taxes payable		1,000
Cash		7,000

It also assumes that ACE would continue to report the lease as a operating lease for income tax purposes, therefore the tax ACE owed for 2012 would not change, but there would be a reduction of deferred income taxes for the tax rate times the difference between the expenses reported under a financing lease (amortization expense plus interest expense) and the rent expense reported under an operating lease  $[30\% * (8,910 + 1,604) - 10,000]$ .

### Pointers for Classroom Discussion

Show that under capital/financing lease treatment, the expense will be greater in the early year(s), resulting in lower income, and lower in the latter year(s), showing a higher income. In the entire term of the lease, each method will yield identical expense totals. Use of the amortization schedule will illustrate this clearly. However, it is worth pointing out that the IFRS treatment of a financing lease is favorable to the company's reported cash from operating activities on the cash flow statement.

**Question 5A: Prepare an Income Statement under IFRS for 2012. Assume that the net income remains the same under IFRS as it does for GAAP and any difference is reconciled in the tax expense and tax payable accounts.**

### **Solution 5A:**

Table B ACE Corp. IFRS Income Statement for the year ended December 31, 2012

ACE Corporation		
Income Statement (in 000, except per share data)		
For the Year Ended December 31, 2012		
Sales		\$270,000
Cost of goods sold		(175,000)
Gross profit		95,000
Selling and administrative expenses	$\$ 31,000 - 10,000(1) = 21,000$	
Amortization and depreciation expense	$10,000 + 8,910 (2) = 18,910$	
Interest expense	$4,000 + 1,604 (1) = 5,604$	
Loss from hurricane	(3) 20,000	(65,514)
Income before taxes		29,486
Income tax expenses	$15,000 - 6,154 (4) =$	(8,846)
Net Income		<u>\$ 20,640</u>
Earnings per share:		\$1.03



Table B shows the impact on the income statement of the conversion to IFRS. The numbers in parenthesis refer to the adjusting entry made to record the conversion to IFRS.

**Question 5B: Prepare a Balance Sheet under IFRS for 2012.**

**Solution 5B:**

Table C ACE Corp. IFRS Balance Sheet as of December 31, 2012.

ACE Corporation Balance Sheet (in 000 except par value) using IFRS As of December 31, 2012 and 2011		
	2012	2011
<b>ASSETS</b>		
Intangible Assets		
Trademark	\$ 5,000	\$ 7,000
Goodwill	<u>7,000</u>	<u>7,000</u>
Total Intangible Assets	12,000	\$ 14,000
Noncurrent Assets		
Property, Plant and Equipment <sup>1</sup>	\$ 126,730	
less Accumulated Depreciation & Amortization <sup>2</sup>	<u>(38,910)</u>	136,000
	87,820	<u>(28,000)</u>
Security Available for Sale	<u>10,000</u>	0
Total Noncurrent Assets	97,820	108,000
Current Assets		
Inventory (FIFO)	50,000	21,000
Accounts Receivable (net)	<u>25,000</u>	<u>17,000</u>

Cash	<u>33,000</u>	<u>19,000</u>	
Total Current Assets		<u>108,000</u>	<u>57,000</u>
<b>Total Assets</b>		<u><b>\$217,820</b></u>	<u><b>\$179,000</b></u>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>			
<b>EQUITY</b>			
Share capital	\$ 20,000		\$ 18,000
Share premium	30,000		17,000
Retained earnings *	<u>59,640</u>	<u>51,000</u>	
<b>Total Shareholders' Equity</b>		<u><b>\$ 109,640</b></u>	<u><b>\$ 86,000</b></u>
<b>LIABILITIES</b>			
Noncurrent Liabilities			
Lease obligation – noncurrent liability <sup>3</sup>	9,434		0
Deferred income taxes <sup>4</sup>	4,846		4,000
Bonds Payable	<u>45,000</u>	<u>45,000</u>	
Total noncurrent liabilities		<u>59,280</u>	49,000
Current liabilities			
Accounts payable	18,000		17,000
Accrued interest	2,000		2,000
Accrued operating expenses	13,000		19,000
Income taxes payable	7,000		6,000
Lease obligation – current liability <sup>5</sup>	<u>8,900</u>	<u>0</u>	
Total current liabilities		<u>48,900</u>	<u>44,000</u>
<b>Total Liabilities</b>		<u><b>90,000</b></u>	<u><b>93,000</b></u>
<b>Total Liabilities and Shareholders' Equity</b>		<u><b>\$217,820</b></u>	<u><b>\$179,000</b></u>

<sup>1</sup>	$100,000 + 26,730 (1) = 126,730$	* <b>Retained earnings Dec. 31, 2011</b>	<b>\$ 51,000</b>
<sup>2</sup>	$30,000 + 8,910 (2) = (38,910)$	IFRS net income	20,640
<sup>3</sup>	(1) \$9,434	Dividends declared	(12,000)
<sup>4</sup>	$\$5,000 - 154 (4) = 4,846$	Retained earnings Dec. 31, 2012	<u>\$ 59,640</u>
<sup>5</sup>	$8,900 (1) 8,900$		

The numbers in parenthesis refer to the adjusting entry made to record the conversion to IFRS

Table C shows the IFRS Balance Sheet after conversion. Where adjustments were necessary, they are indicated next to the account. Note that IFRS recommends listing accounts in reverse order of liquidity. The common stock is shown as share capital and additional paid in capital as share premium. Table D ACE Corp. IFRS Cash Flow Statement as of December 31, 2012.

ACE Corporation		
Cash Flow Statement (in 000) using IFRS		
For the Year Ended December 31, 2012		
<b>Cash from Operating Activities</b>		
Cash collected from customers <sup>1</sup>		262,000
Cash paid for inventory <sup>2</sup>		(203,000)
Cash paid for selling and administrative costs <sup>3</sup>		(27,000)
Cash paid for income taxes <sup>4</sup>		<u>(7,000)</u>
<b>Net Cash from Operating Activities</b>		25,000
<b>Cash from Investing Activities</b>		
Insurance proceeds <sup>5</sup>	\$10,000	
Purchase securities available for sale <sup>6</sup>	<u>(10,000)</u>	
<b>Net Cash from Investing Activities</b>		-0--
<b>Cash from Financing Activities</b>		
Issue common stock <sup>7</sup>	15,000	
Cash paid for interest <sup>8</sup>	(5,604)	
Payment on financing lease <sup>9</sup>	(8,396)	
Pay dividends	<u>(12,000)</u>	
<b>Net Cash from Financing activities</b>		<u>(2,604)</u>
Net increase in cash		\$14,000
Cash December 31, 2011		<u>19,000</u>

Cash December 31, 2012

\$33,000

Noncash investing and financing activity: Ace recorded a \$26,730 finance leased asset. (This could also be disclosed in the notes to the financial statements.)

<sup>1</sup> Sales	\$270,000	<sup>2</sup> Cost of goods sold	\$(175,000)
Increase in acct. rec.	<u>(8,000)</u>	Increase in inventory	(29,000)
	<u>\$262,000</u>	Increase in acct. pay.	+ 1,000
			<u>\$(203,000)</u>
<sup>3</sup> Selling & admin. exp.	\$(21,000)	<sup>4</sup> Income tax expense	\$(8,846)
Dec. in accrued oper. exp.	<u>(6,000)</u>	Increase in income tax payable	1,000
	<u>\$(27,000)</u>	Increase in deferred tax liability	846
<sup>5</sup> Given in case			<u>\$(7,000)</u>
<sup>7</sup> Chance in common stock (share premium)	\$ 2,000	<sup>6</sup> Given in case	
Change in APIC (share premium)	<u>13,000</u>	<sup>8</sup> Interest expense	\$(5,604)
	<u>\$15,000</u>	Change in interest payable	<u>0</u>
			<u>\$(5,604)</u>

### Question 6: Ratio Calculations on December 31, 2012

#### Solution 6:

	GAAP	IFRS
Current Ratio=current assets/current liabilities	2.70	2.21
\$108,000/\$40,000   \$108,000/\$48,900		
Quick Ratio=current assets-inventory/current liabilities	1.45	1.19
(108,000-50,000)/40,000   (108,000 - 50,000)/48,900		
Cash Ratio=cash/current liabilities	0.83	0.67
33,000/40,000   33,000/48,900		
Times Interest Earned =EBIT/ Interest Expense	8.50	8.83
34,000/4,000   49,486/5,604		
Debt to Capital Ratio=Total Liabilities/Total Assets	0.45	0.50
90,000/200,000   108,180/217,820		
Debt to Shareholder Equity Ratio=Liabilities/Shareholder' Equity	0.82	0.99
90,000/110,000   108,180/109,640		

### Question 7: Comments

**Solution 7:** The ratios clearly indicate that IFRS rules result in more conservative ratio results with respect to the current and long-term creditor when compared to US GAAP. Every liquidity ratios is lower under IFRS and the differences are significant. Similarly, all long-term ratios are also more conservative when compared to US GAAP. The implications here is that IFRS will have far greater negative implications on

bond covenant agreements as well as other long and short-term creditor legally binding agreements than US GAAP.

## 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 Balance Sheet and Income Statement is prepared using GAAP as a basis and converted to IFRS for comparison purposes, with the focus being from the creditor point of view. In this case study, IFRS rules are discussed, and key lease GAAP and IFRS accounting similarities and differences are addressed and the implications on the corporation's creditors.

## BIOGRAPHY

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# INPATRIATION IN GERMAN MNCs: A KNOWLEDGE-BASED VIEW

Torsten M. Kühlmann, University of Bayreuth, Germany

## ABSTRACT

*Acknowledging and integrating the knowledge residing in different organizational units that are dispersed across national borders is a key resource for multinational companies (MNCs) to obtain sustainable competitive advantage in the global market. International assignments represent an important channel for the flow of subsidiary knowledge to the parent company and vice versa. The primary objective of our paper is to explore how inpatriates adopt and disseminate knowledge during their assignments in German MNCs. Using ten focus group interviews with inpatriates and their German colleagues we developed a research framework of knowledge sharing from an individual point of view. Based on this framework we conducted a quantitative survey to test its propositions. Our results suggest that the level of knowledge dissemination conducted by inpatriates heavily depends on the language skills of the inpatriates and on the multiplicity of communication channels that are available. In addition, organizational standards promoting and valuing knowledge sharing between inpatriates and their German colleagues support inpatriates in receiving host country knowledge and providing home country knowledge. As other individual- or organizational level factors do not have a significant impact on knowledge sharing, the possibilities to intentionally manage this process appear to be restricted.*

**JEL:** M00

**KEYWORDS:** Knowledge Transfer, Inpatriation

## INTRODUCTION

Accessing and combining the knowledge residing in different organizational units and across national borders is a major source for MNCs to obtain sustainable competitive advantage in the global market. (Argote and Ingram, 2000; Foss, 2007; Gupta and Govindarajan, 2000). MNCs can develop knowledge in one unit, transfer it across other MNC units located in different countries, and exploit it outside the unit/country of origin. The importance of knowledge transfer as a key organizational resource has triggered considerable research on how to explain and facilitate the flow of knowledge within MNCs (Björkman, Barner-Rasmussen and Li, 2004; Foss and Pedersen, 2002; Minbaeva, 2007). That stream of research has found that knowledge is difficult to transfer across borders. Much of the knowledge to be exchanged between the MNC units is highly contextual, personal, complex, and tacit (Foss, Minbaeva, Pedersen and Reinholt, 2009; Riusala and Suutari, 2004). These characteristics require that knowledge exchange involves person-to-person encounters between the senders and the recipients of knowledge. Additionally, knowledge senders and recipients are rooted in different cultural and institutional contexts that are conceived as sources of friction in the bidirectional flow of knowledge (Gerhart, 2009).

## LITERATURE REVIEW

So far, conceptual models as well as empirical research on knowledge sharing in MNCs are to a large extent limited to the exchange of knowledge between different organizational units (Mäkelä, 2005). The exchange of knowledge on the level of the individual, i.e. from person to person has been widely ignored. We do not know much about how people in geographically dispersed organizational units acquire knowledge from each other and pass their knowledge on to others (Michailova and Mustaffa, 2012; Reiche, Kraimer and Harzing, 2011). The limited amount of research and literature that deals with the role of international assignees as carriers of knowledge has focused on expatriate assignments. (e.g. Bonache and Zárraga-Oberty, 2008; Minbaeva and Michailova, 2004; for a review see Reiche, Kraimer and Harzing, 2009). Our study, however, tries to understand the role that inpatriates play in the knowledge transfer process. Inpatriates are host country nationals who have been moved from foreign subsidiaries to the parent company on a temporary basis. Continuous knowledge sharing is an important aspect of the inpatriate assignment. On the one hand, inpatriates are supposed to acquire knowledge about products, quality standards, production processes and build relationships with parent company members. On the other hand, they are expected to provide their colleagues at headquarters with their specific and often tacit knowledge about business operations, markets, and culture in their countries of origin.

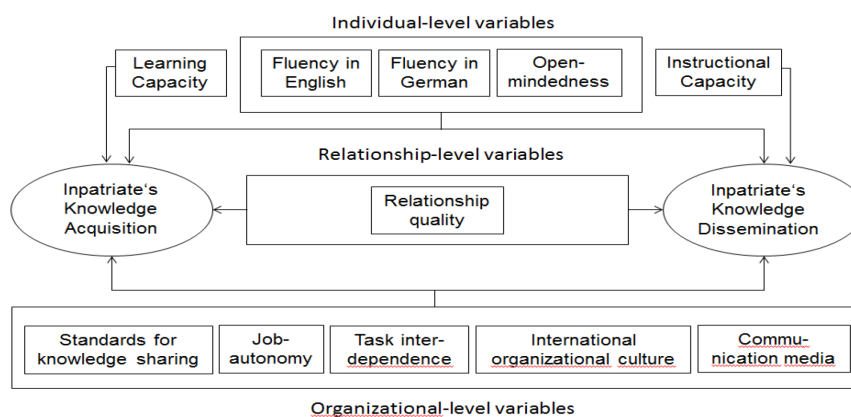
## METHODOLOGY

This study aims to identify factors that support or hinder knowledge sharing of inpatriates and the parent company's domestic colleagues in the working context. Our research approach was divided into two phases: First, we conducted 10 explorative focus group interviews with either groups of inpatriates or their domestic colleagues from three German MNCs operating in different industries as well as from one German university. The focus group interviews were transcribed and subjected to content analysis. Based upon these interviews organizational as well as individual factors influencing the knowledge exchange between inpatriates and their domestic colleagues were summarized in a conceptual model on knowledge sharing between inpatriates and their local colleagues. Following this tentative framework factors on the individual level such as attitudes toward non-nationals or language skills combine with relational characteristics and

organizational level factors such as human resource management and organizational culture to impact on the effectiveness of interpersonal knowledge sharing (see Figure 1).

We conceptualize knowledge sharing as a two-way flow from inpatriates to domestic staff and vice versa. Inpatriates as well as domestic staff simultaneously act as senders and receivers of knowledge. Yet, given the complex and multilevel phenomenon of knowledge sharing our primary research focus is limited to the inpatriate's role in sharing knowledge. Another boundary we drew around knowledge sharing is our focus on the workplace the inpatriate has been assigned to, although we acknowledge that inpatriates can also share knowledge with others outside their work unit or company. Further, at this point we exclude from our discussion the important dimension of implicit vs. explicit knowledge - properties of knowledge, that have been extensively discussed in the literature (for a review see Argote, Mc Evily and Reagans, 2003).

Figure 1: Framework on Knowledge Exchange Between Inpatriates and Their Domestic Colleagues In MNCs.



In the second phase we tested the model via a quantitative survey of 107 inpatriates from different countries. We proposed 12 hypotheses about the influence that individual factors, the quality of the relationship between inpatriates and their domestic colleagues, and organizational context variables have on the sharing of knowledge.

## RESULTS AND DISCUSSION

Major insights from the interviews circled around types of knowledge that are shared between inpatriates and domestic staff, the ways in which they share knowledge during daily work routine, and enabling respectively hindering factors in knowledge exchange. The analysis of our focus group interviews revealed that all the aforementioned three types of knowledge - *know what*, *know why*, and *know how* – are exchanged between inpatriates and their German colleagues. The topics addressed in knowledge exchange include both work- related practice and private /family life. *Know what*-type of knowledge that is exchanged mainly deals with routines and regulations existing in their respective home countries and organizational units. Within the domain of *know why*-type of knowledge inpatriates and German colleagues provide each other with the country-specific values, norms and assumptions governing their actions and traditions. The *know how*-type of knowledge identified in our interviews mainly addresses ways of communicating effectively with members of the respectively other cultural group.

The tests of hypotheses were conducted using hierarchical regression analysis. The majority of independent variables did not account for significant variance in knowledge sharing beyond the variance explained by

the control variable (time on assignment). Only the hypotheses suggesting that the inpatriates' English language skills, the availability of multiple communication channels at the workplace and organizational standards promoting and valuing knowledge sharing between inpatriates and their German colleagues positively relate to knowledge dissemination and adoption, were supported. The results reported here suggest that MNCs are heavily restricted in their chances to support knowledge sharing between inpatriates and domestic colleagues. Most inpatriate characteristics, which might be affected by selection procedures, training efforts or incentive mechanisms are not significantly related to knowledge dissemination. Also, just two variables related to the organizational context and the inpatriate's working conditions – multiplicity of communication channels and organizational standards for knowledge sharing – could be successfully identified as starting points for improving the exchange of knowledge. Therefore, our results contradict many results obtained in previous research about the significance of individual and organizational determinants of knowledge sharing in MNCs.

In particular, our results do not support the notion that a close and trustful relationship between knowledge sender and recipient is of utmost importance for knowledge sharing. An important conclusion from our study, then, is that knowledge exchange involving inpatriates and domestic colleagues seems to be distinctively different from knowledge sharing between other actors within MNCs. The findings lead to several implications for managerial practice. Acknowledging that a multitude of ways to communicate fosters knowledge sharing is a key factor contributing to knowledge sharing, suggests that the work environment should not only enable work-related communication but also allow for private exchange besides work. Both inpatriates and domestic colleagues have to be prepared for communicating in English. English language proficiency should become part of the hiring criteria for inpatriates and – equally important – govern the selection of the domestic colleagues the inpatriate has to collaborate with. Even if the lingua franca in the receiving parent company is English, inpatriates should be provided with training of the local language (in our study German) to get along in the host country outside the workplace. Finally, our findings point to the influence that organizational standards have on the intensity of knowledge sharing. Obviously, formal standards supporting knowledge sharing were a rather effective attempt to sending the signal that adoption as well as dissemination of knowledge is expected from the inpatriate. In order to improve adaptation to these standards the importance of knowledge sharing should be underlined by task descriptions as well as by communication with superiors.

## CONCLUSION

Still, our understanding of how knowledge is exchanged between inpatriates and domestic staff remains fairly limited and remains at an exploratory stage. We have contributed to this emerging field of research by identifying some possible enablers and barriers of individual-level knowledge sharing. Future research should link back knowledge sharing at the individual level of analysis with the flow of knowledge across organizational units of MNCs.

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# ANALYSIS OF THE CRITICAL ASPECTS OF THE GENERATIONAL TURNOVER IN FAMILY SMEs

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## ABSTRACT

*Family businesses, which aim at surviving today, have to deal with a precise modality: to ensure their continuity, entrepreneurs have to ensure the transfer of leadership from one generation to another inside of them. We do believe that this matter is worth being analyzed, since the succession, from one generation to another, can be considered a crucial variable in maintaining family SMEs over time. Therefore, after investigating the main features, problems and factors leading to the succession processes, in the second part of this paper an empirical analysis will be carried out, by comparing several European countries on the basis of data from the European Commission. This paper contributes to enrich, from a theoretical point of view, the conceptual framework used for investigating the dynamics in the continuity of SMEs. Moreover, empirically, it contributes to the increasing literature on family businesses, by comparing several European countries in order to understand what originates the longevity of family SMEs.*

**JEL :** G3, G32, L26

**KEYWORDS:** SMEs, Succession, Longevity, Family Businesses

## INTRODUCTION

The family business has attracted much research in the recent decades. One of the most relevant issue researchers dealt with is the theme of succession. In fact, it is up to the entrepreneur and to his ability the most relevant advantage and one of the most incisive factors of success for the business itself. The family businesses have to deal also with other delicate issues. In the paper, therefore, we refer to the transition processes, such as the managerialization, the professionalization of the Board of Directors (BoD) and the management, the succession of the entrepreneur, the transfer of the enterprise. In this paper, after having briefly going through the literature on the issue, attention will be paid on the factors which cause the process of generational turnover and on the aspects which characterize it. In the second part of the work, there will be an illustration of the results of an empirical analysis conducted on a sample survey of businesses, on the basis of the data provided by the Italian Observatory on the Family Businesses (the definition of which is “AUB”, Aidaf (Italian Association of Family Businesses), Unicredit and Bocconi University) and of the data provided by the European Community. This work aims at contributing to the studies relating to the dynamics of the family businesses, both from a theoretical and from an empirical point of view.

## LITERATURE REVIEW

The current wide and rich literature relating to the family businesses has highlighted different issues which the studies deal with, such as the *generational turnover* (Schillaci, 1990; Piantoni, 1990; Demattè-Corbetta, 1993), the *understanding of the success and development factors* (Tomaselli, 1996); the *modalities and peculiarities of the models of management* (Corbetta, 1995), the *corporate governance* (Montemerlo, 2000), the *orientation towards the value and the valuation of family businesses* (Tiscini, 2001; Viganò, 2005), the *specificity of the small and medium-sized enterprises* (Compagno, 2003). In retracing the literature with regard to these issues, attention will be paid on the aspects relating to the main matter of this study, that is the generational turnover. With reference to the question of the business succession, the positions of the scholars converge in considering it as a process which requires an accurate planning (Barach and Gantisky,

1995; Ip and Jacobs, 2006), the purpose of which is guaranteeing the continuity of the business. The generational turnover is a process through which a new generation takes the place of an old one, a generation intended as a group of people *with values, needs, conducts, experience, culture and behavior patterns which are relatively homogeneous inside the group, but significantly different from the other similar groups* (Dell'Atti, 2007). Much research, which is carried out both in Italy (Devecchi, 2008; Corbetta and Lassini, 2002; Gnan and Montemerlo, 2003), and all over the world (Beckhard and Dyer, 1983; Le Breton-Miller et al., 2004), identifies the high risk of business closing down in the phase of the business succession to the second family generation and, still more, to the third one. Nevertheless, the processes of business succession may guarantee the continuity of the business activity but not necessarily inside the same original family.

In fact, in order to guarantee the survival of the business, the entrepreneur might also consider as necessary (for scarcity of financial resources and/or in the absence of a valuable successor) or favorable (in case of an advantageous transfer price and/or in case of low income prospects) to decide to sell the whole business to third parties (Lassini, 2005). In this situation, the business continuity is ensured by the business transfer, but it implies the interruption of the relationship with the family. Therefore, the success of the generational turnover is the result of the capacity of the family business to keep existing with the passing of time, thanks to the succession in the control of the business of one or more heirs of the same family (Corbetta, 1995). In the medium and big-sized family enterprises the succession may also imply the entry of some external managers who may be in charge of the business management totally or in part (Compagno, 1999). Instead, in the small family businesses, for economic and emotional reasons, generally, the entrepreneur carries out the generational turnover by transferring the ownership and control of the business to his/her son/daughter or to his/her children in general, identified as his/her successors, on the capacities of whom the income prospect of the business and its survival depend.

Therefore, in the small-sized family businesses, led by an entrepreneur, the process of generational turnover depends essentially on the entrepreneur himself/herself (Beckhard, Dyer, 1983) and on his/her business idea (Sorci, 2002). The leading role of the entrepreneur, together with the scarcity of financial resources, does not facilitate the carrying out of a planning of this particular time of the business activity (Compagno, 2003; Piantoni, 1990; Schillaci, 1990), which represents the most important challenge that such businesses have to take on (Le Breton-Miller et al., 2004). For the generational turnover the figure of the successor is fundamental and his/her personal experience is relevant in the process of succession. In this respect, it is still more necessary (more than in other businesses, which are more structured and less centralized) that the entrepreneur is fully aware of the risks relating to this period of the business activity. These risks have to be promptly faced, thanks to an appropriate planning to be carried out in a long term and not necessarily only formally (Barach et al., 1988; Corbetta, 1995; Dascher and Jens, 1999; Piantoni, 1990; Rovaris, 2001; Sheperd, Zacharakis, 2000; Ward, 2000). In this respect, it is believed that, in a small family business, the success of a generational turnover depends essentially on the entrepreneur's capability to transfer, to his successor, through various modalities of preparation of the succession, the capital of intangible resources (often tacit and non-transferable), which are part of him (Barach, Ganistsky, 1995; Kelly et al., 2000; Le Breton, Miller et al., 2004; Sorci, 2002).

Even though, in many cases, the succession causes the decline, it may also represent an occasion of development for the family business which, by using the new successor's skills, may carry out those innovations of product, process or organization which are made necessary by the changes in the competitive environment and which are essential to keep or increase the business competitiveness in the time (Devecchi, 2007; Mastroberardino, 1996). Undoubtedly some characteristics of the small family business increase the risks that the generational turnover, inside the family, produces negative effects on the capacity of the business to create long-lasting value. In fact, if on the one hand, it is acknowledged that the family businesses, also the small ones, have some characteristics for their success, such as their adaptability and, above all, the creation of distinctive skills, which may not be easily imitated and "seized" by the competing

undertakings (Corbetta, 1995), on the other hand, it is necessary to be also aware that such strong points may represent some durable sources of competitive advantage only if a process of transmission of the entrepreneurial know-how is carried out *vis-à-vis* the successive generations and if the risk factors, linked to the existing relationship among family, business and entrepreneur, are appropriately coped with. Such relationship characterizes mainly the small-sized family business, led by an entrepreneur, thus making it exposed to influences and conflicts (Miller *et al.*, 2006).

## METHODOLOGY

The methodology, which was used, is based on a critical analysis of the literature existing on the complex issue of the generational turnover in family businesses, with reference both to the definition aspects and to the characteristics which are typical of such process. For this paper, a specific definition has been adopted. According to this definition, a business is a family one when one family or few families, linked by close family ties or affinities, own a risk capital share which is sufficient to guarantee the control of the business, in which at least two members of the family work, and when there is the will of keeping the ownership and the management inside the family, through some processes of generational turnover. Moreover, attention is exclusively focused on the processes of succession which imply the continuity of the business activity within the ambit of the family.

In this respect, there is agreement as to the definition of the generational turnover, as a process through which a new structure of ownership of the capital risk and/or of the business management is created, led by the subject or more subjects belonging to the same family (Corbetta and Preti, 1988). Consistent with most research conducted on the succession in the family businesses, the methodological approach, based on the qualitative analysis of different business cases, allows to investigate a complex and well-structured phenomenon, as the one which is the object of this paper, thus allowing to understand some aspects, which are not only business and economic ones, but also emotional ones, linked to the strictly family dynamics. A reflection is, therefore, implicit. From a quantitative point of view, research is based, on the one hand, on the analysis of a sample composed of medium and big-sized enterprises, on the basis of the data present in the annual reports drawn up by the *AUB* Observatory and, on the other hand, on the data provided by the European Commission relatively to different Countries, such as Spain, Germany, Italy, France, Finland, Austria, The Netherlands, Denmark, Greece, Ireland. Consequently, the conclusions are the result of considerations on the study of different cases of family businesses. This study allowed to acquire some information on the characteristics of the succession and to identify not only the common aspects, but also some peculiarities.

## RESULTS AND DISCUSSION

The family businesses already represent the most widespread typology in the developed economies. Nevertheless, the studies which have been conducted in the various European and extra European countries show their high mortality rate (Tomaselli, 1996). The process which aims at ensuring the continuity to the family businesses, concerns the generational turnover. The business transfer to another person is, of course, one of the most important events in a business activity and it would be opportune to arrive to this event gradually. The outgoing entrepreneur has to create the most favorable conditions in order to avoid an interruption of such continuity. Continuity means the long-lasting relationship between the business and the founding family in the time, whereas the interruption in the continuity of the family businesses may be caused by some factors, such as the operating loss of the business; the mistakes in the management of the family dynamics and of the relationships between business and family; the absence of motivated heirs (Corbetta, 1998). The process of the generational turnover is considered a valiant one when it allows to safeguard the business continuity, considering the fact that it is better to transfer the control to some subjects who, even if they are not part of the family, demonstrate they have managerial skills. This is better rather

than leaving the control to some family's members who are not very qualified or, still worse, who are inappropriate to play some managerial roles, because of their age, ethical principles and expertise. The life cycle of the family business coincides with the entrepreneur/founder's one and it may often happen that, when he/she retires, for age limits or for death, there is not a continuity of the business, but its dissolution or, even if it is more rarely, the acquisition by third parties. In particular, the business activity transfer implies a high *cost* in terms of accumulation of expertise and *know-how*, which is as higher as longer the business life is.

Through the process of the generational turnover the capital transfer and, consequently, the transfer of the responsibilities in the management are made from the existing generation to the future one, in order to guarantee the continuity of the business in the time. Only if it is intended as a process, the generational turnover does not cause any traumatic events for the business. This process has to be opportunely planned: subdivided, as it is, in some phases, which are depending among themselves and which have some different characteristics and forms in relation to the specific business. These phases usually concern a long period of time, but a detailed analysis of the planning phases is out of the scope of the paper. One of the most relevant phase is the detailed analysis of the characteristics and of a critical evaluation of the current and potential skills of the successor (or of the successors). These elements have to be compatible with the context, inside of which the business operates, and with the needs and objectives to be reached through the process of the generational turnover. Generally speaking, the successor is a member of the family, but nothing forbids that he/she may be chosen among the subjects who are external to the family and among the subjects who are internal and external to the business.

The choice of some subjects, rather than of others, depends on the entrepreneur, who is in charge of the succession process, and who, on the basis of his/her goals, objectives, values, will decide whether his/her successor has to belong or not to the family clan. Of course, it is necessary to train the potential successors; therefore, the appointed successor, before his/her assignment, must have overcome all the stages of the training path indicated in the family's strategic plan. The training of the successor is the acquisition of the skills necessary to reach the business standard, not only through an appropriate path of studies (often it is the case of the university degree and, sometimes, also of some post-degree courses, of the knowledge of the foreign languages), but also through a period of internship in other businesses. The experience in other businesses, different from the paternal one, is considered very important, since it allows to acquire not only the skills, but also a certain professional discipline, which will turn out to be useful in the successive years. The choice of a candidate not belonging to the family clan might cause some disagreements with the family's members, who feel as excluded people, thus compromising the success of the process of the generational turnover.

Nevertheless, in case these disagreements are overcome, the choice of a successor external to the family may imply a series of advantages, that is the successor's acknowledged competence and ability and a full satisfaction for the human resources who work in the business. The succession process ends with the transfer of power from the current entrepreneur to the successor: this happens when the successor really runs the business, thus succeeding in imposing his/her power on the rest of the family business and on the other external forces interested in it, overcoming the resistance and creating some conditions of stability. The *generational turnover intended as a process*, rather as a goal, allows to deal with this phenomenon in a different way. Considering the generational turnover as a process, in fact, implies a greater flexibility which, starting from the existing information, allows to achieve the prefixed result through the evaluation of some situations which arise as the above said process "takes its shape". In this perspective, the process of the generational turnover takes place thanks to the gradually acquired knowledge, by respecting the evolution of people and the family and business' conditions, by monitoring each phase of the process and, consequently, by planning the successive phase by reducing, as much as possible, the mistake margin. The generational turnover may be structured in a different way, according as the business operates in a single

activity (*a mono-business enterprise*) or in more activities (*a multi-business enterprise*). In the mono-business enterprise the entrepreneur, who, the first, conceived it, is focused on his/her vision and he/she is not inclined to the innovation, especially if positive financial flows are registered. Therefore, in the succession process, the heir may represent an element of innovation which may either improve the business activity or declare its decline, depending on the entrepreneur's attitude. In the *multi-business* enterprises, in which a certain number of activities are carried out (each of them in correspondence of a business strategic area (*ASA*)), the process of generational turnover may turn out to be rather complex. Another remarkable factor, which is considered as influential in the generational turnover, is the *business dimension*; the positions of the doctrine at issue may be different on the basis of the parameter used in the definition of the business dimension. Generally, the *ideal* dimension of the business is represented by that dimension in which a number of working positions is available, a number which is equal to the number of the aspiring successors. In such a context it is easy to imagine the implementation of a transition process in an atmosphere of continuity and harmony among the members.

The effectiveness of the turnover process is surely influenced by *environmental* and *organizational* factors. The outgoing entrepreneur and his/her successor, who interact with the context, and, consequently, with all the elements which are part of it, have the delicate task of understanding what the surrounding environment suggests them. It follows that greater the affinity of opinions in interpreting such factors is, greater is the sharing of strategies to be implemented and of the objectives to be reached. The business operational rules and the succession process are strongly influenced also by the territory in which the business activity is carried out. The entrepreneurial spirit is surely favored by a territory which is economically, culturally and socially developed. The atmosphere of sharing and solidarity created by this context will positively influence the process of the generational turnover.

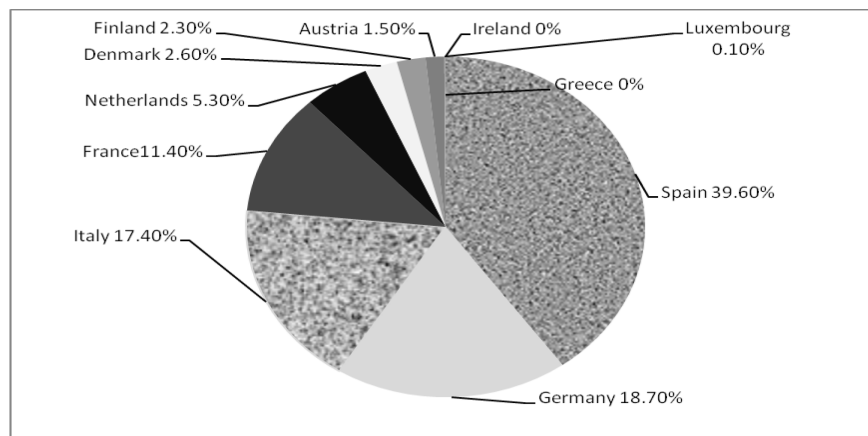
Also the organizational structure of the business is remarkably important not only for the space-temporal arrangement of the resources, but also for all the human relationships which originate among the members-managers being part of it. When the business dimensions increase, the organizational structure evolves from simple patterns to more well-structured and complex ones. In the businesses where there is a more complex organizational structure, the placement of the successor will be less difficult, since, differently from the person who preceded him/her, he/she will not have to perform all the organizational functions but exclusively those relating to the business management issues. The business culture is not less important. The successor will have the demanding task not only of safeguarding the existing culture, but, at the same time, of making some little and frequent changes, which have to be opportunely widespread and shared. Also the relationship between the family and the business is important: they represent two institutions which are different but interdependent.

The management of the family dynamics and of the relationships between the business and the family is, therefore, very delicate. The resource which, since always, has been considered, *par excellence*, crucial for the competitive superiority is knowledge and, consequently, its use. Knowledge becomes a critical factor of success and, therefore, a resource generating an economic value, if intended as the capacity of finding the information necessary to make some decisions. The management of knowledge becomes a nodal point in the process of the generational turnover, in consideration of the fact that the entrepreneur concentrates, in his/her hands, an enormous heritage of knowledge, ascribable both to the business and to all the relationships with the outsiders. Consequently, it is opportune that a system of knowledge management develops so as to formalize and transfer it. Though the process of transition to the management role involves the whole organization, the two subjects who are mostly concerned are the outgoing entrepreneur and his/her successor. Between the two subjects a relationship of knowledge exchange is established. On the one hand, there is the consolidated experience of the outgoing entrepreneur, which is the result of many years spent in the business (relationships with the business employees, with the clients, with the suppliers, with the managers; the adopted marketing policies, as well as the solution to the various business problems);

on the other hand, there are the innovative ideas or, however, the ideas which are oriented to the change, the educational experience and, sometimes, the professional experience acquired by the successor.

The studies, which were conducted with regard to the small and medium-sized family businesses, in Italy, (Annual Report 2011 *AUB* Observatory on all the medium and big-sized family businesses), attest that less of one third survives to the second generation and that only 15% of them succeed in efficiently completing the generational turnover. A similar situation may be found in the Countries of the European Union, where it is estimated that between 5% and 15% of these businesses survive to the third generation and that, in a period of ten years, almost one third of them will be transferred to new owners. Of these transfers about 300 thousand concern the SMEs with employees and 310 thousand the SMEs without employees. As it is possible to observe (Figure 2), the number of transfers, in terms of percentages, is registered at higher levels in Spain (39.6%), Germany (18.70%), Italy (17.40%) and France (11.40%); then, The Netherlands (5.3%), Denmark (2.6%), Finland (2.3%), Austria (1.5%) and, finally, Luxembourg (0.10%) follow. In Greece and Ireland there are not any transfers. Therefore, on the basis of these studies, only 30% of the family businesses succeed in overcoming the passage to the second generation. Moreover, considering the “average age” of the family businesses and considering that the generational turnover takes place about every twenty-five years, in the next years the problem of the succession may be one of the highest risk element for the business continuity. Consequently, it appears still more evident the fact that it is necessary to plan the transition in order to safeguard the tangible and intangible patrimony of the family business.

Fig.1: Transfers of Business In Terms of Percentages – Data of the European Commission

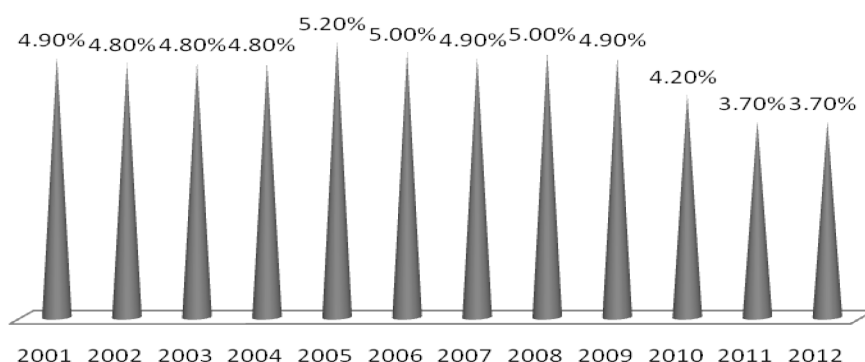


*This figure shows the number of the transfers, in terms of percentages, intended as the transfers of ownership of the family business to another person or business that will ensure the business continuity. This may happen either inside the family or through the transfer to managers or employees not belonging to the family structure or through some sales to third parties (outsiders or existing companies).*

The Italian family businesses still appear to be reluctant to the change. Research, which was conducted on a sample of 4.249 family businesses, with a turnover superior to 50 million Euros (*AUB* Observatory, 2013), shows a negative downturn, in terms of percentages, in the overall successions of the last three years, during which there was a difficult economic trend.

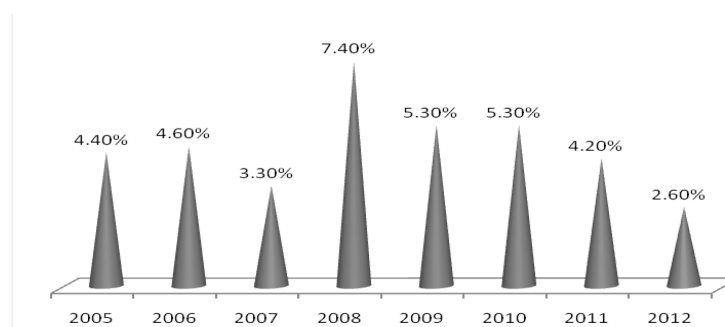
Nevertheless, regardless of this above represented figure, it may be noticed how the succession, at the top management positions, takes place, more frequently, in those businesses with more financial difficulties, that is, in those which registered a negative return on investment (ROI).

Figure 2: the Overall Successions of the Italian Businesses in the Years 2001-2012



*In terms of percentages, this figure shows the overall successions, in Italy, in the years 2001- 2012 on a sample of businesses – Data processing of the AUB Observatory.*

Figure 3: The Successions in the Italian Businesses With More Financial Difficulties in the Years 2005-2012



*This figure shows the successions in Italy in the years 2005- 2012 on a sample of businesses with more financial difficulties – Data processing of AUB Observatory.*

Considering the data on the successions to the top management positions, relating to the models of individual leadership, also in 2012 a trend was confirmed: it was registered in the preceding years, too, and it concerned the adoption of policies relating to the entry of a non-family leader into the business. Moreover, should a non-family leader succeed to his/her charter member, his/her presence will have a negative effect on the business performances. Finally, considering the capacity of reacting to the crisis, it has been observed that the businesses led by young leaders, especially by those leaders aged under 40, reacted better and more rapidly to the crisis, thus showing, in the period 2007-2010, some output performances, which were significantly superior, if compared to the national average. In brief, it is not only necessary to efficiently plan the process of the top management turnover, but it is also essential to rejuvenate the leadership of the family businesses, so that they may take advantage of their opportunities of growth and development to the utmost.

## CONCLUSIONS

The management of the family businesses is a rather complex phenomenon, for which, on the one hand it is necessary to take into account the business needs and, on the other hand, the needs of the family, which is the owner. The management of the relationship between the family and the business is particularly difficult, especially in relation to the family's values, which often tend to be present also in the business. In



addition to the problems that all businesses have, the family businesses, in their development, have to cope with a series of difficulties which are peculiar to their typology.

Among these difficulties, it has to be reminded the complexity of the relationships which develop inside the business, the extent and the duration of the structural crises, which periodically arise and which imply a deep reorganization of the business organizational structure. Riding these difficulties out needs significant skill requirements, as well as strong dedication. Firstly, it is essential to succeed in motivating the family's members who work in the business, thus succeeding, at the same time, in nurturing the family harmony and cohesion and, then, it is essential to pass down, to the future generations, the values and the business culture which are considered as worthy being passed down. Among the aspects on which our attention focuses, there is an aspect which is undoubtedly interesting. It concerns the transfer of the business leadership from the owner entrepreneur to the new generations, a process which is known as process of entrepreneurial succession or of generational turnover.

Usually, this event is the consequence of a state of crisis which might determine either the winding-up of the business (if it is not opportunely managed), or, as it happens in most cases, the opportunity, for the business, of developing and expanding itself. Nevertheless, it is necessary to highlight that, very often, the need for the generational turnover causes a series of problems originating from the characteristics of the relationships existing between the family (owner) and the business and from the typology of control of the family on the business. More particularly, the event of the succession highlights some aspects: the personal qualities of the leading entrepreneur and of his/her successor, with whom he/she is often in conflict; the level of development, the dimensions and the competitive position of the business; the features of the management; the culture of the family (owner); the attitude of this family *vis-à-vis* the business, as well as the family's expectations and level of financial and patrimonial dependence on the business. Therefore, it is undeniable that the process of the generational turnover represents a moment of change for the business and, given the aspects of the various typologies of family businesses, each succession process has its own characteristics.

The business succession represents a well-structured process which, aiming at guaranteeing the continuity to the business, allows the delegation of the responsibility of the entrepreneurial role. Consequently, at the same time, the business top management has to succeed in accomplishing some steps, such as: the business development, through a strategy which is appropriate to safeguard the business competitiveness, the turnover of the entrepreneurial role, through a process of generational succession which, in consideration of the heirs' *vocations*, may guarantee the family equilibrium, the guarantee of the continuity through the defense of the property to be destined to the family.

It is believed that a crucial factor for the success of the process of the generational turnover is represented by the harmony between the outgoing entrepreneur and his/her successor. Such harmony exists if there are mutual esteem and consideration which, on the one hand, allow the successor to learn, from the outgoing entrepreneur, knowledge and skills, and which, on the other hand, allow the outgoing entrepreneur to confirm his/her positive judgment of the person who will replace him/her. Therefore, it is necessary that a relationship of mutual exchange is established between the successor and predecessor and, also in this sense, it is necessary to intend the concept according to which planning the succession means also planning the coexistence. There is not a model, which is valid universally, to deal with the succession effectively. Nevertheless, in the light of what has emerged, the succession has to be considered as that process which may create, through the replacement of the top management, an opportunity, for the business, of developing and expanding, innovating and revitalizing. All this will be important in order to set some conditions of continuity for the business.

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# MODERN DATA ANALYTICS FOR DECISION MAKING

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## ABSTRACT

*In this paper, we explore the use of modern data analytics for decision making. We show how modern enterprise data sources can be combined with sophisticated analysis methods into an iterative decision making process that improves the likelihood of successful choices and maintains the cost of decision making within limits that are economically justified. We illustrate the use of this process through a comprehensive case study involving staffing for a new project. Should a manager hire salaried or hourly professional-level employees? We consider tangible variables such as salary and benefits along with the impact of intangibles such as worker satisfaction and turnover.*

**JEL:** M1, C1

**KEYWORDS:** Bayesian Analysis, Analytics, Managerial Decision Making

## INTRODUCTION

This paper discusses how business managers can use Bayesian Analysis for decision making. Bayesian Analysis is a paradigm that holds we learn about the world through approximation, getting closer and closer to the truth as we gather more evidence (Silver, 2012). For an example of Bayesian Analysis in business, consider inventory decisions made throughout a selling season. Managers must decide to stock a quantity of an item in anticipation of demand at several points in the season. Various costs are involved, among them, the cost of purchasing stock, the cost of holding stock, and the cost which arises whenever inventory is insufficient to meet demand. The Bayesian manager assesses the likelihood of strong, medium and low sales at the start of the season using last year's sales figures and her judgment about the appeal of this year's items. As the season unfolds, new sales figures and customer feedback are incorporated into the assessments, and order quantities are changed, if necessary, to fit the profile of costs the manager chooses to face. The goal of the manager's analysis is to come as close as possible to the desired mix of costs. Based upon this example, the advantages of Bayesian Analysis for management decision making include the ability to

*accumulate experience over time, enabling the decision maker to recognize changes in historical trends and incorporate these changes into decisions going forward articulate the uncertainty inherent in the assumptions and results of common business analyses incorporate subjective judgment into the analysis avoid impulsive and politically motivated actions by using a deliberate, data-driven methodology express multivariate relationships in a natural setting*

Despite its significant advantages, Bayesian Analysis is not commonly used in business decision making (Hubbard, 2010; Borison & Hamm, 2010; Pfeffer & Sutton, 2006). One of the obvious obstacles to its use is the requirement to collect current data so that prior assessments can be updated. This requirement is often perceived to be too costly or time-consuming to be profitable. This project will test the assertion that modern enterprise-wide computing systems are already delivering the data necessary for a wide range of mid-size Bayesian projects. We present a comprehensive case study and develop a general guide to Bayesian Analysis consisting of practical tools and procedures to identify decisions amenable to Bayesian Analysis and to apply the analysis to reach an optimal conclusion.

## LITERATURE REVIEW

Generating business value from modern enterprise systems requires combining large and small volumes of data, internal and external sources, and structured and unstructured formats to yield new insights in predictive and prescriptive models (Davenport, 2013; McAfee & Brynjolfsson, 2012, pp. 62-64; Hyde & Probst, 2012). It is interesting to note that much of the relevant discussion on these topics appears in blogs and interviews. While the authors cited above are recognized thought leaders, their remarks are quite general, and leave the reader to his/her own devices when trying to make things work. Much of the published analytics research is very specific about how to process data, but vague on how to generate business value. With few exceptions (for example: Ghose & Ipeirotis, 2011, pp. 1503-1507), the analytics research we have seen addresses business value with a few quick sentences in the Introduction. The time is right for a publication that combines technical specifics with detailed prescriptions for use by managers.

## METHODOLOGY

Applied Information Economics (AIE) (Hubbard, 2010) is a decision-making methodology based upon careful research and insightful use of long-standing analytical methods including Bayesian Analysis. We consider a comprehensive case study involving the human resources of a small pharmaceutical company. The point of this exercise is to better manage the available human resources in order to improve the company's profitability. The organizational problem of finding the right balance of human resources plagues many companies. The question we sought to answer was, "Should management hire additional headcount to a particular department, or should management employ temporary staff based upon prior weeks' billable time?" One of the goals for any company is to maximize revenues and reduce costs to maximize profitability for its shareholders. In the research and development industry this is no exception. Well-trained people are hard to come by so although we are interested in maximizing profit, we do not want to lose valuable and highly skilled resources as a result of surges in workloads due to clinical deadlines. When these increases in workload occur, one option is to have staff work over and above their standard hours. This option appears less expensive on the surface, but could cause employee burnout leaving them dissatisfied and ultimately leaving the organization and joining a competitor with all of the acquired know-how. Since the company revenue is based upon billable hours, without these resources, my revenue will decrease along with the company profitability. Another option is to hire temporary staff to supplement the full-time staff. These resources typically cost more per hour versus permanent staff so although the company gets the billable revenue, the overall profitability of these resources per hour will be less versus permanent staff.

Our model utilizes "intangibles" in business and incorporates factors such as salary costs, benefit costs, payroll taxes, billable time for the last five weeks (Rule of Five), probability of employees working the hours, probability of employees leaving, as well as temporary staff costs, hourly billable fee rates and published data regarding average working hours and employee burnout. In considering this wide range of factors, we validate how things that seemed almost impossible to measure could actually be approximated utilizing this five step decision-making methodology. The metric of our sample analysis is cost. Whichever alternative costs less over an agreed upon time frame is preferred. Certainly, other metrics need to be considered in addition to cost. The analysis of these metrics follows the same method as we follow for cost. Our analysis method is Monte Carlo simulation. The simulation consists of runs and scenarios. A run is a set of scenarios. A run represents the duration of the project, say two years or 104 weeks. So, each run of our simulation consists of 104 scenarios. Each run produces a distribution of weekly metric outcomes based upon the values of  $c$ ,  $th$  and  $temp$  which remain fixed throughout the run, and the values of  $bh$ ,  $p$ ,  $fee$  which vary from one scenario to the next. These variables are described below.

### Variables Are

c = compensation for the run

bh = billable hours for the scenario

p = probability the employee works overtime willingly for the scenario

th = threshold for employee leaving for the run

fee = hourly fee rate for the scenario

temp = temporary staff hourly cost for the run

Our initial estimates for the inputs to the simulation come from steps 1 through 3 above. We specify subjective 95% confidence estimates and uncertainty models for each of our variables based upon our experience (O'Hagan, et. al., 2006; Kahneman & Tversky, 1972; Taleb, 2010). An uncertainty model is a probability distribution for the variable, i.e., a list of possible outcomes and the likelihood of each. The output of the simulation is an uncertainty model for the cost metric, expressed as the cost of a temporary hire. The results of the initial simulation (1000 runs of 104 scenarios each) are shown in Figure 1. Negative costs indicate the temporary hire was favorable, i.e., the temporary hire cost less than the full time hire for the given simulation run.

Figure 1: Initial Uncertainty Model For the Cost of a Temporary Hire



The figure shows our initial estimates of the probability distribution of the cost of a temporary hire. Negative outcomes are favorable, i.e., the temporary hire cost less than the full time hire for the given simulation run. X-axis labels indicate the right-hand boundaries of each bin, so negative outcomes begin at the 0 bin and go left, while positive outcomes begin at the 18,160 bin and go right.

The decision maker can apply several criteria to Figure 1 to decide whether to choose a full-time or temporary hire. These include the mean and standard deviation, the best or worst cases, the most likely outcomes or the pattern of probabilities from high to low outcomes. Our initial result shows a fairly symmetric pattern of probabilities with a small majority of negative outcomes. The median outcome of the runs is -\$2,278.62. The middle 50% of the outcomes covers -\$42,041.70 through 29,209.27, so a reasonable first choice is to favor the temporary when considering the cost metric.

The wide range of outcomes in Figure 1 indicates high uncertainty in our inputs. To reduce uncertainty, a decision maker needs information about the input variables. Often, the most accessible measurements do very little to reduce the uncertainty in our estimates. We, therefore, follow a rational approach to choosing

our measurements based upon expected opportunity loss (Hubbard, 2010). Expected opportunity loss is the cost of being wrong times the probability of being wrong. Each of our input variables has a range that would make our tentative decision of a temporary hire unfavorable if the other variables take on their average values. Averaging the opportunity loss over this range using the probabilities over this range gives an optimistic estimate of the value of information about this variable.

The variable with the highest expected opportunity loss, given our tentative choice of temporary hire, is billable hours. The value is \$30,992. This means knowing the billable hours for sure eliminates \$30,992 of opportunity loss. Since perfect information is not possible to attain, we set of information budget at considerably less, say 10%. So, we have \$3,000 to collect information about the distribution of billable hours for the upcoming project, enough for, say, a small study of past similar projects.

To see the reduction in uncertainty resulting from new information about billable hours, suppose our initial estimate used a mean of 40 hours per week and a standard deviation of 9, and that our study, using Bayesian Analysis (Silver, 2012) revised the mean to 42 with a standard deviation of 6. The results of the revised simulation, displayed in Figure 2, show the reduction in uncertainty. The highest three bars for outcomes below 0 are all significantly higher than the corresponding bars for outcomes above 0. These bars show a mixed pattern in Figure 1. The length of the middle 50% also shrank from [-42,042, 29,209] to [-41,914, 26,093]. There is clearly much uncertainty remaining in Figure 2, so the decision maker needs to continue the analysis by examining the variables again for information value, and collecting information according to the resulting budgets, until no further economically justifiable efforts are revealed. At this point, the decision maker sees the uncertainty inherent in the decision, and makes a choice based upon the criteria he/she deems appropriate for the situation.

Figure 2: Revised Uncertainty Model for the Cost of a Temporary Hire



*This figure shows a reduction in uncertainty resulting from a study of billable hours in past projects. The first three bars representing outcomes below 0 are all significantly higher than the bars for the corresponding outcomes above 0. In Figure 1, these bars show a mixed pattern.*

## RESULTS AND DISCUSSION

The Pharmaceutical Company example discussed in this paper illustrates the effectiveness of data analytics using Bayesian analysis in solving multifaceted problems where both quantitative and qualitative variables

are present at the outset. The example uses a modern definition of data analytics that includes a highly efficient iterative methodology coupled with technology tools that facilitate data identification, measurement and refinement. This methodology consists of a repeatable process that provides a cost efficient means of identifying and refining measurements for qualitative variables that are often difficult or seemingly impossible to quantify. The importance of qualitative variables or intangibles cannot be underestimated in today's high connected and competitive business landscape. Both structured and unstructured data available from a variety of new sources introduce new and innovative measurement possibilities from quantitative and exacting to qualitative and subjective. The balance between these two categories of measurement will change as a decision maker utilizes this iterative methodology to validate the quantitative measurements and confirm or replace many of the subjective assumptions.

With this process, we are able to strike a practical balance between the quantitative and qualitative information necessary to perform analysis that is relevant to both a specific business problem and the surrounding competitive ecosystem. As noted in our example, this iterative approach is a process that broadens our ability to identify useful information, controls the cost of complex decision making and improves the probability of successful choices and related outcomes. Given the efficiency inherent in this process is not designed solely for initial decision making but establishes a working model that can be employed on a continuous basis as new information and actual results become available following a particular choice or selection. The iterative nature of this approach coupled with the efficient use of Bayesian analysis and modern technology tools provide a continuous modeling capability that enables an efficient means of validating actual results well beyond initial decision making.

## CONCLUSION

In some organizations, champions of a modern data analytics process that is grounded in Bayesian analysis may reasonably expect resistance from decision makers based upon uncertainty and lack of familiarity in working with qualitative variables or intangibles. We anticipate that a well defined process that is both efficient and iterative in nature will serve to enhance engagement, reduce uncertainty and effectively counter much of the resistance associated with the use of qualitative information in complex decision making. Finally, organizations that embrace a modern data analytics process that uses iterative models to improve the likelihood of successful outcomes from initial decisions can also reuse these models to continually evaluate results from these decisions over an extended time horizon.

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# TECHNOLOGY AND BUSINESS PERFORMANCE: CASE CANCUN TRAVEL AGENCY

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## ABSTRACT

*This case presents a didactic tool for the student incorporates elements of analysis and decision-making in relation to the implementation and use and management of technology applied to the improvement of the performance of a virtual travel agency established since 1984 in the city of Cancun, Mexico. It is presented to the student information relating to the business history of the signing, key characters in the decision-making, evolution and innovation factors that led to the organic growth in the midst of a highly competitive environment. The case raises dilemmas the student concerning the preparation of generating competitive advantage strategies. Students may suggest alternative courses of action and may assume a posture of consultants to the firm. The case is recommended for working on computers and can be used in business schools basically undergraduate, requiring knowledge of management and marketing. The case can be developed in two-hour classes and requires a presentation of results and discussion at the end of the class.*

**JEL:** M14, M15, M31

**KEY WORDS:** Business Performance, Innovation, Strategy, Technology

## CASE INFORMATION

In recent years the Mexican Great Day Travel Company has excelled in the national and international market in the segment of sales of vacation packages online, due to complex processes of innovation are reflected in its growth in the market, but beyond that, in its growth and solidity as a signature. Constant innovations in the marketing of tourist services in the world, favored by the globalization and the democratization of the tourist offer, occur in a context of high competition. In the starts of the paradigm shift in the marketing of tourism services associated with the four categories recognized by the UNWTO (2009), which are: hospitality, leisure & entertainment industry, industry of travel and transportation, further development in new design and marketing processes is given in Europe and the United States, major tourism managers and large emitters of tourist flows. It is why it is notable firms based and DNA 100% Mexican that are inserted in the global competition, not by way of a proven commercial current followers, but through innovation, they propose improved ways of meeting the needs of consumers, with a clear market focus. The initial bet of Great Day Travel, Mexican company with 29 years of experience, established in 1984 in Cancun, Quintana Roo by engineer Fabián Mercado was to offer a receptive travel agency services, model dominant in those years when the agencies were in general owned foreign and dominated by large airlines and hotel consortia.

A few years later, driven by the growth in demand, are global pioneers in online travel marketing. The creation of this marketing channel, coupled with a strong philosophy of service to the customer, resulted in growth in sales of the firm that will increase each year in a sustained and driven by the philosophy of innovation proposed by their managers and employees. Evolution in clients served, by mentioning recent data, speaks of a 2011 with 2, 550,000 tourists, projecting a goal for the next years of 3,000,000 million users by year of the portal, both national and foreign. The Web portal is the strategy of Great Day Travel, which has more than 60 million annual visits, which come primarily from Mexico with nearly 80%, 11% in South America and 9% of the rest of the world.

The strategy of development of the internal market that has given not only boosts the sales of the firm, but the democratization of tourism in Mexico is not explained without the participation of the Administration headed by Lic. Juan Villareal. These strategies have been reflected in the exponential growth of sales and workforce that the company has been reflected in recent years by moving to international companies such as despegar.com, Orbitz and Travelocity. Then be mentioned growth factors that Great Day Travel shows in recent years. They will analyze the diverse capacities of the firm contributing in the implementation of activities focused on creating opportunities for travel and entertainment accessible to national and foreign tourists, the approach to maintain customer loyalty, the need for strategic alliances that add value and essence of the company developed and potentiated by the DNA of innovation in his team.

### Great Day Travel

Since 1984, the company have been important changes which are noticeable, definitely in the size of the Organization, the number of employees (currently hovering around the 1600), in its share of the market, sales, etc. A revision to its history is necessary to understand its evolution driven by innovative capabilities based on the idea of providing consumer quality, exceed expectations and applying technology for the benefit of all stakeholders in the tourism process. Without initial capital or business plan, Mr. Mercado started a personal project named Great Day. The origin of the name is as interesting as the beginning of the project; as part of a service of instruction of scuba diving offered a couple of American tourists who wanted to visit Tulum and the surroundings, the Mr. Mercado intends to surprise them with an experience more personalized. The couple of tourists were more than satisfied with the experience that tells him to say goodbye to: "This has been the Great Day of our stay" by automatically naming the venture. The evolution of pass signature by the incorporation in the business of transportation, in vogue in those years in which connectivity to the destination was dependent on air transport, nautical monopoly and the scarce offer inland transport according to the needs and lifestyle of the visitor, controlled in those days few tour operators, DMC (Destination Management Company).

The offer of transportation was limited, and the big opportunity. The founder creates a concept of private transportation by limousine from the airport to any hotel or destination in the region, from there to offer tours in Cancun with two units only. In those moments, (1984-1985) the socio-economic level of the tourists who were visiting the destination was high and the characteristic markets were the United States, mainly the East Coast and Canada, also characterized by their high level of education. Within a few months of luxury shuttle fleet grows to 7 units and specialized according to the needs of the customers are sophisticated. The marketing of these services was carried out from the hotels, through hospitality tables, supported the recommendation of the hotel Concierge. A couple of years after starting, and already concentrated in tourist business, ventures in Hotel Administration, through the signing of GD Real Hotels, which operated condominiums Kin Ham amounting to 40 condominiums.

In 1997, and after years of accumulating experience and relationships in the tourism industry, they acquire the hotel Costa Real, which put emphasis on service to the customer and in the generation of networks of cooperation in the tourism industry that detonate an occupation of the hosting Centre above 90%, the highest in the area, and manage to maintain this occupation in the subsequent years. They are pioneers in the implementation of the hotel operation model called all inclusive, thought about the comfort of the guest, which want an experience free of complex decisions, focusing on total hedonism. A year later, they make the hotel Continental Villas Plaza, remodel and become the Caribbean Cancun, with 638 keys. Great Day, through its Great Resorts division, operates 5 hotels with Grand Touring categories, five-star and four-star, 1721 Hotel keys in total. Ground transportation, hotel operation and DMC and online travel agencies are part of the activities of Great Day Travel.

The operation of a travel agency online, which migrated from a travel agency receiving a tour operator wholesalers, with great capability negotiation with suppliers of tourist services and a great customer focus, accompanied by a marketing channel redesigned based on international trends and a marketing approach as innovative business model engine is not generated from the evening to the morning.

If you want to explore the possibilities to travel, both domestically and abroad and are used to the internet, chances are that to consult in any Western search engine leads to Great Day Travel page, which responds to a strategy of positioning in search engines known as SEO (Search Engine Optimization), search engine positioning strategy that it has been instrumental in the evolution of the firm over time.

To activate your channel marketing in line with security, engineer market is given the task of directing an investigation that articulate the perceptions of customers in terms of security of transactions on the internet, to offer a dynamic and secure portal that would work as a promotional, commercial tool and with absolute guarantee of safety in terms of the management of the user's information. It is so it manages to locate at the University of California in Los Angeles (UCLA), data encryption software allowing carrying out commercial transactions with the highest standards of quality in those moments. The program is purchased in 17,000 US dollar and since then remains in operation controlled entirely by the firm.

Technology takes on an increasingly important role in Great Day, creating an internal area responsible for the research and development of processes associated with the technologies of information, expert systems, connectivity and systems that would permanently mark the direction of the firm.

Maturing the concept called internally "3 T: technology, tariff and traffic", which implies buttress business model in cutting edge technology generated at home, competitive discounted rates generated on the basis of their bargaining power and volume purchasing and traffic, understood as strategies to make visible and visited its web site. This reinforced with advertising by mass media in recent years. With technology as the axis of growth and central strategy, the firm migrates its business model from traditional responsive Agency to agency online, the concept of "Integrated tourist service" which is aimed at the comprehensive care of the client via a tourist content integration platform, proposing solutions to the traveler and the best rates available to choose between multiple airlines Hotels and tourist services added. It highlights the design of an own booking engine which internally referred to as MATRIX, and which is the result of the collaboration of experts in designing systems with collaborators in areas of marketing, finance, customer service, management etc.

Great Day Travel relate to strategic business partners is enhanced by the style of the firm establish relations win - win, giving operators and travel agencies receiving a platform for integration of services, multiple channels of marketing, advertising and promotion continues, summing up a promotion - multichannel marketing tool and most importantly, with the credibility and support of customers well-known actors and authorities from the sector. Since the beginning of formal operations of Great Day Travel, partnerships and business relationships have been considered priority for development and growth. First established trade relations with hotel operators and airlines, subsequently changing its business model and break as a wholesaler, they engage in relationships with travel agencies receiving not only in Mexico but in other countries in the region.

The strategy of activation of destinations, commonly called the average tourist co 'ops (collaborative integration) included later to Puebla, the destinations of Cancun, Cozumel, Mazatlan, Veracruz and other domestic destinations, leading to the signing, during 2010, to anticipate the demand of travelers and to South America, in particular by improving the purchasing power of citizens of countries like Brazil Chile, Argentina and Colombia, as well as the proximity of the World Cup, Gold Cup and Olympic Games to be held in Brazil in the year 2014, 2015 and 2016, respectively. The South American market is very attractive, the Mexican Caribbean and generates large flows to their destinations, but the market was attended by local firms such as HotelDo. That Great Day Travel set a commercial approach to operate with them and ends

up buying the company together with the Clickhotels brand, with a dominant presence in Brazil, Argentina and Chile, would consider the best chance of entry into the South American market. The incorporation immediately adds a wide range of hotel, near 6000 hotels in all Latin America, new airlines and local operators established in the Southern Cone. This opportunity for expansion in the South American market implies them to move their technology, knowledge and experience to their new offices in Sao Paulo and Buenos Aires, injecting Great Day philosophy attached personnel.

Partnerships with local governments give cause for new relations now with the federal Government, in this case with the Ministry of tourism of Mexico, (SECTUR) where from the year 2011, Great Day operates its portal [WWW.VISITMEXICO.COM](http://WWW.VISITMEXICO.COM) articulating the same strategy of partnership and marketing of destinations. To operate the campaign, he hires digital agency CROSSMEDIA, who proposes the cartoons, creating memorable characters, messages multi-segment strategy, with a focus on the payment facilities. The campaign uses media mass media, TV pay, magazines on board, press, and banners on web sites such as MSN, Google, Tripadvisor, daily national circulation, social networks and outdoor advertising. Customer satisfaction is a priority for the company, so it has been implemented systems of monitoring, 24 hours customer service channels, even by traditional means such as operating 24 hours to assist in the processes of purchase of online travel, chat or via e-mail, intelligence systems markets to underpin decision making based on always-current market information.

The system of research and development of new services works hand with customer needs, market trends and the potential of the firm to combine products and services innovative and customizable by the strategy called dynamic packaging, allowing the customer the possibility of combinations and changes it considers necessary in relation to flight hotel, transportation or rent a car, tours or tours, etc. As already mentioned, they were the first to offer credit card payments via the Internet, but have expanded their forms of payment in response to the needs of customers by introducing the form of pay with two credit cards, the system of payments, which is to collect a part in cash and one credit card, cash payments via convenience stores, after a detailed study of risks, it was tested and approved a program called CrediGreatDay, where once valued the credit history of a client, this leaves your credit card even without balance as collateral and the firm gives the financing. Except for the method of payment in cash, partial payments are offered from 3 to 18 months interest-free. To not neglect the traditional market, 120 kiosks have been installed in malls nationwide for reservation and sale to travel, offering between 9 and 18 months to pay credit. With this modality has grown 8% depending on offer more payment alternatives.

## QUESTIONS

*After the revision of historical performance, and a careful analysis of the evolution of the company, is considered the administrative decisions used in Great Day Travel to respond to an identifiable pattern inside the theory of Management? Are there signs of the professionalization of management in Great Day Travel from the appointment of the CEO? Justify your answer. Virtual travel agency being a technological platform is the choice of generating technology in house research or buys an external platform; what recommendation would you propose as an external consultant to the senior management of Great Day Travel to generate sustainable competitive advantage? Emphasis for the security of electronic transactions has generated confidence in customers; strategic proposals which could be Great Day Travel to communicate the security and functionality of your engine reserves MATRIX? Based on history of partnerships undertaken so far, would recommend strategic actions for the internationalization of the firm in the next few years? Provides a final recommendation to the directors of the company from the perspective of an external consultant.*

## TECHNOLOGY AND BUSINESS PERFORMANCE: CASE CANCUN TRAVEL AGENCY

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### ABSTRACT

*This case presents a didactic tool for the student incorporates elements of analysis and decision-making in relation to the implementation and use and management of technology applied to the improvement of the performance of a virtual travel agency established since 1984 in the city of Cancun, Mexico. It is presented to the student information relating to the business history of the signing, key characters in the decision-making, evolution and innovation factors that led to the organic growth in the midst of a highly competitive environment. The case raises dilemmas the student concerning the preparation of generating competitive advantage strategies. Students may suggest alternative courses of action and may assume a posture of consultants to the firm. The case is recommended for working on computers and can be used in business schools basically undergraduate, requiring knowledge of management and marketing. The case can be developed in two-hour classes and requires a presentation of results and discussion at the end of the class.*

### GENERAL COMMENTS

This case is intended to generate reflection on the importance of decision making in an organization governed by the innovation in students and which plays in a highly competitive sector and global. The systemic vision needed to be able to contribute from the vision and experience of an external consultant, management strategies of technology as a guiding axis of the performance of the company. The information presented has been supplemented with data favoring a framework of qualitative and quantitative analysis within the team, seeking to generate discussion and consensus on the proposals of business strategies. Students have freedom made proposals provided they present a justification and it is derived from an analysis and discussion on computer.

### Questions

*Question 1:* After the revision of historical performance, and a careful analysis of the evolution of the company, is considered the administrative decisions used in Great Day Travel to respond to an identifiable pattern inside the theory of Management?

*Solution 1:* Although there are efforts identified by professionalize the operation of the company from its origins, the scientific administration is important until the transfer of the leadership from the founder of the company CEO. Order and control in the internal processes and the construction of an administrative support structure to the operation based on the demands of customers resulting in organizational strengthening. From management by objectives, internal entrepreneurship and leadership are influences in the management of this company of Peter Drucker.

*Question 2:* Are there signs of the professionalization of management in Great Day Travel from the appointment of the CEO?

*Solution 2:* Divides the initial basic functions of the company, on the one hand establishing formal relations to institutionalize of entrepreneurship and creative capacity of its founder, Mr. Fabian market, using its vision for the future to promote the growth in market share and generation of new products emerging demand while on the other hand the administration of the company is professional-oriented on performance

management by objectives and the strengthening of the organizational capabilities needed to shore up the management and control.

*Question 3:* Virtual travel agency being a technological platform is the choice of generating technology in house research or buys an external platform; what recommendation would you propose as an external consultant to the senior management of Great Day Travel to generate sustainable competitive advantage?

*Solution 3:* An analysis of cost - benefit to elucidate on the issue. According to changing market and the sensitive information, it is recommended to keep the agility of manufacturing at home through a Department of research, development and innovation that generates the virtual travel agency operation support systems. This allows adjustments as soon as, maintain the flexibility of the systems to ensure the security of transactions and makes it possible to be able to offer technology services to other companies and Governments with the knowledge generated.

*Question 4:* Emphasis for the security of electronic transactions has generated confidence in customers; strategic proposals which could be Great Day Travel to communicate the security and functionality of your engine reserves MATRIX?

*Solution 4:* Communication will be oriented to position your engine reserves as a highly efficient and secure through a campaign of recommendation from satisfied customers. Social networks and portals that document the customer satisfaction are recommended. Should be seeking legitimacy for the satisfaction of the clients and seek to certify before external efforts.

*Question 5:* Based on history of partnerships undertaken so far, would recommend strategic actions for the internationalization of the firm in the next few years?

*Solution 5:* Are basically recommended the mergers and acquisitions of local companies, empowering them with the knowledge, experience and technology of Great Day Travel and give them internal and external customer service philosophy. Additionally negotiate with suppliers of tourism services to generate sustainable competitive advantage in the long run.

*Question 6:* Provides a final recommendation to the directors of the company from the perspective of an external consultant.

*Solution 6:* Consolidation and maturity of the previous business model to the international expansion, mainly to Europe, the factors economic and social in that area and consider furthering developing the emerging markets of tourism through the model of business GDT.

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# FAIR VALUE, AUDITORS' SPECIALIZATION AND VALUE RELEVANCE OF FINANCIAL PRODUCTS

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## ABSTRACT

*This article explores value relevance of fair value measurement in the financial services industry. It further analyzes whether industry specialization of auditors impacts value relevance of fair value measurement. Using 2006-2010 data in Taiwan and the equity model by Ohlson (1995), we find that fair value information for the financial products in the financial services industry are value relevant. However, due to the financial crisis in 2008, international accounting standards were changed to adapt to the changes in international situation, resulting in the failure of corporate earnings to truly reflect the real fluctuations in fair value. Fair value information for the financial products in 2009 to 2010, thus, no longer has value relevance. Consistent with prior studies, our results suggest that industry-specialized auditors enhance the value relevance of fair value information in the financial services industry. The findings provide guidance to financial statement users on information relevant to fair value.*

**JEL:** M4

**KEYWORDS:** Fair Value, Auditor Industry Specialization, Value Relevance

## INTRODUCTION

This study brings several contributions to the existing literature related to fair value relevance. First, Taiwan is implementing IAS gradually starting from 2013. Since IAS favors fair value as a reporting basis for financial statements, the issue of whether the accounts measured and disclosed at fair value are able to increase value relevance of corporate earnings needs verification via in-depth research. The results of this study expand our understanding of the application status of fair value information of financial products in capital markets. Second, compared to other industries, the financial services industry has greater tendency to measure assets and liabilities using fair value. Given the difficulty of verifying measurement of fair value, auditor industry specialization becomes a crucial factor. A number of prior studies analyzed the impacts of auditor industry expertise on earnings quality for other industries (DeAngelo 1981; Craswell, Francis and Taylor 1995; Krishnan 2003; Chin and Chi 2009; Reichelt and Wang 2010). Their conclusions though should not be applied to the financial services industry, which is under stricter external supervision and control.

Hence, this study extends the research on the influences of auditor industry specialization on value relevance of fair value information in the financial services industry. With respect to industry specialization, many studies in recent years utilized individual audit partners as measurement basis (i.e., Carey and Simnett 2006; Chen, Lin and Lin 2008; Chi, Huang, Liao and Xie 2009). Chin and Chi (2009) further analyzed the impacts of industry specialization of individual auditors on restatement of financial statements. Because audit partners in Taiwan are required to sign audit reports, following Chin and Chi (2009) and Chi, Liao and Xie (2012), we determine industry-specialized auditors using both audit firms and individual audit partners as measurement basis. Finally, to examine whether these changes made by IASB affect value relevance of fair value measurement on financial statements. We separate the sample of the 2006-2010

period into two sub-periods 2006-2007 and 2009-2010. We investigate whether there is any difference in the association among fair value, auditors industry specialization and value relevance between the two periods. The results can serve as useful reference for legislators and regulators when enacting evidence-based policy with respect to accounting measurement and financial reporting in the future. The remainder of the paper is organized as follows. Section 2 reviews the literature and develops the hypotheses. Section 3 describes the research design, sample selection, and data sources. Section 4 presents the data and empirical results, and Section 5 the conclusion.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### Value Relevance of Fair Value Information

In recent years, more and more countries have modified/adopted their accounting principles/standards to align with the IAS for the sake of raising global financial marketability and increasing the comparability of various markets' information for investors. One of the main essences of the IFRS is to use "fair value" as the primary basis for assessments of assets and liabilities to reflect true value of a company. For instance, IAS 32 "Financial Instruments: Disclosure and Presentation" and IAS 39 "Financial Instruments: Recognition and Measurement" enacted in 1995 and 2003 respectively, require corporations to measure their financial products using fair value. These two standards thus become an important referencing basis for all countries when enacting respective financial accounting standards for financial products.

The Financial Accounting Standards Board (FASB) has gradually shifted its focus and become fair-value-oriented in recognizing financial instruments. For example, SFAS No. 107 was enacted in 1990 to regulate the fair value disclosure of financial products; SFAS No. 115 "Accounting for Bonds and Equity Securities investments" was enacted in 1993, requiring that "held-for-trading" investments and "held-for-sale" investments be evaluated using fair value; SFAS No. 119 was enacted in 1994 to regulate the fair value disclosure of derivative financial products and financial products; SFAS No. 133 was enacted in 1998, requiring that derivative financial products and hedging instruments be measured using fair value. SFAS No. 157 was enacted in September 2006, requiring that corporations categorize levels of fair value measurement information to amplify the disclosure of fair value and enhance consistency and comparability of financial statements so the financial statement users can evaluate the reliability of fair value measurement. Under the hypothesis of fully efficient market, information fully disclosed in financial reports, including not only numbers presented in financial statements, but also additional disclosures in the notes section, should be reflected in the security market. (Level 1 refers to financial products which have available public quoted prices for identical financial products in the active market; Level 2 refers to financial products which have available observable prices other than public quoted prices in the active market (i.e., direct (e.g., price) or indirect (be inferred from price)), including public quoted prices for similar financial products in the active market, public quoted prices for identical or similar financial products in the inactive market, fair value measured by evaluation models which use parameters that are obtainable from the market, derived from observable market information, or can be verified for relevance via observable market information (e.g., interest rate, yield curve, fluctuation rate etc.); Level 3 refers to financial products whose fair value is measured by evaluation models which use parameters not all from obtainable market information.)

If certain accounting information is expected to be related to corporations' market value of equity, this information is considered to be value relevant (Ohlson 1995; Barth, Beaver and Landsman 2001). However, given the relative complexity of the accounting treatment and audit procedure for financial products, Ryan (2007) indicated that the balance between relevance and reliability may constitute risks when measuring fair value. If financial products are traded in an active market (e.g., stock securities), verification of fair value measurement becomes easy. Contrarily, if no precise market price is available (e.g., derivative

financial assets) or a model is needed to estimate the value (e.g., liabilities or noncurrent assets), fair value measurement will then be subject to discretions of management, resulting in information asymmetry (Benston 2008; Landsman 2007; Penman 2007) and value relevance being potentially affected. One special attribute of the financial services industry is that a big percentage of assets and liabilities are composed of financial assets and financial liabilities. Also, as hedging instruments need to be provided to meet customers' transaction demands, the use of financial products tends to be versatile and their amounts are higher than in other industries.

A number of prior studies examined the relationship between fair value measurement and value relevance using the financial services industry as the research object and found that fair value of investment securities is more value relevant than historical cost for the banking and insurance industries (Barth 1994; Petroni and Wahlen 1995; Barth, Beaver and Landsman 1996; Eccher, Ramesh and Thiagarajan 1996; Nelson 1996; Carroll, Linsmeier and Petroni 2003; Wang, Alam and Makar 2005). Yet, some of these studies demonstrated that value relevance will be affected by noise when fair value of the financial instruments is less reliable. For example, Petroni and Wahlen (1995) concluded that fair value of stocks and national bonds is value relevant, but this relevance does not exist in municipal bonds and corporate bonds. Barth et al. (1996) found that additional disclosure of fair value of derivative products does not contain incremental explanation power. Nelson (1996) reported that value relevance of loan, deposit, and long-term liabilities will be affected by noise when its fair value is less reliable.

Eccher et al. (1996) also reported that fair value disclosure for financial instruments other than security investments is only value relevant under limited conditions. Song et al. (2010) divided sources of fair value information to three levels based on FAS No. 157. Their results indicated that fair value information of level 1 and level 2 are more value relevant than that of level 3. Taken the above together, not all financial assets and liabilities have fair value relevance. The value relevance will be affected by noise, especially when fair value of financial products is less reliable. To understand whether fair value measurement of financial products for the financial services industry in Taiwan is value relevant, we formulate hypothesis 1 (H1) as follows.

Ceteris paribus, fair value information of financial products for the financial services industry are value relevant.

#### Impacts of Auditors Industry Specialization on Value Relevance of Fair Value Information

According to DeAngelo (1981) and Watts and Zimmerman (1986), audit quality is a joint probability of detecting omission/misstatement in financial statements and truly reporting that omission/misstatement. Prior studies found that compared to auditors without industry specialization, industry-specialized auditors possess more abundant knowledge and audit experience for the industry and are more capable of making accurate judgments and detecting misstatements (professional ability), thus generating better audit quality (Balsam, Krishnan and Young 2003; Craswell et al. 1995; Krishnan 2003; Dunn and Mayhew 2004; Knechel, Naiker and Pacheko 2007; Chin and Chi 2009; Reichelt and Wang 2010).

The financial services industry is quite different from other industries in that it has unique assets and liabilities, regulations, and internal and external control (government regulators). Further, due to the development of new financial products and advancement of information technology in recent years, the financial services industry has deeper involvement in the innovative financial business such as derivative financial products and assets-securitized products. The accounting treatment and audit procedures for these products are quite complicated, and it's also difficult to verify fair value measurement of these products – especially assets and liabilities with less marketability. As such, fair value estimated by different corporation using various assumptions and judgments is quite different. Benston (2008) pointed out that

auditors need to exercise considerable professional judgments when encountering difficulty in measuring fair value. As corporations and accountants may not possess all the professional knowledge needed for assets evaluation, financial statements preparer and auditors are thus likely to make mistakes when measuring fair value, causing an increase in audit complexity and risk – a further revelation of the importance of auditors' industry expertise. Because big (4) audit firms have more internal resources, sharing of on-the-spot audit experiences, and higher level of industry expertise, they are likely to invest more resources in conducting educational training for employees, holding and participating in finance-related seminars, and strengthening employees' ability of professional judgment to reduce the audit risks associated with fair value measurement and to enhance value relevance of fair value information. The financial services industry in Taiwan is under stricter external supervision and oversight. In addition to the regulations of Corporate Act, Security Exchange Act and the Financial Supervisory Commission, it is also restrained by other finance-related legislations (e.g., Banking Act of the Republic of China, Insurance Act and Financial Holding Company Act, etc.) and government authorities (e.g., Banking Bureau and Insurance Bureau, etc.).

Therefore, it is likely that regulators' special supervision and management over the financial services industry might be associated with auditors' characteristics. Besides, Chi (2011) indicated that an audit failure occurring in the financial services industry will cause more significant impacts on auditors' reputation than other industries given the enormous depositors and insurers in the former. Consequently, from the perspective of stakeholders' impact and political costs, it's likely that industry-specialized auditors will perform audit engagements more prudently when auditing clients in the financial services industry to avoid audit failure. Following this line of reasoning, the impacts of auditor characteristics on audit quality might be more evident in the financial services industry.

On the contrary, if auditors believe that regulators will protect the financial services industry from closure because it's too big to fail, auditors may not throw in too much audit efforts when auditing the financial services industry. Following this argument, auditor characteristics may impact audit quality less evidently in the financial services industry. In other words, the conclusions from prior studies regarding the influences of auditor industry specialization on audit quality may not be applicable to the financial services industry under stricter supervision and control. In order to understand whether auditor industry specialization helps mitigate the deviations in measuring fair value and diminish people's concern regarding reliability of fair value information so as to elevate value relevance of fair value information, we develop hypothesis 2 (H2) as follows.

The level of auditor industrial specialization will impact value relevance of fair value information in the financial services industry.

In the wake of the financial crisis in 2008, the IASB promulgated an amendment on IAS under a political pressure. The amendment was related to relaxation of the restrictions on reclassifying corporations' financial assets and liabilities, allowing partial loss incurred by corporations due to value decline in financial products being excluded from income statement reporting or such products being evaluated using measurements other than fair value. This amendment has caused the failure of corporate earnings to truly reflect the real fluctuations in fair value, lower reliability of financial statements, and investors' confidence loss for financial reports, thus potentially impacting value relevance of fair value measurement. Under this circumstance, whether investors should give more trust to earnings quality of financial statements of the corporations audited by industry-specialized auditors becomes a research issue. This study compares and examines whether the association among fair value, auditors industry specialization and value relevance is any different in the two years before and the two years after the financial crisis in 2008. We formulate hypothesis 3 (H3) as below.

The association among fair value, auditor industrial specialization and value relevance is different in the two periods pre- and post- the financial crisis in 2008.

## DATA AND METHODOLOGY

Corporations in Taiwan are required to apply the Statement No. 34 since 2006. Because the financial services industry gives undue emphasis to fair value measurement relative to other industries, this study uses listed companies (Taiwan Stock Exchange Corporation, TSEC) and over-the-counter (OTC) companies (GreTai Securities Market, GSM) (TSEC and GSM in Taiwan are analogous to NYSE and NASDAQ in the United States) in the financial services industry (including banks, insurance companies, and financial holding companies) (Banks under control of financial holding companies are further regulated by the Financial Holding Company Act, which requires that all financial holding companies be listed and each company hold only one bank. After the Financial Holding Company Act was passed, many financial holding companies were established and many formerly listed banks were delisted and became subsidiaries of the listed financial holding companies. For example, Hua Nan Bank was a listed company before 2001, but was delisted in 2001 and became a subsidiary of Hua Nan Bank Financial Holding.) as research objects. The sample period spans from 2006 to 2010 which are five years after the implementation of the Statement No. 34. As there is a gap between the business of the securities industry and that of the banking and insurance industries, the majority of prior literature didn't include the securities industry in their research scope. This study follows prior research and also excludes the securities industry from its sample. In addition, corporations which applied for reorganization, were taken over, became unlisted, or that had incomplete data are eliminated from the sample and the final sample consists of thirty three firms and 165 observations. Among this group, eleven firms are in the banking industry, eight firms are in the insurance industry, and fourteen firms are financial holding companies. We further separate the sample period into two sub-periods using year 2008 as the mid-point (2006-2007 and 2009-2010) and examine if there is any difference between the two periods concerning the association among fair value, auditor industry specialization and value relevance. There are sixty six observations in each period. All research data are obtained from corporations' public annual reports listed in the Market Observation Post System and the database of Taiwan Economic Journal.

## RESULTS

To control the influence of outliers, this study winsorizes all the continuous variables at the top and bottom 1 percent of their respective distributions. Table 1 provides the descriptive evidence of the entire sample. From Table 1, we found that the mean (medium) value of financial assets and liabilities measured at fair value is 118,000 (51,500) and 12,400 (1,332) thousand respectively, and the mean (medium) ratio out of total assets and total liabilities is 16.5% (10.6%) and 1.4% (0.3%) respectively, indicating that the average amount of financial assets of listed and OTC companies measured at fair value in the financial services industry is much higher than that of financial liabilities. In addition, the mean ratio of EXPERT (both audit firm and one of the report-signing audit partners being industry-specialized) is 18.8%.

Table 2 presents the results from the OLS pooled regression model with cluster robust standard errors, random effects panel model and Amemiya-MaCurdy panel IV. In the OLS pooled regression model, we find from the results of the entire sample that financial assets measured at fair value is significantly positively associated with stock price ( $p$  value  $< 5\%$ ), indicating that fair value information of financial products in the financial services industry is value relevant. In the random effects model once we control possible existence of unobserved heterogeneity, we find a stronger positive effect for FVA as well as statistically significant negative relationship between the liabilities measured at fair value (FVL) and stock price ( $p$  value  $< 1\%$ ). Moreover, based on Amemiya-MaCurdy Panel IV model, we report that the revealed relationships are causal in nature. From the OLS model there is no significant difference between value

relevance of financial assets (liabilities) measured at fair value and that of financial assets (liabilities) measured at historical costs (the tests of coefficient difference for  $FVA=NFVA$  and  $FVL=NFVL$  are not statistically significant). In other words, while fair value information is value relevant, given the lower marketability of partial financial products, it is likely that fair value measurement will cause serious deviations and yield value relevance which is not significantly greater than that of historical costs measurement. In addition, we found from the results of the two sub-periods pre- and post- 2008 that financial assets measured at fair value for the period of 2006-2007 is significantly positively associated with stock price ( $p$  value = 5%), but this association is not present in the period of 2009-2010. The results indicate that the changes made by the IASB due to the financial crisis in 2008 caused corporate earnings to fail to truly reflect the real fluctuations in fair value, leading to a decreasing reliability of financial statements, a loss in investors' potential confidence in the financial statements, and thus a decline in value relevance of the entire statements.

To better understand whether auditor industry specialization increases value relevance of fair value information for the financial services industry, we add the interaction variable of financial assets measured at fair value and industry-specialized auditors and report the results in Table 3. We report that the impacts on stock price of financial assets and liabilities measured at fair value, or assets, liabilities, and net income measured at historical costs are about the same as those presented in Table 2. Regarding the interaction variable  $FVA*EXPERT$ , we found that the coefficient for the entire sample period and the sub-period of 2006-2007 is negative but insignificant; while the coefficient for the sub-period of 2009-2010 is positive and significant ( $p$  value < 5%). The results indicate that prior to the financial crisis in 2008, investors did not care if fair-value-measured financial assets are audited by industry-specialized auditors. Whereas, following the financial crisis in 2008, investors may have lost confidence in financial statements which results in lower value relevance of the statements. Earnings quality of financial statements of those corporations audited by industry-specialized auditors thus became more reliable from the investors' perspective. As a result, investors tend to give higher ratings for those financial assets that are measured at fair value and audited by industry-specialized auditors, further enhancing value relevance of fair value information.

Finally, we split the entire sample into two groups – financial holding companies and non-financial holding companies and try to assess whether we observe similar trends. The Financial Holding Company Act in Taiwan was enacted in 2001. The act was intended for the domestic large-scale financial groups to be able to integrate their resources. Since financial holding companies may be composed of companies from the insurance, banking, and trust industry, value relevance of their consolidated financial statements is likely to be different from that of individual bank's or insurance company's financial statements. The results are presented in Table 4. We found that the results for the group of non-financial holding companies are similar to those for the entire sample. For the group of financial holding companies, none of the variables influence stock price except net income, which is significantly positively associated with stock price. This implies that the results for the entire sample are driven by non-financial holding companies and value relevance for the two groups is significantly different. Because financial statements of financial holding companies are prepared by consolidating the statements of individual financial entities, the components of assets and liabilities are more complex relative to those of an individual bank or insurance company. As such, the association between financial statement information and stock price for the financial holding companies is relatively less apparent.

As all the independent variables are measured based on year-end information, similar to many of the prior studies which used year-end value to measure the dependent variable (i.e., Barth et al. 1996; Eccher et al. 1996). To make the results of this study more complete, we further utilize market value on the financial statement date to measure the dependent variable as an additional analysis. For the purpose of brevity, we don't report table with regression findings. We found that either the results for the entire sample period or

those for the two sub-periods pre- and post- 2008 remain unaltered compared to Table 3, indicating that the empirical conclusions are not affected by market value measurements made at different times.

## CONCLUSION

In recent years, fair value has become a global trend in formulating accounting standards. The issue of whether fair value accounting can truly convey corporations' value in the market and increase value relevance of financial statements has drawn significant attention among researchers, financial statement users, and regulatory authorities. The financial services industry has a greater tendency in using fair value to measure its assets and liabilities compared to other industries. Because it is difficult to verify the accuracy of fair value measurement, industry specialization of auditors becomes more crucial. This study explores value relevance of fair value measurement in the financial services industry, and analyzes whether the level of auditor industry expertise impacts value relevance of fair value measurement. In addition, following the financial crisis in 2008 the IASB has made changes on IAS to adapt to the changes in international situation. To understand whether these changes cause impacts on value relevance of fair value measurement of financial statements, this study further separates the entire sample period into two sub-periods using 2008 as the division point and compares whether the association among fair value, auditor industry specialization, and value relevance is any different in the two periods.

Our empirical results contain the following major findings. First, overall fair value information of financial products in the financial services industry is value relevant, but there is no increase in the relevance compared to that of historical costs measurement. In fact, we report a casual relationship. Second, due to the financial crisis in 2008, the changes made by the IASB to respond to the changes in international situation has resulted in the failure of corporate earnings to truly reflect real fluctuations in fair value, causing a loss of value relevance for fair value information of financial products in the period of 2009-2010. Under this circumstance, corporations that are audited by industry-specialized auditors will gain more trust from investors for their financial statements' earnings quality.

Investors will give higher ratings to financial assets that are measured at fair value and audited by industry-specialized auditors, thus leading to an increase in value relevance of fair value information. Lastly, there exist significant differences between financial holding and non-financial holding companies for value relevance of financial statements. As financial statements of financial holding companies are prepared by consolidating the statements of individual financial entities, the components of assets or liabilities are more complex relative to those of individual banks or insurance companies from the investors' viewpoint. Therefore, the association between financial statement information and stock price is relatively less obvious for financial holding companies.

With regard to a methodological framework, the contribution of our study is crucial as well. Using random effects model we are able to tackle the issue of the unobserved heterogeneity in the estimated regressions. Further, we extend empirical framework by successfully implementing panel IV models. Doing so, we are able to solve the issue of endogeneity of key independent variables. In other words, the resulting coefficients are both unbiased and consistent. Such a detailed discussion and treatment of unobserved heterogeneity and endogeneity has been largely missing in the existing literature.

According to the empirical results, we find that while fair value information of financial products in the financial services industry are value relevant, its relevance is not significantly higher than that of historical costs measurement. Therefore, standards formulating authorities should place more emphasis on the problems driven by measurement deviations of financial products in inactive markets. Moreover, the amendments to IAS by the IASB under political pressures diminished the reliability of financial statements and caused investors' loss of confidence in financial statements. The IASB should strive to maintain

fairness and objectivity when framing accounting principles in the future. In addition, consistent with the results of prior studies related to using non-financial services industries to analyze impacts of auditor industry specialization on earnings quality, this study also supports that industry-specialized auditors will enhance value relevance of fair value information in the financial services industry. Nevertheless, our analysis further provides the means and methods of how financial statement users should utilize the information relevant to fair value. Lastly, since this study focuses its analysis on the financial services industry, the conclusions might not be applied or generalized to other industries, which requires further discussion and exploration of future researchers.



# THE EFFECTS OF MANDATORY AUDITOR ROTATION ON AUDIT QUALITY IN TAIWAN: A HIERARCHICAL LINEAR MODELING ANALYSIS

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## ABSTRACT

*This study employs the Hierarchical Linear Modeling (HLM) technique to conduct analysis in an attempt to overcome the lack-of-independence problem present among the sample of audit firms, audit partners, and audited companies. By computing audit tenure using names of audit partner and audit firm, we aim to understand whether the implementation of mandatory auditor rotation policy changes audit quality of audit partners or audit firms. We find empirically that prior to rotation audit partner tenure is not significantly associated with discretionary accruals; however, audit quality is enhanced with longer audit partner tenure following rotation. While these results do not support the implementation of auditor rotation policy, a comparison between pre- and post- implementation points out audit quality of audit partners is escalated following the implementation of rotation, implying that rotation adoption will help enhance audit quality of audit partners within finite audit tenure. Interestingly, by comparing the HLM with Ordinary Least Squares (OLS) results we further discover that the relationship between audit firm tenure and audit quality is changed from significant negative to insignificant due to the rotation adoption. This result indicates that mandatory auditor rotation policy not only changes audit behavior of audit partners but also affects audit quality of audit firms.*

**JEL:** M4

**KEYWORDS:** Audit Partner Tenure, Audit Firm Tenure, Audit Quality, Hierarchical Linear Model

## INTRODUCTION

This study contributes to the existing literature in that it conducts analysis using the HLM method (which is different from the OLS method used in prior studies) and it provides evidence that the HLM method, by comparing with the OLS method, is more able to capture the changes in audit quality of audit firms following the rotation implementation. That is, after implementing the rotation policy the influences of audit partner tenure on audit quality will be greater than that of audit firm tenure. Collectively, our empirical findings do not support the conclusion that longer audit partner tenure will impair audit quality; also, it serves as a reminder to the in-charge authorities on the importance of emphasizing audit quality of audit firms as well. The remaining of this paper is organized as follows. Chapter two reviews the existing literature and develops hypothesis. Chapter three introduces the research method, including definition of all variables and data source. Chapter four analyzes the empirical results and chapter five provides concluding remarks.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Audit Tenure and Audit Quality

Auditors are engaged to audit companies' financial statements with the aim to provide investors with relative but not absolute confirmation of financial statements reliability. Because audit fees are paid by the

audited clients instead of investors, it is imperative to chronically examine auditors' independence in addition to their professionalism. The practitioners and academic professionals have arguments regarding the influences of mandatory auditor rotation. Those who hold positive views contend that the longer the same auditor audits the same company, the more likely the auditors are familiar with companies' operation or have friendship with them, thus causing lower audit quality and impaired independence (excessive familiarity effect) (Chi and Huang 2005). Those who hold negative views argue that mandatory rotation of auditors every five years will cause higher audit cost in the first engagement year for new auditor as well as rising risk and cost of choosing inadequate auditors for audited companies, thus leading to higher likelihood of audit failure due to auditors' lack of understanding of clients' internal real status in the first few years of engagement.

Moreover, it is also likely that predecessor auditors are more willing to accommodate management's discretion and compromise their independence during the last audit period. If so, the policy of mandatory auditor rotation every five years will form an incentive for reducing audit quality since predecessor auditors are not obligated to maintain audit quality for successor auditors; also, the five years audit term limit is too subjective to continue auditors' learning curve effects because of the enforced rotation when auditors go a step further in understanding the audited client's operation. The continuous occurrence of business scandals has made the regulatory institutions and academia believe in the association between longer audit tenure and higher likelihood of audit failure - which eventually results in corporate failure and significant loss incurred by public investors, and stipulate the policy of mandatory auditor rotation every five years. Nevertheless, it is also likely that the establishment of such regulation will cause a decline in audit and financial statements quality (Johnson,

Khurana, and Reynolds 2002 ; Myers et al. 2003 ; Ghosh and Moon 2005) as policy standards don't necessarily improve auditors' attitude and quality in performing audit. The General Accounting Office (GAO) in United States, under the request of the Congress, surveyed audit firms and Fortune 1000 large public offering companies regarding their opinions of the policy of mandatory audit firm rotation using the questionnaire approach and received the following result – it is commonly believed that costs incurred by implementing mandatory auditor rotation far exceed the benefits it brings. And other interest parties within the enterprise also hold about the same opinion regarding the survey. The GAO thus believes that mandatory rotation of audit firms might not be the most effective way of enhancing audit quality and intensifying auditor independence.

A number of prior studies hold negative views concerning the policy of auditor rotation. Myers et al. (2003) investigated the association between audit tenure and earnings quality for American enterprises from 1988 to 2000 and demonstrated that the longer the audit tenure the better the earnings quality. That is, emphasizing auditor rotation might worsen earnings quality. Johnson et al. (2002) researched the U.S. companies audited by Big6 firms from 1986 to 1995 and conducted sample pairing based on industry and company size. They separated audit tenure into three categories, including 2-3 years (short term), 4-8 years (medium term), and 9 years and above (long term) and investigated the relation between audit tenure and financial statements quality. Their results indicate that financial statements with shorter tenure have worse quality than those with medium tenure and no evidence supports declining quality for financial statements with longer tenure. They thus inferred a lower audit quality in the first few years of audit engagement, a better audit service in audit tenure of four years and above, and negative influences of mandatory auditor rotation on audit services provided by audit partners.

Geiger and Raghunandan (2002) examined the association between audit opinion type and audit tenure by using bankrupt companies as research objects. Their results revealed that with a shorter tenure auditor are less capable of issuing modified or qualified opinion while with a longer tenure they are more able to discover the potential insolvency crisis that might exist within the company at a later point and propose

warnings beforehand. That is, audit failure is more likely to occur in the initial few years of audit engagement and the mandatory auditor rotation policy may increase the rate that auditor lapse into such risk. Chung and Kallapur (2003) used abnormal accruals as proxy of audit quality and examined the association among client importance, non-audit services, and abnormal accruals. They found that audit tenure and absolute value of abnormal accruals are negatively correlated. Carcello and Nagy (2004) studied the companies that had financial statements fraudulency from 1990 to 2001 using matching sample observations. They found that financial statement fraudulency is more likely to occur in shorter tenure (within three years), which overthrew the conclusions by Casterella, Knechel, and Walker (2002). Ghosh and Moon (2005) investigated the relation between auditor tenure and audit quality and their results confirmed the positive impacts of audit tenure on audit quality. Specifically, investors and information intermediary believe audit tenure can improve audit quality; also, mandatory auditor rotation will raise additional cost to capital market participants.

In contrast, there are also considerable studies that hold reverse views. Casterella et al. (2002) found that longer audit tenure is usually accompanied with higher risk of audit failure. Davis, Soo, and Trompeter (2003) detected bigger absolute value of abnormal accruals and smaller deviation of analysts' earnings projection in longer tenure, indicating that auditors with longer tenure are more willing to provide more flexibility in reporting earnings so as to reach analysts' prediction more easily. Chi and Huang (2005) researched the listed companies in Taiwan from 1998 to 2001 and explored the relationship between audit tenure and abnormal accruals from two aspects of learning effect and excessive familiarity effect. Their results exhibited positive learning effect in shorter tenure (using years that auditors perform audit as measure) while negative excessive familiarity effect in longer tenure when using square value of years that auditors perform audit as measure. This result implies that audit quality can be escalated year by year in the occasion of shorter tenure while gradually declining when the tenure is excessive.

The reforms driven by SOX also prompted the passage of an auditor rotation policy in Taiwan in April 2003. The Taiwanese regulations mandate that listed and OTC companies whose financial statements since 2004 are audited by the same audit partners for the most recent consecutive five years are subject to virtual investigation. Application of the standards to determine the "most recent consecutive five years" should be retraced to the companies' dates of public offering. While companies usually adhere to the regulation of five-year audit tenure to avoid being virtually investigated, it doesn't represent the positive influence on audit quality of the policy intervention. Moreover, both audit firms and audited companies must pay out extra cost and assume higher risk under the stipulation of auditor rotation, meaning the implementation of the policy might change the audit behavior and attitude of auditors.

### Application of the HLM

HLM is a complex form of OLS regression that is used to analyze variance in the outcome variables when the predictor variables are at varying hierarchical levels (Woltman et al., 2012); for example, students in a classroom share variance according to their common teacher and common classroom. Prior to the development of HLM, hierarchical data was commonly assessed using fixed parameter simple linear regression techniques; however, these techniques were insufficient for such analyses due to their neglect of the shared variance (Woltman et al., 2012). HLM accounts for the shared variance in hierarchically structured data. Using the educational case as an example, this technique accurately estimates lower-level slopes (e.g., student level) and their implementation in estimating higher-level outcomes (e.g., classroom level; Hofmann, 1997). HLM is prevalent across many domains, and is frequently used in the education, health, social work, and business sectors. It simultaneously investigates relationships within and between hierarchical levels of grouped data, thereby making it more efficient at accounting for variance among variables at different levels than other existing analyses.

Hierarchical linear (multilevel) models have the same assumptions as other major general linear models (e.g., ANOVA, regression), but some of the assumptions are modified for the hierarchical nature of the design (i.e., nested data). The assumptions of linearity and normality do not pose any problems for multilevel models, and are thus retained. However, the assumptions of homoscedasticity and independence of observations pose several problems and must be adapted in order to proceed with this type of analysis. First, units of observations in the same group are more similar than those in different groups. Second, while groups are independent of each other, observations within a group share values on variables, and thus, are not independent. One advantage of employing multilevel models over other types of analyses is that independence is not required, because it is violated at each level of the analysis (Fidell and Tabachnick, 2007). Additionally, multilevel models are designed to deal with this intra-class correlation, which assumes that data from the same context are more similar than data from different contexts. That is, such modeling analysis serves to measure the variability within contexts.

### Hypothesis Development

Prior studies presumed a homogeneous audit quality among audit partners and audit firms (Chi and Huang 2005 ; Chen et al. 2008 ; Chi et al. 2009); yet, audit quality differences are present among Big4 and non-Big4 firms and even more likely among audit partners in the same firm or different firms. Further, observation samples tend to be non-independent if different companies are audited by the same auditor in the same year. Therefore, this study utilizes the HLM method to conduct analysis due to several problems we encountered with our research sample (i.e., nested data, lack of independence and homogeneity of variance among observations), the modified assumptions, and the advantages of this technique in solving these issues. The alternative hypothesis is proposed as below.

Ceteris paribus, the implementation of auditor rotation policy will help enhance audit quality.

## **DATA AND METHODOLOGY**

Our sample selection process began with all of the publicly listed and OTC companies included in the Taiwan Economic Journal (TEJ) database from 2000 to 2011. Tenure of audit partners and audit firms was computed since 1983 through the end of the study period. Considering the comparability, we deleted the financial and insurance companies from our sample as well as those companies with missing value for the variables included in this study. Table 1 presents the distribution of our entire sample. The size of the sample increases yearly from 2000 to 2011. The final sample contains a total of 14,561 observations, with the Electronics industry being the highest proportion (56.45%), followed by the Chemicals industry (6.97%).

## **EMPIRICAL RESULTS**

### Descriptive Statistics

Table 2 presents the mean, median, standard deviation, 25th and 75th percentile values for each of our variables. Panel A displays the descriptive statistics for the total observations, while Panel B and C show the descriptive statistics for the subsamples of 2000-2003 (prior to the implementation of auditor rotation policy) and 2004-2011 (after the implementation of auditor rotation policy). As presented in Table 2, Panel A, the mean value of DAC is -0.005, the average tenure for CPAA, CPAB, and CPAFIRM\_Tenure is 2.705, 2.057, and 8.252 years, respectively. Of the total sample, 80.8% are audited by Big4 firms. The sample companies have stayed in the market for an average of 23.473 years since incorporation (AGE). As presented in Table 2, Panel B, the mean value of DAC is -0.002. Prior to the implementation of auditor rotation policy, the average tenure for CPAA, CPAB, and CPAFIRM\_Tenure is 3.794, 2.705, and 6.250 years, respectively. Of the 2000-2003 sample, 72.7% are audited by Big4 firms.

As presented in Table 2, Panel C, the mean value of DAC is -0.007. After the implementation of auditor rotation policy, the average tenure for CPAA and CPAB is 2.240 and 1.780, indicating that mandatory auditor rotation does affect (reduce) audit partner tenure whether the tenure is computed based on leading partner only or both partners. The average tenure for CPAFIRM\_Tenure is increased to 9.107 years and of the total sample, 84.3% are audited by Big4 firms.

### Pearson Correlations

We calculate first-order Pearson correlation coefficients for all of our variables, presented in Table 3. The results indicated that longer audit tenure can effectively lower discretionary accruals and Big4 audit firms can effectively restrain companies from conducting earnings manipulation. The correlated coefficients among variables are not too high (between -0.7 and 0.7), indicating that multicollinearity is not a concern in this study.

Table 4 displays the results of univariate analysis (Chin and Chi (2009) found that leading partners are more likely to reduce the probability of financial statements restatement than concurrent partners, and their audit quality is also higher than the latter. Thus, this study utilizes only audit tenure computed based on leading partners (CPAA) to perform univariate analysis in Table 4.) In Panel A, we partitioned the entire sample into three subsets based on audit tenure (CPAA), including short term (CPAA ≤ 5), medium term (6 ≤ CPAA ≤ 10), and long term (CPAA > 10), separately computed the mean value for each subset of DAC and performed the t-test of the mean. The results exhibited that longer audit tenure is associated with smaller discretionary accrual and better audit quality. Panel B presents the results of the t-test of the mean between pre- and post-implementation of rotation policy. We find that the DAC after the rotation is significantly smaller than that before the rotation, indicating that the implementation of auditor rotation policy is effective in mitigating company's behavior of earnings management.

### Regression Results

This study has the following claims. First, prior studies perceive audit quality among audit firms and also among audit partners within the same firm or from different audit firms as homogenous. However, from Figure 2 we observed diverse DAC in companies audited by partners from the same or different audit firms (including Big4 and non-Big4), revealing the heterogeneity in audit quality among audit partners and audit firms. Second, the practice of different companies being audited by the same audit partner will cause the problem of non-independence among observed sample. Besides, the fact that audited companies might change their engaged auditor or audit firm, and audit partners might move from one firm to another formulates a cross-level structure for this study. We thus use the HLM method to conduct analysis in an attempt to overcome the above stated limitations. To begin with, the ICC value in the Null model was used to determine the significance of variations among individual audited companies, audit partners, and audit firms. The ICC value is an intra-class correlation coefficient, representing the ratio of self-variation of the same audit partner, audit firm or audited company to total variation. On average, the ICC value should be taken into account in selecting the statistical analysis method when it reaches 7% of the entire sample variations. Table 5 presents the ICC value of the entire sample in three subsets (including audit firms, audit partners under audit firms, and audited companies under audit partners). The results manifest that the ICC value for each measure of discretionary accrual (AbsDAC, DAC+, and DAC-) is greater than 7% in the entire sample, pre-, and post- rotation implementation, indicating the need of using the HLM method to perform analysis.

Table 6 to Table 14 present the results of OLS and HLM regression for the entire sample, pre-implementation of auditor rotation (2000 – 2003), and post-implementation of auditor rotation (2004 –

2011). Table 6 shows the absolute value of discretionary accruals for the entire sample (2000 – 2011). Panel A presents the results of OLS regression where CPAA, CPAB, and CPAFIRM\_Tenure are all significantly and negatively associated with AbsDAC. We also find a significant negative correlation with AbsDAC if both audit partner and audit firm tenure are considered simultaneously. Panel B displays the results of HLM regression. We find a negative but insignificant relationship between audit tenure and AbsDAC regardless of whether only audit firm tenure is considered or the impacts of both audit partner and audit firm tenure are considered. The sole observation of the influence of audit partner tenure yields a significant and negative correlation with AbsDAC, indicating that longer audit partner tenure produces higher audit quality. We further examined the results of implementing auditor rotation policy and display them in Table 7 (pre-rotation) and Table 8 (post-rotation). Table 7, Panel A presents the results of OLS regression prior to rotation implementation. We find that audit partner tenure is not associated with AbsDAC regardless of whether audit firm tenure is controlled; and audit firm tenure is significantly negatively associated with AbsDAC. Panel B presents the findings from the HLM regression, where we obtain consistent results as Panel A. Table 8 shows the results after the implementation of rotation policy. We find similar results as those reported in Table 6 for both the OLS and HLM regression.

To sum up the above, prior to rotation longer audit partner tenure is not effective in constraining AbsDAC; while after rotation audit partner tenure does function and can effectively mitigate companies' behavior in using AbsDAC to conduct earnings management. Based on the results from the HLM regression, we further find that audit firm tenure is associated with higher audit quality prior to rotation, while after rotation its effects in refraining AbsDAC are reduced (the relationship between two variables becomes not statistically significant) after controlling for audit partner tenure. Contrary to this result, performing the OLS regression yields an erroneous conclusion that longer audit firm tenure is associated with higher audit quality after the rotation implementation. Collectively, while the empirical findings do not provide proof that longer audit partner tenure will impair audit quality (that is, do not support the implementation of mandatory rotation policy); we do find evidence that rotation adoption will change audit quality of audit partners. More specifically, following the rotation implementation audit partners tend to provide better audit services and improve their audit quality within restricted tenure. The results from the HLM regression indicate that audit firm tenure is not significantly associated with AbsDAC after controlling for audit partner tenure (Table 6 and Table 8), providing further implication that implementation of auditor rotation policy should place emphasis on audit quality of audit partners (instead of audit firms). Regarding the explanatory power of the model, the HLM results presented in Table 6 through Table 8 all provide additional explanatory power in R<sup>2</sup> than the Null model (Table 6: around 2% increase, Table 7 and Table 8: around 0.7% increase).

Table 9 displays the results of positive discretionary accruals (DAC+) for the entire sample. We find that both audit partner tenure and audit firm tenure can effectively lower DAC+ regardless of (1) whether OLS (Panel A) or HLM (Panel B) regression is used, and (2) whether audit firm tenure is controlled or not. Table 10 shows the results of DAC+ prior to rotation. The results (whether OLS or HLM) are similar to those reported in Table 7. That is, before implementing the rotation policy audit partner tenure is not effective in controlling DAC+. Table 11 presents the results of DAC+ after the rotation. The results remain unaltered compared to those reported in Table 8. In other words, we obtain similar evidence in the results of AbsDAC and DAC+ - the influence of audit firm tenure on audit quality after implementing the rotation policy is more likely to be observed from the HLM regression than the OLS regression. Overall, the HLM results reported in Table 9 through Table 11 provide more than 20% additional explanatory power in R<sup>2</sup> than the Null model.

We demonstrate the results of negative discretionary accruals (DAC-) for the entire sample in Table 12. The results indicate that (1) audit partner tenure is significantly positively related to DAC- if it is solely observed, (2) audit firm tenure is negatively (not significant for OLS and marginally significant for HLM) related to DAC- if it is solely observed, and (3) longer audit partner tenure is associated with better audit

quality while this relationship does not exist in longer audit firm tenure if we include both types of tenure into observation. Table 13 presents the results of negative discretionary accruals prior to rotation. We don't find significant relationship between audit partner or audit firm tenure and DAC- regardless of whether the OLS or HLM regression is performed. Table 14 displays the results of negative discretionary accruals after the rotation. We find a significant and positive relationship between audit partner tenure and DAC- no matter whether audit firm tenure is controlled, while an insignificant and negative relationship between audit firm tenure and DAC-. These results exhibit that audit partner tenure is efficacious in reducing companies' earnings manipulation behavior via use of negative discretionary accruals as a mechanism. Overall, the results from Table 12 to Table 14 provide additional explanatory power than the Null model by more than 18%.

Taken together the results from Table 6 to Table 14, we find in both OLS and HLM regression that compared to pre-rotation, audit partners are more likely to promote their audit quality following rotation implementation and can effectively restrain companies from conducting earnings management using AbsDAC, DAC+, or DAC- as a mechanism. We do not find evidence that longer audit partner tenure will impair audit quality. Relative to the OLS regression results, the HLM method performs better in discerning the changes in audit quality of audit firms after rotation. That is, the impacts of audit partner tenure on audit quality are greater than those of audit firm tenure after the mandatory rotation policy came into effect. Collectively, our empirical findings do not support the implementation of mandatory rotation policy that infers longer audit partner tenure will impair audit quality. Moreover, the HLM results also serve as a reminder to the in-charge authorities on the importance of emphasizing audit quality of audit firms.

## CONCLUSIONS

This study investigates the listed and OTC companies in Taiwan. Given the Taiwanese regulation that two audit partners (leading and concurrent), in addition to the audit firm, need to sign the auditors' report, we explore the influences of implementation of auditor rotation policy on companies' discretionary accruals by (1) separately calculating tenure of audit partner and audit firm, and (2) partitioning the entire sample into 2 subsets using the implementation of auditor rotation policy as the dividing point. Considering the cross-level feature of our research framework, we utilize the HLM method to conduct analysis.

We examined the impacts of rotation adoption on audit quality by observing the absolute value, positive value, and negative value of discretionary accruals. The empirical results exhibit that prior to rotation (1) audit partner tenure is not effective in restricting discretionary accruals regardless of whether audit firm tenure is controlled, and (2) audit firm tenure is significantly and negatively related to discretionary accruals. Interestingly, we find that after rotation audit partner tenure is significantly and negatively (positively) correlated with absolute and positive (negative) value of discretionary accruals. The sole observation of audit firm tenure yields a significant and negative correlation with discretionary accruals (absolute and positive value), while simultaneous observation of both audit partner and audit firm tenure reveals a significant and negative relationship of discretionary accruals (absolute and positive value) with audit partner tenure but an insignificant relationship with audit firm tenure.

These results indicate the focusing effects of rotation adoption on audit quality of audit partners and the mitigating effects of that on audit quality of audit firms. In contrast, the OLS results show a significant and negative association with both audit partner and audit firm tenure after the mandatory rotation policy came into effect, implying the failure of the OLS method in precisely capturing the change in audit quality of audit firm due to rotation adoption. While the overall results do not support the inference that longer audit partner tenure will impair audit quality, a comparison of pre- and post-rotation results provide evidence that implementation of auditor rotation policy does escalate audit quality of audit partners within finite tenure,

and the HLM results also suggest that the in-charge authorities should strive on maintaining audit quality of audit firms as well.





# WHAT COMES NEXT FOR CREDIT UNIONS IN COSTA RICA? FROM FINANCIAL REPRESSION TO THE RISKS OF A NEW FINANCIAL ENVIRONMENT

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## ABSTRACT

*During the 1980s many developing countries started to dismantle policies constraining the financial sector. Those policies were adopted in order to channel resources to the manufacturing sector, as well as other sectors (infrastructure, commercial agriculture for export) considered as key for economic development. We argue that financial repression spurred the growth of credit unions (CUs) in Costa Rica. These organizations took advantage of the opportunity to expand their customer base by serving borrowers that were routinely refused access to credit to finance consumption when banks attained the cap for consumption set up by authorities. Our article tackles a question of great social and economic importance, namely, have CUs in Costa Rica lost their overall competitiveness vis-à-vis other financial players in Costa Rica, after the liberalization of financial markets? If the answer is yes to this question, one would expect that the cooperative financial sector in Costa Rica and other developing countries can only be a marginal player in a financial sector that most likely will not return to the dirigiste policies of the past. We suggest avenues for future research on the topic.*

**JEL:** G180

**KEYWORDS:** General Financial Markets Government Policy and Regulation Credit Unions Financial Repression

## INTRODUCTION

During the 1980s many developing countries started to dismantle policies that constrained the financial sector. Those policies were adopted in order to channel resources to the manufacturing sector, as well as other sectors (infrastructure, commercial agriculture) considered as key for economic development. Negative interest rates were widespread; a minimum amount of bank lending was set up for the “modern” sectors of the economy, and a cap was set for some others, such as consumption.

Many researchers consider nowadays that those policies — called “financial repression”— harmed the prospects of economic development of adopting countries, rather than fostering them (Lizano, 2004). Nevertheless, financial repression spurred the growth of credit unions (CUs) in Costa Rica (Rojas-Alvarado 2013, personal communication). They saw an opportunity serving borrowers that were routinely refused access to credit to finance consumption when banks attained the cap for consumption. By mid-1980s a process of reform of financial markets began, being completed by late 1990s (Lizano, op. cit.). Given the dismissal of the main factor behind the emergence of CUs in Costa Rica, we ask ourselves about the impact of the liberalization of financial markets on CUs.

Thus, our article aims to tackle a question of great social and economic importance, namely, have CUs in Costa Rica lost their overall competitiveness vis-à-vis other financial players in Costa Rica, after the liberalization of financial markets? If the answer is yes to this question, one would expect that the cooperative financial sector in Costa Rica can only be a marginal player in a financial sector that most likely will not return to the *dirigiste* policies of the past. Next section reviews the emergence of CUs in Costa

Rica, as well as the liberalization of financial markets. This section also sets the hypothesis of our study. This is followed by a section discussing data and the methodology of our study, and another one devoted to its results. The article is wrapped up by a section containing concluding comments and suggesting avenues for future research.

## **FINANCIAL REPRESSION, EMERGENCE OF CREDIT UNIONS AND LIBERALIZATION OF FINANCIAL MARKETS IN COSTA RICA**

Costa Rican economic policy between 1950 and the late 1970s was strongly interventionist. It was the result of a development strategy that has been labelled as import-substitution industrialization (ISI) (Lizano 2004). This development strategy was promoted by the United Nations Commission for Latin America (ECLA), and it was aimed at the creation of industrial infrastructure rapidly in countries with economic production dominated by agricultural production and raw material exports (see Baer 1972 for a detailed exposure of the implementation of ISI. He also provides an early criticism concerning the shortcomings of the policy). According to ISI advocates, industrialization should be implemented quickly, given the gap vis-à-vis the industrialized countries, which had the opportunity to develop and test over long periods mechanisms intended to facilitate industrialization. From the decade of 1950 most countries in Latin America began to promote accelerated the manufacturing sector of the economy. This involved a set of economic policies that included the erection of a "wall" of tariffs on imports of manufactured products, to facilitate the substitution of imports by local production and the number of policies to facilitate the financing of the emerging manufacturing sector.

The adoption of high tariffs on manufactures was coupled in Costa Rica (and probably elsewhere in Latin America), by a number of policies intended to use the operation of the financial sector of the economy to channel resources to manufacturing development. Those policies included the setting on an annual basis of a minimum of the commercial bank loan portfolios going to the "modern" sectors of the economy (manufacturing and agro- export). Cap rates were also widespread in the case of loans made to the manufacturing sector and agricultural activities that could generate foreign exchange to the industrialization and modernization of the country. It was also common the setting of a maximum amount ("cap") of the bank loan portfolios to finance consumption. Negative interest rates were common during this period, especially towards the end of the ISI-dominated period (Lizano 2004). Some development theorists have labelled the policies described above as "financial repression."

An observer reported by the mid-1950s that commercial banks were nationalized in Costa Rica (Bannell 1956). In fact, the three State-owned commercial banks held nearly 60% of all assets of the financial system of the country as late as 1995, as we discuss below. Undoubtedly, the fact that the government controlled directly the main players in the financial sector facilitated financial repression.

According to a former manager of Coocique R.L., one of the largest cooperatives in Costa Rica, and who is now retired, it is in the context of financial repression that emerged most of the existing CUs in Costa Rica, particularly the larger among them (Rojas-Alvarado 2013, personal communication). In the view of this former manager, the emergence of such financial players was a collective response to a serious lack of credit for a widespread number of individuals in Costa Rica during the 1950s and 1960s. According to Mr. Rojas, who worked as an executive for one State-owned bank before joining Coocique, the constraints on credit imposed by economic authorities even affected individuals showing good credit histories and relatively high income levels. Before joining the cooperative as a general manager, Mr. Rojas noted that routinely the local branch of the Banco Nacional de Costa Rica (the largest bank in the country at the time and still today) where he worked refused loan applications for financing consumer durables to individuals who exhibited a low level of risk. Those applications were turned down simply because the bank had reached the "ceiling" or maximum that it can lend on this type of loans. This observation has led the Mr.

Rojas to resign from his position at the bank and accept to become general manager of the credit union by mid 1960s. During the following decades the cooperative exhibited strong growth, because it took advantage of the absence of strong competition from state-owned banks, hampered by existing financial policies, and the virtual absence of private-sector players in the Costa Rican financial industry.

By mid 1980s “financial repression” policies began to be reformed. Between 1984 and 1987 the ceilings and floors in banks’ portfolios were dismantled for most activities (Lizano op. cit.). The new policies were bound to face significant challenges. For instance, a wave of bankruptcies in the late 1980s and early 1990s showed the limitations of a regulation system that was not prepared to deal with some of the private-sector players that ventured in commercial banking under the new rules. In spite of those early shortcomings, a return to the interventionist policies of the past does not seem likely (Calderón 2013, personal communication).

Being creatures from the time of financial repression, the dismissal of policies connected with it was supposed to hamper ability of CUs to compete with both new private players in the financial industry and the State-owned commercial banks that have been freed of the constraints that limited their capacity to attract new customers and offer attractive rates for both investors and lenders. Mr. Rojas, who ran Coocique during three decades, noticed a change in the environment as a result of the new policies, making more difficult to remain competitive. The wave of bankruptcies was followed by enhanced, more tightened regulation (and costly to comply with). By mid-1990s a new organization was set up to deal with regulation of players in the financial industry, which was until then the responsibility of a department of the central bank of the country. Calderón (2013, personal communication) argued that, although the new regulator, the Superintendencia General de Entidades Financieras (SUGEF) was critically important for the stability of the financial system as a whole, it was also designed with an “anti-CUs’ bias,” further deteriorating the capacity of CUs to compete. For instance, according to Calderón, SUGEF rules include the obligation of supervised entities to report changes in ownership stakes. This is easy to do in the case of small privately-owned banks with less than 20 or 30 shareholders, but it is cumbersome, costly and unwarranted in the case with CUs that typically have several thousand members, if not ten of thousands.

The discussion above allows us to set up the hypothesis of our study. It relates to the evolution of competitiveness of CUs in Costa Rica. Given that CUs’ emergence and growth in Costa Rica were mainly connected with the presence of policies connected with the so-called “financial repression,” the dismissal of those policies should have led to loss of competitiveness of CUs vis-à-vis other players in the financial market. Thus, we have set the following hypothesis:

H.1 CUs in Costa Rica exhibit less growth in terms of the volume of assets that they hold, vis-à-vis other players in the financial market of Costa Rica.

## DATA AND METHODOLOGY

In order to test our hypothesis, we compiled information about the volume of assets held by CUs and other important players in the financial industry that were likely to be affected by the dismissal of the financial repression policies and the emergence of a new regulatory environment in Costa Rica.

We have chosen the year 1995 as our vantage point. The new regulatory body of the financial industry in Costa Rica was set up in that year by the new Ley Orgánica del Banco Central de Costa Rica (No. 7558). The new regulator, the Superintendencia General de Entidades Financieras (SUGEF), acquired enhanced powers, more autonomy and its own governing board vis-à-vis its predecessor, the Auditoría General de Entidades Financieras (AGEF), which belonged to the Banco Central de Costa Rica (SUGEF 2014).

The creation of SUGEF is a major landmark in the development of today’s Costa Rican financial system. Furthermore, the same law ended the monopoly that State-owned banks enjoyed over checking accounts.

Under certain conditions, privately-owned banks were allowed to open checking accounts, a decision that considerably increased their access to new funds (El Financiero 2014).

The SUGEF started compiling accounting data on the entities that it regulated from its start in 1995. That database is available, free of charge, to the public in SUGEF's website. In order to test our hypothesis we downloaded information about total assets (net of SUGEF's estimates for uncollected receivables), for three major players in the Costa Rican financial system. Those actors are: the ensemble of the three State-owned commercial banks (Banco Crédito Agrícola de Cartago, Banco de Costa Rica, and Banco Nacional de Costa Rica); the ensemble of privately-owned commercial banks; and the ensemble of CUs. Table 1 presents the information on the value of assets held by each of the different types of players in the financial markets. Data are stated in thousands of nominal Costa Rican colones.

Table 1: Evolution of the Costa Rican financial sector, total assets (billion current CR colones)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Credits Unions <sup>1</sup>	n.a.	42,2	54,9	58,1	57,1	69,4	90,0	121,0	163,1	229,5
% of financial sector	-	3,7	4,1	3,3	2,9	2,8	3,2	3,6	4,0	4,3
State-owned comm. banks <sup>2</sup>	458,7	731,2	780,8	960,2	1 098,3	1 289,4	1 370,8	1 613,5	1 883,2	2 619,1
% of financial sector	60,8	65,0	58,9	54,7	55,1	52,7	49,1	47,5	45,8	49,1
Privately-owned comm. banks	173,5	213,0	297,1	415,3	480,6	662,7	831,1	1 019,5	1 299,7	1 554,8
% of financial sector	23,0	18,9	22,4	23,7	24,1	27,1	29,8	30,0	31,6	29,1
Financial sector as a whole <sup>3</sup>	754,7	1 125,8	1 324,7	1 455,4	1 592,1	1 952,1	2 202,2	3 397,8	4 109,9	5 339,0

1/ Includes only cooperatives which are regulated by SUGEF (assets of one billion Costa Rican colones or more).

2/ Includes the three State-owned commercial banks: Banco Crédito Agrícola de Cartago, Banco de Costa Rica y Banco Nacional de Costa Rica.

3/ The financial sector of Costa Rica comprises other players than cooperatives, State-owned and private-sector owned commercial banks.

Table 1 (continuation): Evolution of the Costa Rican financial sector, total assets (billion current CR colones)

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Credit unions <sup>1</sup>	349,3	505,0	747,8	938,0	1 083,9	1 126,1	1 325,4	1 587,4	1 934,8
% of financial sector	5,2	6,1	7,4	7,4	7,8	7,8	8,3	8,6	9,2
State-owned comm. banks <sup>2</sup>	3 151,6	3 824,4	4 526,2	5 301,9	6 040,9	6 463,3	6 940,7	7 989,4	9 238,3
% of financial sector	47,2	46,5	44,9	42,0	43,7	44,7	43,3	43,3	43,7
Privately-owned comm. banks	1 980,5	2 466,4	3 005,2	4 264,6	4 366,5	4 331,5	4 877,8	5 463,9	6 125,3
% of financial sector	29,7	30,0	29,8	33,8	31,6	30,0	30,4	29,6	29,0
Financial sector as a whole <sup>3</sup>	6 674,2	8 233,4	10 072,6	12 615,4	13 808,1	14 461,8	16 030,7	18 447,9	21 116,8

## RESULTS AND DISCUSSION

The data presented in Table 1 does not uphold our hypothesis. CUs absorbed nearly 42.2 billion Costa Rican colones in 1996, i.e. 3.7 % of the nominal value of the assets held by all actors in the financial sector. In 2006 CUs managed nearly 505 billion Costa Rican colones, 6.1% of all assets being held by actors regulated by SUGEF. Assets controlled by CUs have grown to roughly 1.9 trillion colones, 9.2% of the

total in 2013. This was almost three times the level in percentage terms, if we compare with the starting year.

Privately-owned commercial banks also exhibit important growth, although not as fast as CUs. In 1995 this type of banks held 173.5 billion Costa Rican colones, 23% of total assets. Ten years later those banks held almost two trillion current Costa Rican colones, about 30% of all assets managed by organizations reporting to SUGEF. Assets under management of privately-owned banks represented 29% of all assets held in 2013.

State-owned commercial banks lost considerable market share during the period under examination. In 1995 the three banks in the group absorbed 60.8% of assets under management. In 2013 the figure has lowered to just 43.7%. This reduction is more remarkable even than it appears at first sight for two reasons. Firstly, even if State-owned banks lost their monopoly over issuing of checking accounts, they should have also benefited from the removal of constraints that limited their competitiveness. Secondly, and arguably, much more important, it is worth to mention that deposits in privately-owned banks are not insured in Costa Rica. State-owned banks, on the contrary, are backed by the Ministry of Finance. This was highlighted in 1994, when Banco Anglo Costarricense, a State-owned bank went bankrupt and was closed down by the Costa Rican government. Deposit holders were fully compensated for their losses by the Ministry of Finance (Rodríguez 2013, personal communication).

## CONCLUDING REMARKS

Our data do not uphold the hypothesis stated in our study. Against our expectations, CUs in Costa Rica exhibited an enhanced capacity to compete with other players, after liberalization of the financial industry in Costa Rica. This is truly surprising, given that CUs were, in many regards, creatures that directly emerged from the financial repression policies that were in place during the 1950s-late 1970s period. Furthermore, the financial sector reform of 1995 did not allow CUs to open checking accounts to the public, unlike State and privately-owned commercial banks.

We believe that our study presents an interesting result, calling for more in-depth analysis. One very interesting open question is: why CUs in Costa Rica were not saw a steep reduction in their capacity to compete after financial reform, but instead they seem to thrive? We hint a possible answer to the paradox. Under current legislation, SUGEF only regulates CUs managing over 1 billion Costa Rican colones (roughly 2 million US dollars) (Arias 2012). It is possible that larger CUs, regulated by SUGEF are able to merge with smaller CUs, which cannot to keep up as independent entities have been fuelling CUs' growth. If that is the case, the strategy of growth will erode rapidly as the interesting targets for mergers disappear. Future research could also benefit from more formal test of our hypothesis.

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# NON-FINANCIAL PREDICTORS OF DEFAULT RISK IN UNSECURED SME LENDING –EVIDENCE FROM NIGERIA

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## ABSTRACT

*This study examines non-financial parameters as predictors of default risk in Nigerian SMEs and their applicability to developing economies. SME financing is critical to national development. However, high incidents of default have been recorded by commercial banks for SME financing. Using the logistic regressions analysis technique, and primary and secondary data from SMEs and commercial banks that has made unsecured loans to SMEs in Nigeria, we characterize default as principal and interest past due 90 days in accordance with Basel II. Our study contributes to the literature by focusing on non-financial predictors of default, given the informational opacity of SMEs and high incidence of earnings management, which make their financial data unreliable, and the fact that few SMEs have adequate security for bank lending. Our findings suggest that the industry to which the SME belongs, loan amount, tenure of the loan, and interest rate, age and legal form of the business can be used to predict default risk. However, location was not found to be significant. The study derives a default predictor model for SME unsecured lending.*

**JEL:** C40, C81, C83, D22, G20, L53

**KEYWORDS:** SMEs, unsecured lending, non-financial parameters, default prediction, Nigeria



# RANKING METHODOLOGY FOR LARGE NUMBER OF PROCESS MAPS

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## ABSTRACT

*Is not unusual during an acquisition or a merger of two or more organizations, to perform a large process mapping exercise (fifty or more), before management can decide a course of action for existing business process, as far as eliminating, combining or replacing them. This paper presents a practical, combined methodology of a traditional swim-lane process mapping followed by completing a team-driven Pugh matrix and a process simulation exercise, in order to prioritize for analysis large number of process maps. After the maps creation, the Pugh matrix will comprise metrics categorized by customer line of sight, employee, operations, financials, as well as functional areas or different geographical sites. These metrics are then weighted during the ranking stage. Once the prioritization phase is completed, this hybrid methodology would entice the analyst to perform process simulations for the top ranked process. This step should be easy to perform, as we would have most of the data required already available. The simulation / processmapping tool of choice is iGrafx® Process 2013, due to its appealing price-performance, ease of use and centralized repository for maps.*

**JEL:** M00

**KEYWORDS:** Process Maps, Swim-lanes, Metrics, Pugh Matrix, iGrafx®

## INTRODUCTION – BUSINESS PROCESS IMPROVEMENTS

Improving business processes begins with a high-level understanding of the process and its surroundings, using a SIPOC (suppliers-inputs-process-outputs-customers) diagram, as a way to encapsulate the process at hand. More detailed process maps follow. There are several commonly used mapping techniques used to document the various business processes within an organization. For organizations that prefer to take a graphical view of their processes, swim-lane maps are utilized. Among the advantages of these cross-functional mappings is the ability to communicate processes within your organization and identify touch points, hand-offs and lines of visibility with the customer (Szymanski, 2010).

The experience from quality initiatives in business and industry over the past twenty years show that improving the work content of a process, improves the work itself and the employee morale. A large toolset has been developed to implement these methods and to understand, analyze, and improve the business processes in an organization (Rosen, 2009).

Process maps address the key Six Sigma foundational concept of  $Y = f(X)$ , or simply, outputs are a function of inputs. A well-developed process map can help to uncover the different inputs and their quantification, as well as potential rework loops, unnecessary inspections and help to avert failures in performance or delivering customer requirements (Kubiak, 2007). Process analysis require consideration of cycle times, elimination of unnecessary processing steps or looping activities within the process; it should also look for financial opportunities for process improvement, including cost savings, efficiencies, reviewing controls, or isolating the root cause of process problems (Verschoor, 2010).

Usually the analysis and evaluation of these processes is according to criteria like performance, cost, and timeliness, and compared to benchmark indexes, which are defined as attributes of the best in class

practices. These benchmarks typically only pertain for some of the steps in the process, and are therefore difficult to evaluate overall. Relations among different benchmarks cannot typically be defined. Benchmarks help to compare relevant quantitative aspects for a business process analysis and optimization in the form of metrics concentrated in some aspects of the business processes significantly reducing an overall performance metric (Neuscheler, 1998).

However, during the research stage, there was no indication of an existing overarching methodology where a large series of business maps are evaluated as a portfolio with the aim of prioritization and ranking. Maps and their evaluation are usually treated as standalone work. The literature research shows mostly procedures relying on metrics like cost, time, revenue, ratios like cost/benefit, throughput yield, or labor required to perform the operations, etc. There are some prior attempts to create an overall procedure to compare and rank dissimilar processes. One of them asks to rank the process by opportunity result (revenue gain, cost reduction or other value add criteria) and opportunity effort (cost and time). Then it looks at these rankings to determine those with the maximum benefit/cost ratio and decide the order in which the changes are to be made (Cowan, 2005).

## METHODOLOGIES USING PROCESS MAPS

The proposed methodology is heuristic in nature. The components utilized are proven methodologies in their own right. Their use together as a procedure has been successfully proven in several acquisitions and mergers taken place during 2010 – 2014. The four steps used in ranking a large number of process maps are delineated next.

a. Start with a classical swim lane map, along with an exhaustive series of metrics and operational parameters (see Figure 1).

Figure 1 – Partial list of process maps metrics and operational parameters

b. Utilization of a Pugh Matrix exercise, where subject matter experts reach a consensus of the weight and the risk associated with a specific metric. A Pugh matrix methodically assists in the evaluation and prioritization of competing attributes or options. (R., 2012). A partial detail of a working Pugh matrix is shown In Figure 2.

Figure 2 – Pugh Matrix with weights and Risk assessments.

c. Creation of a matrix multiplication of the Pugh matrix results and the metrics gathered during the process map creation. A partial prioritization results is presented below (See Figure 3).

Figure 3 – Pugh Matrix multiplication with process metrics.

d. The last step of the heuristic is to utilize a process mapping to create what-if simulations scenarios to validate the prioritization of process maps from cost and cycle time perspective. This aspect is addressed in a separate paper to be published in the summer of 2014. The tool of choice for this heuristic is iGrafx® Process 2013 (iGrafx Process 2013 Solutions, 2014). This is a very cost effective process modeling and discrete simulation tool.

A detailed flow of this heuristic is shown on Figure 4.

Figure 4 – Detailed methodology steps.

## CONCLUSIONS AND NEXT STEPS

This paper addresses a very practical approach to rank and prioritize a large, concurrent number of process maps for further decision making, like elimination, consolidation, or partial migration into other processes. A future step in the evolution of this algorithm is the automation of all matrix manipulations, and the creating of a cloud application to make it portable to any organization in the process of acquisition.

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# IMPROVING BUSINESS STUDENTS' CLASSROOM PERFORMANCE WITH BIG DATA

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## ABSTRACT

*Recent technological innovations have increased the availability of structured and unstructured data. This event has improved the efficiency with which evaluators could assess business students' performance. Rather than basing performance on several smaller sets of data, evaluators can now derive single large sets, from which a clearer picture could be drawn. The level of detail that could be achieved is like going from a standard definition TV set to a high definition TV set. This paper explores how this new level of data detail, big data, helps build a smarter, more innovative and ingenious business classroom. A key question answered is if personalized learning with digital devices could help discouraged business students, in particular, students who find math or stat concepts difficult. Based on aggregation of comments students write on their personal devices, evaluators can determine what part of a particular difficult lesson needs adjustment. Also, it becomes easier to identify at risk-students. Overall, this results in better instruction and a more effective learning experience for students.*

# EMISSION DISCHARGE PERMIT TRADING WITHIN A COMMON POOL MARKET

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*The formulation of a cap and trade policy to deal with the environmental problems is a complex issue. It can be based on the use of a property right defined as an emission discharge permit (EDP). However, this approach has also some drawbacks. In case of air quality the potential problem with using an emission discharge permit is the problem of “hot spots,” which occurs when regional air quality standards are violated when EDP trades take place. These problems can be addressed by using a permit trading structure, which is based on a common pool market and regulatory tiering also known as a smart market. In the paper we design a model based on the common pool market and regulatory tiering. Using a set of linear programming formulations and a set of numerical simulations we demonstrate the usefulness of the common pool market design for dealing with the specific environmental problems from the policy perspective.*

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## **SPANISH PROCEEDINGS**

# GESTION DEL PROCESO DE TOMA DE DECISIONES EN LOS AJUSTES TARIFARIOS DE EMPRESAS CONTRATISTAS PETROLERAS

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## RESUMEN

*El propósito del estudio es analizar el proceso de toma de decisiones gerenciales aplicado a los ajustes tarifarios de los contratos en empresas de servicios petroleros que operan en el municipio Lagunillas del Estado Zulia, Venezuela. Como principales bases teóricas tenemos las etapas del proceso de toma de decisiones Gómez Balkin (2010). Además se revisan las teorías de Hubert (2010) y se consideran los aportes de HARVARD BUSINESS ESSENTIALS (2010) en cuanto al análisis de los estados financieros luego de las soluciones. La toma de decisión es el proceso de identificar los problemas, evaluar las alternativas y resolverlos. El ajuste tarifario es un procedimiento decisorio aplicado comúnmente en contratos de obras y servicios para sincerar y aminorar el efecto inflacionario en la estructura de costos de los mismos. En cuanto a las fases decisorias se evaluará: 1) identificar y diagnosticar el problema; 2) generar soluciones alternativas; 3) evaluar alternativas; 4) seleccionar la mejor alternativa; 5) implantar la decisión; 6) evaluar la decisión. Se trata de un estudio descriptivo y de campo, para el cual se diseñará un cuestionario de preguntas de selección múltiple dirigido a gerentes de 25 empresas de servicios de perforación, ubicadas en el municipio Lagunillas. Los resultados de esta investigación permitirán analizar periódicamente la gestión decisoria en los procesos por ajustes de las tarifas en las contratistas del sector estudiado, para contrarrestar las variaciones del entorno y establecer estrategias prácticas que mantengan un margen de rentabilidad óptimo, para garantizar la estabilidad y expansión financiera organizacional.*

**PALABRAS CLAVES:** Gerencia de Empresas, Proceso de Toma de Decisión, Ajustes Tarifarios

## MANAGEMENT OF THE DECISION-MAKING PROCESS IN SETTING RATES OF OIL CONTRACTORS

### ABSTRACT

*The purpose of the study is to analyze the managerial decision-making process applied to tariff adjustments of contracts in oil companies operating in the municipality of Lagunillas in Zulia State, Venezuela. The stages of the process of decision-making Gomez Balkin (2010) we have as main theoretical bases. Also the theories of Hubert (2010) were reviewed and are considered contributions from HARVARD BUSINESS ESSENTIALS (2010) in terms of the analysis of the financial statements after the solutions. Decision making is the process of identifying problems, evaluate alternatives and resolving them. The tariff adjustment is a decision-making procedure commonly applied in works and services contracts to be honest and slow the inflation effect on the cost structure of the same. En \_cuanto\_ a decision-making phases will be assessed: 1) identify and diagnose the problem; (2) generate alternative solutions; (3) evaluate alternatives; (4) to select the best alternative; (5) implement the decision; (6) to evaluate the decision. It is a descriptive study and field, for which a multiple choice questions questionnaire addressed to managers of 25 companies from drilling services, located in the Lagunillas municipality will be designed. The results of this research will allow periodically analyze management decision-making processes by adjustments of the rates in the studied sector contractors, in order to counter the changes in the environment and establish practical*

*strategies that maintain an optimal profitability margin, to ensure stability and organizational financial expansion.*

**JEL:** G32

**KEY WORDS:** Business Management, Decision-Making, Tariff Adjustment Process

Esta investigación tiene como propósito establecer la relación entre el proceso de toma de decisiones gerenciales como herramienta para el ajuste tarifario en las empresas contratistas petroleras venezolanas, delimitadas en el municipio Lagunillas de la Costa Oriental del Lago de Maracaibo, zona fundamentalmente dependiente de la exploración, producción y comercialización del crudo. Se enmarcó en el área de las Ciencias Gerenciales, basándose en las teorías de Gómez y Balkin (2010), Harvard Business (2010), Hernández (2009) y Huber (2010). La investigación fue de tipo descriptiva y de campo, con un diseño no experimental, transeccional. La indagación expone la problemática en la aplicación efectiva de estrategias gerenciales decisorias en organizaciones petroleras, acordes a la realidad actual variante, que les permita un desarrollo del proceso administrativo-contable de ajustes de tarifas a través de líneas operativas que flexibilicen las variaciones en las estructuras de costos de las contratistas con PDVSA, para garantizar la rentabilidad adecuada, viabilidad organizacional y desarrollo socio económico de la región, teniendo como base el cumplimiento de las etapas del proceso de toma de decisiones. Considerando las dimensiones del problema planteado, se presenta la sistematización del mismo, orientada por sus objetivos:

#### Objetivo General

Analizar el proceso de toma de decisiones por etapas en los ajustes tarifarios de empresas contratistas petroleras. Objetivos Específicos:

Identificar el proceso básico de toma de decisiones en empresas contratistas de servicios petroleros.

Determinar la aplicación de las etapas del proceso de toma de decisiones en empresas contratistas de servicios petroleros.

Establecer lineamientos estratégicos para la optimar el proceso de toma de decisiones gerenciales en las organizaciones objeto de estudio.

#### **METODOLOGÍA**

Se trata de un estudio de tipo analítico-descriptivo; analítico porque estudia la realidad tal cual es, a través del análisis de situaciones existentes, y descriptivo, porque identifica características del universo de investigación, orientadas a recolectar información relacionada con el estado real de las personas, objetos, situaciones y fenómenos de investigación. El tipo de diseño a utilizar es el no experimental, por cuanto no se manipularán deliberadamente las variables de estudio, porque ya han sucedido en su contexto natural. Se identifica con los estudios de campo. En cuanto a la población, se tomará en consideración para los fines del estudio, el total de gerentes de las empresas contratistas de perforación petrolera adscritas a (ACIL); dado que es de fácil acceso al momento de aplicar el instrumento de recolección; se realizará un censo de los mismos. La recolección de datos se llevará a cabo mediante un instrumento (cuestionario), dirigidos a las fuentes de información (gerencia de las empresas contratistas petroleras). En tal sentido, el cuestionario se encuentra estructurado en ítems, con una escala de selección múltiple de cuatro (4) alternativas de respuestas. El instrumento diseñado será sometido a un proceso de validación, a través de la técnica "Juicio de Expertos", esta consiste en la revisión lógica de las personas consideradas como expertos en el campo donde se ha de aplicar (teórica y metodológicamente) los instrumentos. Se consideraran (5) expertos en el área de finanzas,



los cuales deberán poseer el título de especialista, magíster o doctor con reconocida experiencia. La confiabilidad de un instrumento será medida a través del coeficiente Alpha Cronbach. Los resultados fueron procesados mediante la aplicación del método de estadística descriptiva, permitiendo la representación de las variables de estudio, específicamente a través del uso de medidas de tendencia central y de variabilidad.

### Viabilidad de la Investigación

La presente investigación fue viable debido a que el insumo requerido para su desarrollo es plenamente accesible y cuantificable, y existe un acercamiento con los gerentes de las contratistas petroleras de servicios de perforación por la actividad profesional y experiencia de los investigadores en esta área durante más de 10 años. Para la ejecución de la investigación se aborda la problemática con el fin de generar líneas estratégicas para este ramo. Los resultados podrían ser aplicados en el establecimiento de estándares en el proceso de toma de decisiones referidos a la gestión de ajustes tarifarios. Procesamiento estadístico de datos:

Tabla 1: Categoría de Análisis Para la Interpretación del Promedio

Rango	Intervalo	Categoría
1	4.21 – 5	Muy Alta
2	3.41 – 4.20	Alta
3	2.61 – 3.40	Moderada
4	1.81 – 2.60	Baja
5	1 - 1.80	Muy Baja

Fuente: Martínez y Otros (2014)

Para la segunda técnica mencionada “medida de variabilidad”, indica el grado de dispersión de las respuestas, con relación a la escala de medición utilizada y su rango (4 a 0), permitirá elaborar su análisis por intervalo y categoría, presentado en la tabla No. 2:

Tabla 2: Categoría de Análisis Para la Interpretación de la Desviación Estándar

Rango	Intervalo	Categoría
1	3.21 – 4	Muy Alta Dispersión
2	2.41 – 3.20	Alta Dispersión
3	1.61 – 2.40	Moderada Dispersión
4	0.81 – 1.60	Baja Dispersión
5	0 - 0.80	Muy Baja Dispersión

Fuente: Martínez y Otros (2014)

### Avances del Resultado de la Investigación

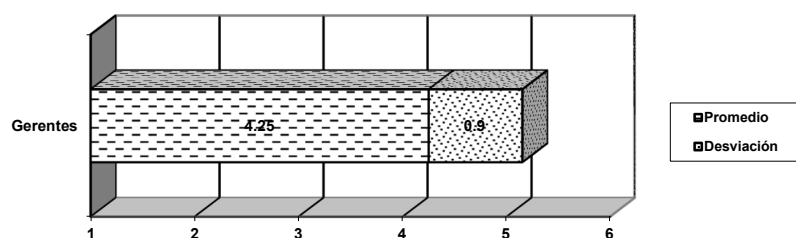
En relación al Objetivo No.1 de Identificar el proceso básico de toma de decisiones en empresas contratistas petroleras, encontramos:

Tabla 3: Identificar el Proceso Básico de Toma de Decisiones

Indicadores	Promedio	Categoría	Desviación	Categoría
Objetivos	4,06	Alta	0,67	M. Baja
Metas	4,50	M. alta	0,71	M. Baja
Actividades	4,22	M. alta	1,33	Baja
Promedio General	4,25	M. alta	0,90	M. Baja

Fuente: Martínez y otros (2014)

Grafico 1: Identificar el Proceso Básico de Toma de Decisiones



Fuente: Martínez y otros (2014)

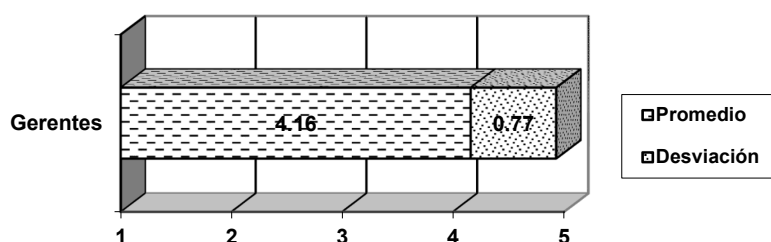
En lo que respecta al objetivo Identificar, el proceso básico de toma de decisiones, se alcanzó un valor promedio de 4.25, con baja dispersión de 0.90; ubicándose dentro de la categoría muy alta; señalando que la gerencia en condiciones operativas, establece un proceso básico de toma de decisiones y compromete recursos para alcanzar niveles deseados de desempeño; asimismo, la administración diagnostica completamente el problema antes de intentar una solución y evalúa las causas y consecuencias de la decisión. Sobre éste particular, Gómez (2010) afirma que una vez que se identifica las pautas básicas para la toma de decisiones, el gerente necesita establecer los objetivos a desarrollar para esta decisión, estableciendo metas previas para lograrlo, por medio de una serie de actividades direccionadas al cumplimiento de las metas establecidas. Para el segundo objetivo específico, orientado a determinar la aplicación de las etapas del proceso de toma de decisiones en los ajustes tarifarios en las empresas contratistas prestadoras de servicios petroleros; se presentan los siguientes resultados;

Tabla 4: Aplicación de Etapas del Proceso de Toma de Decisiones en los Ajustes Tarifarios

Indicadores	Promedio	Categoría	Desviación	Categoría
Identificar y Diagnosticar el Problema	4,26	M. Alta	0,66	M.Baja
Generar soluciones alternativas	3,81	Alta	0,90	Baja
Evaluar Alternativas	4,15	Alta	0,69	M.Baja
Seleccionar Alternativas	4,06	Alta	0,89	Baja
Implantar la Decisión	4,31	M. Alta	0,84	Baja
Evaluar la Decisión	4,37	M. Alta	0,66	M.Baja
Promedio General	4,16	Alta	0,77	M.Baja

Fuente: Martínez y otros (2014)

Gráfico 2: Aplicación de Etapas del Proceso de Toma de Decisiones en los Ajustes Tarifarios



Fuente: Martínez y otros (2014)

La dimensión etapas del proceso de toma de decisiones, se alcanzó un promedio de 4.16, con una muy baja dispersión de 0.77; ubicándose dentro de la categoría moderada; señalando los encuestados con este mismo nivel que se ejecuta la identificación y diagnóstico del problema, la generación de soluciones alternativas;

su evaluación y selección; así como la implantación y evaluación de la decisión; logrando considerar los elementos planteados para el desarrollo de las decisiones organizacionales. Para Gómez (2010), la toma de decisiones es un proceso «escalón a escalón» que avanza en sucesivas etapas desde el principio hasta el fin. Como característica las decisiones tomadas, es el proceso de identificar los problemas y resolverlos, aplicadas por los directivos y su equipo dependiendo del alcance y la estructura de la organización. En otras palabras, cuando la dirección observa que algo no está bajo control surge la necesidad de solucionarlo.

## CONCLUSIONES

En cuanto al objetivo general Analizar el proceso de toma de decisiones por etapas en los ajustes tarifarios de empresas contratistas petroleras se evidencia que la variable toma de decisiones gerenciales, es considerada significativamente por los gerentes ( promedio de 4.16 de 5 - Alta); con este nivel se desarrollan las etapas del proceso de toma de decisiones en los ajustes tarifarios, el cual es fundamental para el desarrollo de una gestión efectiva dentro de las empresas analizadas, contribuyendo a la viabilidad y ejecución de los proyectos operativos petroleros, con rentabilidad deseada, garantizando el proceso productivo organizacional. Sobre la base de lo anterior, los autores plantean (2014), que la toma de decisiones constituye una herramienta fundamental para el desarrollo de las actividades gerenciales, entre ellas el ajuste de tarifa, logrando que las mismas constituyan el desenvolvimiento de los procesos organizacionales que brinden la posibilidad de seguir operando a largo plazo.

Además Gómez Balkin (2010), expresa que las decisiones deben tener en consideración la perspectiva de largo plazo de las decisiones estratégicas y la perspectiva de corto plazo de las decisiones tácticas. Se centran en actividades operativas de la empresa o procesos administrativos como el ajuste de tarifas. Las etapas para este autor deben establecerse paso por paso de una manera firme y segura, desde el inicio de las mismas con la secuencia lógica de las fases, encaminadas a soluciones adecuadas conducentes al logro de los objetivos organizacionales, esta consideración se observó en la categoría alta de las empresas encuestadas. Con base a lo anterior Huber (2010) plantea que los niveles jerárquicos en todas las situaciones está continuamente tomando decisiones para contrarrestar las problemáticas que influyen sobre la misión y visión de la empresa, esto hace que la organización sea un complejo sistema de decisiones encaminado a lograr la productividad y competitividad de sus servicios a nivel regional, nacional e internacional Sin embargo es importante que se aplique pro actividad en las etapas de:

Generar soluciones alternativas, y Selección de alternativas eficaces, de esta forma se establecerán lineamientos estratégicos para optimizar el proceso de toma de decisiones gerenciales en los ajustes tarifarios de las organizaciones objeto de estudio (Objetivo No.3). Contribuyendo a flexibilizar las líneas gerenciales en este ambiente cambiantes e inflacionario que facilite la variación tarifaria adecuada, el retorno de la inversión esperado, el éxito empresarial y por ende el desarrollo socioeconómico del país.

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# MODELO TEÓRICO DE LA CONFIANZA EN REDES INTER-ORGANIZACIONALES

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## RESUMEN

*La confianza es un aspecto fundamental para la creación y desarrollo de las redes inter-organizacionales y constituye un tema de especial relieve, pues el nivel de implicación de los participantes y la cooperación mutua, en este contexto, tienen un carácter voluntario. Diversos autores han señalado la necesidad de concebir la confianza en redes inter-organizacionales desde una perspectiva amplia, dado que se trata de un fenómeno de naturaleza multidimensional y complejo. En complemento de lo anterior algunos autores han planteado que la confianza en redes inter-organizacionales debe comprenderse al menos mediante tres componentes: afectivo, cognitivo y conductual. El objetivo de la investigación es plantear un modelo teórico, que explique el desarrollo de la confianza en redes inter-organizacionales. Para lograr dicho propósito, se emplea una metodología descriptiva y se relacionan diferentes aproximaciones y modelos existentes que enfocan distintos aspectos de la confianza en redes. Como resultado del análisis, se propone un modelo explicativo que busca ser integrador y se discuten las implicaciones prácticas del mismo.*

Retoman Recogen

**PALABRAS CLAVE:** Confianza, Redes Inter-Organizacionales, Modelo Teórico

## THEORETICAL MODEL OF TRUST IN INTER-ORGANIZATIONAL NETWORKS

### ABSTRACT

*Trust is fundamental to the creation and development of inter - organizational networks and is a topic of high relevance, because the level of involvement and mutual cooperation in this context are voluntary. Several authors have noted the need to develop trust in inter - organizational networks from a broad perspective, because it is a multidimensional and complex phenomenon. In addition to the above, some authors have argued that trust in inter - organizational networks should be understood by at least three components: affective, cognitive and behavioral. The research objective of this paper is to propose a theoretical model that explains the development of trust in inter - organizational networks. To achieve this purpose, a descriptive methodology is used and different approaches and models that focus on different aspects of trust in networks are described. As a result of the analysis, a descriptive model that seeks to be inclusive and practical implications of this are discussed proposed.*

**JEL:** L14

**KEY WORDS:** Trust, Inter-Organizational Networks, Theoretical Model, Trust Levels, Trust Dimensions

## INTRODUCCIÓN

En el actual entorno de negocios, las organizaciones han encontrado en la cooperación una forma de competir; una de las formas de lograrlo es mediante la consolidación de redes inter-organizacionales. En este contexto, la confianza constituye un factor determinante para su éxito y desarrollo. Se ha planteado que la confianza en redes inter-organizacionales constituye un fenómeno complejo, por lo que se hace

necesario debatir acerca de este constructo, adoptando una perspectiva multidimensional y multinivel. La investigación se organiza de la siguiente manera: La primera parte describe los principales modelos, conceptos y dimensiones de la confianza en redes inter-organizacionales, así como su papel en torno de la efectividad de las mismas. En la segunda parte se plantea el tipo de estudio realizado. La tercera parte describe los resultados de la investigación, a través de los cuales se propone un modelo explicativo de la confianza en redes inter-organizacionales. Finalmente se presentan las conclusiones, limitaciones y futuras líneas de investigación.

## REVISIÓN DE LITERATURA

En las últimas dos décadas el estudio de las redes inter-organizacionales ha mostrado una tendencia creciente (Popp, MacKean, Casebeer, Milward y Lindstrom, 2013). Las redes inter-organizacionales se definen como “un conjunto de organizaciones interdependientes con mecanismos independientes de toma de decisiones, que negocian y se ajustan mutuamente entre sí, donde las relaciones entre las organizaciones son continuas” (Sanz-Carranza, 2007, p. 11). Müller-Seitz (2012) por su parte define una red inter-organizacional como un conjunto de “tres o más entidades individuales que colaboran entre sí” (p. 428). Provan, Fish y Sydow (2007) señalan que se trata de “un grupo de tres o más organizaciones conectadas, con el fin de lograr un objetivo común” (p. 482). En torno a este tema, Sanz-Carranza (2007) advierte que en cualquier caso, se trata de un mecanismo de relación entre empresas que se distingue de otras formas de cooperación. Se ha defendido que la confianza constituye uno de los principales determinantes para la creación, desarrollo (Chaturvedi y Gaur, 2009; Robson, Katsikeas y Bello, 2008) y éxito de las redes inter-organizacionales (Klerk, 2012; Pesämaa y Hair, 2007; Provan y Kenis, 2008). En contraste, se ha evidenciado también que la ausencia de confianza es un potente predictor del fracaso de los procesos de cooperación entre organizaciones (Parkhe, 1998).

En redes inter-organizacionales la confianza se define como “la disponibilidad de una parte para ser vulnerable a las acciones de otra parte, con base en la expectativa que el otro desarrollará una importante acción hacia el que confía, indistintamente de la habilidad del otro para monitorearlo o controlarlo” (Mayer, Davis y Schoorman, 1995, p. 712). Bhattacharya, Devinney, y Pillutla (1998) señalan que la confianza entre organizaciones es “la expectativa de los resultados positivos que uno puede recibir, con base en la acción esperada de otra parte, en una interacción caracterizada por la incertidumbre” (p. 462).

### Dimensiones de la Confianza en Redes Inter-Organizacionales

Los desarrollos alcanzados en torno de la confianza en redes inter-organizacionales permiten identificar aproximaciones unidimensionales, bidimensionales y tridimensionales que se expresan en mecanismos y escalas de medida. Gulati y Nickerson (2008) y Young y Wiersema (1999) emplearon escalas unidimensionales para medir la confianza inter-organizacional. En su investigación Medlin y Quester (2002), aunque partieron del supuesto que la confianza se componía de dos factores, los resultados obtenidos en su estudio les llevaron a concluir que se trataba de una escala con un único factor. Entre las aproximaciones bidimensionales se encuentran las propuestas de Cullen, Johnson y Sakano (2000) y Johnson y colaboradores (1996), quienes identifican dos dimensiones de la confianza inter-organizacional: benevolencia y credibilidad. Ring (citado por Chaturvedi y Gaur, 2009) identifica también dos dimensiones de la confianza inter-organizacional aunque con diferente denominación: vinculación emocional y calculadora. Das y Teng (1998) plantean dos tipos de confianza: de reputación y de competencia. Existen aproximaciones tridimensionales. Sako (citado por Boersma, Buckey y Gauri, 2003) plantea como componentes de la confianza inter-organizacional: confianza basada en el contrato, confianza basada en la competencia y confianza basada en el buen nombre. Mukherjee, Renn, Kedia y Mukherjee (2012) al igual que Mayer, Davis y Schoorman (1995), también identifican tres componentes de la confianza: habilidad,

benevolencia e integridad. Chaturvedi y Gaur (2009) proponen que la confianza inter-organizacional se fundamenta en la disuasión, el conocimiento la identificación.

### Modelos de Confianza en Redes Inter-Organizacionales

Uno de los primeros planteamientos en torno del desarrollo de la confianza en redes inter-organizacionales es desarrollado por Sydow (1998), quien en su disertación identifica seis factores determinantes:

- Frecuencia y apertura de la comunicación inter-organizacional
- Multiplicidad de las relaciones de la red
- Apertura de las relaciones
- Balance entre autonomía y dependencia en la relación
- Número de organizaciones que conforman la red y
- La estructura del campo inter-organizacional.

Otras investigaciones han permitido identificar factores que al parecer tienen efecto en el desarrollo de la confianza interorganizacional. Cote y Latham (2006) en su modelo hipotético planteaban que los valores compartidos entre las organizaciones que conforman la red contribuyen al desarrollo de la confianza. Gargiulo y Ertug (2006) identifican un conjunto de predictores de la confianza inter-organizacional:

- Factores disposicionales
- Factores relacionales
- Factores situacionales

Entre los factores disposicionales se encuentran los rasgos individuales de quien confía y en quien se confía y la predisposición a confiar. Entre los factores relacionales, estos autores identifican las experiencias pasadas y las actuales. Finalmente, los factores situacionales hacen referencia al entorno en el que se desenvuelve la relación (Gargiulo y Ertug, 2006). Zaheer y Harris (2006) plantean un modelo explicativo de la confianza en redes inter-organizacionales mediante el que explican qué es la confianza, como se crea, de qué manera funciona y qué resultados genera. Entre los factores que explican la confianza estos autores identifican: factores institucionales, la confianza interpersonal y los costos asociados a la generación de confianza. Seppänen, Blomqvist y Sundqvist (2007) realizan un análisis de los diferentes estudios conducidos entre 1990 y 2003 en torno de la confianza inter-organizacional e identifican que son factores predictores de la confianza:

- La intencionalidad
- La conducta pasada
- Las relaciones sociales y
- La similitud entre las empresas que conforman la red.

En una investigación documental Adams y colaboradores (2010) seleccionan y analizan 30 artículos de investigación en los que se plantean aproximaciones y/o modelos explicativos de la confianza, desde diferentes tipologías de cooperación, entre ellas, las redes inter-organizacionales. Luego de la revisión de la literatura, estos autores concluyen que los modelos explicativos de la confianza incorporan aspectos interpersonales e individuales. Entre los aspectos interpersonales se encuentran: la similitud, proximidad, historia previa y comunicación. A partir de los hallazgos, Adams y colaboradores (2010) identifican un conjunto de factores explicativos de la confianza inter-organizacional tanto del nivel interpersonal como organizacional: justicia procedimental y justicia distributiva. Otros factores determinantes de la confianza, identificados por Adams y colaboradores (2010) fueron la expectativa de continuidad de la relación y el uso del poder.

### La Confianza y la Efectividad de las Redes Inter-Organizacionales

La confianza en redes inter-organizacionales es considerada un predictor de su efectividad (Provan y Kenis, 2008; Mandell y Keast, 2008, Cepiku, 2013). Provan y Kenis (2008) señalan que la confianza es una contingencia estructural que determina la efectividad de las redes inter-organizacionales, aunque el grado de confianza requerido dependerá del tipo de gobierno de la red. De acuerdo con estos autores en un tipo de red de gobernación compartida al igual que en un tipo de red gobernada por una organización líder, no se requiere un alto grado de confianza. En contraste, en una organización administrativa de red se requieren altos niveles de confianza inter-organizacional.

Para explicar la efectividad en redes inter-organizacionales Mandell y Keast (2008) emplean un modelo de tres niveles de funcionamiento: operacional, organizacional y ambiental/ del entorno. De acuerdo con este modelo, la confianza es un factor operacional, al igual que el poder, el control, las normas de reciprocidad y la cultura. Entre los factores de nivel organizacional, Mandell y Keast (2008) identifican las características estructurales de los diferentes tipos de red, el grado de interdependencia y la autonomía. Finalmente, estas autoras señalan que el nivel ambiental incluye la relación que establecen las redes con todos los grupos de interés relevantes. Y si bien los anteriores niveles plantean distinciones entre unos y otros, las autoras del modelo defienden que no son mutuamente excluyentes, así, lo que ocurre en un nivel tiene efectos en otro nivel. Cepiku (citada por Elmi, Giordano y Cepiku, 2013) también plantea un modelo de efectividad en redes inter-organizacionales donde la confianza juega un rol determinante. Cepiku en su modelo plantea que factores exógenos, sumados a recursos externos, a la gestión de la red y a recursos internos, son determinantes del desempeño de la red. En este contexto, la confianza inter-organizacional es un recurso interno que afecta tanto la administración de la red como la obtención de resultados intermedios.

Tal como lo destacan Seppänen, Blomqvist y Sundqvist (2007) es claro que se ha llevado a cabo investigación en torno de la confianza en redes inter-organizacionales como factor resultante (variable dependiente) y como factor predictor (variable independiente). De igual forma, se han desarrollado escalas de medida unidimensionales, bidimensionales y tridimensionales de la confianza en redes inter-organizacionales. No obstante lo anterior, se ha señalado que la investigación en torno del tema es aún escasa (Provan y Kenis, 2008) y especialmente si se concibe como un fenómeno multidimensional y multinivel (Seppänen, Blomqvist y Sundqvist, 2007). Por todo lo anterior se plantea como objetivo de esta investigación proponer un modelo teórico de la confianza en redes inter-organizacionales

### **METODOLOGIA**

Para llevar a cabo la investigación se realizó un estudio de tipo documental. Para desarrollar el modelo se tomó como unidad de análisis la red inter-organizacional, entendida como un grupo de tres o más organizaciones conectadas para obtener objetivos comunes, tal como lo han defendido defendida por Provan, Fish y Sydow (2007). Se trata entonces de redes que han sido formalmente establecidas, con un sistema de gobernación claro. En el diseño del modelo se parte además de la clasificación realizada por Provan y Kenis (2008) respecto de la gobernación de las redes inter-organizacionales, así, estos autores señalan que las redes interorganizacionales pueden ser:

- aredes gobernadas por los participantes,
- redes gobernadas por una organización líder o
- redes gobernadas por una organización administrativa de red.

El modelo que aquí se plantea explica el desarrollo de la confianza para una red tipo organización administrativa de red, donde una “entidad administrativa separada es creada para administrar la red y sus



actividades” (p.236). Finalmente, para el diseño del modelo se tuvo en cuenta la literatura revisada en torno al tema y las brechas identificadas a partir de los estudios consultados.

## RESULTADOS

El modelo propuesto se compone entonces de niveles, factores explicativos por nivel, dimensiones y efectos de la confianza en redes inter-organizacionales (Ver Figura 1).

### Niveles del Modelo

De acuerdo con Mandell y Keast (2009) las redes inter-organizacionales operan en tres niveles: ambiental, organizacional y operacional. El nivel ambiental hace referencia al impacto que tienen factores externos en la red, incluidos los grupos de interés que se encuentran alrededor de esta. El nivel organizacional hace referencia al impacto de las características estructurales de los diferentes tipos de red. Por último, el nivel operacional se refiere a las interacciones que toman lugar entre los participantes de la red. De otra parte Cepiku (citada por Elmi y colaboradores, 2013) en su modelo de efectividad de redes inter-organizacionales, plantea la existencia de factores exógenos y recursos externos, factores relacionados con la administración de la red y recursos internos de la red, que permiten comprender su funcionamiento y los resultados que se obtienen. Estos factores pueden ser equiparables a los niveles ambiental, organizacional y operacional propuestos por Mandell y Keast (2008). En función de lo anterior, en el modelo propuesto se plantea que la confianza es un fenómeno multinivel, determinado por factores que se manifiestan en el nivel ambiental, organizacional y operacional (Figura 1).

### Factores Explicativos del Modelo Por Nivel

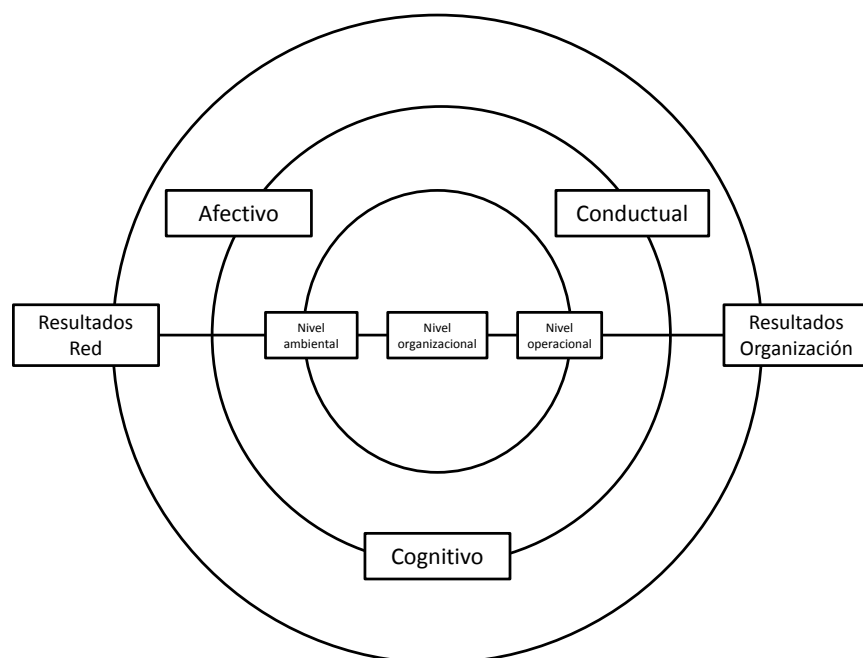
Con base en los tres niveles propuestos (ambiental, organizacional y operacional) se plantean factores explicativos por cada uno de ellos (Figura 1). Entre los factores del nivel ambiental se podrían considerar las experiencias previas que la red como un sistema ha tenido con sus grupos de interés, dado que los grupos de interés constituyen un factor de especial relieve en el funcionamiento de las redes (Mandell y Keast, 2008; Cepiku, citada por Elmi y colaboradores, 2013). Gargiulo y Ertug (2006) enfatizan también que la influencia de terceras partes puede contribuir al desarrollo de la confianza entre organizaciones. Zaheer y Harris (2006) destacan también el papel de factores externos como determinantes de la confianza. De otra parte y retomando la propuesta de Sydow (1998) en torno del desarrollo de la confianza, el grado de dependencia y de autonomía y la multiplejidad de las relaciones, pueden ser factores que explican la confianza en redes inter-organizacionales en el nivel organizacional. Finalmente, factores del nivel operacional como el control, la reciprocidad (Mandell y Keast, 2008), el poder (Adams y colaboradores, 2010; Mandell y Keast, 2008), la comunicación (Adams y colaboradores, 2010; Klerk, 2012; Sydow, 1998) el estilo de liderazgo (Cepiku, citada por Elmi, Giordano y Cepiku, 2013) y los valores compartidos (Cote y Latham, 2006), pueden considerarse factores explicativos de la confianza en redes inter-organizacionales.

### Dimensiones de la Confianza Inter-Organizacional

De acuerdo con Seppänen, Blomqvist y Sundqvist (2007), la confianza inter-organizacional es un constructo multidimensional. Estos autores advierten además que si bien no existe acuerdo en torno de las dimensiones que componen el constructo, una única dimensión no lo describiría suficientemente. En los estudios realizados empleando dos dimensiones de la confianza (Cullen Johnson y Sakano, 2000; Johnson y colaboradores, 1996; Das y Teng, 1998), se han obtenido resultados apropiados. Algunos estudios analizados evidenciaron el uso de tres dimensiones de la confianza en redes inter-organizacionales (Chaturvedi y Gaur, 2009; Mayer, Davis y Schoorman (1995; Mukherjee y colaboradores, 2012). No obstante lo anterior, y tomando en consideración recomendaciones de autores como Möllering (2002) y

Seppänen, Blomqvist y Sundqvist (2007, en el modelo propuesto se incorporan tres dimensiones de la confianza: afectiva, cognitiva y conductual. El componente afectivo valora el aspecto emocional de la relación, el componente cognitivo valora el componente racional de la relación y el componente conductual valora la tendencia o predisposición a actuar en función de la confianza (Figura 1). Sin pretender avanzar en lo referente a los resultados que genera la confianza, el modelo plantea dos tipos: resultados a nivel de las organizaciones que conforman la red y resultados a nivel de la red. Esta propuesta también se encuentra en consonancia con los planteamientos de Mandell y Keast (2008) y Cepiku (citada por Elmi y colaboradores, 2013). Tanto los resultados de nivel organizacional como de red podrían expresarse en términos de indicadores económicos, sociales y ambientales desde la perspectiva de creación de valor

Figura 1: Modelo Teórico de Confianza en Redes Inter-Organizacionales



Fuente: Autoras

## CONCLUSIONES

En contextos de cooperación entre organizaciones se ha puesto especial énfasis en aspectos “hard” de la alianza en contraste, los aspectos “soft”, han recibido escasa atención (Cullen, Johnson y Sakano, 2000). Diversos autores han señalado la necesidad de concebir la confianza en redes inter-organizacionales desde una perspectiva amplia, dado que se trata de un fenómeno de naturaleza multidimensional y complejo (Chaturvedi y Gaur, 2009; Seppänen, Blomqvist y Sundqvist, 2007). El presente artículo tiene la pretensión de plantear un modelo teórico en torno de la confianza en redes inter-organizacionales que tiene como característica fundamental plantear el concepto desde una perspectiva multidimensional y multinivel. En cuanto a los niveles considerados se incorporó una clasificación que ha sido propuesta en estudios previos. De igual forma, dos de las tres dimensiones incorporadas en el modelo corresponden a las recomendadas en investigaciones anteriores; otros estudios han recomendado también que las tres dimensiones consideradas aborden componentes afectivos, cognitivos y conductuales de la confianza.

Si bien se han desarrollado algunas propuestas para el estudio de la confianza en contextos como son las alianzas (Currall e Inkpen, 2002) y la cadena de suministro (Laequuddin y colaboradores, 2010), en la

revisión de la literatura no se evidencia la existencia de un modelo explicativo del desarrollo de la confianza en redes inter-organizacionales, a pesar de que se reconoce que constituyen un mecanismo de relacionamiento entre empresas diferente a los anteriormente mencionados. Provan y Kenis (2008) advierten sobre esta situación, señalando que si bien las redes han sido estudiadas desde diferentes perspectivas, asuntos relacionados con el gobierno han recibido poca atención en la investigación.

### Limitaciones

El modelo propuesto plantea algunas limitaciones. En primer lugar, se trata de un modelo teórico, que deberá ser objeto de comprobación empírica. De otra parte, los desarrollos alcanzados en torno de la conceptualización de la confianza inter-organizacional, sus factores explicativos y las dimensiones que la componen son objeto de discusión y análisis. Finalmente, existe un escaso cuerpo de investigación que respalda empíricamente los planteamientos del modelo.

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## RECONOCIMIENTO

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# EL COMERCIO ELECTRÓNICO EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS COMERCIALES (PYMES) QUE OPERAN EN HERMOSILLO, SONORA

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## RESUMEN

*Los hábitos de consumo han cambiado y las compras digitales cada vez tienen más peso. El comercio electrónico crece con fuerza y las PyMEs no pueden ser ajenas a este fenómeno. De acuerdo a la Asociación Mexicana de Internet (AMIPCI, 2013), las ventas de comercio electrónico en México crecieron alrededor de un 42%; es decir, 121 mil millones de pesos en el año 2013, con lo que el comercio electrónico o e-commerce en el país, se está levantando como un sector de perspectivas optimistas. El comercio es una actividad que ha evolucionado de manera significativa, tanto que ahora se puede efectuar mediante el uso de herramientas informáticas, lo que ofrece múltiples ventajas y facilidades. En este artículo se plantea un análisis del comercio electrónico como estrategia de comercialización en el sector comercio considerando las PyMEs que operan en la ciudad de Hermosillo, Sonora. El estudio realizado es descriptivo con un enfoque mixto. La recolección de datos se realizó mediante la aplicación de un cuestionario a los gerentes de las empresas, y se analizaron aspectos del mercado, seguridad y finanzas, características técnicas, conocimientos y usos del comercio electrónico en las empresas como estrategia.*

**PALABRAS CLAVES:** Comercio Electrónico; Estrategia; Comercialización; Pymes

## E-COMMERCE IN SMALL AND MEDIUM-SIZED BUSINESSES (SMBS) THAT OPERATE IN HERMOSILLO, SONORA.

## ABSTRACT

*Consumer habits have changed and the digital purchases each time have more weight. The e-commerce grows with force and PyMEs may not be outside this phenomenon, according to the Mexican Association of Internet (AMIPCI, 2013), e-commerce sales in Mexico grew by around 42 %; that is to say, 121 billion pesos in 2013, with what e-commerce or e-commerce in the country is picking as a sector of optimistic outlook. Trade is an activity that has evolved significantly, both that can now be performed through the use of computer tools, which offers many advantages and facilities. This article presents an analysis of the e-commerce and marketing strategy in the commerce sector considering PyMEs operating in the city of Hermosillo, Sonora. The study is descriptive with a mixed approach. Data collection was performed by the application of a questionnaire to the managers of the companies, and were analyzed aspects of the market, security and finances, technical characteristics, knowledge and practices of e-commerce in companies as a strategy.*

**JEL:** M10, M15, M30, M31

**KEY WORDS:** Ecommerce, Strategy, Marketing, Pymes

## INTRODUCCIÓN

El fenómeno de la globalización y el desarrollo de las tecnologías de la información y comunicación, vinieron a cambiar los paradigmas más importantes que regían la organización social y económica de los países. El comercio no ha sido ajeno a estos nuevos cambios, el uso de la Internet ha revolucionado las opciones de compra y venta en el mundo, ya no hay limitantes de tiempo, ni espacios para realizar operaciones comerciales de cualquier índole. El comercio electrónico o *e-commerce*, puede definirse, según ProMéxico (2014), como la producción, publicidad, venta y distribución de productos, a través de las redes de telecomunicaciones. Actualmente, existen una gran variedad de servicios que se pueden pagar vía la Internet, por ejemplo, el teléfono, los canales televisivos de paga, el intercambio de datos y el propio servicio de navegación por la Internet.

Asimismo, hay una gran cantidad de productos que se encuentran disponibles para su compra y venta de forma electrónica: casas, carros, libros, ropa, comida, capacitación y actualización disciplinaria, asistencia a eventos sociales y académicos, viajes, etcétera. Para las empresas, la Internet ha venido a solucionar muchos problemas que existían respecto a la mercadotecnia y publicidad, de tal forma que, han logrado extender sus productos o servicios por todo el mundo. La creación de las redes sociales ha venido a reforzar aún más el comercio, sobre todo, para las Pequeñas y Medianas Empresas (PyMEs), las cuales no disponen de suficientes recursos para pagar publicidad en televisión o radio, debido a sus elevados costos, y deciden invertir en publicidad en sitios Web o en redes sociales. La gran cantidad de PyMEs existentes en México, pueden ver en el comercio electrónico una gran oportunidad de crecimiento y una real estrategia competitiva de comercialización. Sin embargo, el *e-commerce* a pesar de ser aceptado y desarrollado por una gran cantidad de empresas e instituciones a nivel mundial, sobre todo las transnacionales, en México su desarrollo es más lento, poco se conoce respecto a su situación actual en el país y los datos estadísticos son escasos.

Para el desarrollo de este trabajo se estudió el impacto que tiene el comercio electrónico como estrategia competitiva para las PyMEs del sector comercio, partiendo del análisis de la situación en América Latina, seguidamente se visualizó el panorama Mexicano y finalmente, se abordó de forma específica a la ciudad de Hermosillo, Sonora. Las PyMEs, constituyen la columna vertebral de la economía nacional por los acuerdos comerciales que ha firmado México en los últimos años y asimismo, por su alto impacto en la generación de empleos y en la producción nacional (ProMéxico, 2014). En esta investigación se estudió la situación del comercio electrónico en las PyMEs que operan en la ciudad de Hermosillo, Sonora, de tal forma que permitiera determinar si realmente constituye una herramienta competitiva en este sector. Su organización es la siguiente: en el apartado de revisión de literatura se abordan dos temas principales, el *e-commerce* y las PyMEs, en ellos se conceptualiza el desarrollo de cada aspecto y se presentan estadísticas y datos puntuales que sirven de referencia para la creación del marco conceptual. Seguidamente, en la sección de metodología se presenta los aspectos relevantes en cuanto a la operatividad de las variables que son estudiadas y analizadas, a partir de un cuestionario estructurado y aplicado a una muestra representativa del total de PyMEs del sector comercio que operan en la ciudad de Hermosillo, Sonora. Posteriormente, se presentan los resultados obtenidos con base al estudio descriptivo y análisis estadístico de la información recolectada, a través del software *IBM SPSS Statistics v21*. Finalmente, se presentan las conclusiones y las futuras líneas de investigación derivadas del presente trabajo de investigación.

## REVISIÓN DE LITERATURA

### El Comercio Electrónico O E-Commerce

Definición. El *e-commerce* es un término que nació con la aplicación de los medios electrónicos en las empresas u organizaciones comerciales, viendo en ello una oportunidad de ampliar sus horizontes y con ello, aumentar sus ventas, generando mayores ventajas competitivas que les redunden en la obtención de

ganancias económicas. Para iniciar es importante definir este concepto de acuerdo a varios autores. Para Guerrero y Rivas (2005), el e-commerce es:

*...un caso particular del e-Business, que se refiere a cualquier actividad de negocios que hace uso de las tecnologías de Internet para transformar las relaciones comerciales y explotar las oportunidades del mercado, influenciadas por una economía interconectada”.*

De acuerdo a la Ley Modelo de la Comisión de Naciones Unidas sobre Derecho Mercantil (CNUDMI, 1996), refiere el comercio electrónico como:

*...las transacciones comerciales que se realizan por medio del intercambio electrónico de datos y por otros medios de comunicación en los que se usan medios de comunicación y almacenamiento de información sustitutivos de los que utilizan papel”.*

Para Carril (2000), citado por Rojas, (2000): La transacción típica del comercio electrónico consta de tres fases. En la primera un potencial comprador accede a un servicio electrónico y obtiene información sobre cierto producto que desea adquirir. En la segunda fase, el comprador manifiesta su aceptación enviando una orden de pago por medios electrónicos al vendedor. Finalmente, el vendedor procesa la orden de pago y hace entrega del producto o presta el servicio al cliente. Al comercio que se realiza haciendo uso solo de una de las tres fases anteriormente señaladas, no se le suele catalogar como comercio electrónico. En conclusión, el comercio electrónico puede ser definido de varias formas, dependiendo del autor o la fuente; sin embargo, todas las definiciones coinciden en que el comercio electrónico se lleva a cabo cuando en las transacciones de comercio o compra-venta de un bien o servicio se emplean medios electrónicos, ópticos o de cualquier otra tecnología.

### Datos Estadísticos

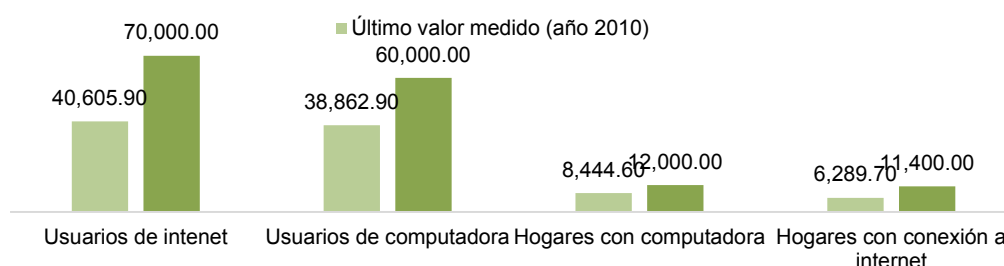
El *e-commerce* ha evolucionado a gran escala en los últimos años, tanto en el nivel multinacional como en México, en mayo de 2012, VISA-América Economía Intelligence realizaron un estudio para conocer el panorama en América Latina, los datos revelan que el crecimiento de ventas del comercio electrónico alcanzó un crecimiento del 98.5 % del año 2009 al año 2011; es decir, de 21,774 millones de dólares en ventas en el 2009, se elevó a 43,230 millones de dólares en el 2011. Haciendo un comparativo entre países de Latinoamérica, resultó que Brasil es el país que detonó sobremedida el comercio electrónico, alcanzando en el año 2011 el 1 % del Producto Interno Bruto (PIB) en ventas a consumidores; México alcanzó el 0.52%, quedando por debajo del promedio de América Latina que logró el 0.76 % (VISA-AméricaEconomía Intelligence, 2012).

En México aún existe un rezago en relación al uso de las tecnologías de comunicación, principalmente por la falta de acceso a los servicios de la Internet. La Secretaría de Comunicaciones y Transportes (SCT), a través de la Subsecretaría de Comunicaciones, aprovechó la publicación del estudio realizado por la Organización de Cooperación y Desarrollo Económicos (OCDE, 2012), sobre el sector de las telecomunicaciones en México, en enero de 2012, para presentar una serie de acciones para motivar el despliegue de redes, incrementar la penetración y promover la adopción de los servicios de telecomunicaciones (Palacios y Flores, 2012). Estas acciones que ya implementó el Gobierno Mexicano, aunado a las tendencias del uso de las tecnologías de información y comunicación de los consumidores, provocará, sin lugar a dudas, un despunte del *e-commerce* en México en los años venideros. Palacios y Flores (2012), plantean una serie de indicadores con la finalidad de que sirvan de guía para la medición de los esfuerzos en los avances tecnológicos en el país, los cuales representan un comparativo entre la última medición con que se cuenta y la visión de los mismos para el año 2015. En la Figura 1, se puede visualizar



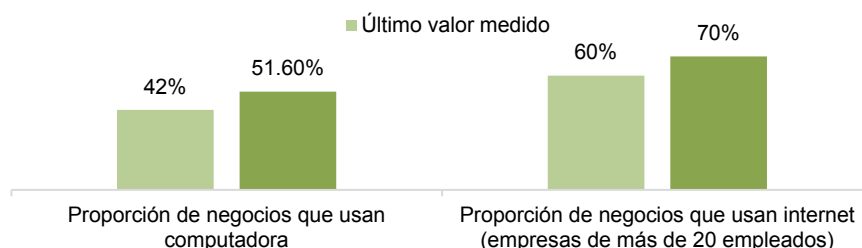
el comparativo entre las cifras del año 2010 y la prospectiva al año 2015, con referencia a cuatro indicadores de los más importantes en cuanto a usuarios y acceso a computadora e internet en los mexicanos. De igual manera, en la Figura 2, se puede observar el crecimiento que representará el uso de la computadora y la Internet en los negocios del país.

Figura 1: Crecimiento de Usuarios y Acceso a Computadora E Internet en los Mexicanos (Cifras En Millones)



Fuente: elaboración propia, a partir de Palacios y Flores (2012)

Figura 2: Crecimiento en la Proporción del Uso de Computadoras E Internet en los Negocios Mexicanos



Fuente: Elaboración propia, a partir de la información de Palacios y Flores (2012)

Los datos anteriores revelan que el *e-commerce* se ha convertido en un fenómeno comercial en los últimos años, y se prevé que para el año 2014, el gasto mundial de comercio electrónico aumentará en un 90 % y, en América Latina más del doble. Estudio sobre la Perspectiva del Mundo de los Negocios por Internet en América Latina 2011, realizado por Rodrigo Teijeiro CEO Sonico y FNBOX.

Esta tendencia también aplica para México, a pesar de los rezagos existentes en la actualidad, el futuro avizora un crecimiento importante en las operaciones comerciales en las grandes, medianas y pequeñas empresas, por lo cual, aquellas empresas que no adopten el nuevo paradigma tecnológico en la venta de productos o servicios, tenderán a desaparecer o quedar en el olvido.

### El Contexto de las Pequeñas y Medianas Empresas (PyMEs)

De acuerdo al Sistema de Información Empresarial Mexicano (SIEM, 2014), en México existen un total de 647,701 empresas, de las cuales 6,200 empresas corresponden al Estado de Sonora y, 2,462 a la ciudad de Hermosillo, capital de la misma entidad. La información presentada, pertenece sólo a las empresas registradas en el SIEM al año 2014, y no a la totalidad de empresas que existen en el país. Ahora bien,

haciendo un análisis más específico y atendiendo a al universo de PyMEs del sector comercio, en Hermosillo, Sonora, existen 145 PyMEs. No se contabilizan aquellas PyMEs que tienen dos o más establecimientos considerados como sucursales o centros de distribución.

En la Tabla 1, se presentan los datos absolutos distribuidos por la cantidad de empleados que tiene la empresa, donde Sonora representa el 0.95 % del total nacional y la ciudad de Hermosillo el 0.38 %. Datos consultados el día 25 de febrero del 2014. Con base a la información presentada, se puede visualizar que el 92.3 % de las empresas en el país tienen entre 0 y 10 empleados, lo cual corrobora la tesis de que las microempresas son las que componen la mayoría del aparato productivo de la nación. De igual forma, el 84.8 % de las empresas en el Estado de Sonora corresponden a este mismo grupo de empresas con menos de 10 colaboradores. En el caso de la ciudad de Hermosillo, corresponde el 80 % al grupo de las microempresas. La Figura 3, muestra la distribución porcentual de la ciudad respecto a la cantidad de empresas existentes, de acuerdo al SIEM, 2014.

Tabla 1: Distribución de las Empresas en México, Sonora y Hermosillo Por Cantidad de Empleados

No. Empleados	México	Sonora	Hermosillo
0-10	597,969	5,260	1,970
11-50	36,905	686	386
51-100	5,687	134	40
Más de 100	2,887	71	66
51-250*	2,950	30	**
Más de 250*	1,303	19	**
<b>TOTAL</b>	<b>647,701</b>	<b>6,200</b>	<b>2,462</b>

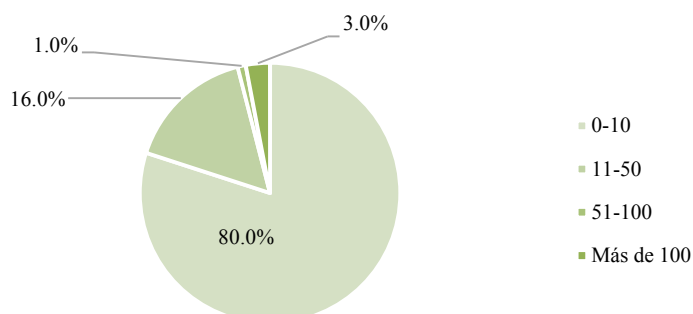
\* Solo industria. \*\* No se contempla este rubro, datos no identificados Fuente: Elaboración propia, a partir de los datos del SIEM, 2014

Como dato interesante, de acuerdo al Censo actualizado del INEGI, 2011; en el estado de Sonora existen 2,649 empresas que utilizan internet en sus relaciones con sus clientes; 2,600 emplean equipo de cómputo en procesos técnicos o de diseño y; 2,068 lo emplean en el desarrollo de programas o paquetes informáticos para mejorar sus procesos. La ciudad de Hermosillo contaba, en el 2012, con un total de 2,462 empresas que de acuerdo al número de empleados, 1,970 tienen de 0 a 10 (micro); 386 cuentan con un total de 11 a 50 empleados (pequeña), 40 empresas poseen de 51 a 100 empleados y; 66 que tienen un número mayor a 100 empleados.

### El Comercio Electrónico En Las Pymes Como Estrategia Competitiva De Comercialización

El *e-commerce* es una estrategia que si se aplica tanto en las grandes compañías como en las pequeñas y medianas empresas, se pueden obtener grandes ventajas competitivas, debido al gran potencial que ofrece para acceder a nuevos mercados y llegar a más clientes. Este medio ha permitido a pequeños negocios crecer a pasos agigantados, gracias a que decidieron implementar sistemas de ventas por medio de la Internet. Las PyMEs tienen grandes posibilidades de obtener ganancias económicas gracias al comercio electrónico, por sus beneficios y por la naturaleza tan cambiante del mundo actual y futuro. La mayoría de las PyMEs no tienen los medios para hacer grandes inversiones en tecnología y sistemas informáticos; sin embargo, con el apoyo de organizaciones gubernamentales y del sector privado, estas empresas pueden conseguir adaptar sus estrategias a lo que demanda la sociedad actual y futura. Pero lo más importante es la determinación al cambio, a querer adaptarse y a buscar nuevas formas de emprender un negocio.

Figura 3: Distribución Porcentual de Empresas en Hermosillo Por Rango de Empleados



Fuente: Elaboración propia, a partir de los datos del SIEM, 2014.

A pesar de las grandes ventajas que ofrece el comercio electrónico, en México hasta el momento solo el 10% de las Pequeñas y Medianas Empresas mexicanas se atreven a incursionar en él, indican las cifras del Instituto Nacional de Emprendedores (INADEM). Lo anterior, sucede principalmente por dos motivos: el poco conocimiento de las empresas en cuanto a esta temática y la desconfianza de los usuarios a proporcionar sus datos, por miedo a ser víctimas de algún tipo de estafa o robo de identidad. Aunado a esto, existe la barrera tecnológica, que consiste en la baja penetración de la banda ancha, lo que dificulta que el comercio electrónico esté al alcance de todos los ciudadanos. Si bien es cierto, que estas cuestiones son determinantes, también es definitivo que el mundo de los negocios ha cambiado sus paradigmas y hay que superarlas, pues para las PyMEs, el comercio electrónico es una nueva modalidad y excelente oportunidad de negocios, ya que se ha venido evolucionando desde el siglo XX y que actualmente, es un área muy dinámica y especializada sin precedentes, que les permite extender el alcance de su negocio a todo el mundo, reduciendo la estructura de costos y aumentando las ventas.

## METODOLOGÍA

La metodología empleada para el desarrollo de esta investigación se efectuó a través de fuentes de información primarias como la consultada en bibliografía en libros, revistas y documentos electrónicos relacionados con el tema objeto de estudio, con la intención de poder construir un marco de referencia y realizar comparaciones con estudios similares. Como parte del trabajo de campo, se aplicó un cuestionario estructurado por un conjunto de 35 preguntas, distribuidas en dos secciones, una primera sección aborda lo referente al uso del *e-commerce* como una estrategia de mercadotecnia y, en una segunda sección se analiza el uso de las redes sociales como medio publicitario de las empresas. El cuestionario recoge información a través de preguntas dicotómicas cerradas, de respuestas múltiples y de escala tipo Likert, que mide el grado positivo, neutral y negativo de cada pregunta de este tipo. El tipo de método con el que se realiza dicho análisis corresponde al cuantitativo descriptivo, del modelo no experimental, ya que no se harán cambios en las variables a investigar. Es del tipo transaccional, donde los datos se recolectaron en un solo tiempo o periodo de tiempo y, las encuestas se aplicaron una sola vez, reflejando la situación en el momento (Hernández y col., 1998). Como prueba de confiabilidad, los reactivos fueron sometidos a una técnica de análisis factorial con rotación varimax, en la cuales fueron confirmados los dos factores principales sujetos de estudio, partiendo que un resultado por arriba del 0.70 en alpha de Cronbach, significa una buena correlación entre los reactivos y por ende, se puede inferir que existe una buena fiabilidad en el instrumento aplicado.

*La Rentabilidad (alpha de Cronbach = 0.787)*

*La Competitividad (alpha de Cronbach = 0.782)*

El propósito de la investigación es, proporcionar información relevante y de ayuda, de tal manera que impulse el uso del comercio electrónico en las empresas, las PyMEs del sector comercio, pero que también sirva como punto de referencia para el resto de las empresas, incluyendo las grandes empresas que no han incursionado al comercio electrónico como una estrategia de comercialización y posicionamiento estratégico. Si bien durante los últimos años se han identificado los beneficios, desventajas, obstáculos del comercio electrónico, la presente investigación tiene como objetivo identificar bajo cuáles lineamientos y circunstancias, las PyMEs hermosillenses del sector comercio utilizan el e-commerce. Las preguntas de investigación que en el apartado de resultados se desea contestar son:

*Pregunta Uno: ¿Cuáles son las razones para que las PyMEs del sector comercio realicen acciones digitales con un enfoque en e-commerce?*

*Pregunta Dos: ¿El que las PyMEs del sector comercio utilicen el e-commerce como estrategia de comercialización, le ha permitido obtener una ventaja competitiva?*

En la Tabla 2, se muestra la ficha metodológica utilizada para efectos de esta investigación, la cual se llevó a cabo en el mes de febrero de 2014, específicamente del 7 al 28 de febrero del presente año.

Tabla 2: Ficha Metodológica Para el Estudio de Investigación

Universo	Ámbito Geográfico	Trabajo de Campo	Error Muestral	Nivel de confianza	Nivel de Heterogeneidad	Muestra Obtenida	Técnica
PyMEs del sector comercio	Hermosillo, Sonora	Del 7 al 28 de febrero de 2014	Error máximo de muestreo para los datos globales de $\pm 10\%$	95% $Z^2_\alpha = 1.96$	50%	59* casos totales, obtenidos de forma aleatoria a partir de la base de datos del SIEM, 2014	Entrevista directa, a través de un cuestionario y procesado en el SPSS v21

*\*Se aplicaron un total de 55 encuestas, ya que 4 empresas se negaron a proporcionar información, justificándose que las operaciones se centralizaban en otras ciudades del país. Fuente: Elaboración propia.*

Lo anterior, corresponde a una muestra probabilística del 40.69 % de la población total; sin embargo, es importante mencionar que de acuerdo a Santesmases (2009), se procedió a calcular el tamaño de la misma, de acuerdo a la ecuación estadística (1), para el cálculo de muestras para poblaciones N, finitas y conocidas. Cuando se desconoce la probabilidad o proporción de éxito, se tiene que utilizar un criterio conservador ( $p=q$ , entonces es igual a 0.5), lo cual maximiza el tamaño de muestra. Si la seguridad de  $Z_\alpha$  es igual a 95%, entonces el coeficiente es 1.96

$$n = \frac{N * Z_\alpha^2 * p * q}{d^2 * (N - 1) + Z_\alpha^2 * p * q} \quad (1)$$

Donde:

N = Tamaño de la población;  
Z = Nivel de confianza;  
p = Probabilidad de éxito;  
q = Probabilidad de fracaso;  
d = Error máximo permisible.

## RESULTADOS

Los resultados obtenidos en la investigación, con respecto al giro y/o tipo de empresas. De las 55 encuestas realizadas, 10 pertenecen al giro comercial y de servicios, lo que representa un 18.18 %, mientras que seis empresas pertenecen al giro de compra venta de autos nuevos, semi nuevos y refacciones, lo que representa un 10.91 %; las empresas que pertenecen al giro de compra venta de calzado, artículos de ferretería y, compra venta de refacciones y maquinaria, suman 16 PyMEs. En cuanto a los datos generales, respecto al género del participante, el sexo masculino tiene un 52.7 % y el femenino un 47.3 %. En este sentido, se pudo deducir que las mujeres tienen una participación importante y con ello, contribuyen al proceso de toma de decisiones en las empresas u organizaciones estudiadas. Por otro lado, los años de operación que tienen las empresas en la ciudad de Hermosillo oscilan en promedio en seis años, ya que el 18.2 % tienen operando hace un año; 10.9 % hace siete años y; el 12.7 %, opera desde hace 12 años, lo que significa que las PyMEs estudiadas son relativamente nuevas en su operación y participación en el mercado.

En cuanto al número de empresas que participan realizando acciones de comercio electrónico, se obtuvo que el 67.3 % de ellas; es decir, 37 PyMEs, actualmente están realizando acciones de mercadotecnia digital con un enfoque de comercio electrónico, mientras que 18 (32.7 %) de ellas, no realizan ninguna acción encaminada al comercio electrónico. De acuerdo a la Tabla 3, se muestran las razones del por qué las empresas no hacen uso del comercio electrónico, de las cuales el 33.3 % de las personas encuestadas respondieron que a la empresa no le interesa, seguido por la respuesta relacionada a la protección de datos e información y, la de no tener la infraestructura requerida para realizar el comercio electrónico.

Tabla 3: Razones Para No Usar el Comercio Electrónico

			Respuestas		Porcentaje de casos
RAZONES PARA NO USAR ECOMMERCE <sup>a</sup>			Nº	Porcentaje	
		Por protección de datos e información	4	17.4%	22.2%
		Por cancelación de uso	2	8.7%	11.1%
		No le interesa	6	26.1%	33.3%
		No se tiene la infraestructura requerida	4	17.4%	22.2%
		Por temor a incursionar en su uso	1	4.3%	5.6%
		Por desconocimiento en su uso	3	13.0%	16.7%
		Por no contar con un diseño de página Web	3	13.0%	16.7%
<b>Total</b>			<b>23</b>	<b>100.0%</b>	<b>127.8%</b>

a. Agrupación Fuente: A partir de los datos obtenidos en el SPSS v21.

En la Tabla 4, se puede observar los medios que utilizan las empresas para realizar actividades de e-commerce, siendo el uso de las redes sociales el más alto, con un 29.5 % de las respuestas o en su defecto, un 73.7 % de las personas encuestadas, confirmaron que la empresa hace uso de las redes sociales como un medio para comercializar sus productos, seguido del uso de los meta buscadores en la Internet, con un 60.5% de las personas encuestadas o un 24.2 % de las respuestas.

Tabla 4: Medios Más Utilizados Por las Pymes Hermosillenses del Sector Comercio Para Realizar el E-Commerce

				Respuestas		Porcentaje de casos
MEDIOS PARA USAR ECOMMERCE <sup>a</sup>				Nº	Porcentaje	
		A través de dispositivos móviles		5	5.3%	13.2%
		Banners en portales en Internet		12	12.6%	31.6%
		En Redes Sociales		28	29.5%	73.7%
		Gestión de perfiles en Redes Sociales		13	13.7%	34.2%
		En meta buscadores en Internet		23	24.2%	60.5%
		Email de marketing		10	10.5%	26.3%
		Otras acciones		4	4.2%	10.5%
<b>Total</b>				<b>95</b>	<b>100.0%</b>	<b>250.0%</b>

a. Agrupación Fuente: A partir de los datos obtenidos en el SPSS v21.

Por un lado, en cuanto a la frecuencia y experiencia en el uso del comercio electrónico, las PyMEs hermosillenses del sector comercio respondieron que es “frecuente” en un 71.05 %, mientras que el 28.95 %, respondieron “muy frecuentemente”, tal y como se muestra en la Tabla 5; por otro lado, la experiencia en el uso del *e-commerce* traducida en años, el promedio pareciera ser que es de 3 años y medio; sin embargo, los mayores porcentajes se observan en aquellos rubros marcados con un año y más de cinco años, con un 15.79 %.

Tabla 5: Frecuencia en el Uso del E-Commerce Por las PyMEs Hermosillenses, Sector Comercio

		Frecuencia	Porcentaje	Porcentaje válido	Porcentaje acumulado
Válidos	Frecuentemente	27	71.05%	71.1%	71.1%
	Muy frecuentemente	11	28.95%	28.9%	100.0%
	<b>Total</b>	<b>38</b>	<b>100.00%</b>	<b>100.0%</b>	

Fuente: elaboración propia, a partir de la información procesada en el SPSS v21.

A continuación se presentan los resultados relacionados con la competitividad de la empresa, en cuanto al uso del comercio electrónico, como una estrategia de posicionamiento competitivo. El 97.3 % de las personas encuestadas respondieron que, la empresa ha logrado obtener una ventaja competitiva con el uso del *e-commerce*, como una estrategia de comercialización; es decir, 37 PyMEs comentaron haber logrado obtener una ventaja competitiva con respecto a las empresas que no utilizan el *e-commerce* como estrategia de mercadotecnia y comercialización. Lo anterior, se confirma cuando el mismo porcentaje (97.3 %) de las PyMEs respondieron que el uso y aplicación del *e-commerce* ha generado un aumento en sus ventas anuales, lo que representa un porcentaje del 10 % anual, de acuerdo al 30.56 % de las respuestas obtenidas. Otro aspecto importante a evaluar es el nivel de satisfacción en el uso del e-commerce, por las PyMEs comerciales que operan en la ciudad de Hermosillo, Sonora, ya que permitirá saber con mayor precisión, el grado de aceptación del comercio electrónico como herramienta estratégica mercadológica, en cuanto a los niveles de satisfacción expresados en la encuesta aplicada. En la Tabla 6, se muestran los niveles de satisfacción alcanzados en porcentajes, para las 35 PyMEs que fueron encuestadas.

Tabla 12: Niveles de Satisfacción en las Pymes Comerciales en el Uso del Comercio Electrónico

			Respuestas	
			N°	Porcentaje
NIVEL DE SATISFACCIÓN ECOMMERCE <sup>a</sup>	DE	Ni satisfecho ni insatisfecho	14	3.7%
	DE	Satisfecho	203	53.6%
		Completamente satisfecho	162	42.7%
		<b>Total</b>	<b>379</b>	<b>100.0%</b>

a. Agrupación Fuente: elaboración propia, a partir de la información procesada en el SPSS v21.

Por último, se presenta el resultado obtenido en cuanto al uso de las redes sociales en las PyMEs comerciales de Hermosillo, Sonora, destacándose que el 76.4 % de las empresas hacen uso de las redes sociales como medio para publicitarse o realizar negocios en la Internet, siendo Facebook la más destacada, con un 48.1% de las respuestas otorgadas por un 90.5% de las personas encuestadas, mientras que el 23.6 % manifestaron no hacer uso de las redes sociales.

## CONCLUSIONES

Los resultados de la investigación revelan que las PyMEs comerciales de Hermosillo, Sonora, en un porcentaje por arriba del promedio nacional, utilizan el comercio electrónico o e-commerce, como una estrategia de comercialización y posicionamiento estratégico en el sector y giro donde compiten.

Claramente, se puede señalar al e-commerce como una ventaja competitiva para la empresa, al responder la mayoría, que sí se percibe un aumento en sus ventas anuales, al menos del 10 % anual; asimismo, el 97.3 % de las PyMEs respondieron haber logrado obtener una ventaja competitiva con respecto a las empresas que no utilizan el *e-commerce* como estrategia de mercadotecnia. Con base a los mismos resultados, se concluye que las PyMEs tienen muy bien definidas las estrategias de promoción y ventas por medio del e-commerce; así como los métodos de pago, los cuales están respaldados por una infraestructura informática, lo que permite brindar a los usuarios y/o clientes, un sello de confianza en las transacciones comerciales; así como una privacidad y confidencialidad en los datos proporcionados. Por último, la interacción que se tiene con las PyMEs, a través del uso de las redes sociales ha ganado una gran relevancia, ya que los resultados así lo indicaron; en ese sentido, representan una oportunidad para interactuar con el consumidor, lograr un mayor conocimiento de la empresa y la marca, tener un buen control sobre la post venta y lograr un mayor nivel de lealtad.

Como respuesta a las dos preguntas de investigación formuladas para este trabajo, en primer lugar, se tiene que las principales razones o motivos del por qué las PyMEs no utilizan el *e-commerce* como estrategia de comercialización, es la falta de interés, por protección de datos e información y por no contar con la infraestructura requerida para poder llevar a cabo operaciones digitales; sin embargo, el porcentaje es poco, 32.7 % comparado con aquellas empresas que si utilizan el comercio electrónico (67.3 %). En segundo lugar, quedó claramente estipulado y comprobado que las PyMEs del sector comercio que operan en la ciudad de Hermosillo, Sonora, y que utilizan el e-commerce como estrategia de comercialización, le ha permitido obtener una marcada ventaja competitiva con respecto a las empresas que no lo utilizan.

### Estudios Posteriores

Una nueva línea de investigación que puede surgir del presente estudio o trabajo, es proponer un análisis comparativo entre el resto de los sectores de la economía; así como realizar una investigación entre las PyMEs y los usuarios principales, con la finalidad de estudiar los hábitos y actividades online de las personas y detectar aquellas áreas de oportunidad que pudieran significar un despegue económico para las PyMEs que utilicen el *e-commerce* como una estrategia de comercialización y posicionamiento estratégico.

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# COMPETENCIAS EMPRESARIALES, RENDIMIENTO Y COMPETITIVIDAD EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS DEL SECTOR SERVICIOS DE CIUDAD JUÁREZ

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## RESUMEN

*En los últimos años los gobiernos e incubadoras de empresas han sido dos protagonistas para favorecer la situación de la PYMES en su lucha por sobrevivir. Por otro lado, existen fundamentos en la literatura para poner atención a las competencias empresariales del emprendedor, ya que estas pueden llegar a tener una relación positiva y significativa con respecto a la competitividad y rendimiento de la empresa, lo que pondría el desarrollo de las competencias empresariales como otro protagonista más en la lucha de las PYMES. Por lo tanto, en este trabajo se estructura el modelo conceptual entre las competencias empresariales con respecto a la competitividad y rendimiento de la PYME.*

**PALABRAS CLAVES:** Competencias Empresariales, Competitividad, Rendimiento, PYMES

## ENTREPRENEURIAL COMPETENCIES, PERFORMANCE AND COMPETITIVENESS IN SMALL AND MEDIUM ENTERPRISES OF SERVICE FROM CIUDAD JUAREZ

### ABSTRACT

*In recent years, governments and business incubators have been two protagonists to promote the situation of SMEs in their struggle to survive. Moreover, in the literature there are grounds to bring attention to the entrepreneurial competencies as these can have a positive and significant relationship with respect to the competitiveness and performance of the company, which would develop entrepreneurial competencies as another player in the fight of SMEs. Therefore, in this paper is designed the conceptual model between business competence with respect to the performance and competitiveness of SMEs.*

**JEL:** M1

**KEYWORDS:** Entrepreneurial Competencies, Performance, Competitiveness, Smes

## INTRODUCCIÓN

En la actualidad las Pequeñas y Medianas Empresas (PYMES) tienen un rol importante dentro de la economía de cualquier región; cada día, son más los apoyos que los gobiernos ofrecen a este sector para su supervivencia y éxito empresarial. Las incubadoras de empresas se han convertido en un intermediario para alcanzar fondos que puedan solventar las finanzas de estas empresas, incluso sirven como capacitadores y desarrolladores de emprendedores en diferentes áreas fundamentales de la organización. Pero ¿Qué el emprendedor pueda obtener un financiamiento o capacitación de las áreas funcionales y de apoyo es garantía de que la empresa vaya a funcionar o se requiere desarrollar ciertas competencias empresariales para lograr la competitividad y rendimiento de la PYME? Por lo pronto, los gobiernos hacen su trabajo colocando financiamientos accesibles para las PYMES y las incubadoras de empresas capacitan a los emprendedores en las áreas claves de la organización. Son situaciones que favorecen a estas empresas en

su lucha por la supervivencia. Sin embargo, además de las situaciones anteriores ¿Se debería hacer énfasis en las competencias empresariales para que la PYME pueda ser competitiva y generar rendimiento? El presente trabajo se concentra en estructurar el modelo conceptual de las relaciones entre las competencias empresariales con respecto a la competitividad y rendimiento de la PYME. Para la estructuración del modelo teórico se fundamenta en la proposición de Cooper y Gimeno-Gascon (1994) quienes son los pioneros en enlazar el espíritu empresarial e influencia del empresario con el rendimiento de las PYMES sosteniendo esta argumentación en una exhaustiva revisión de la literatura y descripción de los diversos factores que influyen en los resultados de esta relación.

## REVISIÓN DE LA LITERATURA

El enfoque de competencias empresariales es un modo de estudiar lo que Cooper y Gimeno-Gascon (1994) denominan espíritu empresarial; además son una guía para analizar las características individuales que conducen a un puesto de trabajo (en este caso como administrador de la empresa) o el éxito organizacional (Bartlett y Ghoshall, 1997). Para definir las competencias empresariales se toman los estudios empíricos de McClelland (1987), Mitton (1989), Gasse y d'Amboise (1997) y Bartlett y Ghoshall (1997), donde intentan categorizar todas las competencias e identificarlas en las actividades en un contexto de las PYMES, y que sucesivamente otros autores han adaptado a sus trabajos de investigación. Estos autores señalan seis áreas o categorías como resultado de estos estudios: a) competencias de oportunidad, b) competencias de relaciones, c) competencias de conceptualización, d) competencias de organización, e) competencias de estrategia y f) competencias de compromiso.

Para determinar el rendimiento de la PYME se adquiere la metodología de Yacuzzi (2006) el cual trata de medir el rendimiento con elementos no financieros y que se relacionan directamente con las estrategias del administrador; además son meramente cualitativos. Los elementos que menciona son dos: a) servicio al cliente y b) satisfacción de los empleados. Se toman estos dos elementos ya varios de los enfoques de las competencias empresariales están conectados con la interacción con los clientes y empleados. Si el administrador de la PYME tiene desarrollados las competencias empresariales entonces la relación entre las competencias empresariales con el rendimiento será positiva y significativa.

La competitividad puede ser tratada como una variable independiente o intermediario dependiente, siempre en función de las perspectivas en que se le esté tratando (Waheeduzzaman, 2002). Para la formulación del modelo teórico, la competitividad toma ambas posturas (dependiente e independiente); es dependiente de las competencias empresariales, ya que en la revisión de la literatura se distingue la influencia del empresario como aspecto clave que conduce a la competitividad de las PYMES (Xiaogang, et al., 2007). Por otro lado es independiente porque la competitividad sirve como medio para alcanzar el rendimiento empresarial (O'Farrel y Hitchens, 1988). Lo que dificulta manejar el concepto de competitividad en un trabajo de investigación es la forma de definirla y determinarla. Su grado de dificultad se hace evidente al momento de mencionar su medición, los índices que se utilizaron en dicha medición y en qué forma se interpreta los resultados surgidos de la medición (Ezeala-Harrison, 2005). En este caso para determinar la competitividad de las PYMES se sigue la recomendación ofrecida por Maldonado, Sánchez, Gaytán y García (2012) de apropiarse como referencia el estudio realizado por Buckley, Pass y Prescott (1988) quienes presentan un instrumento de la competitividad sencilla de medir e interpretar. Estos autores diferencian tres aspectos de la competitividad conocidas como las 3 'P': a) desempeño competitivo, b) potencial competitivo y c) procesos de gestión.

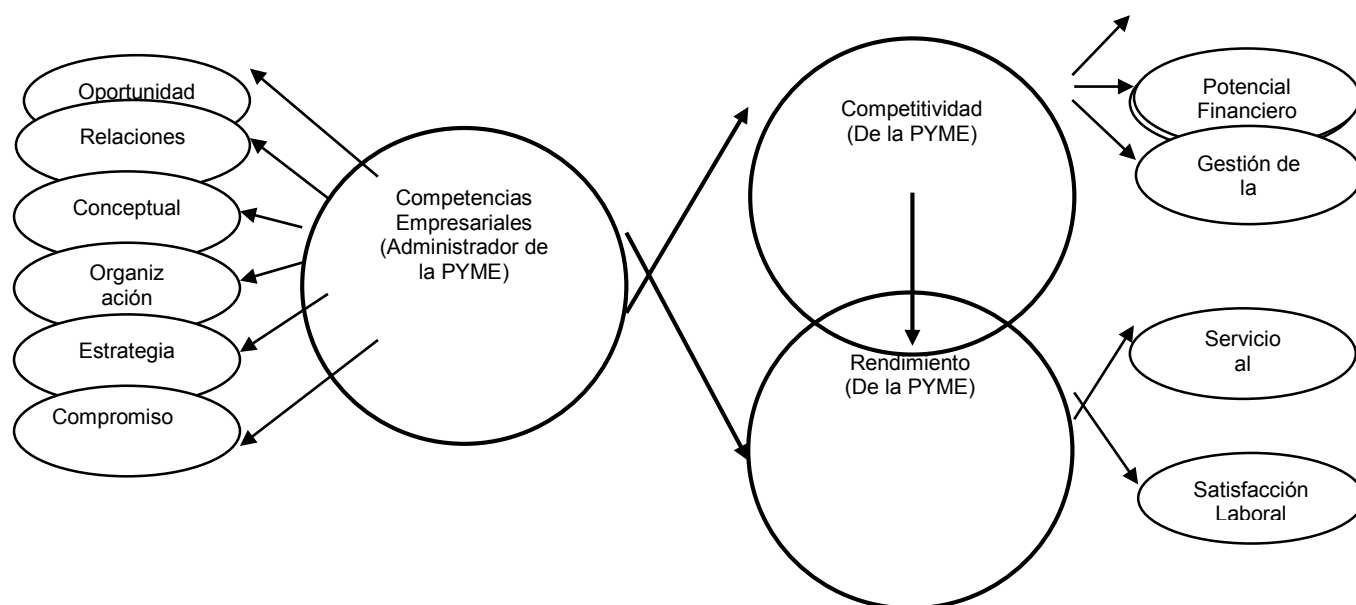
El modelo se aplica en las PYMES del sector servicios en Ciudad Juárez. Las características de los administradores de las PYMES en Ciudad Juárez son similares a las del resto de México. En sus formas de origen, los creadores de estas empresas son por lo general: estudiantes universitarios o recién egresados, personas que interrumpieron sus estudios de nivel básico o medio superior, desempleados que optan por un

autoempleo, hijos de empresarios y personas que buscan una independencia económica. De igual forma, la mayoría de las empresas tienen un solo dueño quien emprendió el negocio (aproximadamente el 80%) hallazgo que otorga validez a la proposición respecto al emprendedor de ser alma y vida de su negocio. Mientras tanto, el resto de las PYMES (con un 20%) se hallan organizadas como sociedad, lo cual ofrece fuentes alternas de capital y una base gerencial de operación más amplia siempre y cuando se trate de socios adecuados y confiables que agilicen la toma de decisiones, al no dividir la autoridad.

## CONCLUSIONES

En los últimos años se han intentado organizar las teorías y los hallazgos existentes en la relación entre las características empresariales a nivel individual y el rendimiento de las PYMES, obteniendo como resultado un marco teórico en desarrollo y estudios empíricos aun sin concretar una conclusión firme (Smart y Conant, 2011). Asimismo, la relación se ve afectada por el concepto de competitividad, que puede ser generada a raíz de las competencias empresariales del administrador (Xiaogang, Yongyong, Yanling, 2007) y a su vez, permite que se incremente el rendimiento empresarial (O'Farrel y Hitchens, 1988). De esta forma el modelo teorico queda estructurado como se muestra en la Figura 1.

Figura 1: Modelo Teórico



En esta figura se muestra las relaciones entre las competencias empresariales con respecto a la competitividad y rendimiento de la PYME; asimismo, se muestra la relación entre la competitividad y rendimiento. En los extremos se muestra las dimensiones de cada variable..

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# FACTORES QUE AMENAZAN LA SOBREVIVENCIA Y CONTINUIDAD DE LA EMPRESA FAMILIAR EN MÉXICO

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## RESUMEN

*Esta investigación tiene como objetivo identificar y analizar los principales factores que amenazan la sobrevivencia y continuidad de la empresa familiar. Para tal efecto, se realizó una investigación documental y otra de campo. Para la investigación de campo se administró la escala tipo Likert a 38 dueños de empresas familiares en Región Centro del Estado de Coahuila en el año 2013. Esto, con la finalidad de medir la reacción de éstos hacia las variables: discriminación entre los sistemas familiar y empresarial, confianza y confiabilidad. Para el procesamiento de la información recabada se utilizó el paquete estadístico para las ciencias sociales (SPSS). Los resultados obtenidos muestran que la interacción de dos sistemas sociales con escasa compatibilidad entre sí: familia y empresa; la probable ausencia de confianza entre los miembros de la familia dueños de la empresa y la frágil confiabilidad de los mismos son parte medular de la problemática que amenaza la sobrevivencia y continuidad de la empresa familiar.*

**PALABRAS CLAVE:** Empresa Familiar, Sobrevivencia Y Continuidad

## FACTORS THAT THREATEN THE SURVIVAL AND CONTINUITY OF THE FAMILY BUSINESS IN MEXICO

### ABSTRACT

*The objective of this research was to identify and analyze the main factors that threaten the survival and continuity of a family business. For such purpose, it was made a documental and another field research. For the field research it was used a scale Likert to a 38 owners of family business in the Center Region of the State of Coahuila in the year 2013. This, with the objective to measure the reaction of them to the variables: discrimination between the family and managerial system, confidence and reliability. For the processing of the raised information it was used the Statistical Package for the Social Sciences (SPSS). The results obtained demonstrate that the interaction of two social systems with scarce compatibility between them: family and business; the likely absence of the owners of the business and the fragile reliability of them are a core part of the problematic that threaten the survival and continuity of the family business.*

**JEL:** M1, M10, M100

**KEY WORDS:** Family Business, Survival And Continuity

## INTRODUCCIÓN

Una empresa familiar es un negocio administrado y controlado por los miembros de una o varias familias (Belasusteguigoita, 2010). La familia o familias dueñas de la empresa tienen el control legal y accionario de ésta y buscan mantener su sostenibilidad para las siguientes generaciones (Navarro, 2008). Las empresas familiares se han convertido desde hace algunos años en objeto de estudio. Primero, por su preponderancia en la actividad económica ya que cuantitativamente es la forma más dominante de empresa. Davis, J. (1998) afirma que “Una gran cantidad de empresas en México son empresas familiares, siendo estas muy importantes para la economía del país, ya que son las que generan un gran porcentaje de la producción nacional” De acuerdo con datos del censo económico del INEGI efectuado en el 2004 se estima que de los tres millones de empresas que existen en México, el 90% son empresas familiares con una tasa de crecimiento del 2% y que éstas constituyen la fuente de empleo de 54 millones de mexicanos (Grant-Thornton, 2011). Por su parte, Belausteguigoitia (2010) advierte que entre el 90 y el 95% de las empresas en América Latina son familiares.

Segundo, la empresa familiar es también objeto de investigación, pues reiteradamente se observa que de cada 100 empresas familiares que se crean, únicamente 30 sobreviven a la segunda generación; mientras que sólo 10 ó 15 logran consolidarse en la tercera generación. Así lo expresa Gallo (1998) cuando advierte que “Es frecuente oír y leer que el ciclo de vida de la mayoría de las empresas familiares vendrá inexorablemente marcado por el hecho de que el abuelo la funda, los hijos la debilitan y los nietos la entierran”. Esto es preocupante ya que se calcula que más del 50% del Producto Interno Bruto y de las fuentes de empleo en nuestro país provienen de las empresas familiares (Belausteguigoita, 2010). Lo anterior es corroborado por Grabinsky (2002:1) al señalar que un alto porcentaje de negocios familiares se encuentran en riesgo de no poder asegurar su supervivencia y continuidad para las siguientes generaciones. Por lo anteriormente expuesto, el objetivo de este trabajo consiste en exponer y analizar cuáles son los principales factores que amenazan la sobrevivencia de una empresa familiar; así como proponer algunas estrategias para promover su permanencia y continuidad. Por tanto, a continuación se expone la revisión de la literatura pertinente al tema. Posteriormente, se describe la metodología, los resultados obtenidos como resultado de esta investigación y sus respectivas conclusiones.

## REVISIÓN DE LITERATURA

### Interacción De Dos Sistemas Diferentes: Familia Y Empresa

A través de la historia de la humanidad dos de las principales funciones de la familia doméstica son, la reproducción de la especie humana y preparar a los hijos para que de manera independiente desarrollen su vida y aprendan a valerse por sí mismos. Desde una perspectiva sociológica, la familia empresaria continúa afectiva y económicamente unida más allá de su generación originaria y toma una dirección opuesta a la familia doméstica (Nogales, 2007). Esto constituye la primera de las principales amenazas para la empresa familiar. Pues cuando una familia se convierte en empresaria su dinámica cambia y si no se actúa estratégicamente, existe el riesgo de que se generen fuertes conflictos familiares y la empresa familiar se pierda. En la tabla 1 pueden apreciarse las diferencias entre las características que distinguen a una familia doméstica y las que adquieren una familia empresaria.



Tabla 1: Diferencias Entre la Familia Doméstica y la Empresaria (Nogales, 2007)

FAMILIA DOMESTICA	FAMILIA EMPRESARIA
<ul style="list-style-type: none"> <li>-Existe pronta fragmentación en cada generación.</li> <li>-Nula dependencia de los hijos adultos.</li> <li>-Relaciones basadas solamente en la afectividad, espontaneidad e informales.</li> <li>-No hay necesidad de profesionalizar las relaciones internas.</li> <li>-Las une el afecto, pero esta unión no está orientada hacia alguna acción común.</li> <li>-Prevalece una mono cultura familiar. (Familia consanguíneas: padres, hermanos y hermanas comparten mismos valores, costumbres, tradiciones, etc.)</li> </ul>	<ul style="list-style-type: none"> <li>-Hay continuidad inter-generacional.</li> <li>-Los hijos forman parte de la empresa y de ahí obtienen su sustento. Proyecto económico de carácter inter-generacional.</li> <li>-Las relaciones internas deben ser periódicas, formales y basadas en intereses y objetivos comunes (económicos y profesionales)</li> <li>-Necesidad de profesionalizar y formalizar las relaciones internas.</li> <li>-Buscan la cohesión: estado psicológico que permite sentirse unidos y además trabajar hacia un objetivo común (económica – profesional).</li> <li>-Coexiste un mosaico cultural: debe cohesionar las diversas culturas familiares que se van incorporando. (Familia política con diferentes valores, creencias, costumbres, etc.)</li> </ul>

*Esta tabla muestra la diferencia que existe entre una familia que no es empresaria (doméstica) y una empresaria. Puede observarse que en la familia empresaria no se da la fragmentación natural entre las generaciones y las subsecuentes generaciones obtienen su sustento de la empresa familiar. Entonces la interacción entre los familiares está regida no sólo por los lazos afectivos, sino por intereses económicos y de supervivencia, lo cual hace más compleja la dinámica familiar.*

El núcleo de este problema radica en que dentro de la empresa familiar interactúan dos sistemas diferentes entre sí: familia y empresa. Cada uno con sus características, normas y atributos particulares. Por tanto, no es extraño que existan conflictos en la empresa y en la familia derivados de la coexistencia de estos dos sistemas. En la tabla 2 se describen las funciones específicas y los atributos de estos dos sistemas.

Tabla 2: Diferencias Entre los Sistemas Familia y Empresa

SISTEMAS	
FAMILIA	EMPRESA
<ul style="list-style-type: none"> <li>-Sus vínculos son de gran fuerza originados en la consanguinidad y en el amor.</li> <li>-Es emocional: Se rige por: cariño / odio</li> <li>-Brinda protección a los miembros de la propia familia y suele ser incondicional hacia ellos.</li> <li>-El apoyo es total</li> <li>-La relación es permanente y de por vida para sus miembros.</li> <li>-Los vínculos son de gran amplitud, pues atienden desde aspectos importantes hasta aspectos triviales y durante prolongados periodos</li> <li>-Existen normas, pero no hay regulaciones de tipo contractual</li> </ul>	<ul style="list-style-type: none"> <li>-Sus vínculos son de origen contractual.</li> <li>-Es racional y objetiva: se rige por resultados.</li> <li>-La retribución y compensaciones están en función de los objetivos logrados y de la contribución de cada miembro.</li> <li>-El apoyo es condicionado</li> <li>-La relación no es permanente: se cumplen los objetivos o lo despiden</li> <li>-Los vínculos se determinan por la legislación, reglamentos o contratos de trabajo.</li> <li>-Las normas son reguladas contractualmente. Existen medidas disciplinarias.</li> </ul>

*Esta tabla muestra la divergencia que existe entre las características y normas que rigen en la familia y las que rigen en la empresa. La unión de estos dos sistemas tan diferentes en su naturaleza y que coexisten e interactúan continuamente puede ser motivo de conflictos y riesgos para la empresa familiar si no se toma conciencia de este fenómeno y se actúa estratégicamente.*

### Confianza

Gallo (1998) advierte que uno de los factores que antecede a una crisis en la empresa familiar es la pérdida de confianza. Esta pérdida de confianza puede oscilar desde la desconfianza por parte del fundador respecto a la capacidad de su sucesor para conducir la empresa –evitando así la sucesión- hasta la que puede surgir entre los miembros de la siguiente generación una vez que la sucesión se ha efectuado. De acuerdo con Luna y Velasco (2005) la confianza es un “conjunto de expectativas positivas sobre los demás o, más específicamente sobre las acciones de los demás”. La confianza es una actitud sobre el comportamiento futuro de otra persona a pesar de no tener la certeza y el control sobre el rumbo que tomará dicho comportamiento. “Es una apuesta hecha en el presente, hacia el futuro y fundamentada en el pasado” (Conejeros, L., Rojas, J., & Segure, T., 2010).

La confianza posee dos componentes: el cognitivo y el afectivo. El cognitivo se fundamenta en el conocimiento y evidencia empírica que previamente se posee acerca de la otra persona. Con base en este

conocimiento se toma la decisión de confiar o no. Los lazos emocionales son el pilar del componente afectivo. Este incluye la percepción de que existe un interés mutuo por el bienestar de ambas partes. Para que se genere la confianza es necesario que el componente cognitivo preceda al afectivo (McAllister, 1995). Por el contrario, la desconfianza genera expectativas negativas y se convierte en una amenaza para la empresa familiar. Una persona desconfía de otra cuando supone que las acciones del otro individuo le traerán consecuencias dañinas, así lo expresa Luna y Velasco (2005) “Generalmente, la desconfianza supone que un individuo sí buscará sacar provecho ilícito o ilegítimo de las acciones cooperativas de otro o que no será capaz de realizar las acciones que se esperan de él”.

La confianza es fundamental para lograr consensos, inclusive, para la articulación del protocolo familiar. La mayor o menor interacción entre familiares, el clima familiar y la distribución de funciones y poder dependen del grado de confianza que prevalezca entre los miembros de la familia empresaria (Rodríguez-Alcaide y Rodríguez -Zapatero, 2005). Un estudio realizado por Gallo (2002) mostró que cuando existe confianza entre los miembros y accionistas de una empresa familiar, estos:

*Muestran mayor disposición para intercambiar información sin experimentar sospecha de que se hará mal uso de ésta o se tome alguna ventaja ilícita. Enfocan su atención hacia la adquisición de nuevos conocimientos pertinentes a su área de trabajo. Incrementan su capacidad para tomar decisiones que involucren cierto riesgo, sin el temor de verse expuesto a juicios o críticas destructivas; y Se concentran en analizar las diferentes alternativas de solución “en vez de la interpretación de los motivos que condujeron a los demás a actuar como lo hicieron, o en tediosas disputas derivadas de la sospecha de que la otra parte quizá no esté diciendo la verdad o actuando correctamente” (Gallo, 2002).*

Grabinsky (2002:2) advierte que la confianza sobre todo entre hermanos, permite que estos se sientan seguros para depender completamente uno del otro, evitar la sospecha y el conflicto; y expresa que “Tener hermanos puede ser una bendición...o puede ser una serie de batallas campales donde los celos, resentimientos y el odio hagan que Caín y Abel sean, en comparación, unos amateurs. Tener hermanos en los negocios familiares es agregarle un grado más de complejidad, a la de por sí difícil relación familiar”.

### Confiabilidad

El tercer factor que pueden afectar la permanencia y continuidad de la empresa familiar es la ausencia de confiabilidad. De acuerdo con Gallardo (2006) la confiabilidad se refiere a: “...las características que uno percibe en otro y que lo hacen a uno creer que se puede o no confiar en él”. La confiabilidad no es algo que se otorga a otro, sino que ésta debe ser ganada a través de una serie de actitudes, desempeño y conductas en el lugar de trabajo. Luhmann (2000) afirma que todo sistema legal, político, familiar, social u organizacional requiere de la confiabilidad para emprender actividades de soporte en momentos de incertidumbre y riesgo; y agrega que cualquier sistema puede desintegrarse debido a la ausencia de confiabilidad. Sí dentro de una organización no familiar la confiabilidad es un recurso estratégico para su buen desempeño, con mayor razón lo es para garantizar la unidad, compromiso, competitividad y continuidad de la empresa familiar.

Así lo corrobora Belausteguigoitia (2010) cuando afirma que la confiabilidad es un recurso estratégico para lograr y mantener la unidad y el compromiso en la empresa familiar y que la falta de dicho recurso merma la voluntad de compromiso entre las personas. Por ejemplo, el familiar que se integra a la empresa debe ser competente, responsable y que su remuneración sea congruente con su desempeño. Pues, remunerar a este miembro sólo por el hecho de ser pariente, es percibido por los demás como injusto, inadecuado y frustrante.

## MÉTODOLÓGIA

En ésta investigación se procedió a establecer una conexión interdisciplinar entre los diversos campos que abordan el estudio de la empresa familiar. Para abordar la naturaleza del sistema familiar se recurrió al campo de la Sociología. Para indagar la dinámica y conflictos que surgen en la empresa familiar se consultaron investigaciones sobre la Administración de la Empresa Familiar. Posteriormente se administró la escala tipo Likert a 38 dueños de empresas familiares de la Región Centro del Estado de Coahuila en el 2013, esto, con la finalidad de medir la reacción de éstos hacia las variables: discriminación entre los sistemas familiar y empresarial, confianza y confiabilidad. Dado que una variable tiene un grado de abstracción que de ordinario no puede ser utilizada como tal en la investigación, se procedió a operacionalizar las variables a través de indicadores. En la siguiente tabla se muestra la operacionalización de las variables.

Tabla 3: Variables e Indicadores

Variable	Indicadores
Discriminación entre el sistema familiar y el empresarial.	Manejo por separado los asuntos familiares de los de la empresa. Ausencia de estrés al interactuar con los familiares que trabajan en la empresa. Existencia de acuerdos claros sobre la forma correcta e incorrecta de hacer las cosas. Consensuar los asuntos difíciles sin dañar los lazos afectivos. El resto de los familiares también lograr separar los asuntos familiares de los de la empresa.
Confianza.	Empatía entre los familiares que trabajan en la empresa. Sentirse seguridad cuando se juntan y platican. Ayudarse cuando es necesario. Compartir sin temor o recelo información importante. Ante los desacuerdos, trabajar para encontrar soluciones donde todos ganen.
Confiabilidad	Apertura en la comunicación entre los familiares que laboran en la empresa. Ante las dificultades, trabajar juntos y eficazmente. Enfrentar retos eficazmente. Trabajar consistentemente y de manera predecible. Compromiso con los resultados. Cada miembro que labora en la empresa posee las habilidades necesarias para su puesto. Ausencia de la necesidad de reemplazar algún miembro de la familia que trabaja en la empresa por otro más capaz.

Para el procesamiento de la información recabada se utilizó el paquete estadístico para las ciencias sociales (SPSS). Se analizaron los resultados obtenidos y se procedió a la interpretación y análisis de estos para responder a los objetivos de investigación planteados y a la elaboración de las conclusiones.

## RESULTADOS

Para la primera variable se obtuvieron los siguientes resultados:

Tabla 4: Discriminación Entre el Sistema Familiar y el Empresarial en la Empresa Familiar

Categoría	Frecuencia	Porcentaje	Porcentaje acumulado
Definitivamente sí	10	4	4
Probablemente sí	28	12	16
Indeciso	40	18	34
Probablemente no	77	34	68
Definitivamente no	73	32	100

*Al agrupar la categoría de indecisos con la de probablemente no y definitivamente no, se observa que un 84% tienen dificultad para separar los asuntos familiares de los de la empresa, lograr el consenso en temas difíciles sin dañar los lazos afectivos, conservar la unidad a pesar de los problemas y lograr acuerdos acerca de la forma correcta e incorrecta de hacer las cosas. Esto constituye una amenaza para la permanencia y continuidad de la empresa familiar.*

Esto significa que la mayoría de los dueños de las empresas familiares no logran distinguir, ni separar dentro de lo posible, la coexistencia de ambos sistemas: familia y empresa. Estos resultados corroboran las

aportaciones sobre el mismo tema publicadas por Nogales, F., (2007), Gordon, G., & Nicholson, N., (2010) y Grabinsky, S., (2010). Los resultados obtenidos muestran también que un negocio de estructura familiar donde los miembros de las distintas ramas son los dueños y a su vez trabajan en este, puede convertirse en un asunto muy delicado pues están involucrados la familia, su dinámica interna, y el manejo de la empresa que debe ser de una forma adecuada, con políticas y decisiones racionales y lógicas. Lo cual es opuesto a las normas que rigen en la familia, por ejemplo, el apoyo incondicional y permanente hacia sus miembros. Para la variable confianza se muestran la siguiente información obtenida.

Tabla 5: Confianza

Categoría	Frecuencia	Porcentaje	Porcentaje acumulado
Definitivamente sí	24	11	11
Probablemente sí	34	15	26
Indeciso	59	26	52
Probablemente no	68	30	82
Definitivamente no	43	18	100

*De acuerdo con los resultados vertidos en esta tabla se observa que la desconfianza representa una seria amenaza para la sobrevivencia de la empresa familiar. Pues un 74% no dudó en seleccionar entre las categorías de indeciso, probablemente no y definitivamente no para los indicadores: empatía entre los familiares que laboran en el negocio, seguridad cuando se juntan y hablan, ayudarse entre sí cuando es necesario, compartir ampliamente la información, trabajar para encontrar soluciones donde todos ganen cuando existen desacuerdos y apertura en la comunicación entre los familiares que laboran en la empresa.*

La confianza y la desconfianza son estados psicológicos que causan un impacto en la estructura cognitiva y el estado afectivo del individuo, por tanto, son factores determinantes del grado de participación responsable y efectiva –compromiso- y del sentido de pertenencia –unión- que los miembros familiares que laboran en la empresa familiar decidan cultivar y aportar a la organización. Los resultados obtenidos muestran que la desconfianza es una amenaza para la empresa familiar. Pues cuando prevalece la desconfianza, disminuye el nivel de comunicación y de transparencia en la información, en los intereses personales y objetivos fijados. Consecuentemente, la colaboración se restringe, se reafirman las expectativas negativas y se genera una competencia destructiva entre los miembros familiares de la empresa. Finalmente, para la variable confiabilidad se obtuvieron los siguientes resultados.

Tabla 6: Confiabilidad

Categoría	Frecuencia	Porcentaje	Porcentaje acumulado
Definitivamente sí	25	11	11
Probablemente sí	35	15	26
Indeciso	48	21	47
Probablemente no	55	24	71
Definitivamente no	65	29	100

*Se observa que los dueños de las empresas familiares en México consideran que prevalece la ausencia de confiabilidad entre los miembros de la familia que están incorporados como trabajadores en la empresa. Así lo confirman el 74% de las respuestas obtenidas para las categorías indeciso, probablemente no y definitivamente no. Consideran que los familiares que laboran en la empresa no trabajan ni enfrentan los retos de manera efectiva, su forma de trabajar no es consistente, no están comprometidos con los resultados, ni cuentan con las habilidades necesarias para el trabajo y que sienten la necesidad de reemplazar algún miembro de la familia por otra persona más capaz.*

En pleno siglo XXI y a pesar de los cambios en las normas sociales, la familia es para la mayoría de los mexicanos una red de seguridad que provee mayor apoyo y protección que la que el Estado proporciona. La naturaleza del sistema familiar en México y su crecimiento a través de la inclusión de los parientes políticos y del compadrazgo puede convertirse en una amenaza para la permanencia y consolidación de la empresa familiar. Estos resultados corroboran las investigaciones realizadas por Belausteguigoitia (2010) quien advierte que un negocio rentable siempre es atractivo para los parientes quienes inclusive tratan de incorporar también a sus parientes políticos y amigos con los que se sienten en deuda. Así mismo, también están aquellos parientes quienes por estar poco calificados no logran colocarse en otras empresas y esperan que por ser parte de la familia se les apoye a través de un trabajo independientemente de su capacidad y

nivel de desempeño. Al aceptarlos el dueño pone en riesgo la rentabilidad del negocio lo cual es contrario a la lógica empresarial.

## CONCLUSIONES

En este trabajo se abordaron tres de los más álgidos problemas por lo que puede atravesar una empresa familiar: la interacción de dos sistemas sociales con escasa compatibilidad entre sí: familia y empresa; la ausencia de confianza entre los miembros del mismo linaje; y la frágil confiabilidad entre los miembros de la estirpe que trabajan en el negocio familiar. Para sobrevivir, una empresa debe obtener utilidades razonables, estar organizada y manejada eficientemente. Equivocadamente se asume que una empresa familiar es sinónimo de una empresa improvisada. Por tanto, para disminuir el impacto negativo de los factores que amenazan a la empresa familiar es de suma importancia determinar e implantar estructuras básicas para asegurar la continuidad, crecimiento y supervivencia de la esta. Entre las principales estructuras recomendadas están: el Consejo de Familia, el Código de Ética y el Protocolo Familiar.

Estas estructuras permiten: reducir la frecuencia de situaciones de conflicto, tanto en la familia como en la empresa; promover la continuidad, el desarrollo y administración profesional de la empresa familiar; apoyar en la resolución justa y equitativa de los conflictos que se presenten dentro de la familia propietaria y entre ésta y los directivos o empleados de la empresa; y conservar en la medida de lo posible las relaciones armónicas entre la familia misma y entre ésta y la empresa. El Consejo de familia permite coordinar acciones de todo tipo entre la familia y la empresa. Igualmente, ayuda a los miembros familiares en asuntos tales como la educación, asesoría financiera, en la solución de conflictos familiares y en asuntos relacionados con las políticas de empleo, remuneración y desempeño. El Código de Ética es un documento que acota y fija límites para prevenir y disuadir contra aquellas conductas erradas; así como, contra los excesos por parte de aquellos empleados que por ser familiares abusen de su posición. También proporciona al resto de los empleados una visión correcta de los valores que guían la vida del dueño de la empresa y la de su familia.

El Protocolo Familiar, es un documento que contiene las reglas que regulan la relación de la familia con la empresa. Por ejemplo, reglas para el ingreso a la empresa de miembros de la actual o siguiente generación, para la venta de acciones por parte de algún familiar propietario, para la toma de decisiones; y especialmente para la forma en que deberá darse la sucesión. Además de contar con estas estructuras básicas es necesario que la familia dueña de la empresa tome conciencia y aprenda a distinguir y separar, dentro de lo posible, la coexistencia de ambos sistemas: familia y empresa. Existe una diferencia entre la familia que sabe separar lo que corresponde a cada sistema y manejarse adecuadamente en los dos sistemas, de aquella que no lo sabe. Es decir, entre una empresa familiar que ha tomado la decisión de profesionalizarse de aquella que no lo ha hecho. En una empresa familiar que ha sumido la responsabilidad de profesionalizarse:

*La asignación de puestos está basada en las competencias individuales, capacidades, conocimientos, preparación, etc. Esta asignación no está basada en relaciones e intereses familiares. Ni tampoco están reservados los puestos directivos para la familia propietaria. Las promociones dependerán del buen desempeño y no de la relación familiar. Existe una estructura organizacional que responde en forma adecuada a las necesidades del negocio. En lugar de que dicha estructura responda a las necesidades de la familia. Implantan un Consejo de Administración. Se canalizan las inquietudes y necesidades familiares ordenadamente, a través de un Consejo de Familia. Sí existe la posibilidad de un sucesor, a éste le queda claro que si desea incorporarse a la empresa familiar tendrá que ser a través de méritos y no por parentesco o independientemente de sus capacidades. Se observa la existencia de una planeación estratégica, en lugar de improvisar los rumbos que la empresa tome.*

*La toma de decisiones es descentralizada, pues la autoridad y las responsabilidades se delegan.*

A su vez, la profesionalización genera confiabilidad, pues cada miembro familiar que labora en la empresa demostrará estar dotado de las habilidades, conocimientos y actitudes necesarias para desempeñar responsablemente su labor; y si alguno de éstos miembros no está interesado en participar, o carece de capacidad, lo más conveniente es permitirle reubicarse en otro lugar acorde a sus intereses o capacidad. Uno de los aspectos más críticos en la empresa familiar y en el que se requiere trabajar con convicción es el factor confianza. Si los actuales propietarios o directivos de una empresa familiar cultivan la convicción de que el negocio familiar no es de su propiedad, sino que pertenece a sus hijos, nietos, bisnietos, etc., entonces, estarán motivados para transformar paulatinamente aquellas conductas que generan desconfianza y por lo tanto desunión y falta de compromiso.

Es conveniente también capacitarse profesionalmente en la negociación y solución de conflictos. Esto resultará sumamente útil para dirimir los conflictos en lugar de embotellarlos, para comunicarse abiertamente en lugar de triangular la comunicación y dar origen a rumores destructivos. Asimismo, es necesario tomar decisiones justas y éticas. Esto con el fin de evitar la percepción de actos de injusticias distributivas respecto a compensaciones, promociones y asignación de puestos; así como, adoptar posturas de transparencia en lo que concierne a la información sobre los diversos procesos de la empresa. Proporcionar información insuficiente o distorsionada es causa de conflictos y deteriora la confianza. Las recomendaciones ya expuestas pueden coadyuvar a: preservar el patrimonio de muchas familias y conservar la fuente de empleo para los trabajadores que no son parte de la familia. Así mismo, puede ayudar a promover la competitividad de la empresa familiar, su continuidad y el sustento para las siguientes generaciones. Como dice un proverbio africano, “*La unión en el rebaño obliga al león a acostarse con hambre*”.

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# ESTRATEGIAS EN LOS MODELOS DE NEGOCIO DE DOS EMPRESAS LATINAS LÍDERES EN LA RED DE VALOR BOVINOS CARNE

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## RESUMEN

*El mercado internacional de la carne de bovino tiende a ser liderado por firmas que internamente controlan los nodos más relevantes de las cadenas de valor, para transformarlas en redes de valor en las que el consumidor adquiere un rol preponderante en la definición de la oferta de productos. En este artículo, se analizan las tendencias globales en la producción y consumo de carne bovina en la primera década del siglo XXI, explicadas por la innovación en el modelo de negocio de las empresas latinas, posterior al brote de encefalopatía espongiforme bovina (EBS), que puso en crisis a las exportaciones norteamericanas, en 2003. Con la finalidad de identificar cambios y tendencias en la red de valor y obtener lecciones de estrategia en la gestión de negocios del sector agropecuario, mediante la metodología de estudio de caso, se identifican y comparan las estrategias de dos empresas del mercado de la carne de bovino: la empresa que ostenta el liderazgo mundial (JBS-Friboi), y la empresa que lidera el mercado nacional y las exportaciones mexicanas (Su Karne).*

**PALABRAS CLAVE:** Innovación en el Modelo de Negocio, Mercado de Exportación, Empresas Emergentes

## STRATEGIES IN THE BUSINESS MODELS OF TWO LEADING LATINO BUSINESS NETWORK VALUE OF BOVINE MEAT

### ABSTRACT

*The international market for beef tends to be led by firms that internally control the most important nodes of the value chain, to transform them into value networks in which the consumer acquires a major role in defining the product offering. In this paper, the global trends in production and consumption of beef in the first decade of the XXI century there are analyzed, explained by innovation in the business model of Latino businesses, after the outbreak of bovine spongiform encephalopathy (EBS) that put in crisis the U.S. Exports in 2003. In order to identify changes and trends in the value network and get lessons of strategy in business management in the agricultural sector, through the case study methodology, there were identified and compared the strategies of two companies in the market of beef, the company that leads the world (JBS-Friboi), and the company leading the national market and mexican exports (Su Karne).*

**JEL:** Q-13, Q-17, M-16

**KEYWORDS:** Innovation in the Business Model, Export Market, Emerging Companies

## INTRODUCCIÓN

En los últimos años, el consumo mundial y el flujo internacional de agro alimentos, se han incrementado sustancialmente, en particular el de las carnes, esto como resultado de la conjunción de factores íntimamente

relacionados con los procesos de globalización, el crecimiento de las economías emergentes (Zinn, 2011), y más específicamente con la incorporación de las industrias agroalimentarias a las cadenas globales de valor (Bisang, Robert, Santangelo, & Albornoz, 2008) (Reardon, Codron, Busch, & Bingen, 2001) (Langreo, 2009). En otros términos, se va pasando de un modelo de producción altamente segmentado a otro donde las tramas productivas se diseñan en el contexto internacional: las materias primas se producen en un espacio, se industrializan en otro, y eventualmente se consumen en un tercero (Humphrey & Memedovic, 2006) (Torrescano, Sánchez, Gustavo, & Palma, 2010). Las normas de calidad, y los procesos de certificación se vuelven imprescindibles para garantizar la calidad (Bisang et al., 2008), inocuidad, homogeneidad y volúmenes de los productos transables.

El mercado internacional de la carne de bovino tiende a ser liderado por firmas que internamente controlan los nodos más relevantes de las cadenas de valor, para transformarlas en redes de valor en las que el consumidor adquiere un rol preponderante en la definición de la oferta de productos, que son más valorados cuando se hacen llegar a través de centros de distribución diferenciados, marcas y otros activos complementarios que vuelven disruptivo a su modelo de negocio, en tanto que introducen innovaciones y atributos completamente nuevos y distintos, de los usuales y valorados por los clientes (Wessel & Christensen, 2012). El presente trabajo tiene por objetivo identificar las estrategias de gestión de dos empresas que emergen con liderazgo desde América Latina en la red de valor bovinos carne, a través de la comparación de sus modelos de negocio, con la finalidad de identificar cambios y tendencias en la red de valor y obtener lecciones de estrategia en la gestión de negocios del sector agropecuario.

## REVISIÓN DE LITERATURA

Para lograr la competitividad en el mercado, las empresas están obligadas a hacer el uso más eficiente posible de los recursos y por lo tanto a reducir sus costos de producción, como sus costos de transacción (Coase, 1937). El éxito o fracaso de una empresa poco tiene que ver con la casualidad, y en cambio sí tiene que ver con la planeación de estrategias de gobierno y dirección. Un planteamiento útil que permite hacer un análisis de los conceptos que proveen ventajas competitivas a las empresas, es el la herramienta denominada el lienzo del modelo de negocio (Osterwalder & Pigneur, 2010). De manera particular, llama la atención el crecimiento sobresaliente que han mostrado algunas empresas inmersas en el sector de la agroindustria cárnica bovina en América Latina. En este sentido, una característica importante de las empresas exitosas en los mercados emergentes, es que la innovación alrededor de la tecnología del producto está siendo desplazada por estrategias de innovación en el modelo de negocios, a través de conceptos como gestión del conocimiento, innovación de valor, imaginación corporativa, tecnologías alternativas, efectos de redes, orquestación y modelos disruptivos (Christensen & Brower, 1995).

Un modelo de negocio describe las elecciones a través de las cuales se lleva a cabo la gestión del equipo de trabajo de una organización, con el propósito de solucionar problemas de una población determinada y satisfacer sus necesidades. Por tanto, un modelo de negocios considera dos elementos esenciales: las elecciones y sus consecuencias (Osterwalder & Pigneur, 2010). De acuerdo con la gestión empresarial, se trata de identificar, conquistar, fidelizar y desarrollar el valor para los clientes, a través de la creación, comunicación y entrega de un valor superior (Kotler, 2003). En este sentido, la pregunta relevante a responder es ¿qué modelo de negocios han diseñado las nuevas empresas latinoamericanas líderes para posicionarse en el mercado internacional de la carne y en qué estrategias coinciden o divergen?

## METODOLOGÍA

Con base en el valor de sus ventas anuales y el liderazgo que ejercen en sus respectivos países, fueron seleccionadas dos empresas latinas de la red de valor bovinos carne para ser analizadas bajo la metodología del estudio de caso (Eisenhardt, 1999) (Morra & Friedlander, 2001) (Martínez, 2006) (Yin, 1994) : la

primera corresponde a la brasileña JBS-Friboi, empresa con supremacía mundial en el comercio de carne bovina, cuyas ventas superaron los 30,000 millones de dólares en 2012 (JBS-Friboi, 2013); y la mexicana Su Carne, líder en ventas de carne bovina tanto para el mercado nacional, como para exportación, que logró el quinto lugar en participación del mercado norteamericano, y alcanzó ventas totales por 2,500 millones de dólares en 2012 (Su Carne, 2013).

Posteriormente, se realizó un análisis comparativo entre ambos casos para identificar sus diferencias y semejanzas, con tal propósito se analizan 16 variables que a continuación se mencionan: años de experiencia desde su fundación, monto de ventas totales en el año 2012, capacidad de faena por año, capacidad instalada, número de marcas en el mercado, margen EBITDA (utilidades antes de intereses, impuestos, depreciación y amortización), capacidad de empleo, número de productores involucrados en su red de valor, tipo de producción, oferta de productos, estrategias de crecimiento, presencia en el mercado por continentes, asociación con el eslabón primario de la cadena productiva (criadores y ganaderos), forma de pago a proveedores, origen del financiamiento para su expansión, y calificación de su deuda. Las fuentes de información para el presente trabajo fueron algunas páginas web, entrevistas a profundidad con actores de la red de valor, estadísticas oficiales y diversos documentos de carácter técnico, científico y teórico, que versan sobre la red de valor bovinos carne, y sobre la gestión de los modelos de negocio.

## RESULTADOS

Entre los principales cambios que ha registrado la red de valor global de bovinos carne, se puede destacar que, en los primeros años del presente siglo, el mercado internacional de carne bovina sufrió transformaciones importantes que dieron paso a una reconfiguración del mercado mundial y abrieron oportunidades inéditas para los países oferentes de carnes, entre los cuales se encuentran Brasil y México. En el año 2003, cuando Estados Unidos aún se consideraba el líder mundial oferente de carne bovina, los principales destinos de sus exportaciones eran Japón con el 31%, México con 26%, Corea del Sur con 24% y Canadá con 10% (USMEF, 2013). Sin embargo, en diciembre de 2003 fue detectado en los Estados Unidos de América un brote de encefalopatía espongiforme bovina (BSE, por sus siglas en inglés), lo cual se tradujo en una drástica caída de sus exportaciones, dando pie a la irrupción creciente de Brasil como líder mundial oferente de carne bovina (Bisang et al., 2008).

De esta manera, a finales del año 2003 y principios de 2004, se registró una caída de las exportaciones de carne de bovino con destino a los mercados ruso y asiático (Corea del Sur y Japón). Al prohibirse las importaciones de carne estadounidense en estos países, se abrió una ventana de oportunidad para las empresas latinas aquí analizadas, las cuales fueron cubriendo la demanda insatisfecha de manera paulatina en tanto se recuperaban las exportaciones norteamericanas. Una coincidencia importante entre la agroindustria cárnica de Brasil y la mexicana, es que a pesar de las diferencias en el tamaño del sector, en ambos casos las exportaciones son lideradas por una empresa que cubre más del 70% de ese mercado. Bajo esta premisa se procedió a realizar el análisis comparativo.

En la Tabla 1 aparece el análisis de Benchmarking entre las dos compañías seleccionadas para el presente estudio. La empresa JBS-Friboi tiene dos grandes corporativos para la división de carne bovina: JBS-Friboi Bovinos Mercosur cuyo margen EBITDA (utilidad antes de intereses, impuestos, depreciación y amortizaciones) fue de 11.2% en junio de 2012 y Bovinos USA, que incluye a las plantas ubicadas en Australia y Canadá con un margen EBITDA de 3.4% (JBS-Friboi, 2013); en contraste con el margen EBITDA de Su Carne para el mismo período que fue de 11% (S&P, 2013).

Tabla 1: Benchmarking de las Compañías: JBS-Friboi Vs Su Karne

Variable de Análisis	JBS-Friboi	Su Karne
Años de experiencia desde su fundación	60 años.	43 años.
Monto de ventas totales en el año 2012	30,000 millones de dólares.	2,500 millones de dólares.
Capacidad de faena por año	16 millones de cabezas.	1 millón de cabezas.
Capacidad instalada	50 plantas procesadoras.	7 plantas procesadoras.
Número de marcas en el mercado	16 marcas.	1 marca.
Margen EBITDA (segundo trimestre 2012)	JBS Bovinos Mercosur =11.2%, JBS USA Bovinos (incluye Australia y Canadá) = 3.4%	Su Karne = 11%
Capacidad de empleo	80,000 empleados.	9,000 empleados.
Número de productores involucrados en su red de valor	120,000 productores primarios.	80,000 productores primarios.
Tipo de producción	Carne de bovino, cerdo, pollo y ovino y leche.	Carne de bovino.
Oferta de productos	Carne de bovino, cerdo, pollo, ovino, y leche.	Carne de bovino, cerdo, pollo y pescado.
Estrategia de crecimiento	Adquisiciones y fusiones de marca en distintos países productores, con capital accionario público en ocho países: Brasil, Argentina, Estados Unidos, Australia, Italia, Uruguay y Paraguay.	Crecimiento propio en México y Nicaragua, a través de la reinversión de utilidades, y financiamiento mediante fondos de inversión de capital privado.
Presencia en el mercado por continentes	5 continentes.	4 continentes.
Asociación con el eslabón primario de la cadena productiva (criadores y ganaderos)	Si, mediante esquemas de aparcería, buey a término.	No, solamente la compra de becerros para la ceba.
Forma de pago a proveedores	Pagos inmediatos en línea e incluso financiamiento a productores mediante banca propia.	Pago en línea de manera inmediata.
Origen del financiamiento para su expansión	Banca gubernamental de Brasil, colocación de acciones en la bolsa de valores, fondos de inversión.	Respaldo financiero institucional, mediante la adquisición de deuda privada: GE Capital, Deutsche Bank, Societé Générale, Wells Fargo, Inbursa, HSBC, Bancomer, Scotiabank y Rabobank.
Calificación de su deuda	<b>BB/estable</b>	MxA/ estable

Fuente: elaboración propia con datos de (Su Karne, 2013) [www.sukarne.com.mx](http://www.sukarne.com.mx), y (S&P, 2013) Standar & poor's, en [www.standarandpoors.com.mx](http://www.standarandpoors.com.mx); y (JBS-Friboi, 2013) [www.jbs.com.br](http://www.jbs.com.br).

Las evidencias indican que el endeudamiento que muestra JBS- Friboi ('BB/ estable', la primera B significa Brasil) es de mayor riesgo, que el de Su Karne ('MxA/estable'), ambas calificadas por Standard&poor's. Esto se traduce de la siguiente manera, la deuda calificada 'MxA', es algo más susceptible a efectos adversos por cambios circunstanciales o de las condiciones de la economía que la deuda calificada en las categorías superiores 'MxAA', sin embargo la capacidad de pago del emisor para cumplir con sus compromisos financieros sobre la obligación es fuerte en relación con otros emisores en el mercado nacional. La deuda calificada 'BB' presenta una mayor vulnerabilidad que la calificada con 'BBB' en relación con otras obligaciones en el mercado nacional. Lo cual quiere decir que actualmente el emisor tiene una débil capacidad para cumplir sus obligaciones financieras, y que condiciones adversas del negocio, financieras o en la economía, podrían deteriorar la capacidad o voluntad del emisor para cumplir sus compromisos financieros sobre la obligación.

Entre las coincidencias fundamentales que se encontraron, puede destacarse una estrategia de complementación hacia el giro principal de las empresas que iniciaron siendo productoras y empacadoras de carne bovina, la cual han fortalecido con la venta de cortes primarios y porcionados empacados al alto vacío y puestos en el punto de venta, no obstante que han diversificado su oferta de producto, JBS por ejemplo ha incursionado en la producción, procesamiento y distribución de carne de cerdo, pollo, ovinos y lácteos; mientras que la empresa mexicana ha diversificado su oferta, a través de importación y reexportación de carne de cerdo, pollo y pescado. El ambiente competitivo del mercado global ha orillado a las empresas a buscar estrategias para generar economías de escala y alcance, en este sentido también coinciden en la integración de procesos que van desde el acopio de ganado, la ceba, la producción de alimentos balanceados, el sacrificio, despiece, empacado y congelado para su posterior distribución y para ganar la confianza de los proveedores han implementado sistemas de pago electrónico.

En cuanto a las divergencias en sus modelos de negocio, se pueden destacar los siguientes aspectos: La estrategia de crecimiento e internacionalización de JBS-Friboi ha sido quizás la más atrevida, la más arriesgada, y de mayor magnitud entre las empacadoras del mundo, la cual incluye fusiones y adquisiciones de plantas procesadoras de bovinos, cerdos, pollos, ovinos y lácteos, en los principales países productores; en cambio la empresa mexicana SuKarne ha optado por una estrategia de crecimiento más conservadora con crecimiento propio y busca exportar sus productos a diversos puntos del mercado global tratando de encontrar el mercado adecuado para cada pieza del bovino que se exporta desde México y Nicaragua. Para financiar su crecimiento, la multinacional brasileña JBS-Friboi ha recurrido al financiamiento gubernamental y a la bursatilización para incremento de su capital; en cambio SuKarne se ha financiado del capital privado y la reinversión de utilidades.

JBS-Friboi muestra una mayor integración de su red de valor, desde la plataforma de producción de pollo, cerdo, ovinos y lácteos en diversos países; para lo cual ha adquirido plantas de producción y ha construido alianzas con criadores y ganaderos, a través de aparcerías, esquemas de financiamiento y hasta una plataforma de banca propia. Por el contrario SuKarne ha implementado unidades integrales de producción en las que el negocio inicia en el acopio de ganado, la producción de alimentos balanceados, la ceba, el sacrificio, procesamiento y distribución de carne, mientras que importa carnes de cerdo, pescado y pollo que posteriormente son exportadas a diversos países. En cuanto a la ideología central de cada empresa, JBS\_Friboi hace énfasis en la orientación al cliente, mientras que SuKarne se ha orientado prioritariamente hacia los empleados de la empresa y temas ambientales. Durante el año 2011, esta última empresa fue cuestionada al intentar poner una planta de producción en Nuevo León, México; precisamente por el tema de la contaminación ambiental.

*Cómo Explicar la Emergencia de JBS-Friboi:* Por su parte, la empresa brasileña JBS-Friboi es considerada la compañía número uno en el mundo en la producción de carne bovina, con una capacidad de sacrificio de 51,400 cabezas/día ó 16 millones de cabezas sacrificadas al año que comercializa a través de 16 marcas. Tiene plataformas de producción y oficinas en los principales países productores de carne como Argentina, Estados Unidos, Italia, Uruguay, Paraguay, México, Australia, y su corporativo central en Brasil (Pereira\_Peláez, 2012). Está posicionada como la compañía número uno en producción y exportaciones de carne en Australia. En el año 2012, el negocio de JBS-Friboi se distribuía de la siguiente manera: 46 % de su producción era carne bovina, 21% carne de pollo, 9% carne de cerdo y 24% lácteos, a través de cuatro unidades de negocios: JBS-Friboi Mercosur, JBS-Friboi USA bovinos, JBS-Friboi USA porcinos y JBS-Friboi USA aves. Del total de su producción, JBS-Friboi exporta el 62%, mismo que se distribuye de la siguiente manera: 23% al mercado asiático, 27% a Europa, 23% para África, 8% a Canadá, 4% para América Central y 15% a EE UU.

Entre sus principales ventajas competitivas destacan, su liderazgo en el mercado mundial con reconocimiento de sus marcas mediante la asociación entre la calidad de marca y producto para conquistar la fidelidad del cliente; posee un modelo de negocio diversificado con alcance global a través de la mejor red de distribución que le permite atender a clientes finales a quienes ofrece una oferta diversificada de proteínas. Se precia de tener la mejor diversificación en sus exportaciones y un récord histórico en la adquisición de empresas de su sector. Todo ello le da una sólida experiencia y especialización en la venta de proteína animal. Como un mecanismo de apoyo a la gestión empresarial orientado a disminuir los costos de transacción, en el contexto de la globalización económica, se ha flexibilizado la normatividad para lograr alianzas estratégicas entre empresas mediante diversas operaciones que pueden contemplar las fusiones o adquisiciones de empresas ya establecidas, asumiendo que dichas alianzas conducen a ciertas ganancias de eficiencia, así como a una mejora de los productos y servicios prestados, lo que resulta beneficioso desde el punto de vista de los consumidores, a lo cual se puede llamar beneficios agregados (Méndez\_Naya, 2012). En este sentido, JBS-Friboi emplea a 80 mil personas que se distribuyen en 50 plantas de producción, de las cuales 33 se dedican al sacrificio bovino (19 en Brasil, seis en Argentina, cuatro en Estados Unidos

y cuatro en Australia; 10 de ellas poseen unidades productoras de carne industrializada); tres plantas se orientan al sacrificio de porcinos en Estados Unidos (capacidad de 47,900 cabezas/día, lo que la posiciona como la tercera en este mercado); una planta de sacrificio ovino (Estados Unidos); dos productoras de Beef Jerky (carne cocida) en Brasil y Estados Unidos. A esta red se le suman centros de distribución y confinamientos para bovinos en los países en los que opera, con actividad en las áreas de alimentos, cuero, productos para animales domésticos, biodiesel, colágeno, latas y productos de limpieza.

Involucra a 120,000 productores agrícolas y ganaderos como proveedores de la red. Esta empresa tiene integrado un sistema que abarca desde la cría de ganado con catálogos para determinar la calidad genética, el financiamiento, acompañamiento y asociación con productores bajo modalidades de aparcería o confinamiento en el que los ganaderos pagan el alimento que sus animales consumen y reciben a cambio un animal listo para la faena, conocido como *buey a término o trabajar en la bolsa*, lo cual permite a los ganaderos la comercialización de sus animales en cualquier época del año, independientemente del momento en que estén listos para el sacrificio, reduciendo con ello los riesgos y los problemas de estacionalidad. Estos esquemas permiten la trazabilidad y rastreabilidad de los productos a través del programa Quality Farms, con miras a lograr la certificación Global Gap que permitirá penetrar en todo el mercado europeo. JBS-Friboi también garantiza a sus proveedores el pago inmediato en línea. En el año 2007, la compañía se convirtió en la primera del sector frigorífico en cotizar acciones en la bolsa de valores. A través del Banco JBS-Friboi, los clientes tienen opciones de financiamiento para las dietas, y hasta un cobro parcial por adelantado. En su página web cuenta con un simulador de negocios que permite a los ganaderos obtener información para tomar mejores decisiones. En la Tabla 3 se presentan los aspectos más destacados que caracterizan al modelo de negocio de la empresa JBS-Friboi.

*Cómo explicar la emergencia de Su Karne:* La empresa mexicana Su Karne forma parte del corporativo empresarial Grupo Viz. En 2012 procesó el equivalente a un 1 millón de reses, logrando una producción de 500 mil toneladas de carne bovina; también destaca por ser la principal importadora de carne de cerdo, pescado y pollo que son comercializados en 16 países, además de la venta de cuero, harina de sangre, harina de carne, cebo y biofertilizantes. Generó nueve mil empleos directos, con una capacidad de faena instalada de un millón 300 mil cabezas de ganado bovino por año (Su Karne, 2013). Para atender diariamente a sus 12 millones de clientes, Su Karne dispone de una red de distribución conformada por 40 mil puntos de venta, de los cuales 400 son propios. Ante un escenario de pequeños productores diseminados a lo largo y ancho de todo México, la empresa mantiene una relación comercial con 80 mil productores agrícolas y ganaderos a través de 200 centros de acopio para la compra de becerros, los cuales se pagan de manera inmediata en línea por razones de seguridad. En la Tabla 3 aparecen los aspectos más destacados que caracterizan al modelo de negocio de Su Karne.

Su Karne ha integrado un modelo productivo que inicia en el acopio de ganado, elaboración de alimentos balanceados con base en granos, engorda intensiva en corrales con un promedio de 157 días, laboratorios, sacrificio, procesamiento, empaque, distribución de carne y una red de centros de atención a clientes, cuyo modelo de negocio se ha conformado a lo largo de 43 años de gestión y experiencia. Abarca 16% del mercado doméstico y 75% de las exportaciones mexicanas de carne bovina, destacando como destino países como Estados Unidos de América, Japón, Rusia, Corea del Sur, Hong Kong, Vietnam y Angola.

## CONCLUSIONES

El acontecimiento de EBS a finales de 2003 en los EEUU creó una coyuntura crítica que fue aprovechada por dos empresas latinas cuyas innovaciones en el modelo de negocio (López-Palacios, Muñoz-Rodríguez, & Leos-Rodríguez, 2010) les permitió irrumpir en el mercado internacional. Así, mientras la brasileña JBS-Friboi logró el liderazgo mundial en ventas, la mexicana Su Karne se consolidó como la principal empresa exportadora, con una participación del 75% en las exportaciones mexicanas de carne bovina. Ante

la conformación de las cadenas globales de valor orientadas por el consumo, con un fuerte dominio de los grandes “pakeros” y distribuidores (Anderson De Moura ZANINE, 2006), las dos empresas latinas líderes en sus respectivos países, diseñaron un modelo de negocio que básicamente considera el logro de economías de escala y alcance, así como el control de las fuentes de abastecimiento de materia prima y la diversificación de mercados. Los casos analizados sugieren que si bien existe un diseño básico del modelo de negocio, en la estrategia de gestión empresarial existen variaciones en conceptos como: estrategia de crecimiento, segmentos de mercado, fuentes de financiamiento, relación con proveedores e ideología central; así como el lugar donde se producen, se procesan y se empaacan los cortes de carne.

La globalización económica y la emergencia de los países en desarrollo traen consigo el incremento de los flujos comerciales. Estas situaciones han incrementado la demanda de carne en el mundo, pero con ello también las exigencias en las regulaciones de calidad, inocuidad y trazabilidad. En este sentido, las empresas oferentes de carne han tenido que diseñar estrategias que les permitan competir -ingresar y permanecer- en los mercados globalizados, y una manera eficaz para hacerlo es a través de la innovación en sus modelos de negocio. Su Karne ha optado por la exportación desde México y Nicaragua; mientras que JBS-Friboi ha preferido las fusiones y adquisiciones de plantas de producción y empaque instaladas en diversos mercados, esta estrategia le permite disminuir riesgos de diversa índole y sortear las barreras no arancelarias, como por ejemplo las barreras sanitarias que son comunes en el mercado internacional de la carne. Entre las tendencias más importantes de la red de valor bovinos carne, destacan: la integración vertical de los procesos de producción, sacrificio, empaque, embalaje y distribución; la internacionalización de las estructuras empresariales y sus capitales financieros para disminuir los costos de transacción y comercializar volúmenes que les permitan aquilatar los costos de coordinación interna. No obstante que los nichos de mercado representan una opción para las empacadoras de tamaño mediano o pequeño, por lo que se recomienda trabajar en la diferenciación de productos a través de procesos de certificación.

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# HERRAMIENTAS PARA EL ANÁLISIS Y VALIDACIÓN DE IDEAS DE NEGOCIO

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## RESUMEN

*El emprendimiento es hoy un fenómeno de gran relevancia social, probablemente debido a las actuales turbulencias del sistema económico mundial. Ello lo convierte en objeto de interés académico, profesional y político. En correspondencia con esa preocupación, el proporcionar soporte técnico a los procesos de emprendimiento es el objetivo del trabajo que a continuación se desarrolla. En concreto, y a partir de la perspicaz interpretación del concepto de modelo de negocio planteada por Joan Magretta, se propone un método (AVIN, Análisis y Validación de Ideas de Negocio) para facilitar la toma de decisiones del emprendedor en relación a la validez y, por consiguiente, racionalidad en abordar los esfuerzos necesarios para tratar de materializar una idea de negocio. Además, AVIN se está implementando mediante una aplicación informática de fácil utilización.*

**PALABRAS CLAVE:** Idea de Negocio, Proceso de Emprendimiento, Modelo de Negocio, Metodología

## TOOLKIT FOR ANALYSIS AND VALIDATION OF BUSINESS IDEAS

### ABSTRACT

*Entrepreneurship is a phenomenon of the most relevance today, probably as a result of the current turmoil of the global economic system. That is why it is subject of academic, professional and political attention. In line with this concern, provide technical support to the process of entrepreneurship is the aim of the work we then develops. Specifically, and from the insightful interpretation of the concept of business model raised by Joan Magretta, we propose a method (named AVIN, Analysis and Validation of Business Ideas) to facilitate decision-making to entrepreneurs in relation to validate and therefore rationality into necessary effort to address seeking to realize a business idea. Furthermore, AVIN is being implementing via a user-friendly computer application.*

**JEL:** L21, L26, M13, M21, M41

**KEYWORDS:** Business Idea, Entrepreneurship Process, Business Model, Methodology

## INTRODUCCIÓN

El emprendimiento (expresión más aceptada por las academias de la lengua del término inglés *entrepreneurship*) se pregona hoy en día como la receta mágica capaz de desatar el crecimiento económico y la proliferación de empleos. Ello, dado el ambiente depresivo (crisis y recesión) que se vive desde hace algunos años en áreas significativas del sistema económico mundial, explica que sea un tema de la mayor relevancia social. No puede extrañar, entonces, que en el mundo académico, así como en el profesional y el político, se generen abundantes discursos e iniciativas de todo tipo y calidad ocupándose del asunto, lógicamente desde finalidades diferentes, con diversos enfoques y, desde luego, distinto rigor. Dicho brevemente, lo que planteamos en este trabajo es que una idea de negocio es validada, y por lo tanto digna

de consideración, en la medida que pueda ser expresada de forma consistente como un modelo de negocio completo, coherente y provechoso, susceptible por ello de merecer los esfuerzos y recursos necesarios para su ulterior desarrollo mediante un plan de negocio rigurosamente elaborado y finalmente implementado. El documento que presentamos se desarrolla de este modo: en el siguiente apartado presentamos el marco de referencia en que se inserta el trabajo, definiendo los diferentes conceptos utilizados y su ubicación en el fenómeno emprendedor, tal y como lo concebimos; después, describimos el proceso AVIN (acrónimo de Análisis y Validación de Ideas de Negocio) como elemento de soporte a las tareas iniciales del emprendimiento; a continuación se describen las herramientas utilizadas en cada una de las fases del proceso AVIN, precisando la fuente de procedencia de las mismas y explicando el efecto sinérgico de combinarlas en un método integrado, lo que constituye hasta donde alcanza nuestro conocimiento una novedad en las metodologías a disposición de los actores del proceso emprendedor; finalmente, se presentan las conclusiones y futuros desarrollos del proyecto.

## REVISIÓN DE LA LITERATURA

### Emprendimiento (Perspectiva General)

El área de estudio en la que planteamos nuestra aportación es la del emprendimiento. En síntesis, el emprendimiento hace referencia al conjunto de actividades que un emprendedor (persona o grupo que desea iniciar una experiencia empresarial por cuenta propia) desarrolla al objeto de materializar sus ideas de negocio, esto es, convertirlas en una empresa viable. Ello significa, dicho de manera simple, implementar esa idea en una entidad organizada (empresa) capaz de proporcionar un producto o servicio a un consumidor de tal modo que la contraprestación conseguida en consecuencia por la empresa supera los costes en que ha debido incurrir para generar y distribuir lo intercambiado, al tiempo que el valor percibido por el consumidor por lo recibido supera, traducido a unidades monetarias, al sacrificio realizado al satisfacer el precio exigido. Si estas dos condiciones se verifican, entonces es indudable que la experiencia tendrá sentido económico y será sostenible, a más de beneficiosa socialmente.

En torno a la experiencia emprendedora, y al hilo que la ola de interés general que se ha despertado por él en los últimos años, como ya señalamos en la introducción, se ha ido delineando un campo de conocimiento interdisciplinar en busca de su especificidad y, claro está, reconocimiento y respetabilidad académica. En este sentido, si bien no hay un consenso generalizado al respecto, una perspectiva con alto grado de aceptación es la que proporcionan Morris, Kuratko y Schindehutte (2001) en su marco de referencia integrado en el que la comprensión del fenómeno del emprendimiento viene a ser el resultado de analizar y comprender las interacciones entre un conjunto de seis variables, en el que la variable “proceso de emprendimiento” ocupa un lugar central. De hecho, Moroz y Hindle (2012) consideran que “... [El] emprendimiento, [...] es fundamentalmente un fenómeno pragmático [*action-based*] que implica un conjunto altamente interrelacionado de procesos creativos, estratégicos y organizativos” (p. 785). Si bien el consenso a este respecto (es decir, la visión del emprendimiento como un proceso) es considerablemente amplio, no ocurre sin embargo lo mismo a la hora de especificar la estructura y elementos constituyentes de tal proceso. Moroz y Hindle (2012) identifican hasta 32 modelos de proceso de emprendimiento en la literatura sobre el tema, desde diversos enfoques teóricos y de investigación. En todo caso, destaca como uno de los puntos de convergencia de las diferentes propuestas la necesidad de métodos para facilitar la transición de la etapa de “descubrimiento” de la oportunidad de negocio a la de la “explotación” de la misma (p.811).

Precisamente, es esta cuestión la que hemos abordado en nuestra investigación, y la que pretendemos ayudar a resolver con el resultado obtenido, en concreto mediante un método para construir un modelo de negocio consistente y ajustado a una oportunidad percibida (idea de negocio) que sirva para evaluar inicialmente sus perspectivas de éxito y, por lo mismo, permitir a la persona o personas que han generado dicha idea

juzgar sobre bases sólidas la pertinencia o no de llevar adelante la iniciativa, reformularla o abandonarla. Conceptos básicos en este método son, por consiguiente, los de “idea de negocio” y “modelo de negocio”.

### Idea de Negocio

El descubrimiento de una oportunidad de negocio se empieza a hacer operativo generando una idea, esto es, una percepción todavía no formalizada que vincula problemas y/o deseos de un grupo de población con una propuesta de valor conveniente para resolverlos y/o satisfacerlos. Las ideas de negocio son, pues, la materia prima de todo proceso de emprendimiento, en el sentido obvio de que sin ellas no hay tal. La fuente de origen de las ideas es, sin duda, la creatividad. Si bien esta última no es un recurso fácil de adquirir y aplicar, existen múltiples técnicas de organización de la reflexión que ayudan a su canalización. En este sentido, son diversas las técnicas de ideación recomendadas, siendo las más comunes la de la tormenta de ideas (*brainstorming*) en grupo, el pensamiento lateral, SCAMPER, etc. Lo importante, no obstante, es que quede establecido con nitidez y credibilidad lo anteriormente indicado para caracterizar una idea de negocio, es decir: una propuesta de valor específica para un grupo bien establecido de potenciales consumidores que van a obtener un beneficio concreto de adquirir algo, y pagar por ello.

A este respecto, quizás toda idea a evaluar debería pasar un filtro previo basado en la frase atribuida a Einstein: si no puedes explicar algo a tu abuela, probablemente es porque tú mismo no lo comprendes del todo. Por otra parte, es claro que la frontera entre una buena idea digna de desarrollo ulterior y una mera ensoñación es, muchas veces, tenue y difícil de percibir, en especial para quien ha generado la propuesta, por lo que disponer de un método de análisis y validación de ideas, como el que aquí planteamos, y con carácter previo al desarrollo de actividades de “explotación” de la oportunidad, es muy conveniente. En definitiva, ¿qué hace a una idea atractiva, merecedora de aprecio inicial y posterior estudio de un modelo de negocio que establezca la hoja de ruta de su implementación? En lo fundamental, dos cosas: por una parte, el que la idea se pueda concretar en algo cuyo funcionamiento se presuma preciso y consistente y que, al menos en principio, la posibilidad de disponer de ello parezca viable; por otra, que exista un grupo más o menos amplio de personas de las que se presuma que estarán interesadas en acceder al producto o servicio que se ofrezca, con capacidad económica para sufragar dicho acceso. En otras palabras, y para simplificar, una idea a tomar en consideración debería, de entrada, parecer capaz de responder con suficiencia a dos riesgos: el técnico (se puede hacer, y su funcionalidad está razonablemente definida) y el comercial (existe un mercado objetivo para ésta propuesta de valor de tamaño suficiente y con capacidad adquisitiva bastante para sufragar su precio).

### Modelo de Negocio

El término “modelo de negocio”, si bien relativamente reciente, es hoy de uso muy frecuente en la literatura empresarial. Para Ricart (2009), es un concepto de enlace entre la estrategia empresarial y los procesos de negocio que la implementan. Sin embargo, y pese a que la investigación sobre el tema se ha expandido considerablemente en los últimos años, falta un mínimo consenso básico en términos conceptuales, como se verifica en los trabajos de Osterwalder, Pigneur y Tucci (2005) y Zott, Amit y Massa (2011), entre muchos otros. Probablemente porque, como señala Teece (2010), el concepto carece hasta ahora de fundamentación teórica en Economía y Administración de Empresas. A efectos operativos para este trabajo, la definición más clarificadora nos la proporcionan Osterwalder y Pigneur (2010) al decir que “Un modelo de negocio describe el sistema lógico [*rationale*] mediante el que una entidad crea, proporciona y captura valor [...] Creemos que la mejor forma de describir un modelo de negocio es mediante nueve bloques constructivos básicos que muestran cómo una empresa trata de obtener beneficios. Los nueve bloques cubren las cuatro principales áreas de un negocio: cliente, oferta, infraestructura y viabilidad financiera. El modelo de negocio es equivalente a un esbozo de la estrategia a ser implementada mediante estructuras organizativas, procesos y sistemas” (pp. 14-15). En definitiva, se trata de una descripción

simplificada de los elementos básicos que permiten a la empresa generar una propuesta de valor a un segmento de clientes, alcanzar a éstos para entregarla y obtener a cambio una renta neta que permite la sostenibilidad de la empresa a corto y largo plazo. Esta definición es el punto de partida desde el que Osterwalder y Pigneur construyen su “lienzo de modelo de negocio” [*business model canvas*], que se ha convertido en una de las técnicas empresariales más populares y comentadas, y que nosotros utilizaremos en nuestra “caja de herramientas”.

Por otra parte, una aportación en este ámbito (la conceptualización del modelo de negocio) es crucial en el diseño de nuestro método. Se trata del artículo de la relevante investigadora en Management, Joan Magretta (2002) en la Harvard Business Review, “*Why Model Business Matters*”, en el que se plantea la utilidad del entonces novedoso concepto de modelo de negocio para comprender el sentido de una iniciativa empresarial y mejorar su desarrollo. Lo que nos interesa especialmente de este artículo son dos observaciones: la primera de ellas que “[...] los modelos de negocio [...] no son nada misterioso. Son, en el fondo, relatos [...] que explican cómo funcionan las empresas” (p. 87), y, más adelante, “[...] aplicado correctamente, [el modelo de negocio] fuerza a los directivos a pensar rigurosamente sobre sus negocios. Una de las mayores fortalezas del modelo de negocio como herramienta de planificación es que enfoca la atención sobre cómo todos los elementos del sistema encajan en un conjunto en funcionamiento” (p. 91). En segundo lugar que “[...] cuando los modelos de negocio no funcionan es porque fracasan ya sea en el *test narrativo* (el relato carece de sentido) o en el *test numérico* (la cuenta de resultados no da positivo) [*cursiva nuestra*]” (p. 89).

En resumidas cuentas, y en la perspectiva de Joan Magretta, el modelo de negocio es una historia, un relato que describe cómo articula la empresa los diferentes elementos que le permiten crear valor para alguien, entregárselo y obtener por ello una renta neta (deducidos los costes de generar y distribuir la propuesta de valor a los clientes) suficiente para sostenerse, cuando no crecer y transformarse, a lo largo del tiempo. Dicho relato debería visualizarse tanto desde un punto de vista narrativo, lo que significa una descripción de los elementos constitutivos del modelo y las relaciones entre los mismos, como desde un punto de vista numérico, es decir mediante la representación de los flujos financieros derivados de la acción e interacción de los componentes del modelo. En los siguientes apartados utilizaremos esta idea como fundamento de nuestro método.

## METODOLOGÍA

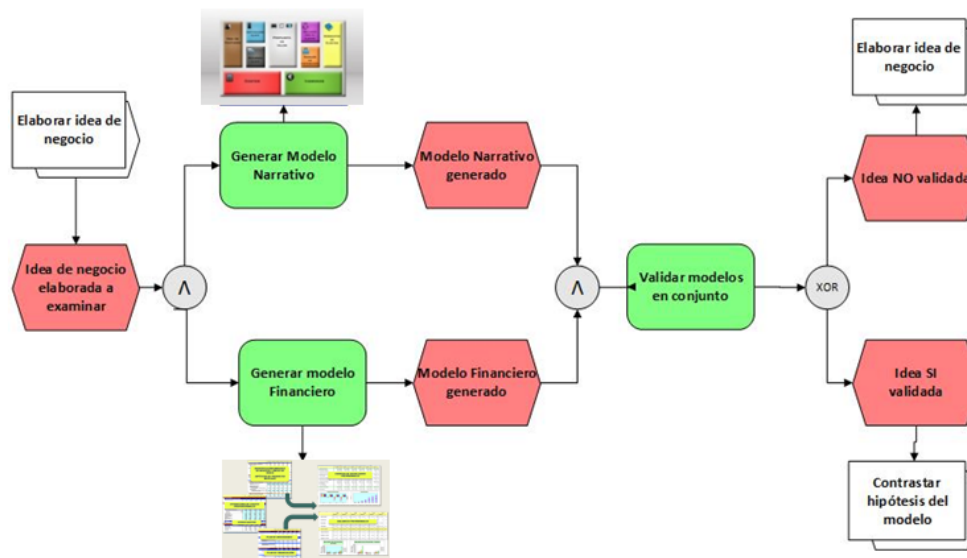
El propósito que nos ha llevado a diseñar AVIN (Análisis y Validación de Ideas de Negocio) es el de “operativizar” la percepción de Magretta (2002) de modo que sea posible, siguiendo un proceso bien definido y aplicando las herramientas adecuadas en cada etapa, validar y refinar una idea de negocio tanto desde el punto de vista narrativo como numérico, así como visualizar y facilitar el análisis de la consistencia entre ambos análisis. La correcta combinación de ambas perspectivas, en efecto, permitiría generar un modelo de negocio con perspectivas de éxito.

### El Proceso Avin, Vista General

Dentro del más amplio proceso de emprendimiento antes aludido, el proceso AVIN se propone facilitar la “traducción” de una idea de negocio inicialmente atractiva en un modelo de negocio que recoge la doble perspectiva (narrativa y numérica) prescrita por Magretta (2002), lo que lo hace susceptible de ser valorado sistemáticamente y con un alto grado de objetividad, prescindiendo de prejuicios y de una posible predisposición favorable a las propias ideas. Como se describe en la figura 1, en la que hemos utilizado la técnica de modelado de procesos denominada “Cadena de Procesos guiada por Eventos” (en inglés, *EPC: Event-driven Process Chain*), AVIN arranca con la disponibilidad de una idea de negocio que inicialmente se considera con posibilidades de desarrollo ulterior. Para verificar esta posibilidad empezamos simultáneamente el diseño de los modelos narrativo y numérico (financiero) que supondrían la

implementación de la idea examinada. Aunque después volveremos sobre ello, señalar que aquí es crucial el adverbio “simultáneamente” puesto que, no lo olvidemos, estamos diseñando un único modelo de negocio, si bien contemplado desde perspectivas diferentes.

Figura 1: El Proceso AVIN (Análisis y Validación de Ideas de Negocio)



En esta figura se representa el proceso AVIN (Análisis y Validación de Ideas de Negocio). AVIN es un subproceso dentro del proceso general de emprendimiento. A su vez, AVIN está compuesto de varios subprocesos. En primer lugar, los de elaboración del modelo narrativo y el modelo financiero, finalmente el subproceso de coordinación y validación de ambos modelos en conjunto. El evento final del proceso es una idea validada positiva o negativamente, lo que, lógicamente, desencadena procesos externos diferentes. Fuente: Elaboración propia.

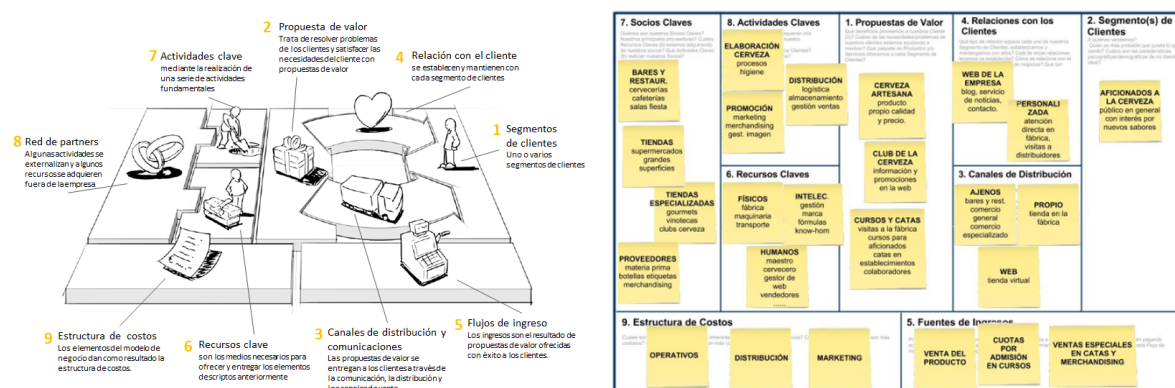
Finalmente, y una vez hemos comprobado que el modelo de negocio “cuadra”, en el sentido en el que lo hacen el Activo y el Pasivo de un Balance de Situación (es decir, que ambas masas patrimoniales representan la misma realidad solo que mirada desde puntos de vista diferentes), podemos determinar la validez del modelo, tanto respecto a si la historia que nos plantea tiene sentido como a si las expectativas financieras que nos ofrece a corto y a largo plazo esa historia son suficientemente atractivas. Si es este el caso, lo procedente es continuar el proceso de emprendimiento general, lo cual, y desde la perspectiva “lean start-up” a la que antes nos hemos referido, significaría entender el modelo validado como un conjunto razonable de hipótesis que deben ser contrastadas y, de ser ello necesario, refinadas posteriormente. Si por el contrario no fuera el caso, es decir, si el modelo elaborado no resulta verosímil o convincente, lo adecuado es regresar a la fase anterior de elaboración de la idea de negocio y reflexionar sobre la modificación de aquellos aspectos puestos en cuestión en el proceso de modelado.

Para resumir, el método AVIN, que es la implementación del proceso descrito, consiste en la combinación del modelado de la lógica de creación de valor de un negocio (modelo narrativo) con el modelado de los flujos financieros (modelo numérico) y la verificación de la conciliación de ambos modelos. En los siguientes subapartados, por lo tanto, vamos a explicar cómo nos planteamos, y con qué herramientas, el diseño de los modelos narrativo y numérico, así como su coordinación. Estas tres tareas son las que están siendo implementadas como módulos de la aplicación AVIN, a lo cual haremos referencia puntualmente

### Diseño del Modelo Narrativo

Para este subproceso hemos considerado adecuado utilizar la herramienta desarrollada por Osterwalder y Pigneur (2010), el lienzo de modelo de negocio (*business model canvas*), que es una técnica visual de diseño para representar los elementos esenciales de un modelo de negocio de forma tal que el conjunto, y por lo tanto su lógica de funcionamiento, sea fácilmente perceptible, y en consecuencia de más sencilla comprensión de un solo vistazo, a modo de panel de control. Más precisamente, el lienzo de modelo de negocio es una plantilla subdividida en nueve casillas (nueve bloques de diseño del modelo de negocio en la terminología de Osterwalder y Pigneur) que se ubican en un orden preciso que facilita entender las relaciones entre los componentes de un negocio, y que representan categorías de elementos universales en toda iniciativa empresarial, en las que se debe describir de manera breve el contenido concreto de cada caso que se quiere representar (figura 2).

Figura 2: el Lienzo de Modelo de Negocio (*Business Model Canvas*)



En esta figura se representa, a la izquierda, el conjunto de bloques que configuran de modo general el lienzo de modelo de negocio, en el que se considera que la visión de conjunto del modelo requiere definir la infraestructura (6, 7 y 8), la propuesta de valor (2, 3 y 4), el segmento de clientes objetivo (1) y el equilibrio financiero (5 y 9); a la derecha incluimos una imagen en la que hemos aplicado la plantilla derivada de la imagen de la izquierda al modelado de una idea, en este caso concreto la de una factoría y distribuidora de cerveza artesanal. Fuente: Osterwalder y Pigneur (2010) y elaboración propia.

Veamos brevemente una descripción de los bloques. Siguiendo la numeración de la plantilla de la figura 6, tenemos: 1, propuesta de valor, que será el conjunto de bienes y servicios que aportan valor a un segmento de mercado específico, al punto que las personas identificadas en dicho segmento pensamos que estarán dispuesta a sacrificar una parte de sus recursos para disfrutar de dicha propuesta; 2, segmento de clientes, bloque en el que deberemos identificar con la mayor precisión posible el perfil de las personas que se pueden sentir atraídas por la propuesta de valor planteada; 3, canales de distribución, esto es, mecanismos que van a hacer posible la comunicación con los clientes y el acceso de éstos al disfrute de la propuesta de valor; 4, relaciones con los clientes, que significa el estilo de contacto previsto con los clientes (personalizado, autoservicio, ...); 5, fuentes de ingreso, que se refiere a las consecuencias (en flujos de entrada de dinero) que todo lo anterior tendrá; 6, recursos claves, o sea los básicos para que la propuesta de valor planteada sea viable; 7, socios claves, o sea la red de proveedores y colaboradores sin cuya intervención el modelo no es posible; 8, actividades claves, o procesos cuya correcta realización es esencial para el funcionamiento del modelo finalmente, 9, estructura de costes, requiere reflejar con la mayor precisión posible las categorías de costes en los que será necesario incurrir para que el modelo pueda funcionar. Establecido el significado de cada bloque (casilla) del lienzo, la operativa es simple: identificar para la situación real que tratamos de modelizar cuál es el contenido concreto de cada bloque, cuidando de que no quede ningún elemento esencial sin ser reflejado, al tiempo que el conjunto resulta coherente y completo.



Hay una gran cantidad de tutoriales sobre el lienzo del modelo de negocio fácilmente accesible en la red, así como modelos de plantillas para uso manual, versiones informatizadas, etc. En la aplicación informática que actualmente desarrollamos para la implementación del método AVIN hemos considerado necesario desde luego la digitalización de la plantilla así como la conexión con algunos módulos complementarios para facilitar la reflexión sobre bloques individuales y sobre el lienzo en su conjunto. Por ejemplo, en el análisis de la propuesta de valor son muy interesantes dos técnicas: por una parte la planteada por Kim y Mauborgne (2007), la estrategia de océano azul; por otra, la de Johnson, Christensen y Kagermann (2008), y el concepto “*job-to-be-done*”. En consecuencia, hemos decidido integrarlas en el módulo de la aplicación enfocado al diseño del modelo narrativo como complementos del elemento central que es, como ya hemos explicado, el lienzo del modelo de negocio. Además, nos ha parecido importante apoyar la reflexión sobre los elementos constitutivos del modelo de negocio (o sea sus aspectos internos) con técnicas para estructurar la reflexión respecto a la influencia del entorno en el propio diseño de esos elementos internos. Para ello, otros complementos de que dispondrá la aplicación AVIN para su módulo narrativo son herramientas que facilitan el análisis DAFO (Debilidades, Amenazas, Fuerzas, Oportunidades) en relación a las que consideramos son las cuatro áreas del entorno determinantes para la configuración de un modelo de negocio, que, siguiendo a Osterwalder y Pigneur (2010), denominaremos fuerzas de la industria, tendencias claves, fuerzas del mercado y fuerzas macroeconómicas.

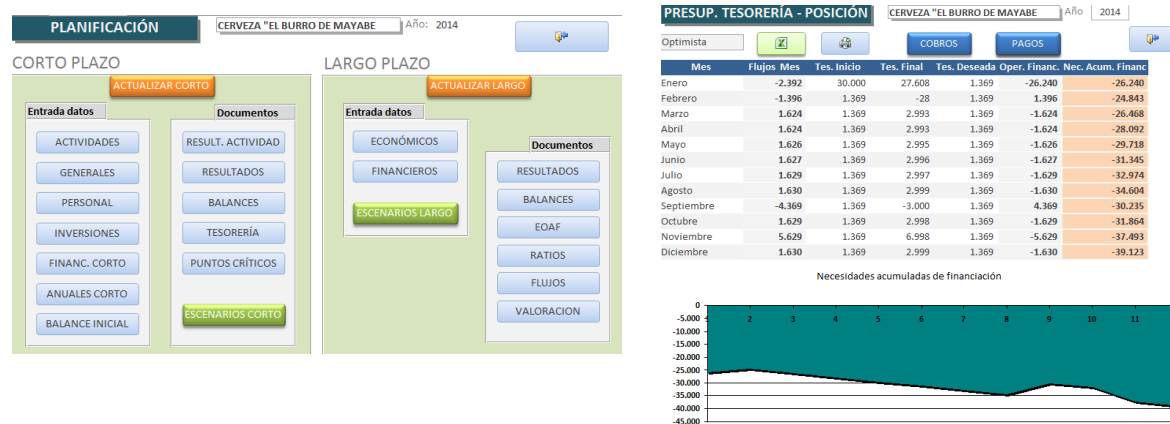
### Diseño del Modelo Numérico

En paralelo al ejercicio de diseñar el modelo narrativo en la manera en que sugerimos en las líneas anteriores, nuestro método plantea abordar el modelo numérico. Ello significa cambiar la óptica con la que reflexionamos sobre los elementos necesarios para implementar una idea de negocio en el sentido de pensar en los flujos financieros vinculados a ellos, ya sea en el sentido de los que se ocasionan de modo regular (ingresos o costes) o puntual (inversión o financiación). Como ya hemos dicho en varias ocasiones, la idea de negocio debe parecer razonable, lo que verificamos con el modelo narrativo, pero también debe parecer posible y rentable, lo que requiere el contraste desde el punto de vista financiero.

Al objeto de hacer esta comprobación hemos diseñado una herramienta de simulación financiera (segundo módulo de nuestra aplicación AVIN) que creemos cumple suficientemente el requisito de validar desde el punto de vista financiero un proyecto de negocio. En concreto, el módulo (figura 3) facilita, en primer lugar, “traducir” el diseño narrativo elaborado, utilizando el módulo correspondiente, en un modelo financiero inicial. Para diseñarlo nos hemos inspirado en diferentes aportaciones, Tjia (2009) por ejemplo, con el fin de construir una plataforma flexible de gestión de datos. Como decíamos antes, en principio la finalidad del módulo es hacer una “visualización financiera” de la idea de negocio en estudio. Desde ese punto, el modelo financiero cumple un papel fundamental en el proceso de validación del modelo de negocio: viabilidad (capacidad de supervivencia) a corto plazo y rentabilidad (sentido económico del proyecto) a largo plazo.

Para cumplir la tarea comentada, es decir validar viabilidad y rentabilidad, la herramienta que hemos diseñado facilita, en primer lugar, la introducción de los diferentes conceptos de ingresos, gastos, inversión y financiación implicados por la idea de negocio en consideración, y que ya se van perfilando en el modelo narrativo. También, debemos introducir, en el caso de haberlos por tratarse de una iniciativa ya en funcionamiento, los datos históricos de partida. A continuación, procede introducir las previsiones sobre los diferentes conceptos considerados, tanto para el corto como el largo plazo, siendo las referidas al corto plazo lógicamente tratadas con mayor nivel de detalle. También debemos aportar estimaciones de variables externas importantes como por ejemplo el coste de la financiación. Recordemos que la perspectiva a corto plazo fundamentalmente nos va hablar sobre la viabilidad de la iniciativa, “es posible”, en tanto que el largo plazo se centra en la rentabilidad, “interesa”.

Figura 3: Vistas del Módulo Financiero de AVIN



En esta figura vemos, a la izquierda, el menú general provisional del módulo financiero de la aplicación AVIN (en desarrollo). Por una parte, el módulo se estructura en un bloque de introducción de datos y otro de obtención de documentos; por otra, se plantea ambas posibilidades desde dos perspectivas sustancialmente diferentes: corto y largo plazo. La idea es que, a corto plazo, el problema básico al que se enfrenta un negocio es el de la liquidez; a largo plazo, el problema es la rentabilidad. A la derecha, uno de los documentos que facilitan el análisis. Fuente: Elaboración propia.

La herramienta procede al procesamiento de la información introducida y permite su recuperación en forma de estados financieros y otros documentos e informes relevantes. Este módulo de AVIN es así mismo una herramienta de simulación, por lo que podemos hacer todas las iteraciones que consideremos convenientes, introduciendo cambios en los diferentes supuestos, hasta establecer una imagen final satisfactoria. Para enriquecer el análisis, podemos también considerar escenarios alternativos (pesimista, optimista, probable).

### Coordinación de los Modelos Narrativo y Numérico.

Hemos diseñado una plantilla como herramienta para apoyar la tarea de coordinación o conciliación de los modelos narrativo y numérico. Como se puede ver en la figura 4, consta de cuatro bloques o casillas denominadas “gastos corrientes”, “inversiones requeridas”, “ingresos corrientes” y “financiación prevista”. Para facilitar su uso, y la propia coherencia, se organiza siguiendo la pauta de los estados contables: conceptos que implican aplicación de dinero a la izquierda, flujos de entrada a la derecha.

Su lógica de funcionamiento se explica a continuación. Ya sea en paralelo con el diseño del modelo narrativo, o bien una vez construido éste, se requiere reflexionar sobre cada uno de los elementos que se han introducido en el mismo en los siguientes términos: ¿genera un gasto/ingreso corriente?, ¿requiere inversión?, en caso afirmativo, ¿cómo se financiará esa inversión? Por ejemplo, supongamos que hemos reflejado un vehículo industrial como elemento incluido en el modelo narrativo (en el bloque “recursos clave” del lienzo del modelo de negocio, en concreto). Respecto a la primera cuestión, gasto o ingreso, es evidente que su utilización y mantenimiento requerirá desembolsos periódicos, por lo que debemos anotar los conceptos de gasto correspondientes; además, disponer del vehículo supondrá una inversión. En consecuencia lo reflejaremos en la plantilla, así como el método de financiación que se utilizará (¿crédito?, ¿fondos propios?).

Figura 4: Área de Coordinación de Modelos del Método AVIN

Gastos corrientes	Ingresos corrientes
<ul style="list-style-type: none"> <li>■ Introduzca conceptos de gasto observados</li> <li>■ Utilización del vehículo industrial</li> <li>■ Mantenimiento del vehículo industrial</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> </ul>	<ul style="list-style-type: none"> <li>■ Introduzca conceptos de ingreso observados</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> </ul>
<ul style="list-style-type: none"> <li>■ Introduzca las inversiones requeridas</li> <li>■ Adquisición de vehículo industrial</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> </ul>	<ul style="list-style-type: none"> <li>■ Introduzca la financiación prevista</li> <li>■ Crédito para vehículo industrial</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> <li>■ .....</li> </ul>
Inversiones requeridas	Financiación prevista

En esta figura vemos la estructura prevista inicialmente para el módulo de coordinación de la aplicación AVIN. Se requiere al usuario que verifique, en primera instancia y para cada elemento incluido en el modelo narrativo, las consecuencias financieras de dicho elemento, lo que permite la identificación sistemática de los distintos conceptos que vamos a utilizar en el módulo financiero de la aplicación. El uso del módulo financiero puede generar también anotaciones en esta plantilla que deberán ser incorporadas al lienzo del modelo narrativo. Fuente: elaboración propia.

## RESULTADOS Y CONCLUSIONES

El método AVIN (Análisis y Validación de Ideas de Negocio), tal y como aquí se ha explicado, es en definitiva una caja de herramientas para el emprendedor, o para el asesor de emprendedores, que facilita la reflexión sobre ideas de negocio de modo sistemático y ordenado, orientada al propósito de generar un modelo de negocio explícito y complejo (narrativo y financiero) descriptivo de dichas ideas. La propuesta de valor en AVIN estriba en que su usuario dispone de una guía exhaustiva y de uso intuitivo para modelizar desde dos puntos de vista diferentes pero complementarios (narrativo y financiero) ideas de negocio de forma rápida y consistente. El resultado final de aplicar AVIN a una idea puede ser el rechazo de ésta, si no es posible generar para dicha idea un modelo de negocio aceptable; o, por el contrario, y de ser positiva la validación, disponer de un excelente y bien documentado proyecto de negocio (es decir, conjunto de hipótesis) con el que trabajar de cara a su implementación.

Por otra parte, pensamos que la utilidad del modelo generado mediante la aplicación de AVIN a la idea de negocio no finaliza en el momento previo al lanzamiento de la iniciativa; también puede ser, con posterioridad, una suerte de “panel de control” sobre el cual reflejar los acontecimientos realmente sucedidos y reajustar el modelo a la luz de aquellos. En definitiva, serviría para visualizar los cambios ocurridos desde el proyecto inicial y reflexionar sobre posibles modificaciones de los supuestos. Evidentemente, no afirmamos que nuestro método es el correcto, el mejor de los posibles. No decimos que es la solución al problema que abordamos, pero sí una solución. Como sabe todo ingeniero y, en general, todo aquel que trabaja en campos de estudio orientados al diseño, los artefactos producidos no son juzgados importantes porque sean más o menos perfectos (signifique ello lo que signifique) sino únicamente porque son más o menos útiles para los propósitos de sus usuarios. Y en este aspecto las experiencias que hemos podido desarrollar con AVIN han sido positivas.

En la actualidad, los autores estamos desarrollando tres líneas de trabajo diferentes pero complementarias, para refinar y agregar valor al método. En primer lugar, trabajamos en la implementación de AVIN como aplicación informática integrada susceptible de uso tanto en un entorno desconectado (modo local) como a través de la red, en modo remoto; dos, hemos diseñado un formato de curso-taller para la presentación y

práctica del método a grupos reducidos; finalmente, estamos elaborando un conjunto de materiales de apoyo (manuales, tutoriales, casos,...) sobre el método y el conjunto de herramientas que contiene. En cuanto a la implementación de AVIN como aplicación informática hemos desarrollado por completo el módulo de diseño del modelo numérico, ya operativo, y está avanzado el diseño de los módulos de diseño del modelo narrativo y de integración. El formato del curso-taller de presentación del método también está ultimado y se ha ido probando, y refinando, en sucesivas sesiones. En un próximo trabajo haremos la descripción del mismo, así como de las experiencias realizadas y del feedback recibido de éstas. Finalmente, hemos avanzado sustancialmente en la elaboración de los materiales de apoyo.

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# ALUMNOS UNIVERSITARIOS EN EL DESARROLLO DE PLANES DE MERCADOTECNIA ESTRATÉGICA Y LA ADOPCIÓN DE LAS TIC'S A TRAVÉS DE LA VINCULACIÓN

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## RESUMEN

*Toda institución de educación superior debe mantener programas de vinculación empresarial, que pongan de manifiesto la calidad educativa y la preparación académica que los alumnos desarrollan en sus estudios superiores, para que estos otorguen a las empresas de la localidad alternativas de posicionamiento, innovación y adaptación al mercado cambiante, será entonces obligación de estas instituciones determinar si: ¿los empresarios aceptan la intervención de alumnos universitarios para la aplicación de metodologías que detonen el desarrollo empresarial? y si ¿la aplicación de estas metodologías efectivamente impactan en la mejora de los negocios intervenidos?. Este trabajo pretende dar respuesta a estas interrogantes, mediante la evaluación de las prácticas administrativas de las MIPyMEs intervenidas por el proyecto de vinculación denominado “desarrollo de planes de mercadotecnia estratégica y soporte empresarial” aplicado por los alumnos de mercadotecnia en el ciclo escolar 2012, lo que otorga la posibilidad de dar respuesta a las necesidades de actualización y capacitación que demandan las organizaciones de la región, mediante la aplicación de planes de mercadotecnia estratégica para detonar el posicionamiento empresarial, por otro lado la intervención de los alumnos al aplicar los conocimientos teóricos que han adquirido a lo largo de su formación profesional les permite conocer y manejar herramientas prácticas de diagnóstico, visión y el plan de acción.*

**PALABRAS CLAVES:** Vinculación, Desarrollo Empresarial, Mipymes, Mercadotecnia

## UNIVERSITY STUDENTS IN THE DEVELOPMENT OF STRATEGIC MARKETING PLANS AND THE ADOPTION OF TIC'S A THROUGH THE INVOLVEMENT

### ABSTRACT

*Any institution of higher education must keep corporate engagement programs, that highlight the quality of education and academic preparation that students develop in their higher education for them to grant companies the alternative location positioning, innovation and adaptation to changing market, will then be required to determine whether these institutions: companies accept the intervention of university students to implement methodologies that trigger business development? and if it is the application of these methodologies effectively impact the business improvement surgery?. This paper aims to answer these questions by evaluating the administrative practices of MIPYMEs intervened by linking the project entitled "Development of strategic marketing plans and business support " applied by marketing students in 2012 school year , the which gives the possibility to respond to the needs of updating and training organizations demanding the region through the implementation of strategic marketing plans to detonate the business positioning , second intervention students to apply theoretical knowledge have acquired throughout his training allows them to understand and manage practical diagnostic tools , vision and action plan.*

**JEL:** A20

**KEYWORDS:** Bonding, Business Development, Mipymes, Marketing

## INTRODUCCIÓN

En todas las economías del mundo, Las Micros y Pequeñas Empresas las (MIPyMEs) son de gran importancia ya que cumplen un rol fundamental en la actividad económica y la generación de empleos, así mismo el desarrollo económico de una nación depende en gran medida del desarrollo de sus empresas, las cuales pueden mejorar su desempeño mediante la participación activa de las universidades a través de la vinculación. Los proyectos de vinculación de la Universidad Autónoma de Baja California aplicados por la Facultad de Ciencias Administrativas son diseñados para dar respuesta a las necesidades de actualización y capacitación que demandan las organizaciones de la región, mediante la aplicación de planes de mercadotecnia estratégica para detonar el posicionamiento empresarial, por otro lado la intervención de los alumnos al aplicar los conocimientos teóricos que han adquirido a lo largo de su formación profesional les permite conocer y manejar herramientas prácticas de diagnóstico, visión y el plan de acción.

Habitualmente los empresarios toman la decisión de definir un plan estratégico cuando consideran que hay que realizar algún cambio sustancial en el rumbo del negocio, sin embargo, cualquier empresa u organización, debe tener un plan estratégico que guíe su acción y sus decisiones. Por otro lado los empresarios piensan que el propósito de una empresa es generar ganancias, vender más que sus competidores o ser líder en su industria. Lo cierto es que las ganancias, las ventas, el posicionamiento en el mercado y las utilidades, son simplemente una medida, un termómetro de qué tanto está la empresa cumpliendo con su verdadero propósito que es crear y mantener clientes que es sin duda el objetivo de cualquier empresa. Este trabajo evalúa las prácticas administrativas de las organizaciones intervenidas por el proyecto de vinculación denominado “desarrollo de planes de mercadotecnia estratégica y soporte empresarial” aplicado por los alumnos de mercadotecnia en el ciclo escolar 2012, lo que otorga la posibilidad de determinar que herramientas de carácter mercadológico permiten detonar el posicionamiento empresarial deseado.

## Desarrollo

La función de vincular a las Instituciones de Educación Superior (IES) con el sector productivo resulta un tanto compleja definirla, Campos G.(2006) , establece a la vinculación como; “... la constitución de un conjunto de acciones complejas que se establecen entre instituciones de educación superior, institutos y centros de investigación con el sector productivo”, esta definición concreta que el vincular no solo se convierte en la intervención de alumno en el sector productivo, si no que al conjugar acciones se debe mejorar las condiciones empresariales de la organización intervenida.

Una pregunta interesante sería ¿cuándo inicia en México la inquietud por parte de las IES a realizar vinculación?, Campos (1994) retoma a Etzkowitz y Webster (1991) quienes destacan que en México “existen dos momentos claves en la relación universidad-sociedad: en la primera revolución, que tuvo lugar en el siglo XIX, cuando se integró la investigación a las universidades como otra de sus tareas sustantivas, y el segundo momento que se vive actualmente... donde las universidades asumen nuevas responsabilidades económicas con la sociedad” sin duda un ejemplo de éxito de este tipo de intervención fue la construcción de Ferrocarriles Mexicanos y el desarrollo de la Industria Petrolera.

Entonces ¿todas las IES deben realizar vinculación empresarial?, Cuello (2006) establece que “Existen instituciones educativas y universitarias que se distinguen por ser emprendedoras y otras básicamente por

ser de tipo académico” en la segunda prevalece la inversión en el desarrollo educativo dentro del aula, un ejemplo lo son las escuelas de educación básica y media de nuestro país, mientras que en la primera se centra en el desarrollo de innovaciones y tecnología, refiriéndonos específicamente a las IES y en pocas excepciones a las escuelas de educación media-superior. Por su parte la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) habla sobre el papel que las universidades mexicanas deberán cumplir en la solución de problemas sociales a nivel nacional y local, añade también, que esta contribución no solo será posible a través de la investigación o la formación de profesionales, científicos y técnicos, sino que deberá desarrollar la formación de valores de cada individuo instruido, según refiere Alcántar, (2006).

En este sentido, la pregunta obligatoria sería ¿quiénes son los participantes en la vinculación educativa?, para contestar esta pregunta Gould G. (1997) menciona que los participantes en la vinculación son; el sector productivo como las cámaras, el gobierno, agrupaciones profesionales, etc..., así como también la participación de las IES, universidades tecnológicas, centros de estudios y organizaciones promotoras de la vinculación, dejando de manifiesto que la obligación es conjunta y que las acciones a tomar deberán sin duda orientarse a una función colaborativa y cooperativa que permita el desarrollo de metodologías de intervención rápidas y efectivas que generen la aplicación de conocimiento en los alumnos y la mejora de las empresas intervenidas. Campos M. (1994) destaca que en 1984 la Universidad Nacional Autónoma de México (UNAM) establece que si bien el vínculo con la sociedad es tan antigua como la institución misma “el momento actual de la universidad se encuentra buscando vías que le permitan alcanzar la modernización en el ámbito de la tecnología y de la ciencia, enfocadas a solucionar los graves problemas sociales, económicos y políticos nacionales”, al año siguiente la universidad se abocó a hacer públicos los esfuerzos que realizó en el ámbito de las facultades y escuelas. Este antecedente involucra el concepto de vinculación entendido en su sentido más amplio y no sólo con el sector productivo, sino que también con los procesos de transformación educativa y social.

Estos procesos no han surgido desde dentro de las IES, si no que los procesos globalizados han obligado a la aceptación de la investigación por parte de los expertos en las ciencias teóricas tanto en el ámbito empresarial, social, político y cultural. La política económica ha repercutido en la creación, difusión y desarrollo de una estructura educativa de pautas, estándares, programas, proyectos, currículos y modelos pedagógicos que orientan sus acciones a mejorar los procesos de vinculación educativa. De esta turbulencia surge la globalización, el neoliberalismo y las nuevas tecnologías, que fungieron como base para el lanzamiento del Modelo Educativo Basado en Competencias, Moreno P. (2010).

La introducción de México a los mercados internacionales implicó el involucramiento del sector educativo en los procesos productivos, sin embargo existe una relación de dependencia en la creación de conocimiento y la recepción del mismo, Campos (1994) establece que “En la actualidad el sistema industrial depende en gran medida de una base de conocimientos y capacidades mucho más sofisticados, el cambio tecnológico se caracteriza por tener una estrecha alianza entre la ciencia, la tecnología y la industria, en la cual las universidades están llamadas a desempeñar un nuevo papel”, esto significa que la relación universidad-industria es ahora mucho más necesaria que en décadas anteriores, la dependencia es mutua y es importante mantener una comunicación abierta.

La vinculación es una actividad necesaria en la sociedad, la ANUIES destaca que el desarrollo económico de una nación depende en gran medida del desarrollo de sus empresas, las cuales pueden mejorar su desempeño mediante la participación activa de las universidades, a través de la capacitación y asistencia técnica; este proceso de desarrollo deberá estar acompañado de acciones conjuntas de gobierno-banca y de desarrollo-universidad para lograr con esto un avance significativo en el posicionamiento de las empresas. En el 2010 la ANUIES estableció que la vinculación ha generado grandes beneficios para las IES, entre los que se enfatiza: “La actualización de los planes de estudio, la innovación en métodos de enseñanza-

aprendizaje, las estancias de alumnos en empresas, la creación de fuentes alternas de financiamiento, una mayor aceptación de sus egresados, la creación de nuevas carreras y/o campos de investigación y en general, una mayor pertinencia social de la Institución”. En conclusión los beneficios que la vinculación otorga tanto a las empresas como a las IES se ve reflejado en un crecimiento económico. El plan de marketing es una herramienta de gestión por la que se determina los pasos a seguir, las metodologías y tiempos para alcanzar unos objetivos determinados. Así tenemos que el Plan de mercadotecnia forma parte de la planificación estratégica de una compañía. El propósito de las MIPyME's es consolidarse en la mente del consumidor con alternativas de posicionamiento, innovación y adaptación al mercado cambiante, de tal manera que debemos definir el termino de posicionamiento, Trout y Ries (2011) lo define como: “...la toma de una posición concreta y definitiva en la mente del o de los sujetos en perspectiva a los que se dirige una determinada oferta u opción”.

De manera tal que, frente a una necesidad que dicha oferta u opción pueda satisfacer, los sujetos en perspectiva le den prioridad ante otras similares. Así pues, es algo que ocurre o se hace, no en el departamento comercial, en la fábrica o el supermercado, sino en la mente de las personas. Para lograrlo se deben identificar los criterios adecuados para el proceso de comunicación y la forma en que la mente absorbe, procesa y almacena la información que recibe. A partir de este concepto hay que entender que ser mejor, diferente o más creativo no es suficiente para ocupar un sitio especial en la mente del sujeto en perspectiva. Es mejor ser «el primero» que ser «el mejor», este es uno de los principios fundamentales.

En este sentido la aplicación de la metodología del plan de mercadotecnia estratégica aplicado en las MIPyME's debe pretender lograr el posicionamiento empresarial, mediante el desarrollo e implementación de innovaciones que las lleven a la competitividad empresarial, según Koenes (1997), menciona que Michael Porter determina que "La competitividad de una nación depende de la capacidad de su industria para innovar y mejorar. Las empresas consiguen ventajas competitivas si consiguen innovar", es decir la innovación y el posicionamiento se encuentran de la mano, las cuales deben ser detonadas mediante la práctica de técnicas administrativas que permitan a las organizaciones alcanzar niveles de rentabilidad que les ayuden a perdurar en el negocio; en este sentido el desarrollo de la metodología del plan de mejora para esta investigación se centra en el desarrollo de estrategias administrativas que logren el posicionamiento en el mercado.

En base a los datos mas actuales del Instituto Nacional de Estadística y Geografía, (INEGI, 2012) en nuestro país existen alrededor de 4 millones 15 mil unidades empresas de las cuales, el 99.8 por ciento son MIPyMES, dichas empresas forman el 52 por ciento del Producto Interno Bruto (PIB) y el 72 por ciento del empleo en el país. Con la finalidad de ampliar el acceso a los programas diseñados para estas unidades, la Secretaría de Economía (SE) y la Secretaría de Hacienda y Crédito Público (SHCP) modificaron la clasificación de las MIPyME's.

En todas las economías del mundo, las MIPyME's son de gran importancia, Munch y García (1999) establecen que “la empresa nació para atender las necesidades de la sociedad creando satisfactores a cambio de una retribución que compensa el riesgo, los esfuerzos y las inversiones de los empresarios”, las MIPyME's cumplen esta característica y son fundamentales debido a su aporte productivo y oferta de bienes y servicios; la demanda y compra de productos que estas empresas realizan constituyen un eslabón determinante en el encadenamiento de la actividad económica y la generación de empleo. Por su tamaño las MIPyME's poseen mayor flexibilidad para adaptarse a los cambios del mercado y emprender proyectos innovadores, lo que las hace más susceptibles a los cambios, ENAMI (2010).



## Clasificación Micro, Pequeñas Y Medianas Empresas

Tamaño	Sector	Rango de número de trabajadores	Rango de monto de ventas anuales (mdp)
MICRO	Todas	Hasta 10	Hasta \$4
PEQUEÑA	Comercio	Desde 11 hasta 30	Desde \$4.01 hasta \$100
	Industria y Servicios	Desde 11 hasta 30	Desde \$4.01 hasta \$100
GRANDE	Comercio	Desde 31 hasta 100	Desde \$100.01 hasta \$250
	Servicios	Desde 51 hasta 100	Desde \$100.01 hasta \$250
	Industria	Desde 51 hasta 100	Desde \$100.01 hasta \$250

*Fuente Según el Censo Económico INEGI el 99.8 % son micro, pequeñas y medianas Empresas*

Por otro lado las tecnologías de la Información y las Comunicaciones (TIC's) son piezas fundamentales en el mundo económico y empresarial actual. Su implantación en la empresa permite la modernización y agilización de los procesos, incrementar los niveles de productividad y, en definitiva, aumentar la competitividad de la empresa en un mercado cada vez globalizado, y en consecuencia mucho más competitivo. Las necesidades tecnológicas y comunicativas de cada empresa varían en función de sus objetivos y cartera de clientes. Por ello, en algunos casos, la utilización de una base de datos y una hoja de cálculo serán suficientes para mantener toda la información acerca de nuestra clientela actualizada. En otros casos, sin embargo, la necesidad de fidelizar un número más elevado de clientes hará necesaria la utilización de sistemas online y de programas de CRM (Customer Relationship Managemet o gestión de las relaciones con los clientes). Estos programas nos permiten adquirir cada vez más información sobre nuestros clientes y adaptar nuestras áreas de negocio con mayor eficiencia, Guillen (2007).

Las TIC's son excelentes aliadas para el desarrollo del nuevo Marketing, gracias a estas herramientas hemos pasado de la satisfacción puramente de las necesidades a la creación de deseos. De producir para vender (marketing masivo e indiferenciado), a crear valor para el cliente. De la venta y la gestión del producto, a la gestión de la relación con el cliente para mantener diálogo con él. De atender a clientes a la gestión de clientes. De la comunicación masiva a la comunicación centrada en la información, y la comunicación individualizada y emocional. De conquistar a los clientes al marketing de fidelización, que quiere mantener con el cliente relaciones de satisfacción, a largo plazo. De vender masivamente a la segmentación y personalización de la oferta (mi- cromarketing o marketing one to one) (Kotler Philip, 2013).

## METODOLOGÍA

La base de este estudio se centra en la evaluación de las empresas intervenidas en el programa de vinculación con valor en crédito denominado “desarrollo de planes de mercadotecnia estratégica y soporte empresarial” aplicado en el año del 2012; estas empresas fueron sujetos de aplicación de la metodología del plan de mejora diseñado para las micro, pequeñas y medianas empresas; el proceso de selección de las empresas se realiza en forma conjunta con alumnos y maestros involucrados en el proyecto, en este año se atendieron 6 empresas de las cuales se consideró la muestra del total de ellas. Esta es una investigación descriptiva-correlacional debido a que la literatura provee de teorías que apoyan empíricamente la importancia de este estudio, las variables consideradas en el análisis se destacan la vinculación universitaria, la aplicación de un plan metodológico que otorgue mejora en las empresas y la realización práctica administrativa que detonen el posicionamiento empresarial.

Para realizar la evaluación del programa de vinculación y la efectividad de la práctica administrativa de las MIPyMEs intervenidas, se realizó un cuestionario de 26 preguntas, este instrumento se dividió en tres

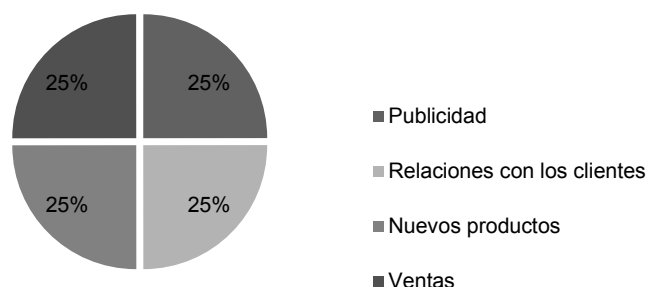
apartados específicos, denominado el primero en evaluación del programa de vinculación que consta de diez preguntas enfocadas a determinar como el empresario evalúa al proyecto de vinculación, la importancia de la intervención de la UABC en el sector productivo y que aspectos de sus empresa cambió después de la intervención; es segundo apartado se centra en la evaluación de la práctica Administrativa enfocada a determinar cómo la empresa desarrolla los programas de mercadotecnia, el cual se compone de trece preguntas y el tercer y último apartado pretende determinar que mejoras obtuvo la empresa al implementar el plan de mercadotecnia estratégica, el cual se compone de tres preguntas.

## RESULTADOS

En el proceso de evaluación de los programas de vinculación de la UABC se detectó que el 100% de la muestra considero importante la aplicación de técnicas que le proporcionen una mejora significativa en su desempeño empresarial, en el mismo porcentaje la muestra consideró pertinente la intervención de estudiantes universitarios en las empresas de la localidad. En uno de los resultados significativos en la evaluación del programa de vinculación se destaca que el 100% de la muestra mejoró en sus procesos de mercadotecnia después de haber aplicado las técnicas sugeridas por los alumnos. Estos resultados reflejan que las MIPyME's de la localidad cuentan con una apertura a la intervención de la UABC, esto como resultado del prestigio y calidad educativa que esta universidad ha demostrado en los últimos años.

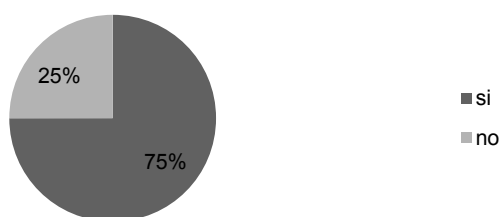
Al momento de realizar la evaluación de la aplicación de las estrategias de mercadotecnia y en particular las recomendaciones a la imagen corporativa se detectó que a las empresas intervenidas les favoreció la propuesta de cambio de imagen en la que destacan que mejoró su imagen comercial en cuanto a la presentación de los productos y/o servicios, al diseño del logo, restructuración del nombre y slogan y en la papelería institucional, etc. En la pregunta que se les planteó sobre qué áreas de la empresa mejoraron después de aplicar el plan de mercadotecnia, los propietarios de las MIPyME's intervenidas (que en todos los casos son los administradores y directivos de sus empresas) encuentran en el mismo nivel de importancia las áreas de oportunidad en cuanto a la publicidad, relaciones con los clientes, creación de nuevos productos y ventas. Ver Figura 1.

Figura 1. ¿Que Áreas de la Empresa Mejoraron Después de Aplicar El Plan de Mercadotecnia?



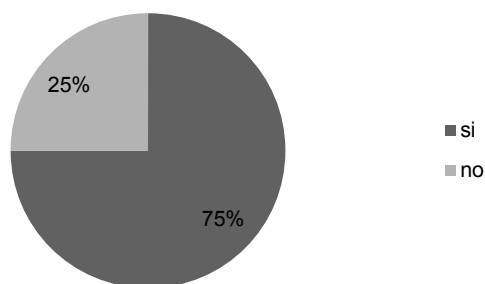
Evaluar la satisfacción del cliente es ya habitual en la gestión empresarial. El 75% de los empresarios encuestados afirman que a partir del plan de mercadotecnia recomendado se ha podido medir la satisfacción del cliente mediante la implementación de encuestas de satisfacción, informes del personal en contacto con los clientes y a través de un panel de usuarios (focus group). Ver Figura 2.

Figura 2. Su Negocio Ha Podido Medir la Satisfaccion del Cliente?



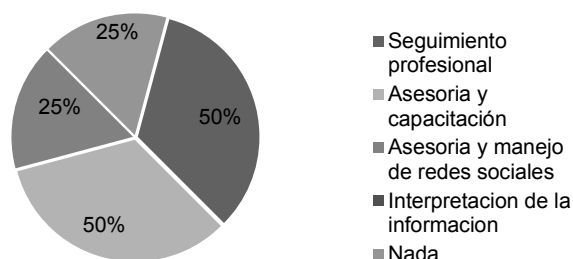
La implantación de las TIC's en la empresa permite la modernización y agilización de los procesos, incrementar los niveles de productividad y aumentar la competitividad de la empresa. Los empresarios de las MIPyME's consideran que las herramientas TIC's y el uso del Internet los acerca a un mercado masivo, mantener relaciones con el cliente de modo que regrese muchas veces a comprar el producto o el servicio. El 75% mencionó que si incorporó las redes sociales a su negocio siendo las principales las páginas de Facebook, creación de página web e Instagram. Ver Figura 3.

Figura 3. ¿A Partir del Plan de Mercadotecnia Recomendado Incorporó las Redes Sociales a Su Negocio?



Como punto importante en esta investigación se detectó que el 50% de los empresarios, requieren asesoría y capacitación así como el seguimiento profesional de las estrategias de mercadotecnia presentadas por los estudiantes; el 25% mencionó la importancia de la asesoría y manejo de redes sociales y la interpretación de la información. Ver Figura 4.

Figura 4: ¿Que Considera Que Faltó en las Estrategias de Mercadotecnia Presentadas?



## CONCLUSIONES

El alumno lleva al empresario a través de la metodología administrativa orientándolo para buscar la rentabilidad de su nicho de mercado con responsabilidad. Dicha metodología observa aspectos tales como mercadotecnia estratégica (conocer las necesidades actuales y futuras, posicionamiento), publicidad (diseño de estrategias publicitarias), relaciones públicas (implementación de la imagen corporativa), desarrollo de nuevos productos (innovación y desarrollo de nuevos productos que generen valor a los clientes y que representen verdaderas ventajas competitivas y procesos de servicio que incrementen el valor de la marca). Así mismo el empresario obtiene una investigación de los distintos entornos de la empresa. Tanto alumnos como empresarios obtienen experiencias y conocimientos ya que ambos son asesorados por la planta docente experta en el área de mercadotecnia. Dicha actividad pertenece a la formación basada en competencias que parte de una revisión constante del plan de desarrollo de los gobiernos federal, estatal y municipal, así como de las cámaras comerciales y patronales de la localidad, para que el alumno elabore planes y estrategias con responsabilidad y compromiso. La misión de la carrera de mercadotecnia es promover la formación de profesionistas integrales, que generen valor para las empresas creando vínculos interdisciplinarios sustentables, que busquen la igualdad, la justicia y la responsabilidad empresarial como factor de desarrollo económico de la región, entregándoles a los clientes ofertas que sirvan a la sociedad con equilibrio y visión global. Nuestros egresados son reconocidos como actores de cambio en la sociedad buscando el equilibrio, la filantropía y el bien común en los proyectos económicos en los que participan, mejorando el entorno y las oportunidades de las empresas a través del bien hacer con justicia y visión global.

## RECOMENDACIONES

La mercadotecnia se encarga de planificar con bastante garantía de éxito, basándose en la satisfacción de la demanda del cliente. Hoy por hoy, el mercado se encuentra en constante cambio y evolución, por lo que el éxito de la empresa se debe enfocar en su capacidad para satisfacer esas nuevas necesidades y deseos que el cliente demanda. Por esta razón, la mercadotecnia estratégica se encarga de conocer las necesidades actuales y futuras; para que de esta manera la empresa logre no únicamente sobrevivir sino pueda posicionarse en un lugar destacado en el mercado dentro de su industria y por arriba de sus competidores. Detectando la necesidad de los empresarios respecto a los temas de asesoría y capacitación es urgente que las universidades ofrezca cursos apegados a la realidad del empresario, que sean prácticos, económicos y rápidos, que les ayuden a resolver las problemáticas cotidianas. La difusión de estos cursos deben ser adecuados para que lleguen al alcance de las MIPYME's. También es importante que la universidad implemente un seguimiento profesional por parte de los docentes a los empresarios a través de la creación de un centro de atención al empresario donde se pueda incubar un negocio o una idea más allá de lo que la currícula de un semestre abarca. La vinculación con la empresa podría trascender a otros semestres y a otras

carreras para trabajarlo de manera multidisciplinaria y tener un panorama realista de la asesoría y capacitación. La labor de la universidad ante la comunidad empresarial es de apoyo en el desarrollo económico y el bienestar de la sociedad aportando profesionales que comprendan la problemática de las pequeñas y medianas empresas y aporten valiosas contribuciones que transformen sus procesos y las lleven al éxito.

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# PROPUESTA PARA EFICIENTAR LOS SERVICIOS OFRECIDOS POR EL GOBIERNO MUNICIPAL, A TRAVÉS DE SU PORTAL. CASO MEXICALI

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## RESUMEN

*Actualmente las ciudades de País no cuentan con gobiernos profesionales y eficaces. Esto se debe al resultado de una estructura de gobierno local que no ha alcanzado una evolución a la par de los cambios demográficos del país. La mayoría de las funciones y atribuciones de los municipios mexicanos datan de la constitución de 1917, cuando en ese momento la población de México era aproximadamente de unos 14 millones, siendo 4 millones ciudades solamente. En la actualidad la población aproximada del país es de más de 118 millones y existen ciudades de más de un millón de habitantes. Gobiernos locales que fueron pensados y esquematizados para un territorio despoblado, hoy en día deben responder a demandas y requerimientos de un México altamente urbanizado. México es un país de ciudades, sin embargo en algunos aspectos no se tiene la funcionalidad debida, esto por el deficiente desempeño de las instituciones encargadas de gobernarlas. IMCO (2012)*

**PALABRAS CLAVES:** Gobierno Municipal, Urbanización, Propuesta

## PROPOSAL FOR MAKE EFFICIENT THE SERVICES OFFERING FOR THE MUNICIPAL GOVERNMENT THROUGH WEBSITE. CASE STUDY MEXICALI

### ABSTRACT

*Currently the cities of Country not have professional and effective governments. This is the result of a local government structure that has not reached a development on par with the changing demographics of the country. Most of the functions and attributions of Mexican cities constitution dating from 1917, when at that time the population of Mexico was approximately about 14 million of people, of which 4 million were just cities. At present the approximate population is over 118 million of people, and there are cities with over one million of habitants. Local governments that were intended and outlined for an unpopulated territory today must respond to demands and requirements of a highly urbanized Mexico. Mexico is a country of cities, though in some respects not have the proper functionality, this is for the poor performance of the institutions responsible to govern.*

**JEL:** G18

**KEYWORDS:** Municipal Government, Development, Proposal

## INTRODUCCIÓN

Día a día se expande la urbanización de una manera apresurada, se construyen viviendas en lugares remotos las cuales quedan desvinculadas del resto de la ciudad lo cual implica planes para vincularlas, vemos calles saturadas de vehículos que generan contaminación al aire, generando contaminación espacios públicos deteriorados, suministros de agua insuficiente, poblaciones que no confían en las instituciones de seguridad pública. Al crecer tanto las ciudades, por consecuente los trámites de cualquier tipo en una institución de gobierno local se gestionan de una manera tardada, burocracia presente, largas filas, dobles ventanillas, todo un panorama caótico. Las tecnologías de la información y la comunicación, poseen esa potencia de hacer más fácil y ampliar las formas y las capacidades de los individuos que trabajan en empresas, organizaciones y gobiernos. Estas tecnologías permiten trabajar en conjunto con actividades de producción, administración, finanzas, educación, comercio y gobierno. Surge de esa necesidad de encontrar esos medios y formas para optimizar y mejorar la gobernabilidad y así implementar y crear nuevos canales de comunicación entre ciudadanos y gobiernos. *UNESCO, Las tecnologías de la información y la comunicación en la enseñanza. (2006)*

En el gobierno municipal local, es importante tomar en cuenta todo esto y comenzar a modernizar los trámites y servicios y también comenzar con esta nueva cultura y poco a poco transmitirla a los ciudadanos para aprovechar estas tecnologías apropiarse más de ellas y tener los beneficios que brinda la tecnología aplicada a la interacción del gobierno municipal y los tramites y servicios que se brindan al ciudadano. El uso de las Tecnologías de la Información y las Comunicaciones, está modificando de una manera acelerada las formas de gestionar, producir, educar, interactuar y comunicar las acciones de los gobiernos. revista política digital (2012)

### Objetivo General

Realizar una propuesta de mejora de los servicios y tramites que ofrece el gobierno municipal a través de la web, así como un diagnostico actual de los mismos.

### Objetivo Específicos

Identificar la perspectiva del ciudadano respecto a la utilización de la web para trámites y servicios actualmente.

Diagnóstico de los servicios y trámites que se ofrece en la web.

Proponer estrategias que mejoren la eficiencia y eficacia de los servicios y trámites ofrecidos en la web.

El presente trabajo busca ofrecer una propuesta para eficientar los servicios y tramites aplicando las Tecnologías de la Información y Comunicación (TIC) y su impacto en la construcción del gobierno electrónico en la administración municipal de Mexicali Baja California.

### Tipo de Estudio y Metodología de Investigación

El abordaje del objeto de estudio se hará desde una perspectiva cualitativa, tomando como base una investigación enmarcada en el contexto fenomenológico. Esta investigación estará soportada por la revisión documental-bibliográfica desde el punto de vista de la hermenéutica. *ROBERTO HERNANDEZ SAMPIERI (2010)*

### Adopción de las Tics en Gobiernos de Mexico



Existen dependencias de gobierno que desarrollan una función muy importante en la búsqueda de una mayor apropiación de las TIC por parte de la población. Una de ellas es el Sistema nacional e-México creado en 2000 dentro de la SCT como agencia coordinadora de las diversas agencias gubernamentales responsables de impulsar la Sociedad de la Información y el Conocimiento. Las políticas actuales se enfocan en acercar las TIC en las zonas marginadas del país y en grupos con alto grado de vulnerabilidad a través de la conectividad, la creación de contenidos y servicios digitales, y la educación digital. En este esfuerzo de incorporar las TIC a la vida del país, también participa la Secretaría de la Función Pública, con un enfoque en acciones y políticas orientadas al e-gobierno, esto a través de la Unidad de Política Digital cuya responsabilidad es organizar y coordinar los esfuerzos de la Administración Pública Federal en el uso de las TIC para incrementar la eficiencia de la gestión pública. La Comisión Intersecretarial para el Desarrollo del Gobierno Electrónico, entre sus principales funciones tiene las siguientes:

*Conocer las necesidades en materia de TIC en la Administración Pública Federal y recomendar las acciones para su desarrollo.*

*Promover mecanismos de coordinación y colaboración entre el gobierno federal y los gobiernos de las entidades federativas y de los municipios para la realización de proyectos conjuntos en materia de e-gobierno.*

*Promover entre dependencias la aplicación de los criterios de interoperabilidad y los lineamientos para la estandarización y homologación de sistemas electrónicos.*

*Realizar las normas necesarias para el buen funcionamiento de las estrategias de e-gobierno. IMCO (2012)*

#### Fomento de las TICs en los Gobiernos de México

Para que exista un fomento dentro de la sociedad mexicana, y así poder ingresar las TIC en la vida diaria de los ciudadanos, el gobierno mexicano tiene tres objetivos desde que fue creado e-México:

Conectividad: Garantizar el acceso a los mexicanos mediante la implantación de redes de cobertura social a internet de banda ancha en escuelas, centros de salud, oficinas de gobierno y centros comunitarios digitales.

Contenidos y servicios digitales: Facilitar el acceso de los mexicanos, especialmente los de menores ingresos, la población rural y los grupos vulnerables, a contenidos, trámites y servicios digitales de dominio público en materia de educación y capacitación, economía, gobierno, salud, empleo, seguridad, cultura, ciencia y entretenimiento.

Inclusión digital: Masificar el uso de internet mediante una estrategia nacional permanente de inclusión digital

#### Agenda de Gobierno Digital

En 2009, la Secretaría de la Función Pública, publicó la “Agenda de Gobierno Digital”, con el objetivo promover el uso y aprovechamiento de las TIC por parte del gobierno. Cuenta con tres grandes objetivos:

Mejorar la eficiencia operativa de las instituciones públicas;

Reducir los costos de transacción entre ciudadanos y gobierno

Construir bienes públicos de información interoperables, tales como los registros civiles y de la propiedad, de educación o salud en formato digital.

El presidente Calderón en 2010 anunció una Ley de fondo para transformar al país, en su punto octavo se refirió, a incrementar el uso de las tecnologías de la información para eliminar ineficiencias en los trámites y las normas. El gobierno se comprometió para 2012 automatizar el 70% de los 3 mil trámites y servicios gubernamentales identificados hasta ese momento. De todos éstos, 74 se identificaron como trámites de alto impacto, de los cuales 47 ya están completamente digitalizados y se pueden realizar 100% en línea. *AMIPC (2012)*

### Diagnostico Municipal en el Uso de las Tic Evaluación del Gobierno Electrónico Por Estados

Desde 2006 se analiza la utilidad de los portales de los gobiernos estatales para con los ciudadanos. Este análisis, consiste en un cuestionario de 143 preguntas que se clasifican en 5 componentes: Información, Interacción, Transacción, Integración y Participación.

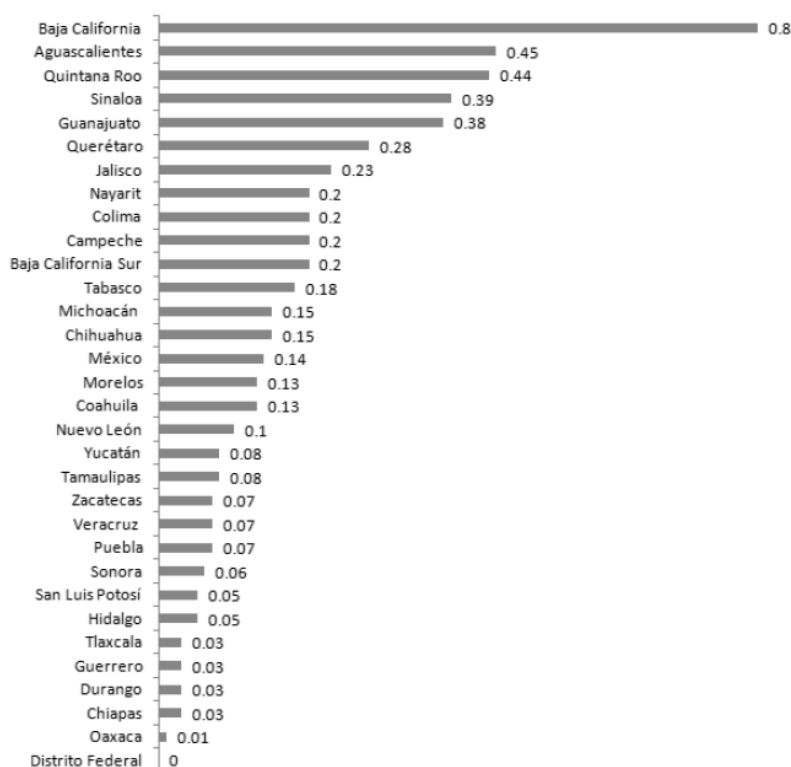
FIGURA 1: Ranking de Portales Municipales

Ranking	Entidad Federativa	Información	Interacción	Transacción	Integración	Participación	Índice
1	Jalisco	84.43	67.28	53.96	7.61	16.67	59.19
2	Aguascalientes	69.23	46.32	63.33	62.50	31.25	54.53
3	Baja California	69.86	48.94	59.38	65.28	24.85	53.66
4	Nuevo León	64.13	57.76	55.00	65.28	20.83	52.60
5	Distrito Federal	73.13	51.52	39.17	69.25	27.68	52.15
6	Edo. de México	76.30	60.54	30.21	50.00	33.93	50.19
7	Yucatán	59.65	50.62	54.79	63.89	15.48	48.88
9	Sinaloa	58.82	47.35	48.54	75.00	12.50	48.44
10	Colima	63.00	51.52	54.58	59.72	8.93	47.55
11	Quintana Roo	81.29	46.60	45.83	45.83	12.20	46.35
12	Hidalgo	60.09	40.45	45.63	66.67	14.29	45.42
13	Sonora	57.53	43.87	55.63	56.94	11.31	45.06
14	Veracruz	61.26	41.75	49.96	63.10	14.73	44.96
15	Guerrero	65.94	47.51	36.67	55.56	6.99	42.53
16	Chihuahua	56.38	44.58	52.29	46.63	11.61	42.30
17	Tabasco	57.14	45.61	52.08	54.17	0.00	41.80
18	Puebla	58.79	34.83	35.00	60.91	19.35	41.78
19	Chiapas	74.56	44.73	21.04	49.80	8.04	39.63
20	Tamaulipas	54.91	34.94	40.83	54.17	10.74	39.12
21	Coahuila	59.49	39.88	35.63	41.47	6.55	36.60
22	Nayarit	48.51	24.56	38.75	56.94	9.70	35.69

Fuente: Fuente: Revista Política Digital, "Ranking estatal 2011 de portales.gob", agosto 2011

*IMCO (2012)*, evidencia el uso inadecuado e insuficiente que se le da a los portales municipales. Por un lado existe poca infraestructura disponible para mantenerlos, por otro lado la mayoría de los portales son de difícil navegación y tienen escasa información disponible sobre la gestión gubernamental. En los municipios, según datos de la Encuesta Nacional de Gobierno, Seguridad Pública y Justicia Municipal menos del 10% de los municipios del país cuentan con páginas web con la posibilidad de realizar algún tipo de transacción en línea. *ENGSPJM (2009)*. Aunado a estos, los pocos municipios que cuentan con un sitio web no lo aprovechan para facilitar el acceso a la información pública a la ciudadanía.

Figura 2: Proporción de Ayuntamientos Con Página Web Que Permite Realizar Transacciones



Fuente: "Investigación para el diseño e implementación de un sistema de información, monitoreo y análisis del sistema de redes de cobertura social del Sistema Nacional e-México 2010-2012", CIDE, 2010.

### Situación Actual del Uso de las Tic en el Municipio de Mexicali Utilización de las TIC en el Gobierno Municipal de Mexicali B.C

Con la incorporación de las nuevas tecnologías de información y telecomunicaciones se modernizan los procesos tradicionales conforme a las exigencias de una sociedad cada vez más demandante, revolucionando las actividades humanas y la forma de trabajar a nivel mundial, lo cual fomenta nuevas formas de aprender, comunicarse y realizar negocios; reduciendo las distancias, borrando fronteras y disminuyendo costos. Aproximadamente en 2001, el gobierno municipal de Mexicali comenzó a implementar el uso de las TIC en sus gestiones para servicio al ciudadano; se comenzó a implementar en la dirección de catastro al momento de que algún usuario iba a pagar el predial y se tenía alguna duda con lo que se cobraba se buscaba y aparecía si era lote baldío o si se contaba con construcción. Este es uno de los primeros antecedentes que se tienen, de cómo en el gobierno municipal se comenzó a incursionar con las TIC para así facilitar el acceso a la información y otorgar información fidedigna y rápida al ciudadano.

*Plan De Desarrollo Municipal (2011-2013):* en la política pública Núm. 5 "Gobierno Innovador y participativo", cuyo objetivo es lograr un gobierno municipal que brinde atención integral a través de una política de gestión, bajo los principios de calidad y transparencia, eficiente en la simplificación de los procedimientos, trámites y servicios, con una constante modernización y actualización en las tecnologías de la información; establece en la estrategia 5.3 "Atención de Calidad y Gobierno Digital", el Desarrollar

la simplificación de trámites mediante la automatización de procedimientos, logrando la digitalización y la calidad en la atención de servicios administrativos, y para lograrlo se proponen las siguientes lineamientos:

*5.3.1 Modernización del Registro Civil:* Impulsar la modernización integral del registro civil, mediante el uso de las tecnologías de la información, para lograr sistematizar y eficientar la operación, coadyuvando en elevar la calidad en la prestación de los servicios a la sociedad.

*5.3.2 Sistematización de Bienes Muebles:* e Inmuebles Identificar y administrar el universo de bienes muebles e inmuebles, para conciliar un registro único, confiable y actualizado, estableciendo procedimientos y controles para su mantenimiento permanente, así como el uso debido de las tecnologías de la información, que permita mejorar los servicios ofrecidos a la ciudadanía.

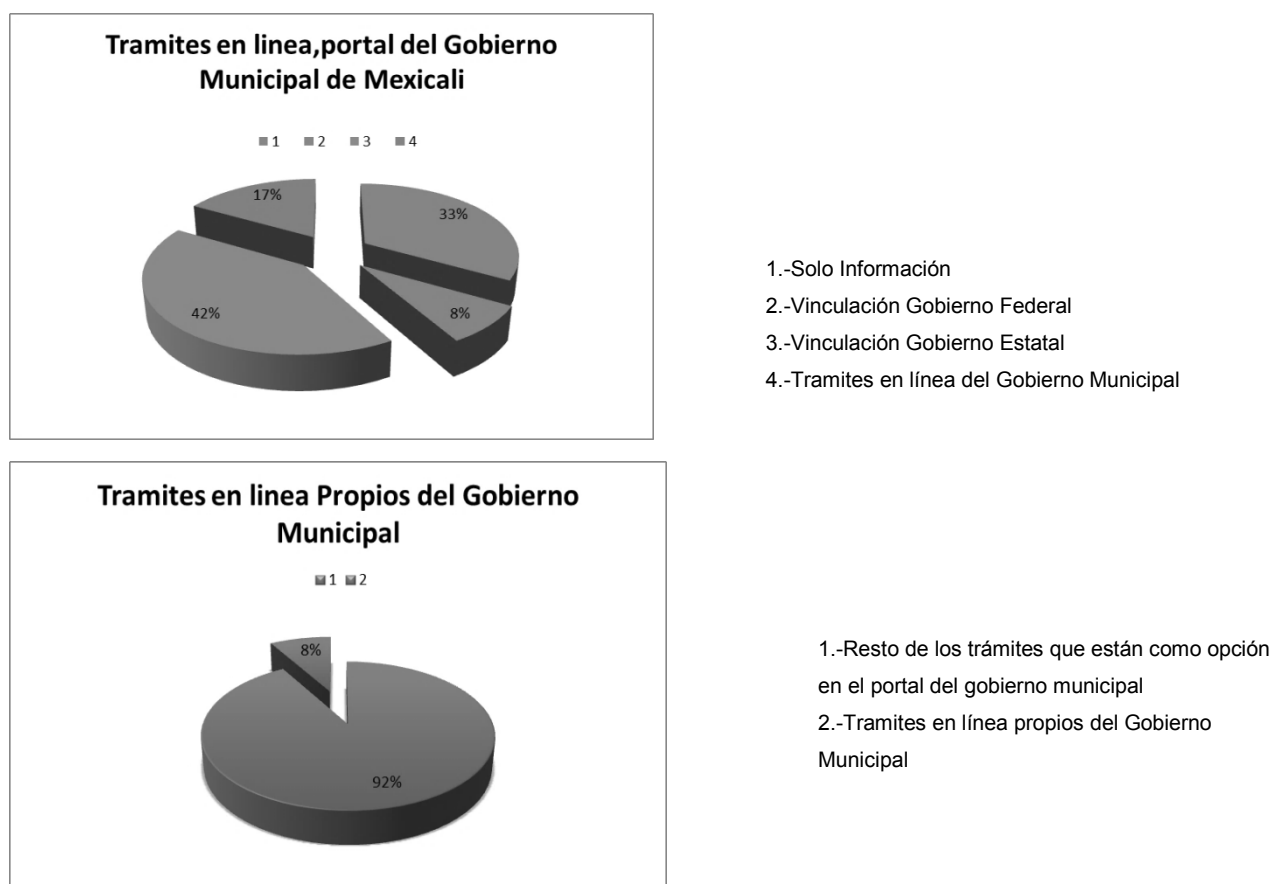
*5.3.3 Mejora de Procesos Tecnológicos:* Actualizar e incorporar los cambios necesarios para mejorar los procesos tecnológicos actuales que permitan la modernización, eficacia y eficiencia de los procedimientos, sistemas y equipamiento tecnológico, bajo la incorporación de mejores prácticas en tecnologías de la información y comunicación.

*5.3.4 Tecnologías de la Información:* Aplicar tecnologías de la información y comunicación, a los procesos, trámites y servicios gubernamentales, coadyuvando en elevar la calidad de la prestación de los servicios públicos hacia los ciudadanos.

*5.3.5 Gobierno Digital:* Acercar a la ciudadanía los servicios que ofrece el gobierno municipal, mediante la modernización e implementación de las tecnologías de la información y comunicación en los medios electrónicos Actualmente el portal del gobierno municipal, cuenta con 12 ligas de trámites en línea. De las cuales 4, solo muestran información, 1 está vinculada con el gobierno federal y es consulta, 5 están vinculadas con el gobierno estatal, de las cuales solo en 3 son para realizar un trámite en línea realmente y el resto son solo consultas de información, y por ultimo de las 2 restantes, que pertenecen al gobierno municipal, solo 1 es un trámite en línea y el resto es solo una consulta. *Fuente:* Ayuntamiento de Mexicali. *Trámites y Servicios.* Consultado el 05 de Julio de 2013.

<http://www.mexicali.gob.mx/ayuntamiento/TramitesServicios.aspx>. México.

Figura 3: Porcentajes Trámites del Portal



Fuente: Elaboración propia.

Como podemos visualizar en las gráficas, en el gobierno municipal de Mexicali solo existe un trámite propio a realizarse en línea, eso nos dice que falta mucho por hacer y por innovar. Falta darle seguimiento al plan municipal de desarrollo, y crear una agenda estratégica, dentro de la cual se siga de cerca:

- La política pública de e-gobierno y las innovaciones de las TIC
- Que exista una coordinación sobre proyectos especial de e-gobierno
- Implementar lugares con acceso público al internet
- Implementar cursos sobre alfabetización digital
- Promover la participación ciudadana a través de instancias en la web

#### Visión, Misión, Propósitos, Objetivos y Metas en el Uso de las Tic en la Gestión Profesional Municipal

**Visión:** Ser un municipio de clase mundial haciendo uso de las tecnologías de la información y comunicación para así poder ofrecer servicios de gran impacto a la ciudadanía. Alcanzando la transformación de la relación del gobierno municipal, empresas y ciudadanos a través del uso efectivo de las TIC, contribuyendo al proceso de modernización y transparencia del municipio satisfaciendo las necesidades y demandas de los ciudadanos.

**Misión:** Mejorar la competitividad municipal a través de la prestación de servicios públicos transparentes así como de alto nivel para los ciudadanos, impulsando y promoviendo la inclusión y apropiación de las

TIC y su buen uso mediante un gobierno interconectado. Implementando la política municipal del gobierno electrónico para impulsar el desarrollo de las capacidades de servicios y trámites municipales de calidad facilitando y agilizando su acceso y proceso

### Propósitos

Lograr un gobierno transparente, eficiente y eficaz a través del uso de las TIC y mejoras principalmente en aspectos administrativos.

Modernizar la gestión pública y propiciar la descentralización del Estado, mediante el uso intensivo de las tecnologías de información.

Promover el aumento de la productividad en la Administración Pública, empresas y ciudadanos, por medio del uso intensivo de las tecnologías de Información.

### Objetivos

Incrementar la Eficiencia, Efectividad, Rendimiento y Productividad de los servicios y procesos.

Mejora de la Calidad de los Servicios que ofrece el municipio.

Mejorar el Acceso a la Información municipal.

Incrementar la Participación Ciudadana

Mejorar la Accesibilidad de los Servicios, entregándolos por medios electrónicos, ahorro de tiempo, dinero y tramitología.

### Metas

Promover la integración electrónica de los sistemas de administración pública municipal, a través de ventanillas únicas digitales para mejorar la gestión de los trámites y procesos.

Constituir un grupo de trabajo para elaborar una agenda de prioridades para la implementación de estándares de interoperabilidad de servicios municipales electrónicos.

Promover más la adopción y desarrollo de medios de pago electrónico con la finalidad de incentivar el uso de las transacciones electrónicas con el municipio.

Que el ciudadano perciba los servicios del municipio por la web como una opción viable y segura por su facilidad y amplitud de trámites en línea.

*Fuente: Elaboración propia*

## **CONCLUSIONES**

Es importante señalar que en esta propuesta para efficientar los servicios ofrecidos en el portal de Mexicali, se hizo un plan de acción con sus respectivas actividades y acciones a seguir:

Tabla 1: Plan de Acción en el Uso de las TIC

Plan de acción	Actividades	Acciones
<b>Fortalecer la promoción y la mejora de la comunicación con el municipio para el acceso de la población a los servicios y tramites en línea.</b>	Desarrollar sistemas de información sobre servicios y trámites que ofrece el municipio en línea.	Diseño, actualización y operación de Sistemas de Información.
	Mejorar la presencia del Municipio en la web propiciando la transparencia y la relación con el ciudadano.	Rediseño del portal municipal integrándose eficazmente a los nuevos servicios que ofrecen las TIC.
<b>Contribuir con información y enfoques creativos a la formulación de políticas para el desarrollo sostenible, competitivo del municipio en línea.</b>	Procesos de transferencia de Sistemas de Información y Herramientas.	Modelos tecnológicos de capacitación a distancia. Modelos de comunicación virtual
<b>Mejorar la eficiencia de los procesos internos del municipio para garantizar la excelencia de los trámites y servicios en línea.</b>	Desarrollar sistemas sobre los procesos de apoyo interno.	Desarrollar el sistema de trámite documentario.  Gestión electrónica de procesos de recaudación, actas y otros trámites que se puedan realizar de manera online híbrida o de manera total.
<b>Mejorar las relaciones con las instituciones públicas para apoyo mutuo en trámites en línea.</b>	Diseño e implementación de un sistema integral de informática y redes.	Modernizar la infraestructura de informática y redes.

Fuente: Elaboración propia

El Gobierno electrónico no implica sólo la instalación y uso de las tecnologías de información y comunicación (TIC), en el sector público ni proveer servicios de calidad y modernizar la gestión interna. El concepto es mucho más amplio e incluye la transformación de la relación entre gobierno, entes externos y ciudadanos, donde todos deben interactuar y estar involucrados. Hay que acercar la administración pública local al ciudadano. El gobierno local tiene que comprender que la ciudadanía es el verdadero protagonista de cambios políticos, económicos y sociales, y cuando hay mejoras todos mejoramos. Es necesario reforzar la preparación del ciudadano en cuanto a las TIC. Se requiere mayor difusión de las tecnologías disponibles y promoción de una cultura adecuada en las tecnologías de información y comunicación, entre toda la población.

Para que haya un desarrollo armónico del gobierno electrónico, es necesario que el gobierno municipal coordine el flujo de información entre las plataformas de manera que se tenga contenidos, sistemas y aplicaciones coherentes, consistentes, integrales e información al día.

Hasta este momento la comunicación se limita en el portal, no existe mucho intercambio de información entre el ciudadano y el gobierno, ni gestión en trámites y servicio en línea. Es necesario operar con criterio de integración y comenzar a trabajar en función de los intereses colectivos para servir mejor a los ciudadanos.

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# **IDENTIFICACIÓN DE ATRIBUTOS, CONSECUENCIAS Y VALORES DE LOS CONSUMIDORES DE MIEL ORGÁNICA EN UN MUNICIPIO DE OAXACA, MEXICO, A PARTIR DE LA TEORÍA MEANS-END-CHAIN PARA DISEÑAR ESTRATEGIAS DE MERCADOTECNIA**

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## **RESUMEN**

*Este trabajo presenta los resultados de una investigación realizada en el Municipio de Heroica Ciudad de Huajuapán de León, Oaxaca, México, una zona árida con una orografía accidentada que no facilita la agricultura. Sin embargo, en esta región se encuentran apicultores que han logrado producir miel orgánica para consumo regional y nacional. El objetivo de esta investigación fue conocer la influencia de los valores del consumidor en su estructura cognitiva con respecto al consumo de miel orgánica. Esta investigación se realizó siguiendo la teoría means-end-chain, propuesta por Gutman (1982), para establecer relaciones entre los atributos del producto, las consecuencias de dichos atributos y los valores del consumidor. Estas relaciones se midieron a través de una entrevista cualitativa llamada laddering, aplicada a 70 personas para conocer las asociaciones atributos-consecuencias-valores de los consumidores de miel orgánica. Primero se llevó a cabo la elección de los atributos más importantes, posteriormente se realizaron las entrevistas a profundidad. Esta metodología permite analizar el comportamiento del consumidor y proporciona datos para el diseño de estrategias de mercadotecnia, esta técnica también permite comparar los resultados de dos grupos, por lo que también se comparan los resultados obtenidos en las mujeres y en los hombres entrevistados.*

**PALABRAS CLAVE:** Estrategias de Mercadotecnia, Productos Funcionales, Cadena Medios-Fines

## **IDENTIFICATION OF ATTRIBUTES, CONSEQUENCES AND VALUES FROM DE ORGANIC HONEY CONSUMERS IN A LOCAL COMMUNITY FROM OAXACA, MÉXICO FOLLOWING THE MEANS-END-CHAIN TO DEVELOP MARKETING STRATEGIES**

## **ABSTRACT**

*This paper has the results of a research project developed in Huajuapán de León, a small city from Oaxaca, México. This is a very dry area, with not many opportunities for agriculture. However there is a small group of people dedicated to apiculture, they produce organic honey for the regional and national market. The main objective of this research was to determine the influence from the values for the consumers in their own knowledge structure in relation with the consumption of organic honey. This research was made following the methodology of means-end-chain proposed by Gutman (1982), in order to establish the relationships between the characteristics of the product, and the consequences and the values from the consumer. These relationships were determined through qualitative interviews called laddering to 70 people. First, it was necessary to choose the most important characteristics from the product, and then the*

*interviews were made. This methodology allows the researcher to analyze the consumer behavior and gets information for the future development of marketing strategies. This technique is good also for comparing the results from two groups, so in this research there is a comparison between the results from women and the results from men.*

**JEL:** M31

**KEYWORDS:** Marketing Strategies, Functional Foods, Means-end-Chain

## INTRODUCCIÓN

La estructura de los mercados se ha ido modificando y un ejemplo importante de estos cambios lo constituye el sector agroalimentario que se ha visto afectado por relevantes crisis alimentarias y por nuevos alimentos. También destaca el crecimiento de la preocupación respecto al impacto de la alimentación en la salud de los consumidores, lo cual para algunos segmentos de mercado se ha convertido en un importante criterio de elección de alimentos. Esto ha llevado al reconocimiento y desarrollo de alimentos funcionales, que son alimentos que cuidan de la salud de los habitantes previniendo la aparición de algunas enfermedades y que no producen efectos nocivos para el ser humano.

Por esta razón es importante que los productores conozcan las necesidades de los consumidores y la forma como toman decisiones respecto a cuáles productos elegir. Para esta investigación se ha elegido a la miel orgánica producida en el municipio de Heroica Ciudad de Huajuapán de León, Oaxaca y el objetivo central fue conocer la influencia de los valores del consumidor en su estructura cognitiva con respecto al consumo de miel orgánica. Esta investigación se realizó siguiendo la teoría *means-end-chain*, propuesta por Gutman (1982), para establecer relaciones entre los atributos del producto, las consecuencias de dichos atributos y los valores del consumidor. Estas relaciones se midieron a través de una entrevista cualitativa llamada *laddering*, aplicada a 70 personas para conocer las asociaciones atributos-consecuencias-valores de los consumidores de miel orgánica. Esta metodología permite analizar el comportamiento del consumidor y proporciona datos para el diseño de estrategias de mercadotecnia, esta técnica también permite comparar los resultados de dos grupos, por lo que también se comparan los resultados obtenidos en las mujeres y en los hombres entrevistados.

## REVISIÓN DE LITERATURA

Gutman (1982) expuso la teoría cadena-medio-fin en el marketing y desde entonces ha sido utilizada para realizar investigación respecto a los consumidores, analizando la estructura cognitiva que relaciona el conocimiento de los productos por parte del consumidor con su conocimiento personal sobre algunas consecuencias y valores, que pueden encontrarse asociadas con este. La teoría propone que los consumidores aprenden a elegir productos que contienen atributos que les permiten alcanzar las consecuencias deseadas (Reynolds y Gutman, 1984; Walker y Olson, 1991; Olson y Reynolds, 2001). Propone que los consumidores tienen cierto conocimiento de los productos y cierto grado de conocimiento de sí mismo, que al paso del tiempo se van organizando jerárquicamente en diferentes niveles de abstracción (Howard, 1977); (Young y Feign, 1975). Por lo tanto, los consumidores saben qué productos elegir de acuerdo con los atributos de cada producto ya que esos atributos le permiten adquirir junto con ese producto, un conjunto de consecuencias personales que tendrá al usarlo y al mismo tiempo logrará cubrir algunos valores personales.

La miel es una sustancia dulce natural que las abejas elaboran -recogen, transforman, combinan con sustancias específicas propias y almacenan- a partir del néctar de las flores o de secreciones que producen las partes vivas de las plantas. Las características de la miel dependen de la fuente donde las abejas

recolectan el néctar, sin embargo, el producto no debe tener sabor ni aroma desagradables, debe estar libre de materia extraña y de contaminantes químicos; tampoco debe contener aditivos alimentarios para su conservación, estar diluida en agua o mezclada con almidones, melazas, glucosas, dextrina, fructosa u otros azúcares, de acuerdo con lo que establece la Norma Mexicana NMX-F-036-1997-NORMEX.

## METODOLOGÍA

En esta investigación la metodología utilizada fue de tipo cualitativo, exploratorio descriptivo, transeccional y no experimental. La investigación se llevó a cabo de enero a marzo de 2014. En la región de la mixteca en la que se llevó a cabo la investigación, no existen estudios previos de este tipo. Para llevar a cabo la investigación se realizaron 70 entrevistas cualitativas denominadas *laddering*, que consiste en una entrevista realizada de manera personal, individual, siguiendo la metodología para poder conocer las asociaciones atributos-consecuencias-valores que llevan a cabo los consumidores respecto a la miel orgánica que se produce en la región. El análisis de los datos se llevó a cabo en tres etapas: la primera consistió en la elección de los atributos más importantes que tiene la miel, posteriormente se llevaron a cabo las entrevistas a profundidad para conocer en qué atributos ponen más atención los consumidores y finalmente se analizaron los resultados para determinar cuáles son las consecuencias de estos y los valores con los que se ligan. Esta metodología permite analizar el comportamiento del consumidor y proporciona datos fundamentales para el diseño de estrategias de mercadotecnia. Finalmente se analizó la información para comparar los resultados de hombres y mujeres.

## RESULTADOS

Para llevar a cabo la investigación se construyeron los mapas jerárquicos de valor para cada género. El mapa que representa todos los enlaces entre atributos-consecuencias y consecuencias-valores iguales o superiores a la frecuencia del quinto enlace en nivel de importancia. Para determinar los atributos se hizo una revisión de literatura y se llevaron a cabo entrevistas con expertos, posteriormente se construyó una matriz con seis atributos concretos y seis atributos abstractos. También se identificaron diez consecuencias funcionales y once consecuencias psicológicas. Estas consecuencias estuvieron ligadas con cuatro valores instrumentales y cinco valores terminales que se muestran en la Tabla 1.

En la Tabla 2 se muestran los Puntos de corte para cada nivel y género. Se puede ver que el punto de corte resultó distinto para cada nivel de abstracción y género. En esta tabla se puede apreciar que en todos los casos se obtuvieron valores superiores a 40% de la información aportada, lo que se encuentra dentro de los límites indicados para la mayoría de los autores. En cada uno de los mapas jerárquicos se pudo notar que en la cadena de valor (atributos, consecuencias y valores) presentada en los mapas, muestra el porcentaje de los encuestados que han adoptado esa relación. En el análisis de los resultados se puede notar que hay diversas similitudes entre los datos de los dos grupos, ya que ambos están interesados en aspectos como el color, el sabor y el precio de la miel. Por otra parte, en relación con los atributos abstractos, ambos grupos perciben a la miel como un producto que es expectorante y antiinflamatorio por lo que lo han utilizado incluso como un medicamento natural auxiliar cuando en algún familiar cercano hay enfermedades de vías respiratorias o inflamación de una herida. También hubo coincidencia en cuanto a la consideración de que se trata de un producto de calidad con cualidades nutritivas. También puede apreciarse que en ambos grupos predominan los atributos concretos sobre los abstractos. Hubo un atributo concreto que solo fue considerado por las mujeres, que es la información nutrimental (que viene en la etiqueta) y la marca o productor específico, ya que muchas mujeres afirmaron que han cambiado de marca o de apicultor y la miel no tiene ni la misma fluidez ni el mismo sabor, por lo que siempre regresan a una marca o productor en particular. Cabe mencionar que en estos últimos aspectos analizados, los hombres no pusieron mayor atención.

Tabla 1: Lista de Atributos, Consecuencias y Valores Para la Investigación

Atributos	Consecuencias	Valores
<b>Atributos concretos</b> <ul style="list-style-type: none"> <li>- color</li> <li>- fluidez o porcentaje de cristalización (total o parcialmente)</li> <li>- sabor (que varían de acuerdo con su origen floral)</li> <li>- Envase de vidrio, envase de plástico</li> <li>- Marca o productor específico</li> <li>- Información nutrimental, (Fecha y lote de producción)</li> <li>- Precio</li> </ul>	<b>Consecuencias funcionales</b> <ul style="list-style-type: none"> <li>- Es rica y me siento bien al consumirla</li> <li>- La relación entre calidad y precio es adecuada</li> <li>- Me ayuda a tener una vida más saludable</li> <li>- Cuidar la salud es fácil</li> <li>- Se lo que conviene a mi salud</li> <li>- La adquiero con relativa facilidad</li> <li>- La marca la consumían mis padres</li> <li>- Estoy informado</li> <li>- La puede consumir toda mi familia</li> <li>- Es un alimento nutritivo</li> </ul>	<b>Valores Instrumentales</b> <ul style="list-style-type: none"> <li>- Tengo buen sabor y no arriesgo mi salud</li> <li>- Me proporciona placer y energía</li> <li>- Me permite tener una buena calidad de vida</li> <li>- Me permite disfrutar y mantener una buena calidad de vida</li> </ul>
<b>Atributos abstractos</b> <ul style="list-style-type: none"> <li>- Cualidades nutritivas (contiene vitaminas y minerales)</li> <li>- Antioxidante</li> <li>- Gran aporte energético</li> <li>- Calidad</li> <li>- Expectorante</li> <li>- Familiaridad con el producto</li> </ul>	<b>Consecuencias psicológicas</b> <ul style="list-style-type: none"> <li>- Es un alimento sano</li> <li>- Cuida de mi salud y la de los míos</li> <li>- Tengo buenos hábitos alimenticios</li> <li>- Consumo un producto de calidad</li> <li>- Me proporciona bienestar y satisfacción</li> <li>- Evoca sentimientos en mi memoria</li> <li>- Es un símbolo de estatus</li> <li>- Me hace sentir como una persona con cultura amplia</li> <li>- Me siento identificado culturalmente</li> <li>- Siento que pertenezco a un grupo de personas que previenen enfermedades</li> <li>- No constituye un riesgo para la salud</li> <li>- Siento que hago lo correcto</li> </ul>	<b>Valores Terminales</b> <ul style="list-style-type: none"> <li>- Me cuido a mí mismo y a mi familia</li> <li>- Me siento bien y realizo bien mis actividades</li> <li>- Tengo el respeto de familiares y amigos por cuidar de mi persona</li> <li>- Siento que pertenezco a un grupo de personas que se cuidan</li> <li>- Tengo respeto hacia mí mismo</li> </ul>

En esta tabla se puede ver la lista de los atributos concretos que son fácilmente percibidos y de los atributos abstractos, es decir que aunque no se perciben a simple vista son conocidos por los consumidores informados. También se incluyen las consecuencias percibidas por los consumidores, tanto las funcionales como las psicológicas. Finalmente se muestran los valores tanto instrumentales como terminales asociados a los atributos de la miel.

Tabla 2: Puntos de Corte Para Cada uno de los Cinco Niveles y Para Cada Género

		Hombres		Mujeres	
		Punto de Corte	%	Punto de Corte	%
Nivel 1	AC	18	81.8	19	82.6
	CV	16	72.7	16	69.6
Nivel 2	AC	17	77.3	14	60.9
	CV	14	63.6	15	65.2
Nivel 3	AC	16	72.7	13	56.5
	CV	13	59.1	11	47.8
Nivel 4	AC	13	59.1	12	52.2
	CV	12	55.5	10	43.5
Nivel 5	AC	12	55.5	11	47.8
	CV	12	55.5	11	47.8

En esta tabla pueden verse los puntos de corte para hombres y mujeres y es posible notar algunas diferencias en los valores alcanzados para hombres y para mujeres, con base en 5 niveles.

## CONCLUSIONES

La metodología basada en el análisis de los atributos-consecuencias-valores aplicada a 70 personas con respecto al consumo de miel orgánica que se produce en el municipio de Heroica Ciudad de Huajuapán de León, Oaxaca, México. Se analizó el comportamiento del consumidor y se obtuvieron datos que serán fundamentales para el diseño de estrategias de mercadotecnia. Esta técnica también permite comparar los resultados de dos grupos, por lo que también se comparan los resultados obtenidos en las mujeres y en los hombres entrevistados. A partir de esta investigación fue posible conocer la influencia de los valores del consumidor en su estructura cognitiva con respecto al consumo de miel orgánica con la ayuda de la teoría *menas-end-chain*, propuesta por Gutman (1982).

Entre los principales resultados se encontró que en la Ciudad de Huajuapán de León, Oaxaca los consumidores tanto hombres como mujeres, ponen más atención a los atributos concretos como el precio, el color o el sabor, por lo que cualquier apicultor de la región deberá cuidar esos atributos en primer lugar. También fue posible notar que las mujeres que consumen miel orgánica, están interesadas en la información nutrimental de la miel y esto probablemente se debe más a su deseo de cuidar la salud, ya que también manifestaron que suelen comprar la miel de una determinada marca o con un mismo productor. Entre las cadenas de atributos, consecuencias, valores, se pudo ver que algunos consumidores compran miel, ya que reconocen algunos de sus atributos, tal como el de tener propiedades expectorantes. Estos clientes actúan como clientes informados, que actúa movidos por el valor terminal de cuidarse de sí mismos y de su familia. También se puede concluir que algunos consumidores tienen la información de que la miel es un digestivo y un expectorante, con la consecuencia psicológica de que la consumen al darse cuenta de que se trata de un alimento sano, y que la relación calidad precio es adecuada, lo que les lleva a concluir que el consumir miel orgánica les permite tener una buena calidad de vida y que eso les permite disfrutar y mantener una buena calidad de vida.

Los consumidores de miel orgánica también dejaron ver que tienen una gran preferencia por la miel de color claro y transparente, mostrando un desconocimiento respecto al hecho de que si una miel es oscura simplemente significa que para producirla, las abejas utilizaron diferentes tipos de flores y que por lo tanto esa miel puede tener mayor riqueza en cuanto a la variedad de vitaminas y minerales que contiene. Contrario a este conocimiento, los consumidores entrevistados prefieren la miel de un solo color ya que para ellos, la consecuencia funcional es que esa miel es más rica y que se sienten bien al consumirla. El valor instrumental que se encuentra detrás de tal consecuencia es que ese tipo de miel les permite disfrutar y mantener una buena calidad de vida. Las conclusiones de este estudio serán de utilidad para los apicultores de la región, pues les permitirá cuidar ciertos atributos del producto en los que los consumidores ponen más atención, además con el conocimiento de las consecuencias y valores detectados, también se pueden dirigir mejor los esfuerzos de mercadotecnia pues podrán poner énfasis en los atributos abstractos que a veces se dejan de lado y reforzar los planteamientos de las consecuencias y valores que los consumidores tienen más presentes.

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## RECONOCIMIENTO

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## LA IMPORTANCIA DE LA PLANEACIÓN ESTRATÉGICA EN LA INNOVACIÓN Y PERMANENCIA DE LAS PyMES

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### RESUMEN

*La supervivencia de las PyMES depende en gran medida de su capacidad para establecer mecanismos que les permitan lograr y mejorar una ventaja competitiva, el analizar factores internos en las organizaciones puede darles una capacidad estratégica clave que las lleve a una posición diferenciada en el mercado. y la innovación se torna como una oportunidad. Esta investigación surge de la necesidad de conocer la importancia de la planeación estratégica en la innovación que realizan de las PyMES en el Estado de Durango, México. Los resultados obtenidos permiten identificar que a mayor realización de planeación estratégica la innovación se ve favorecida, sobretodo la innovación en productos y prestación de servicios, seguida de la innovación en procesos operativos y en administración. Se muestra el panorama de las empresas existentes en el Estado de Durango en relación a variables como la planeación estratégica y la innovación en productos y servicios, en procesos operativos y en la gestión.*

**PALABRAS CLAVE:** planeación estratégica, innovación, PyMES

## THE IMPORTANCE OF STRATEGIC PLANNING ON INNOVATION AND CONSISTENCY OF SMEs

### ABSTRACT

*The survival of SMEs depends largely on their ability to establish mechanisms that allow them to achieve and improve a competitive advantage, analyze the internal factors in organizations can give them a key strategic capability that leads them to a differentiated market position, and innovation becomes an opportunity. This research arises from the need to understand the importance of strategic planning on performing innovation of SMEs in the State of Durango, Mexico. The results obtained allow us to identify that innovation is enhanced when there is a greater realization of strategic planning, especially innovation in products and services, followed by innovation in business processes and administration. The overview of existing businesses in the State of Durango in relation to variables such as strategic planning and innovation in products and services, as well as business processes and management are shown.*

**JEL:** M19

**KEYWORDS:** Strategic Planning, Innovation, Smes

## INTRODUCCIÓN

Tratando de entender a las organizaciones, se considera que hoy en día deben estar en condiciones de responder a lo que es completamente impredecible, dentro de los límites de la misión y principios guía de la organización. En diferentes trabajos de investigación se ha planteado la relación entre las diferentes estrategias o técnicas de dirección que adoptan las empresas y el éxito obtenido en términos de competitividad. El objetivo de este estudio es conocer la importancia de la planeación estratégica formal en la aplicación de innovación en las PyMES en el Estado de Durango. Para esta investigación de tipo descriptiva se tomó una muestra de 345 empresas del Estado de Durango; el universo de estudio se ha determinado conforme al número de empleados generándose tres grupos: micro, pequeña y mediana empresa, dentro de este universo no han sido incluidas aquellas empresas con menos de 6 trabajadores, ni las grandes empresas con más de 250 empleados.

El tamaño de la muestra fue calculado considerando un nivel de confianza del 95% y el diseño general de la misma se fundamenta en los principios de muestreo estratificado para poblaciones finitas, asimismo la técnica para recopilación de información fue una encuesta personal, utilizando como soporte un cuestionario autoadministrado dirigido al gerente de la organización. El trabajo realizado permite conocer la situación por la que atraviesan la micro, pequeña y mediana empresa en el estado en cuanto a la realización de planeación estratégica formal y su relación con la innovación en procesos operativos, productos y servicios y en administración.

Los resultados obtenidos en la investigación indican que la empresa a mayor realización de planeación estratégica formal (PEF) también aplica más innovación en productos y servicios, en administración y en procesos operativos, además le asigna un mayor nivel de importancia a la misma en sus tres tipos. La investigación está organizada en cuatro apartados. En el primero la sección de revisión literaria se presenta literatura relevante sobre la administración estratégica e innovación y se muestra una panorámica general del Estado de Durango México, después tenemos la sección de metodología donde se describe cómo se llevó a cabo el estudio, en la sección de resultados se resume los datos recolectados más relevantes y el tipo de análisis realizado. Una vez presentados los resultados, en conclusiones se procede a evaluar e interpretar sus implicaciones.

## REVISIÓN LITERARIA

### Administración Estratégica e Innovación

Para Daft (2000), una estrategia es el plan de acción que describe la asignación de recursos y las actividades para enfrentarse al ambiente y alcanzar las metas de la organización. Por otro lado David (2008), define a la administración estratégica como el arte y la ciencia de formular, implementar y evaluar las decisiones inter funcionales que permiten a la organización alcanzar sus objetivos. Asimismo, para Thompson y Strickland (2003), la administración estratégica es un proceso de evaluación sistemática de la naturaleza de un negocio, definiendo los objetivos a largo plazo, identificando las metas y objetivos cuantitativos, desarrollando estrategias para alcanzar dichos objetivos y localizando recursos para llevar a cabo dichas estrategias. Para García (2007), el proceso de planeación estratégica implica la realización de actividades formalizadas y por escrito por parte de las empresas, encaminadas a identificar objetivos y metas, a analizar el ambiente externo y los recursos internos para identificar oportunidades y amenazas del entorno y determinar fortalezas y debilidades de la organización, lo que permitirá a la empresa formular estrategias adecuadas a sus objetivos en función de su situación interna y externa.

En este trabajo se usará el término de administración estratégica como sinónimo de planeación estratégica y de dirección estratégica. Coincidiendo con el planteamiento de David (2008), en cuanto a que la



competitividad de las empresas depende de la facilidad de adaptación a los cambios, de la capacidad de gestión y por supuesto de la capacidad estratégica de la organización que envuelve a la tecnología y a la investigación y desarrollo de nuevos productos, y tomando en cuenta el papel relevante que desempeñan las PyMES en la economía del país y por supuesto del estado se muestra como una exigencia prestar especial atención a factores de competitividad como la innovación.

En cuanto al concepto de innovación, Molina y Conca (2000), citan a Ruíz González (1988, p. 71), y conceptualizan el proceso de innovación como “el conjunto de actividades inscritas en un determinado período de tiempo y lugar, que llevan a la introducción con éxito en el mercado, por primera vez, una idea en forma de productos, nuevos o mejorados, de procesos, servicios o técnicas de gestión y organización”, es decir, la innovación envuelve todo el proceso de introducción de un invento en el conjunto económico.

Los mismos autores citan a Barceló, Solé y Valls (1992), y plantean la posibilidad de distinguir tres fases en el proceso de innovación, que en la práctica aparecen superpuestas manteniendo continuas interacciones o retroalimentaciones y son: Invención, Innovación y Difusión. De acuerdo a los términos utilizados por Barceló, et al. (1992), la invención es la idea prototipo, modelo de un nuevo producto o proceso antes de llegar al mercado, la innovación consiste en aquella invención aceptada por el mismo, mientras que la difusión comprende los procesos que permiten que una determinada innovación sea asimilada por un número creciente de usuarios efectivos.

De igual manera Afuah (1997), cita a Evan (1996) y Knight (1967), quienes diferencian entre innovaciones administrativas e innovaciones tecnológicas, en función de que la innovación afecte a la parte administrativa o a la operativa de la organización y plantea que se pueden distinguir tres tipos de innovación: Las innovaciones tecnológicas en productos, que son aquellas que dan lugar a nuevos productos, servicios o procesos tecnológicos de producción. Este tipo de innovaciones supone cambios relacionados con el diseño, fabricación, comercialización de un producto o mejora de uno existente. Las innovaciones tecnológicas en procesos que consisten en la introducción de nuevos procesos de producción o la modificación de los existentes mediante la incorporación de nuevas tecnologías. Y las innovaciones administrativas o en sistemas de gestión, que engloban aquellas que se realizan en la estructura organizativa y en el proceso administrativo, es decir, en aquello más relacionado con la dirección de la organización que con su actividad primaria o productiva.

### El Estado de Durango México

El Estado de Durango es una de las treinta y dos entidades federativas que integran la República Mexicana, representada en el Congreso de la Unión por 4 Senadores y 10 diputados federales. Con una superficie de 123,181 kilómetros cuadrados, es el cuarto Estado de la República Mexicana en extensión, y representa el 6.3% de la superficie total del país. Se encuentra al centro-norte de la República Mexicana y colinda al norte con Chihuahua y Coahuila, al este con Coahuila y Zacatecas, al sur con Jalisco, Zacatecas, Nayarit y Sinaloa y al oeste con Sinaloa y Chihuahua, y se divide en 39 municipios (Durango Competitivo, 2003). De acuerdo con el Censo de Población y Vivienda del 2005, la población total del Estado de Durango asciende a 1, 509,117 con una densidad de población de 12 habitantes por kilómetro cuadrado, cuando en el resto del país es de 50 habitantes lo cual lo sitúa entre los estados con menos concentración de población. La tasa de crecimiento anual del Estado ha sido en los últimos años muy reducida; en el período 2000-2005 fue del 0.7%, e incluso únicamente 9 municipios presentaron tasas positivas. El municipio de Durango es el que cuenta con el mayor porcentaje de habitantes (35.1%), seguido de Gómez Palacio (20.2%) y en tercer lugar se encuentra Lerdo (8.6%), siendo las tres regiones con mayor concentración de productividad.

Actualmente la actividad económica se encuentra distribuida en cinco regiones económicas: a) La región de la Laguna, es la región más desarrollada del Estado por haberse visto beneficiada por los esfuerzos

conjuntos del gobierno de Coahuila y de Durango. Dicha región alberga cuatro de las actividades económicas del Estado, como la textil y la de confección, muebles, productos lácteos y cárnicos; b) En la región centro se encuentra la producción cárnica, mueble, textil y confección además de la forestal, que no comparte con la Laguna; c) En la región noroeste se concentra la actividad minera y forestal más que en el resto del Estado; d) En la región norte se concentra la producción de cárnicos y e) En la región sur la producción de cárnicos y forestal. Del número de unidades económicas que operaron en el país en el año de 2004, en Durango fueron 64515, y su personal ocupado fue de 353, 087. Durango contaba con 37911 unidades económicas de todas las ramas, así como son 216591 de personal ocupado en el año 2003. De acuerdo con el Sistema de Información Empresarial Mexicano, las empresas en el Estado de Durango se clasifican de acuerdo a su tamaño y sector como se muestra en la Tabla 1.

Tabla 1: Clasificación de Empresas de Durango

Tamaño	Industria	Comercio	Servicios	Total
Micro	306	303	149	758
Pequeñas	140	59	55	254
Mediana	91	33	11	135
Grande	25	19	8	52
Total	562	414	223	1199

*De acuerdo con el Sistema de Información Empresarial Mexicano, las empresas en el Estado de Durango se clasifican de acuerdo a su tamaño y sector y está distribuido como se muestra en esta tabla y se han clasificado en los siguientes sectores económicos: industriales, comerciales y de servicios, y por lo general son micros y pequeñas empresas.*

Algunas de las características más importantes de las PyMES en el Estado de Durango son: empresas cuyo origen es de capital familiar y su integración es en sociedad mercantil o personas físicas. La edad del gerente, los estudios académicos, la experiencia, la visión del negocio, son significativos dependiendo del sector y tamaño. El tamaño del negocio se clasifica en 3 magnitudes: microempresa, pequeña y mediana; de acuerdo al número de empleados que laboran. Y las ventas y compras, las enfocan al tipo de proveedores y clientes que manejan en el mercado, según el tipo de producto/servicio que operen.

Según datos de la Secretaría de Economía (2008), las PyMES constituyen un sector estratégico para el desarrollo económico del país ya que contribuyen con un 64% de los empleos a nivel nacional y con un 40% de la inversión y PIB nacional. Además se sabe que en promedio las empresas mexicanas invierten menos del 0.1% del Producto Interno Bruto en investigación y desarrollo, aunado a que solo 25,000 personas en todo el país están dedicadas a alguna actividad relacionada (CONACYT, 2001, p. 45). Esta situación coloca a las empresas en una posición de desventaja con otros países.

Algunos resultados del Censo 2004 realizado por el INEGI nos muestran información en torno a aspectos relacionados con la innovación en las PyMES del Estado de Durango, como el que el 28.6% de las PyMES cuenta con departamento de diseño, el 30.0% si invierte en la creación, el 45.2% cuenta con personal calificado de tiempo completo, el 21.3% plantea proyectos innovadores sin desarrollar por falta de recursos y el 5.2% registra sus obras. Este tipo de empresas tienen una importante contribución en el crecimiento económico del estado, en la competitividad, la innovación y la creación de empleo, pues un alto porcentaje del empleo en Durango es generado por las PyMES, las cuales además crean productos y servicios.

## METODOLOGÍA

Investigación vertical ya que las muestras se recopilaron en un determinado punto del tiempo. Para la confección del cuestionario definitivo y su adaptación a la realidad del Estado de Durango, se realizó un panel de expertos externos y visitas a empresas de diferentes sectores para la realización del pre-test y formación de la encuesta definitiva. La técnica para recabar los datos fue una encuesta personal utilizando como soporte un cuestionario autoadministrado dirigido al gerente. Se ha determinado el tamaño de la

muestra tomando como error máximo de estimación 0.05 puntos, es decir, con un nivel de confianza del 95%. El diseño general de la muestra se fundamenta en los principios del muestreo estratificado para poblaciones finitas. Las variables a analizar fueron: innovación, permanencia, edad del gerente y nivel de estudios, y planeación estratégica formal (PEF).

### Estructura de la Muestra

La población objeto de estudio, queda definida por las PyMES del Estado de Durango constituida por 3,835 empresas, tomando en cuenta que el tamaño de la empresa se ha definido en función del número de empleados generándose tres grupos: microempresas (de 6 a 9 trabajadores), empresas pequeñas (de 10 a 49 trabajadores) y empresas medianas (de 50 a 250 trabajadores). Por tanto, no se han incluido las empresas con 5 o menos trabajadores ni las grandes empresas (más de 250 trabajadores). Se realizó un muestreo aleatorio simple. Para la determinación del tamaño de muestra se considerará la fórmula para poblaciones finitas, obteniendo de la población la muestra, de acuerdo a la siguiente fórmula:

$$n = \frac{NZ_a^2 pq}{d^2(N-1) + Z_a^2 pq} \quad (1)$$

Sustituyendo los valores en la fórmula para la determinación para tamaño de muestra se tiene:

$$n = \frac{(3835)(2)^2(0.05)(0.95)}{(0.0224)^2(3835-1) + (2)^2(0.05)(0.95)} = 345$$

Análisis de datos. En este estudio se utilizó el programa SPSS 19 para Windows con el fin de obtener los siguientes estadísticos: frecuencias, frecuencias relativas y medias. Que fueron la base del análisis de los datos.

## **RESULTADOS**

Los resultados obtenidos en relación a la innovación y la permanencia de las PyMES nos muestran que en las 140 empresas jóvenes, esto es, con 10 o menos años el 60.7% ha efectuado innovación en los procesos operativos, mientras que en las 205 empresas consideradas maduras con más de 10 años de permanencia sus respuestas indican que en un 65.4% de ellas si han efectuado alguna vez innovación en estos procesos. Del mismo modo, la innovación en procesos operativos se comporta de la siguiente manera: en el 46.4% de las empresas jóvenes le asignan el nivel de importante y muy importante, mientras que en las empresas con más de 10 años en el 59.5% de ellas le otorgan esos mismos niveles de importancia. En cuanto a la innovación en productos y servicios la han realizado en un 68.6% de las empresas jóvenes y en un 71.2% de las empresas maduras. Asimismo el nivel de importancia que le asignan en las primeras es de 64.3% como importante y muy importante y por su parte en las empresas maduras el 66.8% la consideran como importante y muy importante.

Respecto a la innovación en administración en las empresas con 10 años o menos en el 61.4% de estas la han realizado, mientras que en las empresas con permanencia mayor a 10 años en el 68.3% se ha efectuado esta innovación. Referente a la importancia de este tipo de innovación, en un 53.6% de las empresas jóvenes le atribuyen el nivel de importante y muy importante, por su parte de las empresas maduras en un 59.5% le otorgan estos mismos niveles de importancia. Abordando la edad del gerente y la importancia de la innovación, se tiene que los grupos de edad más representados son los de 31 a 40 años con un 25.5%, de 41 a 50 con un 33.1% y los de 51 a 60 años con un 24.5%; en el primer grupo de edad el 45.3% de los

directivos le asigna el nivel de importante y muy importante a la innovación en procesos productivos, en el segundo grupo el 51.3% le otorga el nivel de importante y muy importante y en el tercer grupo de edad el 65.0% le atribuye estos mismos niveles de importancia.

En relación a la innovación en productos y servicios en el grupo de 31 a 40 años el 63.1% de los directivos la consideran entre importante y muy importante, en el grupo de 41 a 50 años el 69.7% le asignan estos mismos niveles de importancia y en el grupo de 51 a 60 años el 69.2% le atribuye también el nivel de importante y muy importante a este tipo de innovación. En la innovación en la administración el 52.3% del primer grupo de edad le otorga el nivel de importante y muy importante, el 56.9% del segundo grupo le asignan estos mismos niveles de importancia y del tercer grupo un 63.7% clasifican a este tipo de innovación en el mismo nivel de importante y muy importante.

En referencia al nivel de estudios del gerente y la importancia que le asignan a la innovación en procesos productivos en el grupo de gerentes con nivel de estudios básicos el 47.7% la consideran entre importante y muy importante, el 47.9% de gerentes con estudios de bachillerato le otorgan estos mismos niveles de importancia, el 56.6% con nivel de técnico superior universitario la consideran igual y el 56.6% de gerentes con nivel de licenciatura le atribuyen la misma importancia que todos los anteriores. En este mismo ámbito y cuando se cuestiona la importancia de la innovación en productos y servicios los resultados muestran que el 50.5% de gerentes con nivel de estudios básicos la considera entre importante y muy importante, el 62.5% de los gerentes con estudios de bachillerato le otorga ese mismo nivel de importancia, de igual manera el 68.0% de directivos con estudios de técnico superior universitario y el 69.3% con nivel de licenciatura le atribuyen los niveles de importante y muy importante a este tipo de innovación. Los resultados en la importancia de la innovación en la administración indican que para el 50% de los gerentes con nivel de estudios básicos es entre importante y muy importante este tipo de innovación, y el mismo nivel de importancia le atribuyen el 53.6% de gerentes con estudios de bachillerato, un 56.0% de quienes tienen estudios de técnico superior universitario y un 57.1% para los que cuentan con estudios de licenciatura.

Tratando de relacionar la permanencia y la PEF, ésta última solo la realizan en un 40.0% de las PyMES jóvenes del estado y en un 53.2% de las empresas maduras. Asimismo para las primeras en el 21.2% de ellas sus planes los realizan a más de un año, el resto solo planea a un año y en las empresas maduras el 12.8% realizan su planeación a más de un año y el 87.2% planea a un año. Además, del total de las empresas encuestadas en 165 de ellas realizan planeación estratégica formal, esto equivale a un 47.8% y además en 125 de éstas PyMES también han realizado innovación, lo que representa un 75.8% de empresas innovadoras en procesos productivos que cuentan también con administración estratégica.

En la innovación en productos y servicios 136 PyMES de las 165 referenciadas han innovado en esta categoría, lo que significa que un 82.4% de las PyMES innovadoras en productos y servicios además realiza planeación estratégica formal. Para el último tipo de innovación tenemos que de las 165 empresas que realizan planeación estratégica 125 de ellas ha efectuado innovación en administración, lo que refleja que un 75.8% de empresas que cuentan con dirección estratégica, también son innovadoras en la gestión. En relación al nivel de importancia de la innovación se encontró que en el 63.6% de las empresas que realizan la PEF le atribuyen el nivel de importante y muy importante a la innovación en los procesos productivos. Un 75.1% le otorgan el nivel de importante y muy importante a la innovación en productos y servicios y finalmente en un 63.0% de las empresas que cuentan con planes por escrito le asignan el nivel de importante y muy importante a la innovación en administración.

## CONCLUSIONES

Podemos concluir que en la micro, pequeña y mediana empresa a mayor permanencia se realiza más innovación y además ésta se torna cada vez más importante para los gerentes, ocupando la primera posición

la innovación en los productos y servicios. También a mayor edad del gerente se torna más importante la innovación, alcanzando los valores máximos la innovación en productos y servicios (PS) y casi a la par la innovación en procesos productivos (PP) y en administración, asimismo, a mayor nivel de estudios del directivo es mayor el nivel de importancia que le atribuyen a la innovación, posicionándose primero la innovación en los PS, seguida con valores medios de la innovación en administración y luego de la innovación en los PP. De igual manera es evidente que a mayor nivel de estudios del gerente se realiza más planeación estratégica y resulta relevante que las PyMES que planean, incluidas las innovadoras, lo hacen en su mayoría a un año, y en aquellas que cuentan con dirección estratégica le asignan un mayor nivel de importancia a la innovación en sus tres tipos comparado con el nivel de importancia que le asignan los directivos de empresas que carecen de planeación estratégica.

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# ESCENARIOS DE MERCADO PARA LA ALMENDRA COMO PRODUCTO ALTERNATIVO EN LA SIERRA DE SONORA

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## RESUMEN

*El objetivo de la siguiente investigación es ofrecer el cultivo de la almendra como producto alternativo a los agricultores de la sierra alta de Sonora, diversificando de esta manera las actividades económicas que se practican, con la intención de mejorar la economía de la región. En la Universidad de la Sierra por medio del Departamento de Estudios y Desarrollo de Proyectos en convenio con Fundación PRODUCE Sonora A.C. nos hemos dedicado a estudiar las variedades que mejor pudiesen adaptarse a las condiciones de la región. Se realizaron pruebas de validación de cultivo donde se plantaron las siguientes variedades: Nonpareli, Monterey y Wood Colony. Un aspecto importante por considerar son las horas frío que acumula la planta al año. La almendra es uno de los frutales más resistentes a la sequía por lo que se considera como una ventaja la poca agua que estas plantas requieren. En cuanto al suelo, las tierras sueltas o arenosas resultan ser las más apropiadas. Es así que con estos datos que más adelante se detallarán de la investigación, se ha determinado que Nonpareli es la variedad con mejores resultados en cuanto aspectos técnicos se refiere. Como segunda etapa se contempló el conocer los mercados de la almendra, identificando los nichos potenciales para su comercialización ya sea ésta a nivel regional, nacional o internacional; elaborándose una guía comercial que contiene datos como: propiedades de la almendra, usos comestibles y medicinales, el mercado, empaque y embalaje, precios, trámites de exportación y contactos. Se realizó un “Foro Demostrativo” por parte de la Universidad de la Sierra donde se invitaron a 65 productores de los municipios vecinos a Moctezuma para presentarles los resultados de 6 cultivos alternativos los cuales fueron investigados y validados por nuestra institución en el Departamento de Estudios y Desarrollo de Proyectos en conjunto con maestros investigadores de la División de Ciencias Económico-Administrativas y a estudiantes que realizan su estadía profesional de la Universidad. Estos cultivos fueron: Espárrago, Stevia, Chiltepín, Manzanilla, Pistacho y Almendra. Así mismo se aplicaron encuestas de opinión a los asistentes quienes favorecieron con sus respuestas a la almendra al expresar su interés en la plantación de este fruto.*

**PALABRAS CLAVES:** Cultivos Alternativos, Variedades, Validación, Comercialización

## MARKET SCENES OF ALMOND AS ALTERNATIVE PRODUCT AT THE SIERRA OF SONORA

### ABSTRACT

*The aim of this study is to provide the crop of almond as an alternative product to the producers in the high sierra of Sonora. Thereby diversifying economic activities practiced, with the intention of improving the economy of the region. In the University of La Sierra through its Department of Development Studies and Projects have been dedicated in an agreement with Sonora Produce Foundation A.C to study the varieties that are able to adapt at the conditions of the region. Crop validation test was made where the following varieties were planted: Nonpareli, Monterey and Wood colony. An important aspect to consider is the*

*accumulated cold hours per year by a plant. Almond is one of the fruit more resistant to drought and the low quantity of water that the plant requires is considered in this case as an advantage. As for soil, loose and sandy ground is the most appropriate. Thus, it was determined that Nonpareli is the variety with better results in terms of technical aspects are concerned. As a second phase it was established to know the almond markets, identifying potential niches of marketing whether it is regional, national or international label, showed in a commercial guide which contains data such as almond's properties, edible and medicinal uses, market, packing and wrapping, prices, export procedures and contacts. We performed a Demonstrative Forum where 65 producers from neighboring towns attended. On it, we present the results of six alternative crops, which have been investigated and validated by our Institution in the Department of Studies and Development Projects, altogether with research teachers from the Economic Administrative Science Division and students who do their final term from the University. These crops were Asparagus, Stevia, Chiltepin, Chamomile, Pistachio and Almond. So then, was applied an opinion survey to the audience, those who express their interest in planting Almond.*

**JEL:** E23, M31, O13, Q12, Q13, Q14, Q17

**KEYWORDS:** Alternative Crop, Varieties, Validation, Merchandising

## INTRODUCCIÒN

La sierra alta de Sonora en México se ha orientado a la producción de ganado bovino. Desde los años 70's en esta región se introdujeron razas europeas que ameritaban alimentación distinta a la acostumbrada con las razas criollas, tanto en cantidades como en la calidad de los nutrientes de los forrajes. Fue entonces que se intensifica la agricultura e incorpora variedades como la alfalfa, ray grass, o la cebada. La ganadería y la agricultura en la región son actividades que se han sabido desarrollar y formar parte de la identidad sonorenses. Nuestro país entra en la dinámica de formar acuerdos comerciales y abrirse al comercio mundial con la firma de tratados y acuerdos comerciales a partir de 1994, que sin duda han sido de gran ayuda para fortalecer la economía, sin embargo en el sector agropecuario se resintieron efectos contradictorios a los esperados. Hoy en día resulta poco rentable continuar con las mismas prácticas de siembra ya que los insumos productivos se han encarecido y la actividad agrícola-ganadera se realiza cada vez más por tradición que como un negocio. El objetivo de esta investigación se enfoca en diseñar un plan mercadológico para el almendro y de esta manera mostrar a los productores de la región la diversidad de productos que la región puede dar e impulsar el desarrollo económico de la sierra.

## REVISIÒN DE LA LITERATURA

Se realizó una investigación documental para conocer las distintas variedades de almendros que se pudiesen adaptar a las condiciones climáticas, de suelo y agua de estas tierras consultando a Fernando Hill-Albert Velarde (2002) y Francisco Javier Riera (1970). Para que posteriormente realizar la validación de estas plantas y poder presentar aquellas con mayores probabilidades de resistencia y producción. Así también se consultó a Castro F. Andrés (2008) para decidir sobre la información que se integraría a la guía comercial en el tema de exportación, en especial con la tramitología a seguir. En el tema de los mercados y el comportamiento del consumidor seleccionamos a Mc Daniel Carl y Gates Roger (2005). En lo que respecta a la presentación del producto al intermediario o consumidor final se consultaron a Lamb Hair McDaniel (2006) y Fisher Laura (2007).

## METODOLOGÌA

Durante este proyecto se realizaron ciertas actividades para cumplir con el objetivo planteado anteriormente mencionado, en lo que respecta a la recolección y análisis de información se consultaron algunas fuentes



en libros y portales en línea. El estudio realizado se refuerza con una investigación de campo donde se validan aquellas variedades que por sus cualidades pudiesen adaptarse a las horas frío de la región, dicha validación se realizó en el campo experimental de la Secretaría de Agricultura, Ganadería, desarrollo Rural, Pesca y Alimentación (SAGARPA) en el municipio de Moctezuma, Sonora. Así también se consultó personal de la Secretaría de Economía en la ciudad capital de Hermosillo en el tema de comercio exterior para confirmar y a su vez complementar la documentación necesaria que requiere el proceso de exportación de la almendra hacia los Estados Unidos.

El método utilizado para la elaboración de la guía comercial de la almendra fue de tipo descriptivo, se recabaron datos y se seleccionó aquella información que pudiese ser útil al productor. Para conocer el grado de aceptación del cultivo de la almendra se realizó un Foro Demostrativo en las instalaciones de la Universidad de la Sierra donde se invitaron a los agricultores de diez municipios y asistieron un total de 65 personas. Se expusieron los siguientes cultivos: espárrago, nopal, stevia, pistacho y almendra. Al cierre del evento se aplicó una encuesta para conocer la aceptación hacia los distintos cultivos y a su vez se les entregó la guía con el fin de que conozcan más sobre el producto de su preferencia. Como fuentes secundarias a lo largo de esta investigación se consultaron referencias de las memorias de estadía de alumnas de la carrera de Administración y Evaluación de Proyectos de la Universidad de la Sierra, elaboradas por Moreno Briseño Jazmín (2011) y Búrquez Montaña María Yuriana (2001), información útil por tratar de la elaboración de guías comerciales de cultivos como el espárrago y zarzamora.

Figura 1: Guía Comercial



*Se muestra la portada de la guía comercial elaborada para mostrar los resultados obtenidos en relación a los temas de mayor interés para los productores. Como se puede apreciar se imprime en la parte superior el título del cultivo que se presenta, así como su nombre científico y por supuesto los logos de la Universidad de la Sierra en colaboración con Fundación PRODUCE A.C. quienes son las instituciones que asisten esta investigación. El contenido de la guía inicia con los aspectos técnicos, los usos de la almendra, recomendaciones comerciales, de mercado, tramitología para exportar y contactos tanto locales como en el extranjero. Fuente: Elaboración propia.*

## RESULTADOS

Es gratificante el poder validar cultivos alternativos que gozan de precios atractivos y sobre todo que tienen una demanda tanto a nivel estatal como internacional. Las condiciones climáticas de unas 400 horas frío que la región registra al año son suficientes para que el fruto presente las características tanto físicas como nutrimentales requeridas. Enseguida se muestra la forma en que ésta información fue presentada a los agricultores.

Al cierre del evento se aplicó una encuesta cuyo instrumento se puede consultar en Anexos. Dicha encuesta fue realizada con la intención de saber la percepción que tienen los productores sobre los trabajos realizados en la Universidad y si éstos son realmente de su interés o en su caso conocer inquietudes sobre algún otro cultivo que tuviera demanda y a su vez se pudiera adaptar a la región para con esto incluirlos en los siguientes proyectos a desarrollar.

## CONCLUSIONES

Los productores mostraron interés en conocer más sobre el cultivo de la almendra y los resultados de las encuestas realizadas en el foro lo reafirman; sin embargo, es necesario que los productores muestren iniciativa para cultivar nuevos productos ya que en esta región existen las condiciones adecuadas para poder desarrollar la almendra de variedad Non Pareil procedente de California. La almendra tiene una oportunidad importante de ser cultivada en la sierra de Sonora ya que por su demanda y buenos precios resulta rentable el incorporarla en la agricultura de la zona, como otro de los aspectos a considerar es la diversidad de sus usos ya que puede ser consumida al natural, agregarla en la elaboración de postres, turrone, licores o aceites. Cada vez resulta más necesario este tipo de eventos en donde los agricultores puedan conocer tendencias, intercambiar opiniones y recibir capacitación por parte de instituciones educativas, fundaciones o dependencias de gobierno, para que de esta manera se animen a invertir en sus cultivos con mayor certeza y conocimiento.

## ANEXOS

Anexo1: Se muestra el instrumento utilizado para obtener el nivel de aceptación del foro demostrativo realizado a los productores locales.

### Encuesta de Apreciación Sobre Cultivos Alternativos Para la Sierra de Sonora

1.- ¿Este Foro fue de interés para usted?

<input type="checkbox"/>	Sí
<input type="checkbox"/>	No ¿Por qué?

2.- ¿Qué opinión tiene acerca de la vinculación de la Universidad de la Sierra con los productores para promover nuevos productos innovadores?

<input type="checkbox"/>	Bueno	<input type="checkbox"/>	Regular	<input type="checkbox"/>	malo
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3.- ¿Cuál de los siguientes productos le interesaría producir?

<input type="checkbox"/>	Almendras	<input type="checkbox"/>	Pistachos	<input type="checkbox"/>	Stevia	<input type="checkbox"/>	Nopal	<input type="checkbox"/>	Esparago
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4.- ¿Motivo por el que eligió ese producto?

5.- ¿Qué otros mercados y productos le gustaría que la Universidad de la Sierra investigara además de los presentados en este evento?

Gracias

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## RECONOCIMIENTO

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## CADENA DE VALOR EN PRESTACION DE SERVICIOS PROFESIONALES, CASO: “EMPRESA FAMILIAR”

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### RESUMEN

*Existen pocas razones para que una empresa familiar tenga éxito, al contrario de que las razones para que tengan fracaso son incontables, la tendencia de las empresas familiares no es de crecer y evolucionar, sino de mantenerse con una estabilidad empresarial que dure generación tras generación. Los problemas que se presentan hoy en día en estos negocios son contar con personal ineficiente por darle trabajo a un miembro de la familia y hasta tener algún puesto directivo. En las empresas de prestación de servicios existe con frecuencia una falta de visión sobre el potencial que se tiene el propio negocio, así como informalidad en la estructura y poco profesionalismo. Esta investigación tuvo como objetivo el diseño de un plan de crecimiento y los resultados obtenidos con la aplicación de las teorías de calidad y de gestión del servicio que se implementaron mediante la elaboración de la cadena de valor tuvo como finalidad el alcance del éxito a corto, mediano y largo plazo con el propósito de establecer metas que permitieron llevar a cabo los planes estratégicos del negocio en este caso un despacho contable familiar. Se concluyó que al implementar el sistema de gestión de calidad que aseguro la optimización de los procesos, fue un elemento esencial el contar con personal capacitado y comprometido con la misión y visión de la empresa.*

**PALABRAS CLAVE:** Empresa Familiar, Cadena de Valor, Ventaja Competitiva

## THE VALUE CHAIN IN PROFESSIONAL SERVICE COMPANIES, CASE STUDY: “FAMILY BUSINESS”

### ABSTRACT

*There are few reasons to have successful in a family business, but contrary there are countless the reasons to have a failure, the tendency of this businesses is not of grow and evolve, but to kept on a corporate stability lasting one generation to another. Nowadays the problem that we found in these businesses is to have inefficient employees just for give work for the family people and also give a management position. In the Professional service companies there is often a lack of vision on the potential that the business itself has as informal and unprofessional structure. This investigation aimed to design a growth plan and the results obtained by applying the theories of quality and management service that is implemented by developing the value chain aimed to reach success in the short, medium and long term in order to set goals that helped carry out the strategic plans of the business in this case a family accounting firm. It was concluded that implementing the quality management system to assure the optimization of processes, an essential element was the have trained and committed to the mission and vision of the company staff.*

**JEL:** D00, D01, D02, D10, D20, D21,

**KEYWORDS:** Family Business, Value Chain, Competitive Advantage

## INTRODUCCION

La presente investigación tratara sobre la empresa familiar, a pesar de que es un tema complejo de definir, se considera familiar una empresa cuando se le ha identificado por lo menos dos generaciones de una familia y cuando esta vinculación ha tenido una influencia en la política de la empresa, en los intereses y los objetivos de la familia. Algunas características que presentan estas organizaciones son: Mantienen un marcado estilo autocrático que las hacen resistentes a los cambios. La mayoría de los puestos directivos son ocupados por familiares Excesiva rigidez del liderato, que impide el desarrollo de otras personas para acceder a puestos claves. Se valora mucho más la fidelidad que la habilidad Mediante el desarrollo de cadena de valor en estas empresas, resulta de gran ayuda para su crecimiento ya que se logra el diagnostico de la propia ventaja competitiva, lo que sería crearla y encontrar las estrategias para mantenerla. Así mismo se reafirma la estructura organizacional el cual necesitan las empresas familiares. El sector de servicios que se segmenta a un área en particular permitirá que la empresa pueda ajustar su cadena de valor y tener un punto de comparación entre sus competidores. La investigación de este tema se realizó por el interés de las empresas de servicios que son familiares y tienen una oportunidad de crecer y mejorar la estructura empresarial.

## REVISION LITERARIA

Una de las palabras usadas como punto de referencia es la de “cadena de valor”, varios autores la manejan como una herramienta aplicable únicamente para el sector industrial se le asocia de forma muy cercana con: productividad de las empresas, Porter (1985) métodos de producción eficiente en cuanto a la elaboración de un producto. En varios libros se manejan cadenas de valor genéricas que muestran un punto de partida para realizar análisis y estudios que ayudan a detectar las áreas más rentables y tomar las mejores decisiones que afectaran positivamente a las empresas que tengan un proceso de elaboración. Esta herramienta se puede utilizar también en empresas de prestación de servicios profesionales, existen otros factores que promueven rentabilidad es el desarrollo del capital humano. Considerando la interacción de las personas en las negociaciones de suma importancia, nos es interesante conocer cuáles son las condiciones en que están actuando en cada uno de esos contactos de negocio que se da en nuestras empresas. El tipo de estudio que se maneja en la presente investigación es descriptivo ya que la empresa de servicios profesionales que es el caso de un despacho contable familiar tiene potencial de crecimiento y desarrollo empresarial. El diseño de este caso es realizado mediante un análisis de información cualitativa y de interacción social, entrevistas con personas de alta experiencia en el tema, técnicas de observación y cuestionarios de medición. Esta investigación se justifica desde el punto de vista práctico, ya que la misma propone al problema planteado en las empresas familiares una estrategia de acción que al aplicarla impactara en la expansión de la empresa familiar. El punto de vista teórico ayudara a generar reflexión y discusión tanto sobre el conocimiento existente del área investigada mediante los argumentos estudiados y se encuentra sustentada en la bibliografía Roberto Hernández Sampieri (2010).

## METODOLOGIA

El objetivo de la cadena de valor es procurar generar el mayor valor posible en cada una de las actividades desagregadas, y al mismo tiempo procurar minimizar los costos en cada una de éstas; buscando, de ese modo, obtener el mayor margen de utilidad posible, se utiliza para:

- Entender mejor la ventaja competitiva de la empresa
- Identificar dónde puede incrementarse el valor para los clientes
- Identificar dónde pueden reducirse los costos
- Entender mejor las relaciones de la empresa con los proveedores, clientes y otras empresas de la industria
- Descubrir los pasos y actividades que no son competitivos

Para esta investigación se determinaron generadores de valor, es decir todos aquellos factores de medición del valor que los clientes dan a cada actividad estratégica de la empresa, independientemente del valor que asignan a los productos. Existen dos categorías de generadores de valor: Generadores de valor del cliente para este estudio se encaminaron a incrementar lo que un cliente está dispuesto a pagar de más por la satisfacción de sus necesidades. Generadores de valor del negocio fueron elementos que impulsan el valor en beneficio de los accionistas con respecto a su inversión en la empresa. Los generadores de costos, son aquellos factores que dentro de cada actividad causan, generan o inducen el costo. Dentro de cada actividad es posible detectar la existencia de varios generadores de costos diferentes. El riesgo financiero es el riesgo de no estar en condiciones de cubrir los costos financieros de una empresa. La determinación de este análisis es por el grado de apalancamiento financiero que tenga la empresa en un momento determinado. El primer análisis realizado en el despacho contable familiar fue un modelo estratégico sobre las cinco fuerzas de Porter el cual propone un modelo de reflexión estratégica sistemática para determinar la rentabilidad de un sector específico, normalmente con el fin de evaluar el valor y la proyección futura de empresas o unidades de negocio que operan en dicho sector.

Negociación de los compradores o clientes  
Negociación de los proveedores o vendedores  
Amenaza de nuevos entrantes  
Amenaza de productos sustitutivos  
Rivalidad entre los competidores

Para la aplicación de este método de Porter fue necesario enfocarnos al sector empresarial, centrar el ambiente a que nos dedicamos a prestar un servicio profesional. Fuerza de poder de los clientes: la concentración de clientes son 8 los que representan la mayor parte de los ingresos a la empresa. Como este número de clientes no es elevado se afecta la palanca de negociación puesto que puede exigir más. En cuanto al volumen de los ingresos, se mantiene fijo por los honorarios y en ocasiones se llega a tener más ingresos por actividades extras realizadas dependiendo de la necesidad del cliente, a veces puede ser que surja algún problema legal a la empresa de alguno de nuestros clientes y lo atendamos, o bien en el caso de alguna devolución de impuestos el cliente otorga una comisión. Los mismos clientes llegan a ser la carta de presentación, han sido ellos los que han hecho crecer la cartera de clientes por recomendación y también para saber valorar y decidir con argumentos mayores cuando se les presente alguna otra sociedad que brinden los mismos servicios, es decir, la competencia. Esta fuerza de los vendedores hace referencia a la capacidad de negociación con que cuentan los vendedores, en el caso de los prestadores de servicios profesionales, es un mercado demandante y donde si hay de donde escoger, en este aspecto las posibilidades de que mayor cantidad de despachos existan, menor es la capacidad de negociación, ya que al haber tanta oferta de insumos, estos pueden bajar sus cotizaciones fácilmente.

Las variables significativas que se encuentran en esta fuerza aplicada a esta empresa son: Concentración del despacho contable: Dar un servicio de calidad puede ayudarnos a marcar una diferencia como despacho, pero más aun ayudara el trato directo con el cliente.

*Importancia del volumen para las empresas de servicios contables:* Por ser un despacho mediano las cotizaciones de los servicios profesionales son menores a las que se dan en despachos más grandes.

*Costo al cambio:* El crecimiento se da con la tecnología, la adquisición de los más nuevos y modernos sistemas contables, que genera un alto costo, pero su recuperación es en muy poco tiempo.

Los nuevos entrantes amenazan a este campo no son muy seguidos, es decir, para que un contador empiece su propio despacho contable es necesario adquirir gran experiencia profesional y darse a conocer en el ámbito laboral. Amenaza de productos sustitutos como la tecnología y los procesos que han cambiado para

la presentación de declaraciones, cambio de leyes, etc. han hecho creer a las empresas que no necesitan de un contador, incluso varios de nuestros clientes lo pensaban así y con el tiempo se fueron dando cuenta de que si es una realidad que los sistemas o software que salen al mercado facilitan el área financiera de un negocio. La rivalidad entre los competidores competencia en este sector, no se da igual a la del sector industrial porque no se compiten en cuanto a los precios, inclusive de acuerdo al código de ética profesional los servicios profesionales no se pueden competir en publicidad o propaganda, simplemente se dan a conocer de manera discreta y se miden en cuanto a la calidad del servicio. Todos esto nos lleva a una rivalidad entre competidores baja, lo que sí es importante en la rivalidad entre competidores es la preparación y actualización de los despachos.

Determinando los resultados financieros entre los años 2009, 2010 y 2011 de la empresa de un despacho contable y comparando los porcentajes entre los años se llega a la siguiente obtuvo lo siguiente durante los años 2009 y 2010 se mantuvo con una capacidad de saldar las obligaciones a corto plazo que se han adquirido a medida que estas se vencen es decir su liquidez fue buena, sin embargo en el 2011 con la disminución de activos tuvo una menor habilidad para convertir en efectivo determinados activos y pasivos corrientes. La Solvencia y Estabilidad de la empresa fue muy variada entre un año y otro, determinando que la cantidad de activos corrientes para pagar pasivos a largo plazo fue buena durante los primeros años, porque no una deuda tan alta, pero en el 2010 los pasivos a largo plazo aumentaron y se logro una disminución de deuda hasta el 2011.

Analizando y evaluando las ganancias de la empresa con respecto a un nivel dado de ingresos, de activos o la inversión de los dueños, se refleja una pequeña variación por lo que muestra que la rentabilidad o productividad de la empresa ha sido estable durante estos 3 años. En cuanto a los activos de la empresa fueron disminuyendo año con año, estoy quiere decir que la empresa no fue adquirió bienes tangibles e intangibles durante los siguientes años. Para la cadena de valor se llevo a cabo un reconocimiento de las actividades de la cadena de valor los eslabones de apoyo son aquellas actividades que están directamente relacionadas con el servicio al que se Logística interna son las actividades relacionadas con la recepción, almacenaje y distribución de los insumos necesarios prestar el servicio. Las operaciones actividades es la manera en la que se va a realizar el servicio. La logística externa son las actividades relacionadas con el proceso de operaciones sobre el servicio que se va a brindar.

*Marketing y ventas:* actividades relacionadas con el acto de dar a conocer, promocionar dentro de las posibilidades el servicio que se brindara. Las actividades relacionadas con la provisión de servicios complementarios tales como la instalación, reparación, mantenimiento, también fueron categorizadas. Actividades de apoyo o de soporte son las que agregan valor los servicios que el despacho ofrece pero que no están directamente relacionadas con la prestación de éste, sino que más bien sirven de apoyo a las actividades primarias:

Actividad 1: Cliente entrega documentación del mes para elaboración de contabilidad.

Actividad 2: Empieza la captura contable.

Actividad 3: Determinar impuestos y archivar documentación.

Actividad 4: Presentación de declaraciones mensuales.

Actividad 5: Generar el recibo de honorarios a los clientes

Las ventajas de esta herramienta muestra debilidades y fortalezas del proveedor, cliente/usuario. Identifica proveedores/clientes críticos y propone alianzas estratégicas. Es una base del diagnóstico de la ventaja competitiva y a su vez es una fuente de ideas para actuar estratégicamente; si se realiza bien es una fuente de información muy precisa para la toma de decisiones. Las desventajas es que es compleja y difícil encontrar la información en la empresa que se requiere para elaborarla. Se comunica con dificultad a la organización. Si no se realiza bien puede hacer que se tomen decisiones erróneas en la organización.

Para una empresa de servicio, las actividades comienzan con el concepto del servicio y su diseño, propósito y demanda; enseguida, viene el conjunto de actividades que proporcionan el servicio para crear un cliente satisfecho. Infraestructura de la empresa: actividades que prestan apoyo a toda la empresa, tales como la planeación, las finanzas, la contabilidad. Para este punto se utilizó un análisis organizacional donde se identificó mediante el En el estudio se manejan las áreas de Atención a Clientes y Financiero, ya que son áreas críticas, ya que al ser empresa de Servicios, la atención al cliente es importante porque lo se ve reflejado en la atracción de nuevos clientes por recomendación y mantener a los que se tienen y se estudia a nivel operativo y estratégico. En cuanto al área financiera se maneja a nivel estratégico ya que se encuentra centralizada la operación y toma de decisiones en el gerente general. El análisis que se realizó en la organización fue a corto plazo y se tomaron por etapas del proceso administrativo para la recopilación de la información. Se utilizó la siguiente tabla como un cronograma de actividades.

Etapas	Actividades	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31
Planeación	Investigación documental: Antecedentes, visión, misión, objetivos, metas, procesos, políticas, programas, enfoques.		X	X	X	X														
Organización	Estructura organizacional. Organigrama, división y distribución de funciones, recursos humanos, cambio organizacional, instrumentos técnicos de apoyo.							X	X	X	X	X								
Dirección	Liderazgo, comunicación, motivación, tecnología de la información, toma de decisiones, grupos y equipos de trabajo.												X	X	X	X	X			
Control	Naturaleza, sistema, niveles, proceso, herramientas, calidad.																		X	X

En esta tabla se presenta un esquema básico donde se distribuye y organiza en forma de secuencia temporal el conjunto de experiencias y actividades diseñadas a lo largo de un curso. La organización temporal básicamente se organiza en torno a dos ejes: la duración de la tarea y el tiempo que previsiblemente se dedicará al desarrollo de cada actividad.

La empresa cuenta con un organigrama formal y como microempresa cuenta con uno de características horizontal y casi plano. A continuación se enumeran algunas características:

Se lleva a cabo un proceso o procesos.

Objeto de procesos: añadir valor para el Cliente

Los puestos cuentan con Autonomía-autocontrol.

El Responsable del proceso, coordina y apoya.

Compromiso con los resultados de la organización.

El Director general asigna Qué tareas hacer y para qué.

Trabajo en equipo.

Mejoramiento continuo.

Delegación de autoridad.

Se habla de representantes, no de responsables, de trabajo en equipo.

En relación a la organización formal, se encuentra estipulado en el organigrama, pero cabe mencionar que los encargados de Contabilidad y Fiscal se encargan de coordinar los pendientes del día, aunque da la libertad de hacerlo y se logran los objetivos. De forma directa el Director se puede dirigir de forma general cuando hay la necesidad de aplicar alguna acción correctiva de forma constructiva, y también cada uno de los integrantes de la organización cuenta con la libertad de tiempos de sus actividades. Los recursos



humanos actividades relacionadas con la búsqueda, contratación, entrenamiento y desarrollo del personal. En la actualidad no se cuenta con una planeación de recursos humanos, se da según la situación que se presente es conforme se actúa para solucionar el problema. La atracción de talento se da con los familiares allegados y su contratación se da de manera directa en relación al desempeño de estos.

La inducción consiste en una reunión con los directivos del despacho y posterior una presentación con los empleados en el lugar de trabajo. La capacitación comienza con una capacitación directa en el cual se asigna a un empleado con experiencia a que le explique el proceso de elaboración de contabilidad y el manejo del sistema contable. Se cuenta con 4 empleados en el colegio de contadores donde reciben capacitación, actualización en la materia contable por medio de cursos y certificaciones, dicha inscripción al colegio es pagada por la empresa y las cuotas anuales son pagadas por el empleado ya que dichas capacitaciones son necesarias por el simple hecho de ser contador público. A su vez los empleados no inscritos en el colegio de contadores son capacitados por sus jefes directos.

Sistema de compensaciones: En la actualidad dentro de este sistema están establecido: los salarios, las prestaciones tanto de ley (vacaciones, aguinaldo, utilidades, seguro social) como las que no (caja de ahorro), bonos, horas extras, incentivos. Los salarios se encuentran estructurados mediante las horas trabajadas y los puestos que se manejan. Los auxiliares contables tienen un horario de trabajo reducido debido a que la mayoría son estudiantes y por lo tanto el salario es menor. Los incentivos de la empresa se manejan en situaciones donde el empleado se le asigna un trámite extra del cliente como por ejemplo: devoluciones de impuestos, de la comisión que se cobra de esta devolución se le brinda al empleado un incentivo por ganar la devolución.

Desarrollo tecnológico: actividades relacionadas con la investigación y desarrollo de la tecnología necesaria para apoyar las demás actividades. Los despachos contables cuentan con programas y tecnología utilizados para mejorar su eficiencia, los sistemas y programas que se utilizan en el despacho contable siempre están a la vanguardia, ya que son los más reconocidos y utilizados en el mercado por la calidad, el sistema de nominas es utilizado tanto para que los empleados puedan desarrollar sus funciones (manejan la nomina de los clientes) como para el encargado nomina del despacho. La inversión en la capacitación para la uso del sistema de nominas lo tomaron la mayoría del personal y a su vez los que fueron capacitados pasaban el conocimientos a los puestos de auxiliares.

El sistema contable utilizado por los empleados es el de mayor tecnología y novedoso; todos los empleados fueron capacitados para el manejo del sistema y cuando existen actualizaciones se añaden al programa. A lo largo de la vida de un despacho contable que se dedica a prestar sus servicios profesionales se han manejado muchos sistemas contables y en la actualidad se comprueba la eficiencia con una mayor productividad del empleado por el tipo de sistema que operan, ya que se han reducido las tareas porque el programa las genera automáticamente. Existen otros software que son utilizados por los empleados no por opción de la empresa, si no por disposición de la autoridad por medio de comunicados llega a los contadores la información de la nueva disposición y a su vez la capacitación de uso de estos software son en línea y son tomados por todos los empleados del despacho.

Ya que no existe un departamento formal de recursos humanos, se propone asignar a una persona específicamente para que maneje toda el área de RH, como la continuidad y seguimiento en la renovación de contratos. Preparar al personal de la empresa cuando se presenten cursos de reforma fiscal para los clientes, dar el tema a exponer con anticipación, evaluar una exposición del empleado previa al curso, esto se propone porque siempre exponen los directivos por la falta de preparación del personal. Restringir en internet el acceso a redes sociales, bloqueo de páginas y chats para evitar la pérdida de tiempo y aumentar la productividad. Realizar un reglamento interno de trabajo y darlo a conocer por medio de una junta donde mencione políticas de la empresa como por ejemplo el uso del uniforme para el cuidado de imagen del

despacho, recordarlo por medio de correos mensuales, boletines, etc. y por ultimo establecer un checador digital para el horario de entrada y salida, aunque no sea mucho personal el que se maneja en la empresa se trabajaría en la responsabilidad y el compromiso de puntualidad. El margen fue la diferencia entre el valor total y los costos totales incurridos por la empresa para desempeñar las actividades generadoras de valor, dentro de la empresa se identifico de manera específica las actividades que generan valor, mismas que las empresas de una industria deben realizar en los procesos de diseño, producción y atención al cliente. Las actividades también deben determinaron a un nivel relativamente detallado de las operaciones, es decir, al nivel de la unidad de negocios o proceso que sea apenas suficientemente grande para administrarse como una actividad empresarial por separado.

## RESULTADOS Y CONCLUSIONES

Las empresas familiares tienen una gran oportunidad de crecimiento, principalmente las que se dedican a brindar servicios profesionales, y el realizar ventajas competitivas mediante un sistema de valor donde dentro de las actividades que la misma empresa desempeñe puedan llevar acabo aplicaciones de nuevos servicios resulta de ayuda tanto a la administración y estructura de interna como a la empresa dentro de su mercado. La aplicación de las Teorías de Calidad y de Gestión del Servicio que se implementaron mediante la elaboración de la cadena de valor tuvo como fin el alcance del éxito a corto, mediano y largo plazo con el propósito de establecer metas que permitieron llevar a cabo los planes estratégicos del negocio en este caso un despacho contable familiar, comparando y determinando cuales son los principales competidores para el establecimiento de nuevos servicios. Fue necesario enfocarnos al sector empresarial y centrar el ambiente a que se dedica a prestar un servicio profesional, donde podemos concluir que ante la tendencia y responsabilidad de generar sistemas de gestión de calidad para asegurar la optimización de los procesos, es necesario contar con personal capacitado y comprometido con la misión y visión de la empresa. Para administrarse efectivamente el personal de una organización se requirió de un programa que le permitió a la administración tener la más completa selección de personas idóneas para los distintos puestos este departamento se le llamo recursos humanos. Ninguna empresa funciona sin recursos humanos, y como es la parte más compleja de la empresa, por eso se necesita un departamento de recursos humanos, la importancia del departamento, es aquí donde se estableció el departamento con una persona a cargo capacitada para realizar las tareas de esta área.

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## ESTUDIO EXPERIMENTAL DE LA CALIDAD DE VIDA LABORAL EN MIPYMES TURÍSTICAS

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### RESUMEN

*Se desarrolla el modelo predictivo de calidad de vida laboral obtenido en la primera fase del proyecto de investigación (Argüelles et al., 2013), diseñando estrategias a nivel negocio experimentando con los 50 trabajadores de las mipymes turísticas. El experimento confirma que el modelo es confiable para la percepción de esta calidad de vida, al responder en forma positiva las variables dependientes de las dimensiones observadas: soporte institucional, seguridad, integración al puesto, satisfacción, bienestar logrado, desarrollo personal, y administración del tiempo libre. Definiéndose que las estrategias directivas que se adopten en base a este modelo predictivo llevarán a mejorar la competitividad organizacional. Los resultados de la correlación de las variables independientes y dependiente, son altamente aceptables, significando su estrecha relación y respuesta entre sí, además que a través de la prueba estadística T Student, se comprobó que las estrategias diseñadas para el experimento impactaron en los trabajadores, incrementando su percepción de satisfacción.*

**PALABRAS CLAVE:** Experimento, Calidad de Vida, Estrategias, Satisfacción Laboral

## EXPERIMENTAL STUDY ON QUALITY OF WORK LIFE TOURISM MIPYMES

### ABSTRACT

*Predictive model of quality of work life obtained in the first phase of the research project develops (Argüelles et al., 2013), designing a business level strategies experimenting with 50 workers of tourism mipymes. The experiment confirms that the model is reliable for the perception of the quality of life, to respond positively to the dependent variables of the observed dimensions: institutional support, security, the post integration, satisfaction, well managed, staff development, and administration time. Defining the strategies, adopted policies based on this predictive model will improve organizational competitiveness. The results of the correlation of the independent and dependent variables are highly acceptable, meaning their close relationship and response to each other, in addition to through the test statistic T Student, it was found that strategies designed for the experiment impacted workers increasing their perception of satisfaction.*

**JEL:** M540

**KEYWORDS:** Experiment, Quality of Life, Strategies, Job Satisfaction

## INTRODUCCIÓN

Múltiples son los aspectos que deben contemplarse cuando se aborda el estudio, entre otras cosas: el momento histórico, la concepción religiosa, las diferencias individuales, los aspectos sociales, así como las particularidades empresariales (Boada, De Diego y Vigil, 2004). El punto en el que los miembros de una organización son capaces de satisfacer sus necesidades en el contexto empresarial, donde se aplican todo tipo de políticas y estrategias de gestión de recursos humanos puede considerarse como calidad de vida laboral (Chiavenato, 1995). La salud laboral es un tema relevante a nivel mundial al referirse a la relación entre salud y el trabajo, con enfoque de encontrar el equilibrio que permita a los empleados desarrollar sus actividades laborales bajo las mejores condiciones posibles, y así llegar a alcanzar el objetivo de lograr el nivel más alto de bienestar físico, mental y social de los empleados en los lugares de trabajo (OIT, 2010) (OMS, 2004).

Esta investigación experimental, parte del estudio transversal realizado en la primera parte del proyecto, en el sector turístico hotelero campechano, para describir y correlacionar la calidad de vida de los trabajadores, diseñando y aplicando para las 10 empresas, que formaron parte de la población, las estrategias que mejoren la percepción de los empleados, aplicando con posterioridad en forma consistente el instrumento válido y confiable para medir la calidad de vida en el trabajo (González, Hidalgo, Salazar y Preciado, 2010), integrado por 7 rubros multidimensionales, en las que visualiza cuando el individuo se integra al trabajo, a través del empleo y bajo su propia percepción, ve cubiertas sus necesidades personales de: 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 alcanzado, así como la administración y tiempo libre. Se transita por un marco teórico que sustenta la elección, para concluir con la ratificación del modelo predictivo propuesto.

Siempre nos habremos de preguntar la probabilidad de mejorar las productividad empresarial y el rendimiento óptimo de los trabajadores, si tenemos a la mano un modelo predictivo de calidad de vida laboral y se apliquen estrategias a nivel negocio que las mejore e impacten en ella. De esto se trata la investigación, obtener al final de cuentas si hay un impacto positivo en la percepción de la satisfacción laboral, después del uso de estrategias idóneas que la motiven.

## REVISION DE LA LITERATURA

El estudio de la calidad de vida laboral se viene investigando desde dos perspectivas teórico-metodológicas, básicamente: observándola desde el entorno del trabajo y desde el punto de vista psicológica (Davis y Cherns, 1975; Taylor, 1978; Elizur y Shye, 1990; (González et al., 1996). Ambas corrientes difieren en cuanto a los objetivos que persiguen en su propósito de mejora en la calidad de vida, en los aspectos del entorno de trabajo como objeto de estudio, en el punto en que centran su interés y en el nivel de generalidad de sus análisis de la vida laboral. Sin embargo, se complementan y guían a un estudio integral. En la recopilación de definiciones representativas de la calidad de vida laboral, se encuentran los dos enfoques tratados anteriormente, y que en su conjunto vienen a soportar la teoría de las estrategias que se diseñaron para comprobar su funcionalidad bajo el modelo predictivo obtenido en el trabajo de investigación desarrollado en su primera etapa por Argüelles et al. (2013), siendo:

*“Un proceso para humanizar el lugar de trabajo” (Walton, 1973). “Condiciones y ambientes de trabajo favorables que protegen y promueven la satisfacción de los empleados mediante recompensas, seguridad laboral y oportunidades de desarrollo personal” (Lau, 2000). “Alta calidad de vida, cuando: a) experimenta sentimientos positivos hacia su trabajo y sus perspectivas de futuro, b) está motivado para permanecer en su puesto de trabajo y realizando bien, y c) cuando siente que su vida laboral encaja bien con su vida privada, de tal modo que es capaz de percibir que existe un equilibrio entre*

*las dos de acuerdo con sus valores personales” (Katzell et al., 1975). “Es el proceso a través del cual una organización responde a las necesidades de sus empleados, desarrollando los mecanismos que les permitan participar plenamente en la toma de decisiones de sus vidas laborales” (Robbins, 1989). “Grado de satisfacción personal y profesional existente en el desempeño del puesto de trabajo y en el ambiente laboral, que viene dado por un determinado tipo de dirección y gestión, condiciones de trabajo, compensaciones, atracción e interés por las actividades realizadas y nivel de logro y autodesarrollo individual y en equipo” (Fernández, 1999). “Conjunto de Estrategias de cambio con objeto de optimizar las organizaciones, los métodos de gerencia y/o los puestos de trabajo, mediante la mejora de las habilidades y aptitudes de los trabajadores, fomentando trabajos más estimulantes y satisfactorios y traspasando poder, responsabilidad y autonomía a los niveles inferiores” (De la Poza, 1998).*

La manera en como las personas perciben el día a día del ambiente laboral, que involucran situaciones como: condiciones físicas, contractuales, remunerativas, de desarrollo, descanso, relaciones sociales que se dan entre los trabajadores, como entre éstos y la parte empresarial, también las actividades y los valores de los sujetos y las percepciones de satisfacción o insatisfacción, configuran la multidimensionalidad de la calidad de vida laboral ((Ministerio del Trabajo y Asuntos Sociales, 1998), (Chiang, 2008). Congruentes con lo expuesto, la calidad de vida laboral manifiesta la forma en que se percibe la experiencia laboral tanto en sus condiciones objetivas como la seguridad, higiene, salario, como en las subjetivas, esto es, la forma en que lo vive y experimenta el trabajador (González et al., 1996). En los estudios anteriores, se observan investigaciones paralelas, por un lado se toman las variables del entorno laboral y por el otro, las características personales de los individuos. Habrá que conjuntar las teorías, para tener un panorama completo de la calidad de vida laboral.

La calidad de vida laboral incluye múltiples factores: satisfacción con el trabajo ejecutado, posibilidades de futuro en la organización, reconocimiento a los resultados alcanzados, salario percibido, beneficios alcanzados, relaciones humanas con el grupo y la organización, ambiente psicológico y físico del trabajo, apertura de decisión y participación (Chiavenato, 2004). González, Hidalgo, Salazar y Preciado (2010) desde su óptica, para construir el instrumento que mide la calidad de vida laboral (CVT), establecen su definición: “La CVT es un concepto multidimensional que se integra cuando el trabajador, a través del empleo y bajo su propia percepción, ve cubiertas las necesidades personales. Asimismo, continúan señalando, implica la valoración objetiva y subjetiva de la dimensión: soporte institucional para el trabajo. Como conclusión de los antecedentes teóricos expuestos, y propuestos por los diferentes autores, se puede decir que la calidad de vida laboral ha sido utilizada como indicador de las experiencias humanas en el lugar de trabajo, y, el grado de satisfacción de las personas que lo desempeñan. Las organizaciones necesitan personas motivadas que participen activamente en los trabajos realizados, que sean atendidos correctamente por sus contribuciones, y que su calidad de vida sea el reflejo de su aporte, tanto al círculo que pertenece como a la misma sociedad de la que es parte.

Es por lo expuesto teóricamente, que justamente el instrumento desarrollado por González, Hidalgo, Salazar y Preciado (2010), resulta el idóneo para medir la calidad de vida de los trabajadores del sector hotelero campechano, siendo el utilizado en esta investigación. Como primera parte del proyecto de investigación de la Calidad de Vida Laboral de los empleados de las mipymes turísticas campechanas (Argüelles et al., 2013), se obtuvo un modelo predictivo de cada una de la dimensión del instrumento CVT-GOHISALO, el cual sirve de base para el experimento de este avance del conocimiento. Para experimentarlo, la organización diseña estrategias a nivel negocio para las áreas de insatisfacción, que les permitan obtener una ventaja competitiva y mejorar la percepción de la calidad de vida laboral (Hill y Jones, 2005). Para poder comprobar si las estrategias tienen el impacto esperado, basta con establecer:

Hipótesis de Investigación (Hi) = el establecimiento de estrategias mejoran la percepción de los ‘trabajadores de la calidad de vida laboral.

Hipótesis Nula (Ho) = el establecimiento de estrategias no cambian la percepción de los trabajadores de la vida laboral.

## METODOLOGÍA

La investigación es de tipo experimental correlacional, se tiene un grupo de estudio al que se le aplican las variables que puedan modificar la estructura de la percepción original de la calidad de vida laboral, en el ambiente del sector turístico hotelero de la zona centro de la ciudad de San Francisco de Campeche, Campeche. Inicialmente la entidad diseña sus estrategias de negocio, las aplica y posteriormente se obtienen los resultados, utilizando consistentemente el instrumento elaborado por González, Hidalgo, Salazar y Preciado (2010), en sus siete dimensiones. Siguiendo este camino, se describen los rasgos característicos modificados de la calidad de vida laboral, de la población sujeta de estudio. Este trabajo es cualitativo, aplicando cuestionarios y utilizando como método la entrevista. El modelo predictivo de calidad de vida se obtuvo con 10 mipymes del sector turístico campechano, con 50 trabajadores, que representaron a la población total. Las estrategias a nivel negocio se diseñaron para las 10 empresas modelo, con 50 trabajadores, misma utilizada en la muestra inicial, ya que el objeto es generar ventaja competitiva. Al ser la continuación del proyecto de investigación desarrollado por Argüelles et al (2013), el instrumento ya ha sido comprobado ser adecuado para el objeto del trabajo. Ya aplicado, después del diseño y uso de las estrategias a nivel empresa, se determinó su confiabilidad, obteniendo 0.89 de alfa de cronbach, por lo que se considera aceptable (Hernández, Fernández y Baptista. 2006).

Para las variables relacionadas con la calidad de vida laboral, se aplicó el CVT-GOHISALO (González, Hidalgo, Salazar y Preciado, 2010), creado específicamente para medir este concepto, debidamente acreditada su validez y confiabilidad, instrumento construido con 74 ítems, los cuales se agrupan en 7 dimensiones: soporte institucional, seguridad en el trabajo, integración al puesto de trabajo, satisfacción por el trabajo, 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 respuesta, las cuales se encuentran en escala tipo Likert de 0 (la peor calificación), hasta 4 (la mejor calificación). Para la interpretación de los resultados se recomienda utilizar los límites para el puntaje de satisfacción baja, media y alta, en cada una de las dimensiones. El instrumento se aplicó de manera personalizada e individual con la finalidad de estar seguros de que los ítems fueran comprendidos por los empleados del sector hotelero. El cuestionario para describir la calidad de vida laboral, se aplicó bajo la corriente cualitativa, utilizando como método la entrevista. Se desarrolló con los 50 trabajadores del caso de estudio de las organizaciones del sector hotelero de la zona centro de la ciudad de San Francisco de Campeche, Campeche. Con las respuestas, se construyó una base de datos para que las variables contenidas en las siete dimensiones se analizaran en función a distribuciones de frecuencias.

Aplicado el instrumento a la población que sirve de base al experimento, se obtuvo un nuevo modelo calidad de vida laboral, que se comparó con el original propuesto en la primera parte del proyecto de investigación, determinándose el grado de afectación que tuvieron las estrategias a nivel negocio implantadas por la organización en la percepción de los trabajadores por la calidad de vida laboral, auxiliándose de la prueba estadística T de Student. Para una mejor comprensión de los conceptos de estudio, habrá que revisar la Tabla 1, en la que se operacionalizan las variables.

Tabla 1: Operacionalización de las Variables

Variable	Concepto
Soporte Institucional para el Trabajo	Aportes de la institución al puesto de trabajo, en forma de estructura que configura y soporta el empleo, agrupando sus indicadores en rubros tales como: procesos de trabajo, supervisión laboral, apoyo de los superiores, evaluación del trabajo y oportunidades de promoción.
Seguridad en el Trabajo	Se relaciona con las condiciones que se oferta al trabajador y le da confianza en su relación con el ente económico, incluye rubros tales como:
Integración al puesto de Trabajo	Grado de inserción del trabajador en su actividad laboral, estudia aspectos de pertinencia, motivación y ambiente de trabajo.
Satisfacción por el Trabajo	Es la sensación de gusto o disgusto del trabajador con respecto a la función encomendada, se estudian aspectos relativos a: dedicación a la labor, pertenencia, participación, despliegue de habilidades y aptitudes para el trabajo, reconocimiento y autovaloración.
Bienestar logrado a través del Trabajo	Posición de satisfacción por las necesidades básicas, que incluye lo obtenido mediante el desarrollo del trabajo. Evalúa los aspectos de: identidad organizacional, igualdad de puestos en la estructura empresarial, vivienda y aspectos de salud.
Desarrollo personal del Trabajador	Valor agregado personal obtenido por la actividad laboral; se estudian lo relativo a logros, seguridad y mejora personal.
Administración del Tiempo Libre	Es la percepción del gozo del tiempo libre del trabajador, cuando no está en su función laboral, referidas a: tiempo libre, así como al equilibrio entre la vida en sociedad y el ejercicio productivo.

*Para una mejor interpretación de los resultados a alcanzar, en la Tabla 1 se definen las 7 variables que son estudiadas y que en su conjunto integran el instrumento que mide la calidad de vida laboral; asimismo, cada una de ellas en lo particular, se evalúa a través de dimensiones que están contenidas en el concepto, y se estructuran en un cuestionario.*

## RESULTADOS

Atendiendo a los objetivos particulares del proyecto de investigación, el modelo predictivo de calidad de vida laboral determinado en la primera parte de Argüelles et al (2013), fueron diseñadas estrategias a nivel negocio para los ítems de insatisfacción, de cada una de las 7 dimensiones, que fueron aplicadas con los resultados de impacto que se narran a continuación:

Tabla 2: Áreas de Insatisfacción y Estrategias Diseñadas

INSATISFACCIONES (Ítems, 2,3,6,10,12 Y 13)	ESTRATEGIAS
1. Insatisfacción que tiene un empleado con respecto al trato que se recibe por parte de los superiores.	Curso de integración organizacional
2. Insatisfacción en la falta de interés que muestra un superior respecto a la calidad de vida de sus empleados	
3. Se carece de retroalimentación de los compañeros y directivos por los resultados del trabajo.	Elaboración manual de procedimientos
4. Falta de indicaciones claras y concisas para que el trabajador pueda realizar adecuadamente sus funciones.	
5. Forma en la cual se evalúan los procedimientos bajo los cuales un trabajador realiza sus funciones	Programas de reconocimientos
6. Escaso reconocimiento al esfuerzo y desempeño.	

*Como se observa en la Tabla 2 para los 6 ítems que presentaban insatisfacción se diseñaron 3 estrategias, las cuales servirán de base para convertirla a satisfacción.*

**Dimensión 1. Soporte Institucional para el Trabajo** Se diseñaron y aplicaron estrategias tales como: curso de integración organizacional, elaboración del manual de procedimientos, así como programas de reconocimiento. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se registran incrementos relevantes, en el número de casos: del 25-49% de satisfacción a 17 (34%) empleados, y del 50-74% de satisfacción a 18 (36%) trabajadores, posicionándolos en escala de crecimiento hacia su satisfacción total. Véase Tabla 2. La implementación de las estrategias fue efectivo para mejorar las condiciones de trabajo de los empleados en el sector turístico de Campeche. La prueba estadística T de Student permite comprobar que las estrategias implantadas incrementaron la satisfacción de los trabajadores en su calidad de vida.

**Dimensión 2. Seguridad en el Trabajo** Se diseñaron y aplicaron estrategias tales como: actualización de trabajo a los empleados de la organización, análisis acerca de los instrumentos de trabajos que requiere cada trabajador, una afiliación de la organización con una institución médica, y tener una base de datos con los



perfiles de cada miembro de la organización. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se registran incrementos importantes en el número de caso de empleados: del 0-24% de satisfacción a 27 (54%) y del 50-74% de satisfacción a 20 (40%), posicionándolos en escala de crecimiento hacia su satisfacción total. Véase Tabla 3. La implementación de las estrategias fue efectiva para mejorar las condiciones de trabajo en materia de seguridad en el sector turístico campechano. Al aplicar el estadístico T de Student se comprueba que las estrategias impactan positivamente en la percepción de la calidad de vida.

Tabla 3: Áreas de Insatisfacción de la Dimensión y Estrategias Diseñadas

INSATISFACCION (Ítems 7,9,10,13 Y 14)	ESTRATEGIAS
1. insatisfacción a las oportunidades de actualizaciones que ofrece la institución donde se labora	Actualizaciones de trabajo a los empleados.
2. el salario percibido por trabajador	Estudio socioeconómico
3. No recibir los insumos necesarios para realizar las funciones encomendadas.	Estudios acerca de los instrumentos de trabajo que requieren los trabajadores
4. No se realizan exámenes periódicos de salud por parte de la organización.	Afiliación de la organización con una institución médica
5. Las oportunidades de crecimiento en la organización muchas veces son por medio de influencias y no por medio curricular del empleado	Base de datos de todos los miembros de la organización, donde se encuentran los perfiles de cada miembro de la organización

*Como se muestra en la Tabla 3 se diseñaron 5 estrategias para combatir 5 ítems de oportunidad de mejora, en base al modelo predictivo propuesto en el proyecto de investigación.*

Dimensión 3. “Integración al área de trabajo” Se diseñaron y aplicaron estrategias tales como: registros y control de entradas y salidas así como también de las vacaciones correspondientes por ley, la delegación de las actividades por parte de los directivos de la organización, el establecimiento de un mediador de los conflictos que surjan dentro de la organización, programas de integración personal y el análisis de las funciones que se realizan en las áreas de trabajo. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se registran incrementos considerables en el número de empleados como son: del 0-24% de satisfacción a 16 (32%), del 25-49% de satisfacción a 21 (42%) y del 50-74% de satisfacción a 10 (20%), lo cual los posicionan, en escala de crecimiento hacia su satisfacción total. Véase Tabla 4. Esto se corrobora con la aplicación de la prueba estadística T de Student, dando como resultado que las estrategias si impactan en la percepción de la calidad de vida laboral.

Tabla 4: Áreas de Insatisfacción de la Dimensión y Estrategias Diseñadas

INSATISFACCIONES (ítems 2,4,5,7 y10)	ESTRATEGIAS
1. Las organizaciones no respetan los derechos laborales de cada persona	Registros de entradas y salidas por trabajador, y control acerca de las vacaciones por empleado
2. Desmotivación por estar activo en el puesto de trabajo	Delegación de actividades y/o autoridad por parte de los mandos altos de la organización
3. Insatisfacción por los conflictos de trabajo que no pueden ser resueltos por medio del dialogo	Establecimiento de un departamento y persona encargada de mediar los conflictos que surgen en la organización
4. Falta de solidaridad por parte de los compañeros en el trabajo	Establecimiento de programas de Integración organizacional
5. Insatisfacción por el trabajo asignado de acuerdo a la preparación académica	Análisis de las funciones que realiza cada área de trabajo.

*Como se puede apreciar en la tabla 4, se diseñaron estrategias para cada una de las áreas de insatisfacción (5 ítems), en base al modelo predictivo propuesto en el proyecto de investigación.*

Dimensión 4. “Satisfacción por el trabajo” Se diseñaron y aplicaron estrategias tales como: Establecimiento de compensaciones de trabajo y estímulos de trabajo, involucramiento del trabajador en las actividades de la empresa, realizaciones de análisis de puestos y el establecimiento de un manual de procedimientos. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se

registran incrementos notables en el número de casos: del 0-24% de satisfacción a 7 (14%), del 25-49% de satisfacción a 33 (66%) y del 50-74% de satisfacción a 7 (14%) trabajadores, a partir de los cuales posicionan a los empleados, en escala de crecimiento hacia su satisfacción total. Véase Tabla 5. El método estadístico T de Student utilizado, permite adoptar la hipótesis de que las estrategias sí impactaron la percepción de la calidad de vida laboral.

Tabla 5: Áreas de Insatisfacción de la Dimensión y Estrategias Diseñadas

INSATISFACCIONES (Ítems 2,5,6,7,8 Y 9)	ESTRATEGIAS
1. Horario de la jornada de trabajo	Establecimiento de compensaciones y estímulos de trabajo, Involucramiento del trabajador con la organización (participación en las decisiones de la empresa) y Realización de análisis de puestos y el establecimiento de un manual de procedimientos.
2. Insatisfacción por laborar en una institución y no en otra	
3. La relación de las funciones que se realizan en la organización	
4. Existe insatisfacción por parte de los empleados de no poder utilizar sus habilidades potenciales	
5. Insatisfacción por no poder aplicar la creatividad por parte de los trabajadores.	

*En la tabla 5 podemos observar que se diseñaron 3 estrategias para los 5 ítems que presentaban insatisfacción, entre los cuales se encuentran: establecimiento de estímulos dentro del trabajo, y una mayor participación de los empleados dentro de su organización, esto con el fin de mejorar las áreas que presentaban insatisfacción.*

Dimensión 5.” Bienestar logrado a través del trabajo” Se diseñaron y aplicaron estrategias tales como: Establecimiento de estudios socioeconómicos y de programas de recompensas. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se registran incrementos formidables en el número de casos: del 0-24% de satisfacción a 12 (24%), del 25-49% de satisfacción a 22 (44%) y del 50-74% de satisfacción a 13 (26%) trabajadores, con lo que se posicionan los empleados, en escala de crecimiento hacia su satisfacción total. Véase Tabla 6. Como resultado final concluyente, utilizando el método estadístico T de Student, las estrategias impactan, mejorando la percepción de la calidad de vida de los trabajadores.

Tabla 6: Áreas de Insatisfacción de la Dimensión y Estrategias Diseñadas

INSATISFACCIONES (Ítems 1,2,7,8, 10 Y 11)	ESTRATEGIAS
1. No se cuenta con calidad de los servicios básicos de la vivienda.	Estudios socioeconómicos
2. Insatisfacción de las dimensiones de las viviendas	
3. Insatisfacción por el mal desempeño de actividades diarias (alimentación, vestido, etc.)	
4. No se tiene suficiente acceso a alimentos en cantidad y calidad	
5. Grado de compromiso reflejado hacia el logro de objetivos personales con respecto al trabajo.	Establecimiento de programas de recompensas

*En la tabla 6 se observan las 2 estrategias implantadas en base al modelo predictivo, en el cual se implantaron estrategias económicas para incentivar a los empleados, mismas que propician el incremento de la satisfacción en los 5 ítems deficientes.*

Dimensión 6. “Desarrollo personal” Se diseñaron y aplicaron estrategias tales como: programa de recompensas, establecimiento de actividades físicas (deportes, áreas de recreamientos. Etc.) Y el involucramiento del personal con las actividades propias y extraordinarias de la organización. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se registran incrementos abundantes en el número de casos entre los cuales destacan: del 0-24% de satisfacción a 12 (24%) empleados, del 25-49% de satisfacción a 21 (42%) y del 50-74% de satisfacción a 11 (22%) de ellos, lo cual posicionan a los empleados, en escala de crecimiento hacia su satisfacción total. Véase Tabla 7. De esta forma los resultados obtenidos en la dimensión *Desarrollo personal*, muestran claramente un mayor grado de satisfacción por parte del empleado en sus respectivas empresas que forman parte del turismo campechano y con ello se le brinda la posibilidad al trabajador de poder desarrollarse física, mental y

socialmente dentro de la organización. Se ratifica la hipótesis nula de que las estrategias mejoran la percepción de la calidad de vida, esto mediante la prueba de la T de Student.

Tabla 7: Áreas de Insatisfacción de la Dimensión y Estrategias Diseñadas

INSATISFACCIONES (Ítems 3,5,6, 7 Y 8)		ESTRATEGIAS
1.	Insatisfacción por no mejorar las potencialidades de cada trabajador por estar en ese trabajo.	Establecimiento de programa de recompensas
2.	Insatisfacción por no poder mejorar el nivel de vida.	Establecimiento de actividades físicas, (deporte, áreas de recreamiento etc.)
3.	El trabajo no permite brindar el cuidado necesario para conservar la integridad de mis capacidades físicas, mentales y sociales.	
4.	El grado de compromiso que siente un trabajador hacia el logro de los objetivos de la institución	Involucramiento del personal con actividades y/o eventos de la empresa

*Las 3 estrategias implantadas como se puede apreciar en la Tabla 7 son un efectivo programa de recompensas, establecimiento de áreas de recreación y la incorporación de los empleados a las actividades de toma de decisiones destinadas a combatir los 5 ítems de insatisfacción.*

Dimensión 7. “Administración del tiempo” Se diseñaron y aplicaron estrategias tales como: realización de un programa efectivo de trabajo, donde se especifiquen los horarios de trabajo, y la aplicación de la matriz de Eisenhower. Con ello se propició que se modificara la percepción de los trabajadores en forma positiva, toda vez que se registran incrementos en el número de casos: del 0-24% de satisfacción a 7 (14%) y del 25-49% a 29 (58%) trabajadores, lo cual posicionan a los empleados, en escala de crecimiento hacia su satisfacción total. Véase Tabla 8. Se logra un aumento en el nivel de satisfacción por parte de los trabajadores, lo cual deja en claro que la implementación de las estrategias fue efectivo para mejorar las condiciones cambiantes de trabajo de los empleados en el sector turístico de Campeche. Esto se comprobó con la prueba T de Student.

Tabla 8: Áreas de Insatisfacción y Estrategias Diseñadas

INSATISFACCION (Ítems 2 Y 4)	ESTRATEGIA
El trabajo no permite cumplir con las actividades planeadas fuera del horario establecido de trabajo	Realización de un programa efectivo de trabajo, especificando los horarios de trabajo. Asimismo aplicando la matriz de Eisenhower.
Los horarios de trabajo no permiten participar en la realización de actividades domésticas	

*Las dos estrategias aplicadas en esta dimensión se pueden observar en la tabla 8, donde se observa que se dirigen a abatir la insatisfacción de los 2 ítems observados en el estudio inicial.*

## DISCUSIÓN Y CONCLUSIÓN

Con base en la información obtenida, se identifica en términos generales que los trabajadores del sector turístico campechano presentan una mayor satisfacción en su calidad de vida laboral. Esto en función a que se implementaron estrategias dentro de las siete dimensiones y dejaron como resultado la eliminación de las áreas de insatisfacción por las que atravesaban los trabajadores del sector turístico campechano.

La Dimensión Soporte Institucional para el trabajo presenta una satisfacción en aumento al registrar más casos de satisfacción en los trabajadores en las variables de satisfacción del 25-49% con 17 (34%) y del 50-74% de satisfacción con 18 (36%) empleados, esto debido a que las estrategias fueron de gran ayuda para mejorar internamente la organización al comprender mejor cada trabajador su función y optimizar las relaciones obrero-patronales. La siguiente dimensión Seguridad en el trabajo registro aumento en la satisfacción de los empleados del promedio de 0-24% con 27 casos (54%) y del 25-49% con 20 casos.

Este incremento se debe a que los empleados tienen más satisfacción en sus labores diarias al contar con la seguridad que una institución médica le ofrece en su entorno de trabajo, así como también de las constantes actualizaciones de las funciones de trabajo y tener la certeza de crecimiento dentro de su organización. Integración al puesto de trabajo fue un área de regular satisfacción del número de casos. Las mayores satisfacciones se presentaron en los porcentajes de satisfacción del trabajador del 0-24% de satisfacción

con 16 (32%), del 25-49% de satisfacción con 21 (42%) y del 50-74% de satisfacción con 10 (20%) casos. Este incremento de satisfacción se debió a que los directivos de la organización utilizan los principios de empowerment con la finalidad de mantener en constante motivación al empleado al sentir que se le encomiendan responsabilidades serias dentro de la institución donde labora, otro punto importante fue que ahora se mantienen registros de entrada y salidas y se sabe correctamente cada función del personal dentro de la organización. La dimensión Satisfacción por el trabajo presento mejoría en torno a la satisfacción por parte de los empleados ya que se obtuvo incrementos notables en el número de casos: del 0-24% de satisfacción a 7 (14%), del 25-49% de satisfacción a 33 (66%) y del 50-74% de satisfacción a 7 (14%) trabajadores. La mejoría se presenta debido a que los empleados empezaron a recibir estímulos económicos debido al horario de su jornada de trabajo y del involucramiento del personal con las decisiones de la empresa, lo cual sin duda logro estimular más al trabajador, al sentirse parte esencial de la organización. La siguiente dimensión,

Bienestar logrado a través del trabajo, fue a la alza en su satisfacción al registrar incrementos formidables en el número de casos: del 0-24% de satisfacción a 12 (24%), del 25-49% de satisfacción a 22 (44%) y del 50-74% de satisfacción a 13 (26%) trabajadores, al estimular a los empleados con un programa de recompensas con el fin de alentarlos en sus actividades diarias. Desarrollo personal fue un área con regular incremento en la satisfacción en diversos porcentajes. Los mayores números de casos se presentaron en las siguientes variables de satisfacción: del 0-24% de satisfacción a 12 (24%) empleados, del 25-49% de satisfacción a 21 (42%) y del 50-74% de satisfacción a 11 (22%) de ellos al incentivarlos con un programa de actividades físicas y el involucramiento de este dentro de las decisiones diarias de la organización. La última dimensión Administración del tiempo libre mejoro sus porcentajes al aplicar un programa de supervisión de entradas y salidas del personal y la correcta aplicación de la estrategia de la matriz de Eisenhower. Cabe mencionar la mejoría en torno a sus áreas de insatisfacción las cuales registraron incrementos notables en el número de casos: del 0-24% de satisfacción a 7 (14%) y del 25-49% a 29 (58%) trabajadores, con lo cual deja muy claro la eficiencia y eficacia de la correcta implementación de las estrategias en el sector turístico.

## CONCLUSIÓN GENERAL

La globalización y la competitividad ha crecido mucho a lo largo de los años, por este motivo es importante tener en cuenta al recurso más importante que tiene una organización: el capital humano.

Antes de la aplicación de las Estrategias, se buscaba poner más énfasis en 3 puntos importantes relacionados a los trabajadores.

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 (seguridad en el trabajo).

Propiciarle al trabajador la sensación global de agrado o gusto con relación a su empleo (satisfacción por el trabajo).

Luego de la aplicación de las mismas es seguro mencionar que estos tres puntos fueron mejorados con éxito al permitir al trabajador del sector turístico campechano una mejor forma de vivir, de trabajar, de sentirse parte de su organización, al brindarle la firmeza en relación con su organización y hacerle sentir de su agrado las labores que desempeñar dentro de su puesto de trabajo en la organización. Con lo expuesto, se concluye que el modelo predictivo de calidad de vida laboral que se presenta en sus 7 dimensiones, es confiable y el diseño e implantación de estrategias a nivel negocio arrojó el resultado esperado.

## RECOMENDACIONES

El instrumento utilizado para medir la calidad de vida laboral, se contextualizó al sector turístico hotelero, ubicado en el centro histórico de la ciudad de Campeche, Campeche, por lo tanto, su alcance se circunscribe a él. Podría utilizarse en otras realidades, siempre y cuando se estime que su fiabilidad sea aceptable en ellos. Paulatinamente, ir depurando las estrategias a nivel negocio, que se instrumentaron, toda vez que la percepción apunta a la satisfacción pero no logra rebasar el nivel 3, de un total de 4, o en su caso, probar con otras nuevas.

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# MOTIVACIONES DE LA REVELACIÓN DE INFORMACIONES REPRESENTATIVAS DEL CAPITAL RELACIONAL SOCIAL DE LOS BANCOS EN EL MERCADO DE CAPITALES DE BRASIL Y DE ESPAÑA.

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## RESUMEN

*Este estudio analiza las motivaciones de la revelación voluntaria de informaciones sobre recursos intangibles representativos de capital relacional social, de los bancos en el mercado de capitales de Brasil y de España. En vista de que el problema de la asimetría de la información surge por el hecho de que una de las partes de un contrato pudiera poseer más información que su contraparte, la teoría de la agencia plantea que revelar informaciones voluntarias reduce los costes de agencia. Por otro lado, la teoría del coste del propietario parte del presupuesto de que revelar informaciones genera costes, adicional al hecho de que se pudiera estar revelando información estratégica a la competencia. Este estudio analiza ciento setenta y cuatro informes anuales de veintinueve bancos, durante el período 2006 al 2011. Se utilizó la técnica de regresión lineal múltiple con datos de panel para el análisis de los datos. Se confirmaron las hipótesis de que el tamaño de los activos del banco, la rentabilidad del activo y del patrimonio, el endeudamiento, el precio de la acción dividido entre su valor contable y el pago de dividendos, son motivaciones de la revelación voluntaria de informaciones de recursos intangibles relacionados al capital relacional social.*

**PALABRAS CLAVES:** Revelación Voluntaria, Capital Relacional Social, Recursos Intangibles, Asimetría de Información, Teoría de Agencia, Teoría del Coste del Propietario

## MOTIVATIONS FOR DISCLOSURE OF INFORMATION REPRESENTATIVE RELATIONAL SOCIAL CAPITAL OF BANKS IN THE CAPITAL MARKET IN BRAZIL AND SPAIN

### ABSTRACT

*This paper examines the motivations of voluntary disclosure of information about intangible resources, representative of relational social capital of banks in the capital market in Brazil and Spain. Since the problem of information asymmetry arises from the fact that one of the parties to a contract may have more information than its counterpart, agency theory suggests that voluntary information disclosure reduces agency costs. On the other hand, the proprietary costs theory, part of the budget that reveals information generates costs and it could be revealing strategic information to competitors. This study examines one hundred seventy four annual reports of twenty banks during the period 2006 to 2011. The technique of multiple linear regressions with panel data for the analysis of the data was used. The size hypothesis of the bank, the return on assets and equity, debt, the share price divided by book value and pay dividends were confirmed as motivations for voluntary information disclosure of intangible resources related to relational social capital.*

**JEL:** G10, G12, G14



**KEYWORDS:** Voluntary Disclosure, Social Relational Capital, Intangible Resources, Information Asymmetry, Agency Theory, Proprietary Costs Theory

## INTRODUCCIÓN

Este trabajo examina las motivaciones de la revelación de informaciones representativas del capital relacional social de los bancos en el mercado de capitales de Brasil y de España. Fueron considerados los bancos que publicaron los informes anuales completos de los años 2006 al 2011. Dada la existencia de asimetría de la información, esta investigación va encaminada hacia la reducción de la misma, a través de la comunicación voluntaria de informaciones sobre recursos intangibles, en este caso particular sobre capital relacional social. Esta investigación se sustenta en dos teorías: la teoría de la agencia y la teoría del coste del propietario. La primera presupone que la revelación voluntaria de informaciones reduce la asimetría de la información y los consecuentes costes de agencia. (Jensen & Meckling, 1976). La segunda por su parte, limita la revelación de informaciones por los costes generados por procesar y publicar las mismas, además de la posible pérdida de ventajas competitivas por revelar información estratégica a la competencia. (Verrecchia, 1983, Fishman y Hagerty, 1989, Darrough y Stoughton, 1990, Wagenhofer, 1990 y Macagnan, 2007). Seguidamente se presenta la revisión de literatura, metodología, análisis de resultados, conclusiones y bibliografía.

## REVISIÓN DE LITERATURA Y FORMULACION DE LAS HIPOTESIS

Diferentes estudios han investigado la asociación entre algunas características de la empresa y la divulgación de una variedad de índices de divulgación respecto al capital relacional social en diferentes países. (Arvidsson, 2003; Macagnan, 2007, 2009; Vikalpa, 2012; Herrera, 2013). En contexto de la empresa, el agente (administrador) actúa en nombre del propietario (accionista). (Eisenhardt, 1989; Fox, 1984; Jensen & Meckling, 1976; Ross, 1973; Barako, Hancock e Izan, 2006). En este sentido, la teoría de la agencia plantea que revelar informaciones voluntarias reduce el problema de la asimetría de la información entre agentes y propietarios y los costes de agencia. (Jensen & Meckling, 1976). Los denominados costes de agencia incluyen: a). Gastos del principal, generados por la vigilancia de las actuaciones del agente (gastos de control o vigilancia), a fin de garantizar que el agente actuará en beneficio de sus intereses; b). Costes incurridos por el agente (gastos de garantía), en el sentido de demostrar que estaría actuando en beneficio de los intereses del principal; y c). La pérdida residual: las divergencias que se darán entre los resultados conseguidos y los que hubiera conseguido el principal por actuar directamente. (Jensen & Meckling, 1976). Como mecanismo para reducir estas divergencias, la teoría de la agencia sugiere la necesidad de establecer políticas de revelación de información voluntaria, minimizando la problemática de asimetría de información entre agentes y propietarios.

Desde otra perspectiva, la teoría del coste del propietario parte del principio de que las empresas restringirían la revelación voluntaria de información, debido a los costes relacionados con la preparación y divulgación de la misma, así como por costes por revelar ventajas competitivas (Verrecchia, 1983; Fishman & Hagerty, 1989; Darrough & Stoughton, 1990), Wagenhofer, 1990; Macagnan, 2007). Los costes de la revelación de información se divide en tres tipos: a). Costes de la preparación, elaboración y publicación de las informaciones (Verrecchia, 1983; Fishman & Hagerty, 1989); b). Costes relativos a la evaluación de las acciones por los accionistas (Verrecchia, 1983; Fishman & Hagerty, 1989); y c). Desventajas competitivas por revelar informaciones sensibles al mercado (Wagenhofer, 1990, Darrough & Stoughton, 1990, Macagnan, 2007). Frente a estas dos situaciones se encontrarían los agentes, por un lado revelar informaciones reduce el problema de la asimetría de la información y los costes de agencia; y por otra parte revelar informaciones ocasiona costes a la empresa y la posible pérdida de sus ventajas competitivas. La teoría de la agencia (Jensen & Meckling, 1976), sugiere que el tamaño constituye una motivación para que las empresas revelen mayor cantidad de informaciones. Esto con el propósito de reducir el problema de la

asimetría de la información entre agentes y propietarios. Por su parte, la teoría del coste del propietario (Verrecchia, 1983, Macagnan, 2007), presupone que revelar informaciones adicionales genera costes (Buzby 1975, Cooke 1989, 1992), además de la posible pérdida de ventajas competitivas por revelar informaciones estratégicas a la competencia. (Macagnan, 2007). En base a estos planteamientos, se formula la siguiente hipótesis:

El tamaño de los bancos está positivamente relacionado con la motivación de revelar informaciones representativas del capital relacional social. En base a la teoría de la agencia (Jensen & Meckling, 1976), la rentabilidad elevada constituye una motivación para la revelación de informaciones. Esto porque la empresa estaría mostrando al mercado su solidez financiera. Para la teoría del coste del propietario (Verrecchia, 1983, Macagnan, 2007), una elevada rentabilidad de la empresa no debería constituir una motivación para revelar informaciones, ya que esta habla por sí sola de la situación de la empresa, y por tanto, no sería necesario incurrir en costes adicionales para procesar y publicar estas informaciones. Se plantea la siguiente hipótesis:

La rentabilidad de los bancos está positivamente relacionada con la motivación de revelar informaciones representativas del capital relacional social. Revelar informaciones sobre el endeudamiento de la empresa pudiera estar motivado por la necesidad de justificar las políticas de deuda asumidas por la empresa ante sus accionistas. Esto de acuerdo a los presupuestos de la teoría de la agencia. (Jensen & Meckling, 1976). Se formula la siguiente hipótesis:

El endeudamiento de los bancos está positivamente relacionado con la motivación de revelar informaciones representativas del capital relacional social. Entre mayor sea la cantidad de años que tengan las empresas de estar constituidas, más motivadas estarían a revelar informaciones sobre sus recursos intangibles, de acuerdo con la teoría de la agencia. (Jensen & Meckling, 1976). Desde la perspectiva de la teoría del coste del propietario (Verrecchia, 1983, Macagnan, 2007), la cantidad de años reflejaría la solidez de la empresa por lo que no implicaría una motivación para revelar este tipo de informaciones. Se formula la siguiente hipótesis:

La antigüedad de los bancos está negativamente relacionada con la motivación de revelar informaciones representativas del capital relacional social. La teoría de la agencia (Jensen & Meckling, 1976) podría explicar que la diferencia entre el precio de la acción y su valor contable es una motivación para revelar informaciones sobre sus recursos intangibles. De acuerdo a esta teoría, entre mayor sea el precio de la acción dividido entre el valor contable, mayor debería ser la revelación de información sobre sus recursos intangibles. Con esto se reduciría el problema de asimetría de información y los costes de agencia. Se plantea la siguiente hipótesis:

La diferencia entre el precio de la acción dividido entre el valor contable de los bancos está positivamente relacionado con la motivación de revelar informaciones representativas del capital relacional social. De acuerdo a la teoría de la agencia (Jensen & Meckling, 1976), la revelación de informaciones acerca del pago de dividendos, pudiera estar motivada por la confianza que se generaría entre los accionistas, al decirles que la empresa sí paga dividendos y por tanto muestra una política atractiva para captar nuevas inversiones. Para la teoría del coste del propietario (Verrecchia, 1983, Macagnan, 2007), la posición sería en sentido contrario. Es decir que revelar este tipo de informaciones significaría incurrir en costes innecesarios para la empresa. En base a lo anterior, se formula la siguiente hipótesis:

El pago de dividendos por parte de los bancos está positivamente relacionado con la motivación de revelar informaciones representativas del capital relacional social. La teoría de la agencia (Jensen & Meckling, 1976), plantea que la emisión de nuevas acciones debería ser una motivación para la revelación de informaciones sobre recursos intangibles. Así las empresas mostrarían su incursión a nuevos mercados, con

lo cual reflejarían su solidez financiera. En otra perspectiva, la teoría del coste del propietario (Verrecchia, 1983; Macagnan, 2007), presupone que revelar este tipo de informaciones significaría costes para recolectar y procesar la información. Se formula la siguiente hipótesis:

La emisión de nuevas acciones por parte de los bancos está positivamente relacionada con la motivación de revelar informaciones representativas del capital relacional social. De acuerdo con la teoría de la agencia (Jensen & Meckling, 1976) la revelación de informaciones reduce el problema de la asimetría de la información y los costes de agencia. Así, mediante la revelación de informaciones acerca del pago de dividendos, los accionistas pudieran sentir confianza acerca de la administración de los recursos que han colocado para que se los administren. La teoría del coste del propietario (Verrecchia, 1983; Macagnan, 2007), presupone que revelar este tipo de informaciones involucraría costes innecesarios, ya que al pagar dividendos se puede concluir que la empresa está en capacidad de atender los intereses de los accionistas. Se formula la siguiente hipótesis:

Los dividendos por acción pagados por los bancos están positivamente relacionados con la motivación de revelar informaciones representativas del capital relacional social. La hipótesis cotización en más de una bolsa, no fue encontrada como elemento condicionante de la divulgación de información sobre recursos intangibles, por las investigaciones revisadas. En base a los presupuestos de la teoría de la agencia (Jensen & Meckling, 1976), el hecho de que el banco cotice en más de una bolsa debería ser una motivación para revelar más informaciones. La teoría del coste del propietario (Verrecchia, 1983; Macagnan, 2007), plantea que no es necesaria la revelación de informaciones, por el hecho de que al ampliar sus mercados la empresa está reflejando su solvencia económica. Se formula la siguiente hipótesis:

La cotización en más de una bolsa por parte de los bancos está positivamente relacionada con la motivación de revelar informaciones representativas del capital relacional social. En general, los gerentes tienen incentivos para revelar más información cuando las empresas tienen mejores perspectivas de beneficios u oportunidades de crecimiento. (Akhtaruddin & Hossain, 2008). Las empresas con mayor crecimiento podrían tener más motivaciones para revelar informaciones sobre sus recursos intangibles, de acuerdo a los presupuestos de la teoría de la agencia (Jensen & Meckling, 1976). Con esto sería posible reducir en parte el problema de la asimetría de la información y los costes de agencia. La teoría del coste del propietario (Verrecchia, 1983; Macagnan, 2007), no considera que una empresa en crecimiento necesite incurrir en costes de revelación, ya que sus propios activos, ingresos y utilidades mostrarían la buena situación en la que se encuentra la compañía. Se formula la siguiente hipótesis:

El crecimiento por parte de los bancos está positivamente relacionado con la motivación de revelar informaciones representativas del capital relacional social. La relación positiva de las variables explicativas es medida en base a que entre mayor sea el tamaño de las mismas, mayor será motivación de la revelación de informaciones representativas del capital relacional social. La relación negativa en cambio, indica que entre mayor sea el tamaño de la variable explicativa, menor será la motivación para revelar este tipo de informaciones.

## METODOLOGÍA

A partir de las hipótesis se ha formulado las variables representativas de las mismas, tal como puede ser observado en la tabla 2.

Tabla 2: Hipótesis, Variables, Identificación, Fórmulas y Unidades Utilizadas

Hipótesis	Variables	Identificación	Fórmulas	Unidades Utilizadas
Tamaño	Total de activos	Lnactt	Valor total del activo	Millones de Reales
Rentabilidad	Roa	Roa	(Utilidad Neta/ Activos)*100	Porcentual
	Roe	Roe	(Utilidad Neta/ Patrimonio Líquido)*100	Porcentual
Endeudamiento	Endeudamiento	End	(Total de pasivos / Total de activos)*100	Porcentual
Antigüedad	Años de constitución del banco	Antig	Años de constitución del banco	Años
Precio de la acción dividido por su valor contable	Precio de la acción dividido por su valor contable	P_Vcont	(Cotización de la acción/Valor contable de la acción)*100	Porcentual
Pago de dividendos	Pago de dividendos	Pag_Div	Pago de dividendos	Dicotómica
Emisión de nuevas acciones	Emisión de nuevas acciones	Em_Nu_Acc	Emisión de nuevas acciones	Dicotómica
Dividendo por acción	Dividendo por acción	Div_Acc	Dividendo por acción	Reales
Cotización en más de una bolsa	Cotización en más de una bolsa	Cot_+_Bol	Cotización en más de una bolsa	Dicotómica
	Activo total	C_Actt	(Activo total del año analizado/activo total del año anterior)*100	Porcentual
Crecimiento	Ingresos	C_Ing	(Ingresos del año analizado/ingresos del año anterior)*100	Porcentual
	Lucro líquido	C_Luc	(Lucro líquido del año analizado/lucro líquido del año anterior)*100	Porcentual

Fuente: elaboración propia de las autoras

La fórmula 1 presenta el modelo empírico utilizado para medir las motivaciones para la revelación de informaciones representativas del capital relacional social.

$$Rcrs = \beta_0 + \beta_1 \ln Actt_{it} + \beta_2 Roa_{it} + \beta_3 Roe_{it} + \beta_4 End_{it} + \beta_5 Antig_{it} + \beta_6 P\_Vcont_{it} + \beta_7 Pag\_Div_{it} + \beta_8 Em\_Nu\_Acc_{it} + \beta_9 Div\_Acc_{it} + \beta_{10} Cot\_+\_Bol_{it} + \beta_{11} C\_Actt_{it} + \beta_{12} C\_Ing_{it} + \beta_{13} CLuc_{it} + \varepsilon_{it} \quad (1)$$

Siendo:

**Rcrs**= revelación de informaciones representativas del capital relacional social

$\beta_0$ = constante

$\beta_i$ = parámetros que serán estimados

$\ln Actt_{it}$  = total del activo del banco “i” en el año “t”;

$Roa_{it}$  = rentabilidad del activo del banco “i” en el año “t”;

$Roe_{it}$  = rentabilidad del patrimonio del banco “i” en el año “t”;

$End_{it}$  = endeudamiento del banco “i” en el año “t”;

$Antig_{it}$  = antigüedad del banco “i” en el año “t”;

$P\_Vcont_{it}$  = precio de la acción dividido entre su valor contable del banco “i” en el año “t”;

$Pag\_Div_{it}$  = dividendos pagados del banco “i” en el año “t”;

$Em\_Nu\_Acc_{it}$  = emisión de nuevas acciones del banco “i” en el año “t”;

$Div\_Acc_{it}$  = dividendos por acción del banco “i” en el año “t”;

$Cot\_+\_Bol_{it}$  = cotización en más de una bolsa del banco “i” en el año “t”;

$C\_Actt_{it}$  = crecimiento del activo total del banco “i” en el año “t”;

$C\_Ing_{it}$  = crecimiento de los ingresos del banco “i” en el año “t”;

$C\_Luc_{it}$  = crecimiento del lucro líquido del banco “i” en el año “t”;

$\varepsilon_{it}$  = error aleatorio que capta el efecto de las variables omitidas del banco “i” en el año “t”;

i = bancos, de 1 a 29;

$t$  = anos, de 2006 a 2011.

### Variable Dependiente: Revelación de Información Sobre Capital Relacional Social

Para medir las motivaciones de la revelación de informaciones representativas del capital relacional social, fueron creados veinte (20) indicadores representativos de este tipo de recursos intangibles. Los indicadores utilizados tienen como base la investigación de Macagnan (2007), que analizó las empresas españolas. Se partió de esos indicadores analizando y adaptándolos al segmento bancario. Fue adoptado el procedimiento dicotómico, en el cual se utilizan uno o cero para dar a conocer la revelación. Con el número uno se identifican los indicadores (ítems) revelados y con el cero los no revelados. (Cooke, 1989, 1992; Camfferman & Cooke, 2002; Macagnan, 2007, 2009) y se define como:

$$I_j = \frac{\sum_{i=1}^{nj} x_{ij}}{nj} \quad (2)$$

Dónde:

**I** = índice

**j** = banco

**i** = indicadores “i” del banco “j”

**x<sub>ij</sub>** = número de indicadores “i” obtenidos para el banco “j”; 1 si el ítem es revelado, 0 si no es revelado; de modo que  $0 \leq I_j \leq 1$

**nj** = número de indicadores =20

Para el desarrollo de esta investigación, se han seleccionado los bancos inscritos en el mercado de capitales: en Brasil la bolsa de São Paulo - BM&F BOVESPA y en España: las bolsas de Madrid y Barcelona. La muestra la integran aquellos bancos que publicaron el 100% de sus informes anuales disponibles para descargar su página electrónica de internet, siendo 38 bancos. De ellos, fueron eliminados 9. Esto, por la ausencia de datos sobre algunas variables, y en otros casos porque los datos se localizaban muy dispersos de la media, lo cual pudiera ocasionar que se obtuvieran resultados poco significativos. La muestra quedó integrada finalmente por 29 bancos. Esta representa un total de 174 informes anuales. Para el desarrollo de esta investigación, fueron analizados seis años, desde el año 2006 hasta el 2011. El total de la muestra para cada uno de estos países se presenta en la Tabla 1.

Tabla 1: Representación de los Bancos Por País

País	Total de bancos	Muestra
Brasil	29	18
España	23	11
Total de bancos	52	29

Fuente: elaboración propia de las autoras.

## RESULTADOS

En esta sección se presentan los resultados obtenidos en esta investigación. Se muestran las estadísticas descriptivas y el análisis de correlación entre las variables explicativas, seguido del análisis de regresión lineal múltiple con datos de panel.

Estadísticas Descriptivas y Análisis de Correlación

En este apartado se muestran las estadísticas descriptivas de la variable dependiente y las variables explicativas. En la tabla 3 se muestran las estadísticas descriptivas de la variable dependiente: revelación de capital relacional social de los bancos en el mercado de capitales de BM&F BOVESPA.

Tabla 3: Resumen de las Estadísticas Descriptivas de la Revelación de Informaciones Representativas del Capital Relacional Social de los Bancos Registrados en el Mercado de Capitales de Brasil. Bolsa de Valores de São Paulo – BM&F BOVESPA

Año	N	Media	Desv-Std.	Mínimo	Máximo
2006	18	52.78	38.90	0.00	100.00
2007	18	59.92	33.25	0.00	100.00
2008	18	55.16	37.22	0.00	100.00
2009	18	58.33	40.20	0.00	100.00
2010	18	53.57	38.91	0.00	100.00
2011	18	42.06	35.15	0.00	100.00

Fuente: elaboración propia de las autoras en base a la información presentada en los informes anuales publicados por los bancos registrados en el mercado de capitales de BM&F BOVESPA, el 2 de junio de 2012.

Tal como se observa en la Tabla 3, en el año 2007 se presenta el mayor porcentaje de la media, con el 59.92%. La tabla 4 muestra las estadísticas descriptivas de la revelación de informaciones representativas del capital relacional social, de los bancos en el mercado de capitales de Madrid y Barcelona.

Tabla 4: Resumen de las Estadísticas Descriptivas de la Revelación de Informaciones Representativas del Capital Relacional Social de los Bancos Registrados en el Mercado de Capitales. Bolsas de Madrid y Barcelona

Año	N	Media	Desv-Std.	Mínimo	Máximo
2006	11	72.08	30.72	14.29	100.00
2007	11	70.78	36.06	7.14	100.00
2008	11	67.53	31.36	14.29	100.00
2009	11	66.88	33.54	7.14	100.00
2010	11	63.64	24.42	21.43	100.00
2011	11	56.49	31.21	7.14	92.86

Fuente: elaboración propia de las autoras, en base a la información presentada en los informes anuales publicados por los bancos registrados en el mercado de capitales: Bolsas de Madrid y Barcelona, el 2 de junio de 2012.

De acuerdo con los resultados presentados en la Tabla 4, el año 2006 presenta el mayor porcentaje de la media con 72.08% y el menor porcentaje se muestra para el año 2011, con 56.49%. La Tabla 5 muestra las estadísticas descriptivas de las variables explicativas.

Tabla 5: Estadísticas Descriptivas de las Variables Explicativas

Variables Explicativas	N	Media	Desv-Std.	Mínimo	Máximo
Actt	161	287,000,000	575,000,000	1,120,649	3,080,000,000
Roa	161	1.54	0.85	-0.70	4.50
Roe	161	15.49	7.65	-5.10	41.40
End	161	89.15	5.99	67.07	97.40
Antig	161	75.00	45.00	9.00	203.00
P_Vcont	161	1.49	1.04	0.00	4.96
Pag_Div	161	0.88	0.32	0.00	1.00
Em_Nu_Acc	161	0.43	0.50	0.00	1.00
Div_Acc	161	0.62	0.63	0.00	3.49
Cot+_Bol	161	0.48	0.50	0.00	1.00
C_Actt	161	21.50	40.27	-55.25	430.39
C_Ing	161	15.72	28.33	-92.52	120.17
C_Luc	161	20.89	76.57	-209.31	616.98

Fuente: elaboración propia de las autoras.

Para la variable total de activos, se sugiere la transformación de los datos originales en logaritmo o raíz cuadrada a fin de facilitar el trabajo estadístico. Esto debido a que las variables presentan una desviación estándar muy superior al valor de la media. La Tabla 6 presenta la matriz de correlaciones entre las variables explicativas.

Tabla 6: Matriz de Correlaciones de las Variables Explicativas

	1	2	3	4	5	6	7	8	9	10	11	12	13
1. Actt	1.00												
2. Roa	-0.28	1.00											
3. Roe	-0.01	0.52	1.00										
4. End	0.35	-0.55	0.32	1.00									
5. Antig	0.54	-0.26	0.16	0.40	1.00								
6. P_Vcont	0.06	0.12	0.55	0.29	0.25	1.00							
7. Pag_Div	0.16	-0.20	0.16	0.45	0.28	0.17	1.00						
8. Em_Nu_Acc	0.29	-0.10	0.19	0.29	0.17	0.32	0.24	1.00					
9. Div_Acc	0.46	-0.17	0.15	0.38	0.35	0.18	0.18	0.13	1.00				
10. Cot+_Bol	0.45	-0.25	0.14	0.47	0.49	0.24	0.28	0.48	0.24	1.00			
11. C_Actt	-0.02	0.03	0.02	-0.01	-0.15	0.07	0.01	0.18	-0.08	-0.01	1.00		
12. C_Ing	-0.11	0.24	0.14	-0.14	-0.18	0.03	-0.06	0.06	-0.06	-0.15	0.22	1.00	
13. C_Luc	-0.09	0.33	0.27	-0.13	-0.10	0.10	-0.22	-0.03	-0.03	-0.13	0.01	0.17	1.00

Fuente: elaboración propia de las autoras.

La variable activo total está relativamente correlacionada con la variable antigüedad. La variable Roa está relativamente correlacionada con la variable Roe y con la variable endeudamiento. La variable Roe está

relativamente relacionada con la variable precio entre el valor contable. En relación a las demás variables, se observan diferentes correlaciones en menor significancia.

### Análisis de Regresión Múltiple Con Datos de Panel

La Tabla 7 presenta los resultados del modelo, donde se examinan las motivaciones de la revelación de informaciones representativas del capital relacional social. La Tabla 7 presenta el análisis de regresión entre la revelación de capital relacional social (variable dependiente), y las motivaciones de tal revelación (variables explicativas), con un  $R^2$  Ajustado de 43.25%. Fueron confirmadas seis variables, como motivaciones de la revelación de informaciones representativas del capital relacional social, con un nivel de significancia entre 1% y 5%. Se confirma que entre mayor sea el tamaño de los activos, mayor será la motivación de revelar informaciones representativas del capital relacional social. Estos resultados ratifican los obtenidos por Arvidsson (2003) y Vikalpa (2012). Se confirma la hipótesis Roa, representada por la rentabilidad del activo, como motivación de la revelación de informaciones representativas del capital relacional social, con relación positiva. Las mismas conclusiones fueron obtenidas por Vikalpa (2012).

Tabla 7: Resultados del Modelo

Dependent Variable: Rcet		Sample 2 162			
Method: Least Squares		Included observations: 161			
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
Log(Actt)	10.228670	1.007666	10.150860	0.000000	***
Roa(-1)	24.794060	6.322100	3.921807	0.000100	***
Roe(-1)	-2.123209	0.678782	-3.127970	0.002100	***
End(-1)	1.908406	0.835882	2.283104	0.023800	**
P_Vcont(-1)	6.090805	2.515718	2.421100	0.016600	**
Pag_Div(-1)	-18.793400	7.281497	-2.580981	0.010800	**
Constante	292.075700	74.739680	-3.907906	0.000100	
R-squared	0.453966		F-statistic	21.200390	
Adjusted R-squared	0.432553		Prob(F-statistic)	0.000000	
			Durbin-Watson	1.909266	
***p<0.01					
**p<0.05					

Fuente: elaboración propia de las autoras.

La hipótesis Roe, representada por la rentabilidad del patrimonio, fue confirmada como motivación de la revelación de información de capital relacional social, con relación negativa. Ratifican estos resultados, los obtenidos por Macagnan (2007) y Vikalpa (2012) en sus investigaciones. Se confirma que en endeudamiento es una motivación de la revelación de informaciones sobre capital relacional social, con relación positiva. Con los mismos hallazgos concluyó sus investigaciones Macagnan (2007, 2009). Se confirma que entre mayor sea la diferencia entre el precio de la acción y su valor contable, mayor será la motivación de la revelación de informaciones representativas del capital relacional social. La hipótesis pago de dividendos fue confirmada, con relación negativa. Las hipótesis antigüedad, emisión de nuevas acciones, dividendos por acción, cotización en más de una bolsa y crecimiento (de los activos, ingresos y lucro líquido) fueron rechazadas como motivaciones de la revelación de informaciones representativas del capital relacional social.

## CONCLUSIONES

De acuerdo a los resultados de esta investigación, entre mayor sea el tamaño de los activos, la rentabilidad del activo, el endeudamiento, mayor sea la diferencia entre el precio de la acción y su valor contable, mayor será la motivación de los bancos para revelar informaciones representativas del capital relacional social. Estos resultados ratifican los presupuestos de la teoría de la agencia (Jensen & Meckling, 1976), que plantea que mientras más grande sea el tamaño de la empresa, mayor sea su rentabilidad, más endeudada esté y



mayor sea la diferencia entre el precio de la acción y su valor contable, mayor debería ser la revelación de informaciones representativas del capital relacional social. Las hipótesis rentabilidad del patrimonio y pago de dividendos fueron confirmadas con relación negativa.

Estos resultados ratifican los presupuestos de la teoría del coste del propietario (Verrecchia, 1983; Dye, 1986; Wagenhofer, 1990 y Macagnan, 2007). Según esta teoría, revelar informaciones de este tipo genera costes, además de que se pudiera estar revelando información estratégica a la competencia. El resto de las hipótesis fueron rechazadas como motivaciones de la revelación de informaciones representativas del capital relacional social.

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# IMPLEMENTACIÓN DE UN MODELO MATEMÁTICO PARA LA OPTIMIZACIÓN DE PROCESOS INTERNOS DE UNA EMPRESA MINERA.

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## RESUMEN

*Los modelos matemáticos han sido utilizados recientemente para contribuir a la optimización de procesos y recursos en las organizaciones. La empresa en la que se implementó el modelo en cuestión pertenece al sector minero y se encuentra ubicada en la región centro del estado de Coahuila. El objetivo de estudio fue generar un modelo que permitiera optimizar las entregas de materia prima al cliente externo con las características y calidad solicitadas. Se aborda la forma en que el modelo fue aplicado implementando la metodología Lean Manufacturing, Simulación y Algoritmos Genéticos para lo cual se realizaron 8 visitas a la empresa utilizando la técnica de observación del proceso de recorrido de la materia prima hacia el cliente externo, así como el análisis de las propiedades que integran la calidad del mismo. Como resultado se implementó el modelo y se optimizó el proceso interno.*

**PALABRAS CLAVE:** Optimización, Procesos, Modelos matemáticos

## IMPLEMENTATION OF A MATHEMATICAL MODEL FOR OPTIMIZATION OF INTERNAL PROCESSES OF A MINING COMPANY

### ABSTRACT

*Mathematical models have been used recently to contribute to the optimization of processes and resources in organizations. The company in which the model in question was implemented in question belongs to the mining sector and is located in the central region of the state of Coahuila State. The objective of this study was with the build a model that would optimize the supply of raw material to the external customer requested features and quality. The model was applied implementing the Lean Manufacturing methodology, Simulation and Genetic Algorithms for which eight visits were made to the company using the technique of observing the travel process of the raw material to the external customer and also the analysis of property that integrate the quality of the product. As a result the model was implemented and the internal process was optimized.*

**JEL:** L2, L23, L6, L69, L7, L71, R1, R11, Y10

**KEYWORDS:** Optimizing, Processes, Mathematical Models

## INTRODUCCIÓN

El estado de Coahuila está localizado en la porción centro-norte de la República Mexicana y colinda al norte con los Estados Unidos de Norteamérica, al oriente con el estado de Nuevo León, por el sureste con el estado de San Luis Potosí, al sur con el estado de Zacatecas, por el suroeste con el estado de Durango y al poniente con el estado de Chihuahua. Tiene una superficie de 150,611 km<sup>2</sup> que corresponde al 7.6% del

área total del país y su altitud fluctúa entre 200 y 2,500 m s.n.m. Coahuila está constituido por 38 municipios. Las principales ciudades y por consiguiente los centros de mayor concentración de población son: Saltillo (Capital), Torreón, Monclova, Sabinas, Piedras Negras y Ciudad Acuña. El estado de Coahuila cuenta con una excelente red de carreteras, caminos, vías férreas y aeropuertos que permite una buena comunicación tanto en el interior del Estado como con el resto del país. De igual forma posee muy buena infraestructura para la aeronavegación y la telecomunicación. El estado cuenta con un total de 7 carreteras federales de primer orden. La red de carreteras tiene una longitud pavimentada de 3,890 km y 4,446 km revestidos. La red de caminos rurales tiene un desarrollo pavimentado de 240 km y 4,206 km están revestidos. La longitud total de la red carretera en el estado es de 8,336 km. En el estado de Coahuila la extracción de minerales es relevante, por lo que la infraestructura ferrocarrilera es de vital importancia para su desarrollo. La necesidad de estar vigentes en el sistema económico de un país así como ser parte importante de la infraestructura como recurso proveedor de fuentes de empleo del estado nos lleva a la búsqueda constante de áreas de oportunidad, con la aplicación de una mejora continua permanente nos dimos a la tarea de optimizar el proceso de entrega de carbón al cliente externo (empresa proveedora de energía eléctrica en el estado de Coahuila), ya que existían constantes rechazos del producto debido a características y parámetros fuera de especificaciones.

Esta investigación se presenta con el objetivo de analizar e implementar sistemas de optimización actualizados y diseñados específicamente para la problemática que se presenta. Para ello se muestra en el presente documento el seguimiento que se le dio partiendo de revisión literaria que nos muestran los argumentos para determinar una alta importancia económica del sector minero en nuestro estado así mismo la retribución de ser el único proveedor local de carbón a la industria eléctrica. Posteriormente describimos la metodología utilizada donde muestra la mezcla de la programación lineal y los algoritmos genéticos adecuados a determinar las mezclas óptimas cubriendo las necesidades y requerimientos que el cliente nos solicita.

## REVISIÓN LITERARIA

INEGI 2010. Con la necesidad de establecer la importancia de la industria del carbón se inicia la revisión literaria a lo largo de la historia de este producto en nuestro estado, ya que aunado a la importancia económica que genera el producto también es una fuente de empleos permanente y estable en esa zona del estado ya que las familias de la localidad de donde se establece esta minera dependen directamente de las fuentes de empleo que ella genera, así como las generadas por el cliente externo refiriéndonos a la empresa generadora de energía eléctrica. La historia del estado se encuentra relacionada estrechamente con la minería como actividad principal desde época de la colonia, con la fundación en 1577 de Minas de la Trinidad lo que ahora es Monclova, el descubrimiento y explotación del carbón desde 1828, Cuenta con una excelente infraestructura minero-metalúrgica y vías de comunicación, destacando la fundidora de metales en Torreón, fundidora de hierro en Monclova, plantas carboeléctricas en Nava, así como varias plantas de beneficio y transformación en diversas localidades.

Servicio Geológico Mexicano, organismo federal coordinado sectorialmente por la Secretaría de Economía. “Panorama Minero del estado de Coahuila” El estado de Coahuila participó en el año 2010 con el 5.86 % de la producción minera nacional, ocupando el primer lugar en la producción de carbón (Coordinación General de Minería Agosto 2011) El valor de la producción minera estatal en el 2010 ascendió a \$ 13,086’476,235 participando con el 5.86 % del valor total nacional que fue de \$ 187,646’444,492 pesos (Fuente: Anuario Estadístico de la Minería Mexicana Ampliada 2010, Servicio Geológico Mexicano).

## METODOLOGÍA

El desarrollo del presente trabajo partió del análisis en busca de las variables que intervenían directamente en los requerimientos del cliente externo así como las que influían en el acomodo de la materia prima dentro de la industria minera. Haciendo uso del Método de inducción-deducción que es un procedimiento de inferencia que se basa en la lógica para emitir su razonamiento; su principal aplicación se relaciona de un modo especial con las matemáticas puras. El método de inducción-deducción se utiliza con los hechos particulares, siendo deductivo en un sentido, de lo general a lo particular, e inductivo en sentido contrario, de lo particular a lo general.

*Método inductivo, Inducción:* es un razonamiento que analiza una porción de un todo; parte de lo particular a lo general. Va de lo individual a lo universal.

Aunado a lo anterior la metodología utilizada para la realización de la documentación del sistema fue la Métrica Versión 3 la cual ofrece a las Organizaciones un instrumento útil para la sistematización de las actividades que dan soporte al ciclo de vida del software dentro del marco que permite alcanzar los siguientes objetivos: Proporcionar o definir Sistemas de Información que ayuden a conseguir los fines de la Organización mediante la definición de un marco estratégico para el desarrollo de los mismos; Dotar a la Organización de productos software que satisfagan las necesidades de los usuarios dando una mayor importancia al análisis de requisitos; Mejorar la productividad de los departamentos de Sistemas y Tecnologías de la Información y las Comunicaciones, permitiendo una mayor capacidad de adaptación a los cambios y teniendo en cuenta la reutilización en la medida de lo posible; Facilitar la comunicación y entendimiento entre los distintos participantes en la producción de software a lo largo del ciclo de vida del proyecto, teniendo en cuenta su papel y responsabilidad, así como las necesidades de todos y cada uno de ellos; Facilitar la operación, mantenimiento y uso de los productos software obtenido; Mediante las herramientas observación y entrevista se definieron los requerimientos del sistema y basándose en éstos se logró desarrollar un sistema funcional.

*Logrando definir mediante la Métrica Versión 3 los principales puntos como:* Planificación del Sistema de Información; Estudio de Viabilidad del Sistema; Análisis del Sistema de Información; Diseño del Sistema de Información; Construcción del sistema de información; Mantenimiento del sistema de información; Aseguramiento de la calidad. Así mismo para el desarrollo del sistema “Optimización de Recursos” se hizo uso de las siguientes plataformas tecnológicas: Visual Basic 6.0: Es un lenguaje de programación dirigido por eventos, desarrollado por Alan Cooper para Microsoft. Este lenguaje de programación es un dialecto de BASIC, con importantes agregados. Microsoft Access: Es un sistema de gestión de bases de datos para los sistemas operativos Microsoft Windows, desarrollado por Microsoft y orientado a ser usado en un entorno personal o en pequeñas organizaciones. Modelo Matemático de Investigación de Operaciones (Minimizar Costos). Así como Excel: Paquete el cual se usa para manejar hojas de cálculo, ingresar datos, y Visual Basic: Programa en el que se elaboró el sistema de entradas y salidas así como el modelo de optimización. Se prosiguió a hacerse el modelo matemático de Minimización de costos, el cual se muestra a continuación:

$$\begin{aligned}
 (1) \quad & Z = Y_1 + Y_2 + Y_3 + Y_4 + \dots + Y_n \\
 (2) \text{ Donde: } & \frac{x_1}{\sum_{i=1}^n x} * B_1 + \frac{x_2}{\sum_{i=1}^n x} * B_2 + \dots + \frac{x_n}{\sum_{i=1}^n x} * B_n \leq \\
 (3) \quad & \frac{x_1}{\sum_{i=1}^n x} * C_1 + \frac{x_2}{\sum_{i=1}^n x} * C_2 + \dots + \frac{x_n}{\sum_{i=1}^n x} * C_n \leq \\
 (4) \quad & \frac{x_1}{\sum_{i=1}^n x} * D_1 + \frac{x_2}{\sum_{i=1}^n x} * D_2 + \dots + \frac{x_n}{\sum_{i=1}^n x} * D_n \leq \\
 (5) \quad & X_n \leq T_n
 \end{aligned}$$

La ecuación 1) muestra la función objetivo, esta trata de minimizar el costo del carbón usado, la ecuación 2) está destinada a la restricción del porcentaje de la ceniza donde “x” son la cantidad de toneladas. La ecuación 3) define la restricción del porcentaje de humedad, la ecuación 4) define la restricción del porcentaje de azufre y la ecuación 5) define que las toneladas usadas no pueden ser mayores a las toneladas existentes. A continuación se prosiguió con la elaboración de un modelo en Solver, para fines prácticos se uso una tabla de datos resumida en la cual se muestra el tonelaje, porcentaje de azufre, porcentaje de cenizas y porcentaje de humedad. El diseño formulado se combina con algoritmos genéticos para su máxima optimización.

## RESULTADOS

Tabla 1: Resultados Que Arroja el Sistema del Modelo de Optimización. Área Carbón Demanda de Carbón 600 Toneladas

Tipo	Fecha	Toneladas arrojadas por el sistema					Clave Registro	Existencias
		Sistema	Área	% de Ceniza	% de Hu.	% de S.		
Carlos III M2	10/10/2013	28.28	Pila 11	54.43	9.96	0.92	107	4.728
Mina VI	03/08/2013/	92.89	Pila 10	41.43	6.91	2.59	97	3.412
Mina VII	09/03/2013	144.22	Pila 13	83.96	8.04	0.59	102	293
Pepeñado Mina VI	05/01/2013	334.61	Pila 11	18.54	5.43	1.28	25	380

La tabla nos muestra el resultado final que nos arroja el sistema, donde nos da como resultado el área (ubicación) y la disponibilidad del material requerido según las especificaciones.

Al llevar a cabo este proyecto se logro el objetivo principal, el cual es crear un sistema el cual te permita hacer un buen uso de tus recursos pero con un costo mínimo. Por otra parte se encontró que modificando el programa se le puede otorgar una prioridad a los lotes, para poder darles una salida adecuada y así evitar que se rezaguen lo cual a con el paso del tiempo genera un cambio en las propiedades del material por lo tanto un costo extra.

## CONCLUSIONES

En síntesis, podríamos decir que el éxito en la implantación de una metodología de desarrollo en una organización consiste en aplicar un enfoque de gestión del cambio (apoyo de la dirección, comunicación, formación, plazos razonables, etc.) acompañado de sencillez y flexibilidad en el fondo y la forma de los procesos. Al llevar a cabo este proyecto se logro el objetivo principal, el cual es crear un sistema el cual te permita hacer un buen uso de tus recursos pero con un costo mínimo. Por otra parte se encontró que modificando el programa se le puede otorgar una prioridad a los lotes, para poder darles una más rápida salida y así evitar que se rezaguen lo cual a con el paso del tiempo generaría un costo extra.

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## BIOGRAFÍA

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# **ESTRATEGIAS DE MERCADOTECNIA PARA IMPULSAR LAS VENTAS DE BOLSAS DE MANO DE PALMA NATURAL Y SINTÉTICA HECHAS EN ZAPOTITLÁN PALMAS, OAXACA, MÉXICO, A PARTIR DE UN ANÁLISIS MULTIVARIANTE DEL COMPORTAMIENTO DE LOS CONSUMIDORES**

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## **RESUMEN**

*Zapotitlán Palmas se encuentra al noroeste del estado de Oaxaca, México. Sus habitantes tejen con sus manos sombreros de palma, una planta abundante en esa región. Esta actividad cobró importancia desde 1850, cuando se dejó de producir el algodón y la caña de azúcar. Lamentablemente, sus artículos son vendidos a muy bajos precios. Actualmente se les ha capacitado, sugiriéndoles que en lugar de sombreros, se dediquen a tejer bolsas de mano, tanto de palma natural como de palma sintética. Las sugerencias han sido adoptadas introduciendo importantes innovaciones a su producto. Sin embargo, no saben cómo comercializar estos nuevos productos. En esta ponencia se muestran los resultados de una investigación en la que se analizaron los atributos más importantes para el consumidor de bolsas de mano tanto de palma natural como sintética, sus comportamientos de elección y compra mediante una encuesta realizada a 300 consumidores, a partir de la cual se realizó un análisis factorial de componentes principales con rotación varimax aplicado a los atributos más importantes. A partir de los resultados obtenidos se plantea una segmentación de mercado que permitirá generar estrategias de mercadotecnia para impulsar las ventas de estos productos y apoyar a los artesanos para obtener mejores ingresos.*

**PALABRAS CLAVE:** Análisis Factorial, Estrategias De Mercadotecnia, Bolsas De Mano, Oaxaca

## **MARKETING STRATEGIES TO INCREASE SELLS OF HANDBAGS MADE OF NATURAL AND SYNTHETIC PALM ELABORATED IN ZAPOTITLÁN PALMAS, OAXACA, MÉXICO, DESIGNED FROM A MULTIVARIATE ANALYSIS OF CONSUMER'S BEHAVIOR**

## **ABSTRACT**

*Zapotitlán Palmas is located at the north east of Oaxaca State in México. Its inhabitants weave palm hats. Palm is an abundant plant in that región. This activity has been important since 1850, when the cotton and sugarcane production stopped. Unfortunately, this articles are sold at low prices. Actually, these craftsmen have been trained, suggesting that instead of hats, they weave handbags, using natural and synthetic palm. The suggestions has been adopted, introducing important product innovations. However, they don't know how to market these new products. In this document we show the results of a research in which the most important attributes for the consumer of handbags made of natural or synthetic palm are determined. In order to achieve this goal, a factor analysis of principal components with varimax rotation was carried out over surveys applied to a representative sample of 300 women. The results were used to design a market segmentation which will allow to increase sells of these products in order to help these craftsmen.*



**JEL:** M31**KEYWORDS:** Factor Analysis, Marketing Strategies, Handbags, Oaxaca

## INTRODUCCIÓN

La comunidad de Zapotitlán Palmas se caracteriza por tener una importante superficie en la que crece la palma, planta que ha permitido a sus habitantes confeccionar sombreros y otras artesanías. En años recientes esta actividad se ha visto modificada por la introducción de un nuevo material: la palma sintética, trayendo como consecuencia la posibilidad de elaborar otros productos como las bolsas para dama, con formas y colores que anteriormente no podían conseguirse. Sin embargo, sus habitantes no han encontrado la forma apropiada de comercializar estos productos. En este trabajo se presenta, en primer lugar un panorama del origen, evolución y situación actual de la actividad artesanal de elaboración de productos de palma en la mencionada comunidad. Posteriormente se presentan los resultados obtenidos mediante una técnica de análisis multivariante (análisis factorial de componentes principales con rotación varimax), para determinar los factores que influyen en las decisiones de compra de bolsas de palma hechas de plantas naturales y las realizadas con materiales sintéticos, en mujeres de la ciudad de Huajuapán de León, Oaxaca, la segunda ciudad en importancia en el estado de Oaxaca y ubicada a 16 km de Zapotitlán Palmas. A partir de estos resultados se propone una segmentación para el mercado de bolsas de palma artesanales. Por último se presentan las conclusiones de la investigación.

## REVISIÓN LITERARIA

Zapotitlán Palmas es uno de los 28 municipios del Distrito de Huajuapán, en la región Mixteca Norte del estado de Oaxaca. La Comisión Nacional Forestal (CONAFOR) señala que un tipo de vegetación importante en él es el palmar (*Brahea dulcis*), ya que abarca una zona de producción de 1928.4 hectáreas (CONAFOR, 2009). Este tipo de planta se caracteriza por su color verde, llega a medir hasta 70 centímetros de altura y sus hojas forman un abanico que cerrado puede abarcar hasta 6 cm de ancho. La de mejor calidad es la que nace en la época de calor. El producto principal que se elabora con ella es el sombrero, aunque también se fabrican petates, tenates, sopladores y bolsas, que desde hace 500 años se convirtieron en los enseres de confort para las familias de la región. Los antecedentes históricos de esta actividad en Coixtlahuaca, por el año 1850, cuando se convirtió en una actividad importante de la Mixteca tanto Alta como Baja, debido a que se dejó de producir algodón, caña de azúcar, maíz y frijol, productos que se llevaban a otras regiones del estado como la Cañada.

La cultura de los habitantes de Zapotitlán Palmas está determinada, en gran medida, por la producción artesanal de productos de palma natural. Las mujeres y amas de casa son las que se dedican principalmente a esta actividad durante todo el año, excepto en la época de siembra, en la que también tienen que contribuir con el trabajo del campo. Desafortunadamente, este tipo de artesanías han ido desapareciendo, debido a que sus pobladores no las ven como una forma de obtener ingresos, pues el margen de ganancia por la venta de sus productos es muy bajo. Las consideran más bien como una forma de mantener su cultura y sus tradiciones (Municipio de Zapotitlán Palmas, 2008). A raíz de esto, los habitantes de esta localidad han incursionado en la fabricación de artículos utilizando palma sintética. La técnica para fabricarlos es la misma que la empleada con la palma natural, pero tiene algunas ventajas como la durabilidad del material, el colorido y la disponibilidad del material durante todo el año. Entre estos artículos destacan las bolsas para dama que tienen colores muy llamativos y muestran una gran variedad de formas y diseños. Sin embargo, los habitantes no han logrado encontrar un mercado que les permita incrementar sus ganancias por la venta de estos productos. Con el fin de determinar aquellos factores que influyen en la compra de bolsas para dama, una herramienta muy útil es el análisis factorial, el cual ha probado su utilidad en el estudio del comportamiento de los consumidores (Frias-Navarro y Pascual Soler, 2012). Tomando como

base los resultados obtenidos, se presenta una propuesta de segmentación de mercado a fin de facilitar el desarrollo posterior de propuestas de comercialización para los productores artesanos de Zapotitlán Palmas.

## METODOLOGÍA

El estudio se llevó a cabo aplicando una encuesta a una muestra representativa de 300 mujeres que viven de manera temporal o permanente en la ciudad de Huajuapán de León, durante los meses de noviembre y diciembre de 2013. En la encuesta se pueden diferenciar tres bloques de contenidos. Primeramente se interroga a las encuestadas sobre sus hábitos de compra de ropa y accesorios (frecuencia de consumo, lugar de compra y valoración de diferentes aspectos en la compra de este tipo de productos). Enseguida se les interroga sobre la valoración que hacen las mujeres acerca de las bolsas de palma natural y palma sintética, identificando al mismo tiempo las características más relevantes para ellas (materiales, tamaño, color, divisiones, bolsas internas, y combinaciones) y los factores que influyen en su decisión de compra, su necesidad de usarlas para enriquecer su arreglo personal, y su disposición a pagar por las diferentes características de ellas. El último grupo de preguntas de la entrevista se destina a recoger las características sociodemográficas y económicas clásicas de las entrevistadas.

## RESULTADOS

Sobre sus hábitos de compra de ropa, las mujeres encuestadas señalaron que la adquieren en promedio tres veces al año y que más de la mitad de las veces lo hacen de forma espontánea. Las compras las realizan principalmente en centros comerciales, en el tianguis y en tiendas locales. Sus principales fuentes de actualización en moda son la televisión (30%), las tiendas (15%), las revistas (20%) y el internet (40%). Una vez que encuentran su talla, los factores que más influyen en su decisión de compra son la tela y los materiales. El precio no es un factor importante. En relación con la frecuencia de compra de ropa y accesorios, la siguiente tabla muestra los porcentajes encontrados en el grupo de encuestadas. El criterio para decidir si la compra es pocas o varias veces al año depende del artículo considerado.

Tabla 1: Frecuencia de Compra de Ropa y Accesorios de las Mujeres de la Ciudad de Huajuapán de León

	Pocas Veces al Año (%)	Varias Veces al Año (%)
Ropa	61.7	38.3
Zapatos	54.3	45.7
Bolsa de mano	69.3	30.7
Cartera	72.3	27.7
Gafas	88.3	11.7
Aretes, anillos y pulseras	48.7	51.3
Collares	79.0	21.0
Cinturón	67.7	32.3
Accesorios para la cabeza	51.0	49.0
Mascadas, chalinas o bufandas	55.0	45.0
Guantes	86.0	14.0

*Los porcentajes de esta tabla muestran la proporción de las mujeres encuestadas que adquieren pocas o varias veces, a lo largo del año, los artículos indicados. Los artículos tales como los aretes y los accesorios para la cabeza son comprados con mucha frecuencia por un porcentaje importante de mujeres, mientras que otros como las gafas o los guantes son adquiridos por pocas mujeres en varias ocasiones en el año.*

La relevancia de los aspectos que influyen en la compra de ropa y accesorios se valoró mediante una escala de Likert con valores de 1 a 5, en la que el nivel de mayor importancia corresponde a 5. Otros atributos tales como el precio o la marca no tuvieron un lugar importante en la explicación de la varianza total. La Tabla 2 muestra el resultado del análisis factorial de componentes principales con rotación varimax efectuado con los resultados obtenidos. Como resultado de la reducción, se observaron dos factores. El primero de ellos se relaciona con aspectos propios de la bolsa, como son su diseño y los materiales empleados en su fabricación. El otro factor abarca la utilidad práctica y el valor que se le concede como forma de mejorar el aspecto personal.

Tabla 2: Análisis de los Factores Considerados al Momento de Adquirir Ropa y Accesorios Por Parte de Las Mujeres de la Ciudad de Huajuapán de León

	<b>Factor 1 Diseño Materiales</b>	<b>Factor 2 Utilidad Valor para el aspecto personal</b>
Materiales	<b>0.768</b>	0.148
Diseño	<b>0.732</b>	0.302
Utilidad	0.258	<b>0.538</b>
Valor para el aspecto personal	0.384	<b>0.747</b>
<b>Varianza total explicada (%)</b>	<b>39.23</b>	<b>31.12</b>

*Esta tabla muestra los resultados del análisis factorial de componentes principales con rotación varimax para determinar los factores de mayor influencia en las decisiones de compra de ropa y accesorios de las personas encuestadas. KMO: 0.702.*

Se identifican dos factores, uno de ellos relacionado con el diseño y el material con el que están elaboradas las bolsas y el otro relacionado con aspectos de utilidad y del valor que le da a la persona que los usa. El precio no influye de manera importante. La siguiente tabla muestra los porcentajes en los que las mujeres encuestadas buscan ciertas características en una bolsa artesanal elaborada de palma. La mayoría se inclinó por adquirir una bolsa de palma natural en lugar de una sintética, aunque les gustaría que estuviera combinada, que tuviera forro de color rosa y que tuviera asas forradas. Entre los colores que más les gustaría ver están el amarillo, el rosa y el café.

Tabla 3: Características Que Buscan las Mujeres de la Ciudad de Huajuapán de León en las Bolsas de Palma Artesanales

	<b>Porcentaje (%)</b>
¿Qué tipo de bolsa le interesa más?	
De palma natural	63.6
De palma sintética	36.4
¿Qué características busca en una bolsa de mano?	
Diseño general llamativo	45.0
Colores llamativos	17.0
Compartimentos	13.9
Combinación de varios materiales	31.4
Forro	13.4
Asas de tamaño adecuado	23.7
Tamaño adecuado	27.8
Precio adecuado	21.6

*Esta tabla muestra el porcentaje de las encuestadas que señalaron como deseables ciertas características que esperan encontrar en las bolsas de palma, ya sea natural o sintética.*

La Tabla 4 presenta los resultados del análisis factorial de componentes principales con rotación varimax que se obtuvieron al evaluar los aspectos que consideran las mujeres de la ciudad de Huajuapán de León para adquirir estas bolsas. Los factores identificados en este caso como relevantes para la adquisición de este tipo de productos son por una parte el diseño y los materiales con los que está elaborada, y por otra parte el precio, su utilidad y el valor que le proporciona al usuario.

Tabla 4: Análisis de los Factores Considerados al Momento de Comprar Bolsas de Mano Elaboradas Con Palma Natural O Sintética

	<b>Factor 1 Diseño Materiales</b>	<b>Factor 2 Precio Utilidad</b>
	<b>Valor para el aspecto personal</b>	
Diseño	<b>0.643</b>	0.142
Materiales	<b>0.748</b>	0.274
Precio	0.215	<b>0.713</b>
Utilidad	0.148	<b>0.604</b>
Valor para el aspecto personal	0.305	<b>0.632</b>
<b>Varianza total explicada (%)</b>	<b>42.13</b>	<b>26.34</b>

*Esta tabla muestra los resultados del análisis factorial de componentes principales con rotación varimax para determinar los factores de mayor influencia en la compra de bolsas de mano de palma natural o sintética entre las personas encuestadas. KMO: 0.635.*

Las mujeres encuestadas tienen edades entre 18 y 50 años, son de clase media en su mayoría (85%). Los resultados obtenidos en los análisis previos permiten identificar dos segmentos de mercado para la venta de bolsas de palma, considerando como variable de segmentación los factores mostrados en la Tabla 4. En el primer grupo (64% de las encuestadas) están las mujeres jóvenes, entre 18 y 25 años, de clase media, que buscan una bolsa con colores y combinaciones llamativos que les permitan lucir a la moda y sentirse seguras de sí mismas. En el segundo grupo (36% de las encuestadas) se encuentran las mujeres de mediana edad (25 a 50 años), amas de casa o trabajadoras que requieren una bolsa que les resulte práctica para cargar y organizar sus accesorios a fin de poder llevarlos y encontrarlos fácilmente y que tenga un precio accesible.

## CONCLUSIONES

El empleo de las técnicas de análisis factorial de componentes principales con rotación varimax ha permitido analizar los hábitos de consumo de las mujeres de la ciudad de Huajuapán de León, Oaxaca, en relación con las bolsas de palma artesanales, mostrando que lo más importante es el diseño y materiales de los que están hechas las bolsas, así como la utilidad y el valor personal que le da a la portadora. A partir de esto se ha propuesto una segmentación del mercado que facilitará el diseño de estrategias de mercadotecnia para apoyar a los artesanos que elaboran estos productos en su proceso de comercialización.

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## RECONOCIMIENTO

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# LA CAPACITACIÓN AL AIRE LIBRE: UNA OPCIÓN EFECTIVA DE INCENTIVAR A LOS COLABORADORES

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## RESUMEN

*El presente trabajo parte de la experiencia de poner en práctica una nueva metodología del aprendizaje dirigida a la formación de las personas y de una forma particular, a los equipos, especialmente indicada para lograr el desarrollo y crecimiento de competencia emocionales y la transmisión de valores, como una manera de vincular las empresas con la Universidad y en particular con el Centro Universitario de la Costa Sur, para lo cual se sirve de la naturaleza como aula y el aprendizaje experimental como método, con el propósito de reflejar a través de actividades en el medio natural y su posterior análisis, un ambiente similar al laboral cotidiano. Se analiza la particularidad de formación de esta modalidad la cual es más poderosa que los métodos tradicionales, ya que sostiene el interés, atención y motivación de los participantes y provoca que éstos trabajen con mayor nivel de productividad, siendo protagonistas de su propio aprendizaje.*

**PALABRAS CLAVE:** Capacitar, Medio Ambiente, Observar, Hacer Y Sentir

## OPEN-AIR TRAINING: A EFFECTIVE TOOL TO MOTIVATE YOUR COLLEAGUES

### ABSTRACT

*This paper starts from the experience of putting into practice a new learning methodology aimed at training people and in a particular way, teams, especially suitable to achieve the growth and development of emotional competence and transmission of values, as a way to link companies with college and in particular the university of the south coast, which uses nature as a classroom and experimental learning as a method, for the purpose of reflecting through activities environment and further analysis, similar to the everyday work environment. The particularly of this type of information which is more powerful analyzes that traditionalist methods, and holding interest, attention and motivation of participants and causes you to work with higher productivity, the protagonist of their own learning.*

Keywords: qualify, environment, observe, do and feel.

### INTRODUCCION

El Centro Universitario de la Costa Sur (CUCSUR) de la Universidad de Guadalajara, ha implementado una serie de actividades de vinculación con la empresas de la región por medio de la Capacitación al Aire Libre, busca incrementar la competitividad y elevar el grado de satisfacción de los colaboradores de la empresa. Es una nueva metodología del aprendizaje dirigida a la formación de las personas y de una forma particular, a los equipos, especialmente indicada para lograr el desarrollo y crecimiento de competencia emocionales y la transmisión de valores, para lo cual se sirve de la naturaleza como aula y el aprendizaje experimental como método, con el propósito de reflejar a través de actividades en el medio natural y su posterior análisis, un ambiente similar al cotidiano.

Este nuevo método de formación es más poderoso que los métodos tradicionales, ya que sostiene el interés, atención y motivación de los participantes y provoca que éstos trabajen con mayor nivel de productividad, siendo protagonistas de su propio aprendizaje. Además, al estar fundamentado con la Educación Experimental, trabaja los 4 elementos básicos del aprendizaje: pensar, observar, hacer y sentir.

La capacitación al aire libre ofrece extensos beneficios para la empresa y sus colaboradores, es mucho más que un juego; ya que se busca que el empleado asuma un compromiso de mejora con su empresa.

Las actividades diseñadas parten de los objetivos que se deseen alcanzar y de una planificación tomada de la problemática y las necesidades de capacitación que se tengan en la empresa. Se busca que el grupo detecte los puntos fuertes y débiles derivados de los comportamientos del equipo y vincular estas actitudes a las conductas habituales en el trabajo. Finalmente, se elabora un plan de acción con los diferentes aspectos a mejorar aplicables a la empresa y sus colaboradores. Al igual que todo programa de formación desarrollado por una compañía, sus objetivos deben estar claramente definidos, evaluando el momento en el cual se aplica y siendo administrado y dirigido por técnicos especialmente entrenados para ello.

## REVISIÓN LITERARIA

Desde hace 30 años se han hecho publicaciones en relación con el tema de capacitación al aire libre y entrenamiento experiencial, mismas que han surgido con el fin de crear una forma no tradicional de aprendizaje que se base en la experiencia vivencial, en donde se adquieren capacidades para la construcción de equipo de alto rendimiento, facilitar la resolución de conflictos o aminorar la resistencia al cambio. Existen publicaciones especiales realizadas por el Project Adventure, disponibles en la página web: [www.pa.org](http://www.pa.org) con títulos COWSTAILS AND COBRAS, SILVER BULLETS, QUICK SILVER, ZIP LINES: THE VOICE FOR ADVENTURE EDUCATION, la cual es revista dedicada a ofrecer información a la creciente comunidad de educadores experienciales así como también se cuenta con páginas de apoyo que pueden consultarse como lo es la página del European Institute for Outdoor Adventure Education and Experiential Learning: [www.eioaee.org](http://www.eioaee.org) toda esta información respalda y apoyo a muchos nuevos estudios que se han y se seguirán realizando respecto al tema.

Hoy en día es imprescindible contar con cursos de adiestramiento que brinden oportunidades de crecimiento a las personas que buscan empleo o ya se encuentran laborando. No basta con títulos de educación, también es importante la actualización y la mejora continua todo esto a través de un análisis de la empresa en cuanto a el aprendizaje, al análisis de las personas, así como la aplicación de un proceso informativo mediante entrevistas, muestras de trabajo o análisis de casos mediante las cuales detectan las principales necesidades de cada aspecto, y los resultados, ya que estos otorgan la pauta para descubrir donde es necesario aplicar un sistema de capacitación que ayude a elevar niveles de aprendizaje y competitividad en los colaboradores y reduzca la insatisfacción laboral, mejore el trabajo en equipo y la comunicación entre el personal de la empresa, así como la mejora del ambiente de trabajo.

Es vista como una herramienta que fortalece diversas cualidades, además del compromiso con la empresa, la comunicación, la responsabilidad, así como la tolerancia y la empatía. Además, está comprobado científicamente que aprendemos el 20% de lo que escuchamos; el 50% de lo que vemos y el 80% de lo que hacemos. Esto comprueba que la experiencia vivencial frente a una conferencia, sería mucho más enriquecedora y efectiva. Aquí es cuando el sistema de “outdoor” training cobra importancia. Por ello, la capacitación representa una inversión, ya que ofrece resultados positivos y un aumento en la productividad y calidad en el trabajo; por lo tanto, es una inversión que conlleva beneficios al colaborador y a la organización. Esta debe adaptarse a las necesidades de la organización, a las actividades que ahí se realizan para que den resultados de conocimientos, habilidades y actitudes que se requieren para lograr un desempeño óptimo. El objeto principal de los cursos de capacitación al aire libre es mejorar la eficiencia de los trabajadores para que estos aporten en el incremento de la productividad, lo que ha dado grandes resultados en el desempeño de los individuos que componen la fuerza laboral. Mediante el contenido de la

capacitación al aire libre, los colaboradores tienen la oportunidad de **aprender cosas nuevas**, actualizar sus conocimientos, liberarse del estrés, relacionarse con otras personas, en otras palabras, satisfacen sus propias necesidades, mediante técnicas y métodos nuevos que ayudan a aumentar sus competencias, para desempeñarse con éxito en su puesto, permitiendo a su vez a las organizaciones alcanzar sus metas.

## METODOLOGÍA

Consiste en juegos o actividades al aire libre o espacios abiertos, (tracking, rafting, bicicleta de montaña, y el descenso de montaña, entre otras actividades) con una metodología propia de la educación experiencial, es decir aprendizaje netamente vivencial, que presenta una secuencia lógica de actividades donde se extraen conclusiones que ayudan a mejorar el entorno personal y profesional. El Entrenamiento Experiencial al Aire Libre es una de las más completas metodologías de aprendizaje, es llevada a cabo por personal (facilitadores) con un alto contenido docente, que basan el aprendizaje a través de la experiencia en un clima distendido, pues combina lo lúdico, la superación de obstáculos, la actividad física, el trabajo corporal, el contacto con la naturaleza, el trabajo grupal y procesos de reflexión, conceptualización y aplicación de lo aprendido a la vida diaria.

El proceso de aprendizaje consiste en hacer que el grupo de participantes se involucre físico, intelectual y emocionalmente en el manejo y solución de una serie de retos u obstáculos, para lo cual tiene que recurrir a sus habilidades personales, su creatividad y su capacidad de trabajo conjunto. Posteriormente, se realiza un proceso dirigido de reflexión individual y grupal, que busca una revisión del propio comportamiento y la conceptualización clara y simple de las habilidades utilizadas para la solución del problema. Al final de este análisis, son los mismos participantes quienes descubren y reconocen que la experiencia vivida tiene un sinnúmero de conexiones y aplicaciones con la “vida real”, lo que genera el interés por aplicar lo aprendido a la vida diaria personal, familiar y laboral y permite la adopción de nuevos comportamientos eficaces y adecuados. Este proceso suele realizarse al aire libre, pues en el contacto con la naturaleza y en un ambiente lúdico, se predisponen la mente y el corazón para estar abiertos y compartir con los demás, actuando con menores tensiones y prejuicios. De este modo, se logran cambios no impuestos, que parten del individuo, y tienen mayor profundidad y estabilidad.

Este proceso está descrito ampliamente por autores como Kolb y Argirys y muestra claramente el proceso mediante el cual una experiencia lúdica puede llegar a producir un nuevo conocimiento o aprendizaje, que es estable en el tiempo y se traduce en nuevos comportamientos en las actividades del individuo. Este ciclo se compone de cuatro fases, La Experiencia, Observación y Reflexión, Conceptualización y Aplicación. En la fase de la Experiencia se genera la información, es asociada como la etapa más “simpática” del proceso, el “juego”, el “ejercicio”, lo “gracioso”. Dentro de la Observación y la Reflexión la intención es informar acerca de la experiencia de cada individuo en términos de aprendizaje “cognitivo” (datos, información) y “afectivo” (sentimientos hacia mi persona y otras personas). La Conceptualización es la fase crítica, ya que trata de un análisis sistemático de la experiencia que ha sido compartida por todos. Y en la Aplicación que es la fase final del ciclo de aprendizaje vivencial refleja el propósito del proceso en sí. En esta el facilitador ayuda a que los participantes apliquen las generalidades de la fase 2 hacia situaciones reales, pero en términos de su comportamiento futuro en tales situaciones. Cuando ya se habla de la implementación de un Modelo de capacitación al aire libre se debe considerar la implementación de cinco fases que son el Diagnóstico, Planificación, Diseño de la Creación del Modelo de Capacitación al Aire Libre, Seguimiento y Evaluación.

En la fase de Diagnóstico se analiza el estado actual de la organización, en lo referente a las necesidades de capacitación, mismas que se identifican y evalúan mediante la recolección de información y datos necesarios para planificar el programa de capacitación. Se utiliza la Evaluación de Necesidades de Capacitación (ENC), con el objeto de identificar las dificultades para lograr los trabajos focalizados y



determinar qué conflictos se deben a la falta de capacitación y cuáles podrían deberse a otros factores. En la fase de Planificación se desarrolla la programación de lo que comprenderá la creación del modelo Outdoor Training. Se establecerán los objetivos estratégicos, que favorecerán a la aplicación del modelo así como las normas que han de conducir el camino del desarrollo del Modelo de Capacitación al Aire Libre y que respaldan lo establecido por la organización. Todos en la organización, deben adquirir un compromiso, en el que participen con el desarrollo de las actividades y de ésta manera se conviertan en una parte activa de los cambios que se generen durante y después de la implementación del modelo.

Dentro de la fase del Diseño del modelo de Capacitación al Aire Libre se realiza toda la metodología de aprendizaje la cual combina lo lúdico, la superación de obstáculos, la actividad física, el trabajo corporal, el contacto con la naturaleza, el trabajo grupal y procesos de reflexión, conceptualización y aplicación de lo aprendido a la vida diaria. Se dirige a personas interesadas en el desarrollo personal y social, fomentando el trabajo en equipo, comunicación, liderazgo y reforzar habilidades y conocimientos en los participantes. A través de actividades divertidas, realizadas en un ambiente diferente, al aire libre, ya sea en la playa, montaña o un campo. Facilitando el aprendizaje y disminuyendo el estrés laboral debido a la rutina. Dentro de la fase de Seguimiento se debe contar con un esquema de seguimiento, acompañamiento y control de aprendizaje. En este sentido, los efectos de capacitación deben tener carácter de permanente y evidenciable en el desempeño y la productividad. Las acciones de seguimiento se refieren a la necesidad de identificar, comportamientos o conocimientos que deben ser de especial atención por parte del área de R.H. En la fase final referente a la Evaluación la capacitación, como cualquier otra función de Recursos Humanos, debe ser evaluada para establecer su efectividad. Existe una amplia variedad de métodos que ayudan a determinar hasta qué grado los programas de capacitación mejoran el aprendizaje, influyen en el comportamiento en el trabajo y repercuten en el desempeño final de la organización.

## RESULTADOS

Cuando se logra la aplicación correcta y oportuna de un modelo de capacitación al Aire libre se logra una gran variedad de resultados, mismos que se describirán a continuación.

*Conocimiento en todos los niveles:* se consigue comprender mejor los estilos de trabajo de cada persona, además de conocer a los compañeros en distintos niveles como son su forma de pensar y actuar ante determinadas situaciones.

*Cambio de imagen:* al cambiar la forma de aprendizaje, también se cambia la forma de ver a un compañero de trabajo, la imagen que se tiene de éste.

*Aprendizaje compartido:* a través de la participación, cada persona tendrá oportunidad de compararse con sus compañeros, aprender lo bueno de cada uno de ellos, entenderse y comprender sus errores; esto les dará una visión más amplia sobre el trabajo.

*Entender las limitaciones:* durante las actividades de la capacitación, los participantes deberán tomar decisiones acerca de la información que pueden o no compartir con otros equipos, aquí entenderán cuáles son sus limitaciones y hasta dónde están dispuestos a llegar por salvar a su equipo.

*Mejora continua:* a través de la participación, los integrantes alcanzan a conocer los puntos débiles y fuertes. Al final, el consultor detalla las conclusiones y ofrece recomendaciones para mejorar la forma de trabajo.

## CONCLUSIONES

El entrenamiento al Aire Libre, incrementa la competitividad y eleva el grado de satisfacción de los colaboradores de la empresa. Es una nueva manera de formación de las personas y de una forma particular, para lograr el desarrollo y crecimiento de competencia emocionales y la transmisión de valores, donde de la naturaleza sirve como aula y el aprendizaje experimental como método. Es un método que sostiene el interés, atención y motivación de los participantes, ya que trabaja los 4 elementos básicos del aprendizaje: pensar, observar, hacer y sentir. El entrenamiento Aire Libre es una de las más completas metodologías de aprendizaje, ya que basan su aprendizaje a través de la experiencia en un clima agradable, y combina lo lúdico, la superación de obstáculos, la actividad física, el trabajo corporal, el contacto con la naturaleza, el trabajo grupal y procesos de reflexión, conceptualización y aplicación de lo aprendido a la vida diaria. Es un adiestramiento que brinda la oportunidad de crecimiento a las personas que no tuvieron la oportunidad de obtener un título, porque incorpora la actualización y la mejora continua. La Capacitación al aire libre es una actividad formativa con un componente de innovación y novedad, y que aporta una experiencia de aprendizaje de incalculable valor organizativo.

Se refuerzan ciertas habilidades claves como lo son la organización, la planificación estratégica, el manejo de la información y el liderazgo. Por medio de hacer la capacitación al aire libre se le puede brindar conocimientos teóricos para que se lleven a la práctica, aumentando el rendimiento laboral de un colaborador dentro de la empresa. La capacitación al aire libre es una herramienta que fortalece diversas cualidades como el liderazgo, la independencia, trabajo en equipo, compromiso con la empresa, la comunicación, la responsabilidad, la tolerancia y la empatía. Se maneja que aprendemos el 20% de lo que escuchamos; el 50% de lo que vemos y el 80% de lo que hacemos.

Mediante la capacitación al aire libre, los colaboradores aprenden cosas nuevas, actualizar sus conocimientos, liberarse del estrés, se relacionarse con otras personas, en otras palabras, satisfacen sus propias necesidades, permitiendo a la vez a las organizaciones alcanzar sus metas. Se encuentran muchos beneficios para los colaboradores, ya que aumenta la confianza entre compañeros, motiva a los participantes en los compromisos del trabajo diario, ayuda a solucionar problemas, aumenta la autoestima y la autoconfianza, reduce el estrés, salen de la rutina, mejora la comunicación, mejora la toma de decisiones, se mejora las relaciones interpersonales, incrementa el nivel de satisfacción laboral y facilita en los participantes un mejor conocimiento de sí mismos y un mayor desarrollo de sus habilidades de comunicación y cooperación. Se pueden adquirir conocimientos valiosos para una empresa y para la misma persona como son: responsabilidad, calidad, eficacia, empatía, honestidad, justicia, perseverancia, solidaridad, sinceridad, trabajo en equipo y productividad. La evaluación de los resultados obtenidos, debe ser para establecer su efectividad y determinar hasta qué grado los programas de capacitación mejoran el aprendizaje, influyen en el comportamiento en el trabajo y repercuten en el desempeño final de la organización.

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# LA SINERGIA SISTÉMICA ENTRE EL DERECHO Y LA MERCADOTECNIA.

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## RESUMEN

*En este documento se analiza la relación holística entre el derecho y la mercadotecnia, teniendo como punto de partida la aplicación de la teoría general de sistemas así como la interpretación sistemática del derecho, sustentada a su vez en la teoría de la jurisprudencia analítica, que coloca en un lugar privilegiado la participación de los órganos judiciales y jurisdiccionales, para la configuración del ius en el orden jurídico de un Estado. Por medio de esta investigación, se confirma la presencia del derecho como guía para el desarrollo de estrategias de mercadotecnia utilizadas por las empresas para seleccionar su mercado meta, el posicionamiento de su producto y la generación de valor del mismo para el logro de la fidelización del consumidor.*

**PALABRAS CLAVE:** Derecho, Mercadotecnia, Conocimiento Organizacional, Ciencias Sociales

## SYSTEMIC SYNERGY BETWEEN LAW AND MARKETING.

### ABSTRACT

*This paper analyzes the holistic relationship between law and marketing, settle as its starting point the application of general systems theory and systematic interpretation of the law, supported by the theory of analytical jurisprudence, standing in a place privileged participation and judicial courts for configuring the ius in the legal order of a State. Through this research, the presence of the law as a guide for the development of marketing strategies used by companies to select their target market, positioning their product and generating value thereof to achieve consumer loyalty is confirmed.*

**JEL:** K10, K22, K39, M14, M31, M38,

**KEYWORDS:** Law, Marketing, Organizational Knowledge, Social Sciences

## INTRODUCCIÓN

Como hipótesis al presente documento se afirma la existencia de relación entre el derecho y la mercadotecnia, así como la influencia entre ambas para la toma de decisiones públicas y privadas. La teoría general de los sistemas, en tanto paradigma científico, se caracteriza por su perspectiva holística e integradora, en donde lo importante son las relaciones y los conjuntos que a partir de ellas emergen (Arnold y Osorio, 1998). En el campo de la investigación del derecho, las aportaciones de Tamayo y Salmorán (2008) sobre la teoría de interpretación sistémica u holística este fenómeno de estudio, permite justificar los vínculos e interdependencia de las diversas ramas de esta disciplina, así como de su interrelación con otras áreas del conocimiento. En adición con las nociones de la visión sistémica propuesta los postulados de la jurisprudencia analítica del Derecho permiten asignar el enfoque transversal al presente estudio teórico. Las contribuciones de este documento permiten valorar la relación entre los mandatos jurídicos que regulan desde la planeación de los productos o servicios a ofrecer por las empresas, la asignación de su precio, su promoción y distribución en el mercado, con los estudios y estrategias comerciales tendientes a conseguir el posicionamiento de los productos y servicios en la mente del consumidor y cliente. Se podrá

concluir la importancia de la correlación que debe existir entre el *ius*, el mercado, la empresa y sus partes relacionadas, así como las áreas de oportunidad del Estado para reglamentar esta relación.

## REVISIÓN LITERARIA

En la literatura se reconoce la vigencia de la teoría de los sistemas, con una perspectiva holística e integradora (Arnold y Osorio, 1998). En materia jurídica Tamayo y Salmorán (2008) justifica los vínculos e interdependencia de las diversas ramas de esta disciplina, así como de su interrelación con otras áreas del conocimiento. No se encuentran estudios particulares sobre la relación en México entre el derecho y la mercadotecnia desde un enfoque holístico. De Pina Vara define al derecho como “conjunto de normas eficaz para regular la conducta de los hombres...” (1999: 228). Rolando Tamayo y Salmorán (2008) para asignar de manera explícita el contenido del derecho considera adecuado nombrarlo *ius*, cuya expresión que engloba los *dictum* de autoridades. Ponce de León reconoce que “en cualquier escenario de la vida en sociedad, el ser humano requiere de un instrumento científico que armonice a las personas con su entorno” (1998: 44). Jorge Witker aporta que la perspectiva holística jurídica busca responder las siguientes preguntas concretas: “¿cómo?, ¿por qué?, ¿para qué?, ¿quién?, ¿cuándo?, ¿dónde?” (2008: 954). Siguiendo la interpretación aportada por García Máynez (2009) a los estudios de Hans Kelsen, al interpretar de manera tradicional el orden jurídico positivado mexicano, se jerarquizan en forma de pirámide las leyes supremas que identifica el artículo 133 de la Constitución Política de los Estados Unidos Mexicanos. En la presente investigación doctrinal hermenéutica, se consideraron como fuente de conocimiento criterios emitidos por el Poder Judicial de la Federación, los cuales no se encuentran sujetos a reconocimiento de derechos de autor de conformidad con el artículo 14 fracción VII de la Ley Federal del Derecho de Autor.

## METODOLOGÍA

En el campo de la investigación jurídica, se reconocen como métodos generales los procesos mentales tradicionales para la indagación científica; Ponce de León (2009) los clasifica de la siguiente manera: método intuitivo, discursivo, sistemático, deductivo, inductivo, analógico o comparativo, histórico, dialéctico, fenomenológico. Con la aplicación de estos se pueden identificar métodos específicos para la ciencia jurídica, por medio de los cuales será factible identificar los propios fines del derecho –teleología jurídica– así como sus valores o principios –axiología jurídica; entre estos métodos se identifican los siguientes: el doctrinal, el legislativo, procesal, hermenéutico, casuístico, informático, jurisprudencial, docente, así como para la ejecución de las disposiciones jurídicas (Ponce de León, 2009). Siguiendo el paradigma en la investigación del derecho, el presente documento se clasifica en el rubro de la hermenéutica jurídica, pues partiendo de la propia interpretación del derecho, así como del *ius* que lo integra, se realiza la interpretación sistemática de algunos de los mandatos jurídicos que tienen influencia de la mercadotecnia, haciendo hincapié en la importancia de la creación del derecho por la participación del Poder Judicial de la Federación.

## RESULTADOS

Con esta exploración dogmática se identifica la relación entre el derecho y la mercadotecnia, reconociéndose la importancia de los agentes públicos y privados que día a día construyen con sus decisiones oportunidades para reinterpretar el derecho. Se considera necesario desarrollar un catálogo de mandatos jurídicos aplicables al orden jurídico mexicano que reglamenten las actividades empresariales tendientes a la segmentación del mercado, así como a la emisión de campañas publicitarias. Lo anterior permitirá conocer si en esta relación holística el derecho está satisfaciendo las necesidades de la sociedad o con su poca regulación, facultando el desarrollo de actos de generen la competencia desleal de las empresas con daños en el mercado.

## CONCLUSIONES

Existen diversos métodos reconocidos para realizar la interpretación del derecho, uno de ellos es el sistémico u holístico por medio del cual se reconoce la interconexión de los diversos mandatos que integran el orden jurídico de un Estado para converger en el *ius*, así como la relación de la materia jurídica con otras como es el caso de la mercadotecnia. En la complejidad que refleja la integración de las normas, con los problemas aparejados de corrupción que si bien no son el objeto de estudio de esta investigación no pueden dejar de ser considerados, surge la necesidad de establecer un orden así como criterios que permitan abstraer el espíritu de las normas para conocer si los actos que realizamos día con día, se sujetan al *ius*, se encuentran fuera de su alcance o lo trasgreden. La participación de las autoridades judiciales y jurisdiccionales es de suma importancia para México, al contar estas con la posibilidad de adecuar el derecho a las necesidades sociales, siempre y cuando se utilicen los mecanismos jurídicos de manera eficiente.

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## COMPETENCIAS DIRECTIVAS: SU IDENTIFICACIÓN PARA INSTITUCIONES DE EDUCACIÓN SUPERIOR.

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### RESUMEN

*La gestión por competencias permite evaluar el potencial del capital humano existentes para el cumplimiento de los objetivos institucionales, dentro de ella, la capacidad directiva juega un papel muy importante en el logro del éxito en el desempeño de la organización. El objetivo del presente trabajo es identificar las competencias directivas claves en el ámbito de la dirección de las Instituciones de Educación Superior (IES). La metodología utilizada se basa en el método de expertos para la identificación de las competencias directivas más importantes para las instituciones educativas, a partir de las competencias directivas más valoradas en base el estudio realizado por el Instituto de Estudios Superiores de la Empresa (IESE Business). La indagación abarcó a todos los integrantes de la Comunidad de Instituciones de Educación Superior de La Laguna. Se utilizó el análisis de medias en el procesamiento de los datos obtenidos de la aplicación del cuestionario. Los resultados revelan que las competencias más valoradas en las IES son: en el Ámbito Estratégico: Gestión de Recursos; dentro de las Intratégicas: Trabajo en equipo y Liderazgo, y en eficacia personal: Integridad.*

**PALABRAS CLAVE:** Gestión Por Competencias, Competencias Directivas, Competencias Estratégicas, Intratégicas y de Eficacia Personal

## DIRECTIVES SKILLS: IDENTIFICATION IN A UNIVERSITY.

### ABSTRACT

*Competency management allows to evaluate the potential of existing competencies to the achievement of the corporate objectives, managerial ability plays an important role in achieving success in the role organizational performance. The aim of this study is to identify the key management skills in the field of management of a University. The methodology is by using the expert method that allows us to identify the key management skills are educational institutions and to compare them with the most valuable management skills identified by P Cardona, Chinchilla, and García- Lombardy (2001 ), building based on the study by the Institute of Higher Business Studies (IESE Business). Analysis of medias for processing the data obtained from the questionnaire of managerial skills most valued was used, the sample consisted of members of the Community of Institutions of Universities of La Laguna. The results reveal that most valuable skills in are: Strategy : Resource Management , intrategic : Teamwork and Leadership, Personal Effectiveness and Integrity.*

**JEL M10**

**KEYWORDS:** Management Competitions, Directives Skills, Strategic Competencies, Intrategicas and Personal Effectiveness



## INTRODUCCIÓN

Los entornos crecientemente dinámicos característicos de la sociedad del conocimiento demandan organizaciones cada vez más ágiles, flexibles y planas, con puestos de trabajo especializados y exigentes al tiempo que versátiles. (Clavero & Guerrero, 2004). Según Santos (2001) uno de sus principales activos estratégicos de las organizaciones es el recurso humano, debido a su contribución en el diseño y ejecución de la estrategia considerándose crítico su desempeño en los procesos de dirección y gestión. Es por esto, que las organizaciones buscan que sus directivos sean capaces de hacer frente a este entorno, contando con las cualidades definidas en un perfil de puestos por competencias que le garanticen que todos los esfuerzos de gestión estén alineados a la estrategia de la organización.

El concepto de competencia ha cobrado gran importancia en los últimos años y ha evolucionado a lo largo del tiempo buscando que el conocimiento se oriente a la gestión del desempeño y que la formación se materialice en los planes de desarrollo de competencias individuales. De acuerdo a Santos (2001), la gestión por competencias es una concepción relevante que implica mayor integración entre estrategia, sistema de trabajo y cultura organizacional, junto a un conocimiento mayor de las potencialidades de las personas y su desarrollo. Las Instituciones de Educación Superior (IES) de México han desarrollado el concepto de competencias en la formación curricular docente, dejando a un lado la función directiva de la organización, es por esto, que el objetivo de este estudio es identificar las competencias directivas clave del perfil directivo en el ámbito de la dirección en los procesos sustantivos de las Instituciones de Educación Superior (IES), como punto de partida para el desarrollo ulterior de la investigación en las Universidades Tecnológicas del país. El desarrollo del trabajo se estructura en tres partes: referentes teórico–metodológicos mediante la revisión de la literatura, la metodología utilizada en la exploración empírica con los expertos y el análisis de la identificación de las competencias directivas más importantes para las IES.

## REVISION DE LITERATURA

El tratamiento teórico, las experiencias y las acciones en torno al enfoque de gestión por competencias se han incrementado a nivel internacional en las últimas dos décadas, asociado a las nuevas formas de organización y recompensa al trabajo, como vías de mantener las ventajas competitivas y elevar la eficiencia y eficacia. Aunque no existe un concepto unánimemente aceptado de competencia, la definición adoptada y aceptada de forma mayoritaria en la literatura científica y en los modelos de management moderno, tienen sus antecedentes en las investigaciones de McClelland (1973) sobre los posibles vínculos entre las motivaciones y las necesidades de logro con el éxito profesional, donde demuestra que los expedientes académicos y los test de inteligencia por sí solos no eran capaces de predecir con fiabilidad la adecuada adaptación a los problemas de la vida cotidiana, y en consecuencia el éxito profesional. Varios de los autores relacionados con el tema de la gestión por competencias (Cuesta, 2002) coinciden en que la elaboración de los perfiles de competencias aporta mejoras significativas durante la implementación del subsistema de gestión integral de los recursos humanos en las organizaciones, pues impactan decisivamente en la efectividad de los planes de formación, en la selección del personal que ingresará a la empresa y en la evaluación del desempeño.

Para el análisis de la función directiva Cardona, P. y Chinchilla, N. (1998) plantean dos tipos de competencias: las competencias estratégicas (competencias orientadas a la obtención de resultados económicos) y las competencias intratérgicas (competencias orientadas a desarrollar a los empleados e incrementar su compromiso y confianza con la empresa). A estos dos tipos de competencias directivas propiamente empresariales, le suman las competencias de eficacia personal. Las competencias directivas son una herramienta esencial para asegurar la competitividad de las empresas en la nueva economía global. Cada empresa debe definir las competencias que considere necesarias para desarrollar su competencia distintiva y cumplir así su misión (Cardona, P. 1999). Así mismo agrega: Todo parece indicar que los

directivos son conscientes de que el valor diferencial de su negocio está en las personas y que ya no se puede dirigir sin pensar en el desarrollo profesional de los subordinados. Por lo tanto, la función directiva se refiere a tres dimensiones.

*Competencias estratégicas:* “Son aquellas necesarias para obtener buenos resultados económicos y entre estas los autores citan: la visión, la resolución de problemas, la gestión de recursos, la orientación al cliente y la red de relaciones efectivas”.

*Competencias intratélicas:* “Son aquellas necesarias para desarrollar a los empleados e incrementar su compromiso y confianza con la empresa, que según el referido modelo, se trata en esencia de la capacidad ejecutiva y de la capacidad de liderazgo, entre las cuales se mencionan: la comunicación, la empatía, la delegación, el coaching y el trabajo en equipo”.

*Competencias de eficacia personal:* que son aquellos hábitos que facilitan una relación eficaz de la persona con su entorno “Estas competencias miden la capacidad de auto-dirección, la cual resulta imprescindible para dirigir a otros, potenciando de esta forma las competencias estratégicas e intratélicas”.

En su estudio García-Lombardía, Cardona, and Chinchilla (2001) aplicó el cuestionario a 1,147 empresas multinacionales conformado por 30 ítems clasificados en los tres tipos de competencias, obteniendo 148 respuestas a diferentes sectores siendo los más representativos el de consultoría, servicios financieros, químico y farmacéutico, energía y de alimentación y tabaco; todas de origen español, de Europa y América Central. El objetivo del trabajo era analizar cuál es el perfil de competencias directivas más valorado por las empresas para la elección de un directivo. Identificó entre 30 competencias un ranking de las diez más valoradas. 1) Orientación al cliente (estratégica); 2) Liderazgo (intratélicas); 3) Honestidad (personal); 4) Iniciativa (intratélicas); 5) Trabajo en equipo (intratélicas); 6 Comunicación (intratélicas); 7 Visión del negocio (estratégica); 8) Aprendizaje personal (personal); 9) Credibilidad (personal) y 10) Toma de decisiones (personal). Los resultados generales muestran que las competencias estratégicas son las menos valoradas y las intratélicas obtienen la valoración más alta. Revela su estudio que las empresas buscan en los futuros directivos un equilibrio entre los tres tipos de competencias, con mayor dominio de la intratélica referidas al desarrollo de las personas; y las mas valoradas son la orientación al cliente, liderazgo y honestidad.

## METODOLOGÍA

Para establecer un perfil por competencias así como su diagnóstico y evaluación lo primero es la identificación de las competencias. Con el fin de seleccionar el listado de las competencias directivas para las Instituciones de Educación Superior, se tomó como punto de partida tanto la clasificación como el cuestionario utilizado por Cardona, Chinchilla, and García-Lombardía (2001) para diferentes sectores en su estudio “Las competencias directivas más valoradas” aplicada a 148 empresas de diferentes sectores que contratan MBA egresados del Instituto de Estudios Superiores de la Empresa (IESE Business). Como la investigación se desarrollará en las IES, como primera fase de la misma se determinó validar el instrumento para comprobar su pertinencia para el sector educativo, mediante el método de expertos. Se seleccionaron como expertos a los miembros de la Comunidad de Instituciones de Educación Superior de La Laguna (CIESLAG) constituida por 28 Directivos, de los cuales se obtuvieron 16 encuestas contestadas (57% de los cuestionarios enviados). Las características de los miembros del grupo de expertos son las siguientes: 13 de los Directivos de los cuestionarios contestados son hombres que representan el 81% de la muestra y un 19% correspondiente al sexo femenino. La edad promedio de los directivos es de 55 años, un 19 % se encuentran entre los 35 y 45 años de edad, correspondiendo a 3 directivos; el 44% oscila entre una edad de 41 a 60 años y un 37% tiene más de 60 años (6 directivos). En lo que a nivel de estudios se refiere el 19% de la muestra corresponde al máximo nivel de estudios (Doctorado) está

representado por 3 directivos, un 44% cuenta con estudios de Maestría y el resto, tiene estudios de Licenciatura. El 100% de los directivos encuestados son la máxima autoridad de la institución que representan y en promedio tienen más de 20 años desempeñándose como directivos en una institución de educación superior.

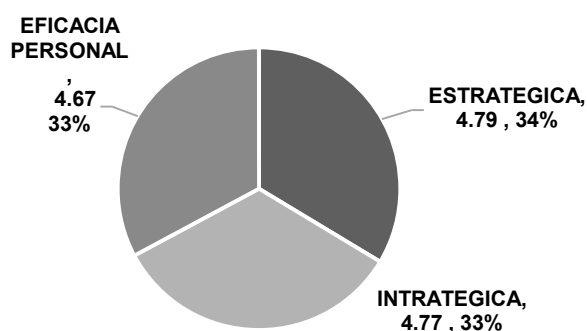
El instrumento contó de 30 ítems que representaban las diferentes clasificaciones de las competencias directivas: estratégicas, intratélicas y de eficacia personal, usando una escala likert para definir la importancia de cada una de ellas para las diferentes funciones sustantivas de la educación superior. El Alfa de Cronbach general para el estudio arrojó 0.88, por lo que se considera confiable para el propósito por el cual fue generado. El procesamiento de datos se basó en técnicas de la estadística descriptiva de tendencias centrales, comparando los resultados de la aplicación del instrumento en lo fundamental con los obtenidos por García-Lombardía et al. (2001).

## RESULTADOS

### Análisis Según la Clasificación de las Competencias Directivas.

El cálculo de las medias de todas las competencias directivas, evidencia como se refleja en la Figura No. 1 las competencias estratégicas se encuentran en primer lugar con un 4.79, las competencias intratélicas obtienen una puntuación de 4.77 y la de eficacia personal un 4.67. A diferencia de los resultados obtenidos en el estudio de García-Lombardía et al. (2001) donde se determina a la dimensión intratélica como la más dominante y referida al desarrollo de las personas en las organizaciones, más sin embargo, ambos resultados coinciden en que las empresas e instituciones buscan en sus directivos un equilibrio entre los tres tipos de competencias, al igual como lo determina García Lara (2008) donde establece una relación entre las tres dimensiones de competencias siendo más fuerte la relación de las intratélicas. Este equilibrio en las competencias se ve reflejado en la Figura No.1, al representar un 33% las de eficacia personal y la intratélica cada una contra un 34% la estratégica, demostrando que para definir un perfil directivo de una IES es importante considerar las tres dimensiones.

Figura 1: Dimensiones de las Competencias Más Valoradas: Media Y %

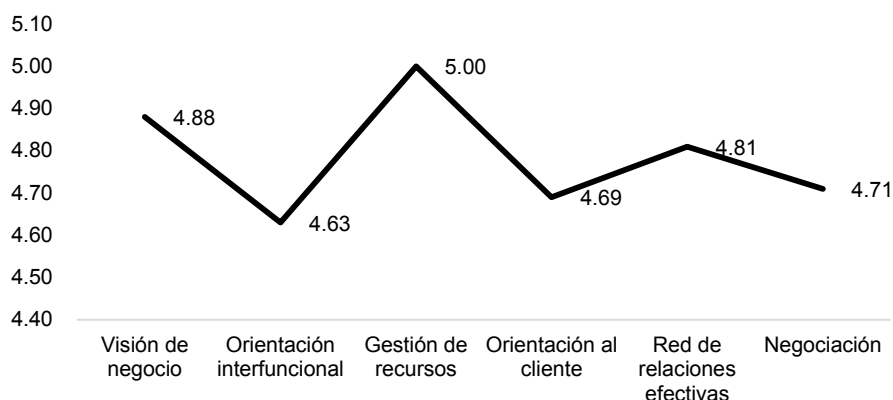


*En esta figura 1 se muestra que las dimensiones de las competencias en cuanto a las medias oscila entre 4,67 a 4,79 y que en correspondencia el promedio porcentual es de 33-34%, reflejando un equilibrio entre las tres dimensiones*

Las competencias directivas son una herramienta esencial para asegurar la competitividad de las organizaciones, debe existir un equilibrio para el logro de los objetivos (estrategia), promover el desarrollo y compromiso de los empleados (intrategia), buscando una relación eficaz de la persona consigo misma y con el entorno. Dentro de las Competencias Estratégicas se encuentra la Gestión de recursos con una media

de 5.00 como la más valorada para las IES, seguida de la visión de negocio con un promedio de 4.88 y la competencia de red de relaciones efectivas con 4.81, como se muestra en la Figura No.2, a diferencia con los resultados del estudio de García-Lombardía et al. (2001) donde la competencia de orientación al cliente se encuentra en el nivel 1 del ranking. La gestión de recursos, competencia estratégica más valorada, se define como la forma en que el directivo utiliza los recursos del modo más idóneo, rápido, económico y eficaz para obtener los resultados deseados. Esta competencia es muy importante en el directivo de IES para obtener los resultados de desempeño establecidos en sus planes estratégicos mediante la adecuada aplicación de los recursos y su gestión para incrementarlo. La competencia de orientación interfuncional se encuentra dentro de las competencias estratégicas menos valoradas por las IES.

Figura 2: Competencias Estratégicas Más Valoradas en las IES



En esta figura 2 se muestra el valor medio obtenido por cada una de las competencias que integran la competencia estratégica, destacando la gestión de recursos seguida por la visión de negocio y la red de relaciones efectivas para las IES. Elaboración Propia

En las Competencias Intratégicas, según la Figura 3, se encuentra como las más valoradas el trabajo en equipo y el liderazgo, seguida por la dirección de personas; y por último como la menos valorada la delegación y el coaching. El trabajo en equipo y liderazgo son dos competencias que manifiestan que el directivo encamina sus esfuerzos para fomentar un ambiente adecuado que movilice, motive y comprometa a los diferentes trabajadores con el logro de los objetivos de la organización.

Figura 3: Competencias Intratégicas Más Valoradas en las IES

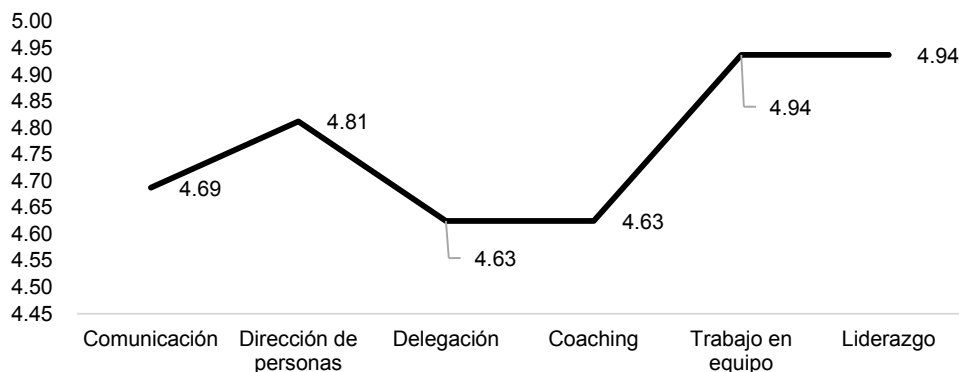


Figura 3. En esta figura se muestra la representación gráfica de las competencias directivas intratégicas en las IES siendo el Trabajo en equipo y el Liderazgo las más valoradas. Elaboración Propia

La Competencia de Eficacia Personal, como capacidad de autodirección de los directivos, ubica en primer lugar la integridad, seguida por la resolución de problemas por parte de los directivos y en último sitio el autogobierno, reflejándose en este el menor interés por parte de los directivos el autocontrol y tenacidad, como se evidencia en la figura No.4. Dentro de las competencias para el desarrollo de la eficacia del personal en primer lugar encontramos la integridad consistente en la honestidad reflejada en la necesidad de que tanto él como los docentes y personal administrativo cuenten con un comportamiento transparente, basado en principios éticos ante cualquier situación. Los directivos buscan en sus instituciones personas encaminadas al logro de objetivos que promuevan la colaboración, comunicación y confianza en un ambiente de transparencia y rectitud hacia sus alumnos. De acuerdo a las competencias más valoradas por García-Lombardía et al. (2001) encontramos una relación estrecha con los resultados obtenidos, ya que se identifica la Honestidad como la competencia de eficacia personal más valorada y la tercera en los resultados general. La menos valorada fue la concentración, en contraste con los resultados del estudio de García Lara (2008) quien determina el autogobierno competencia que incluye la concentración, autocontrol y tenacidad como la más representativa de la eficacia personal, y con una influencia tanto en los resultados tangibles como intangibles de la organización.

Figura 4: Competencias de Eficacia Personal Más Valoradas en las IES

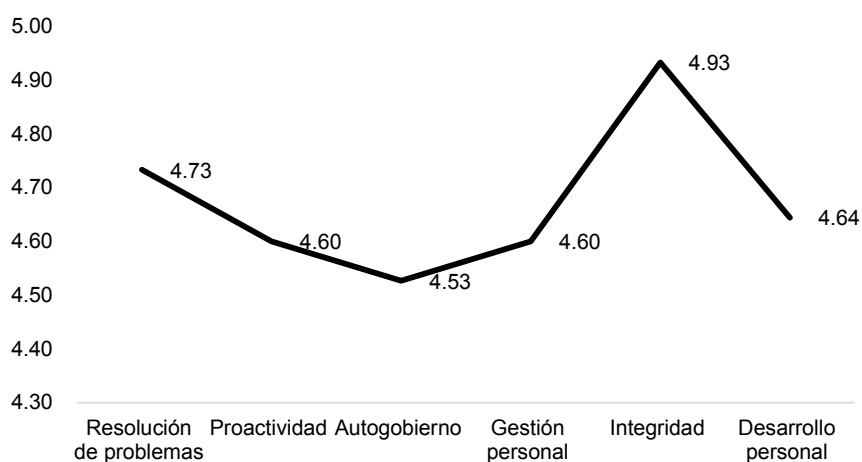


Figura 4. En esta figura se muestra la representación gráfica de las competencias directivas de eficacia personal en las IES siendo Integridad la más valorada en las IES. Elaboración Propia

## CONCLUSIONES

La evaluación diagnóstica de las competencias directivas en las IES de la región Laguna, objetivo de esta investigación, identificó como resultados más importantes los siguientes:

Con respecto a las dimensiones de las competencias (estratégicas, intratérgicas y de eficacia personal) existe en las IES (sector educativo) un equilibrio en las valoraciones de las tres dimensiones con una ligera inclinación hacia las competencias estratégicas, a diferencia del estudio de García-Lombardía et al. (2001) donde las empresas buscan en los futuros directivos un cierto equilibrio entre estos tres tipos de competencias dominando más la búsqueda de competencias intratérgicas, referidas al desarrollo de las personas en las organizaciones.

En relación a las competencias más valoradas, en las IES son: gestión de recursos (estratégicas), trabajo en equipo y liderazgo (Intratérgicas) e integridad (eficacia personal), de lo cual se infiere que el

perfil directivo deberá ser una persona eficiente en el manejo de los recursos que tiene a cargo, fomentando un ambiente de colaboración, comunicación y confianza entre los miembros del equipo dando sentido a su trabajo para el cumplimiento de los objetivos institucionales, con un comportamiento transparente, recto, honrado sin discriminación ante cualquier situación.

Dentro de las 3 competencias más valoradas en la comparación del estudio resultaron coincidentes: el liderazgo y la integridad, lo cual confirma la significancia que se le atribuye a la capacidad de dirección como factor de competitividad de las organizaciones y además los valores y actitudes manifiestas en la formación y comportamiento integral de los profesionales en general y en cargos de dirección en particular.

El aporte de la investigación reside en la validación de un instrumento para la evaluación de las competencias directivas ajustado al contexto de las IES de México (en particular para el sistema de universidades e Institutos Tecnológicos), teniendo en cuenta la composición del grupo de expertos, el valor de 0,88 que arrojó el Alfa de Cronbach; el valor superior a 4.53 de todas las competencias incluidas en el instrumento, y la comparación de los resultados en cuanto a dimensiones, las 10 y 3 competencias más valoradas con respecto al estudio de García-Lombardía et al. (2001) en el Instituto de Estudios Superiores de la Empresa (IESE Business), el cual tiene un gran reconocimiento en América Latina en diferentes tipos de organizaciones. A diferencia de los diversos estudios de Cardona, Chinchilla incorpora como variables de estudio: visión estratégica los directivos; Innovación en dirección y gestión; Capacidades directivas e Inversión en formación y desarrollo de los empleado. Ello significa que la competencias directivas solo son un indicador de la capacidad de dirección además de separada de la visión estratégica. Estos aspectos deben ser profundizados para el ulterior desarrollo teórico - metodológico de la presente investigación.

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# LA GESTIÓN DEL TALENTO HUMANO EN LA ADMINISTRACIÓN PÚBLICA DE UNA MUNICIPALIDAD DE COSTA RICA BAJO EL MODELO DE LIDERAZGO NIVEL 5 DE COLLINS

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## RESUMEN

*Este estudio de investigación presenta, los resultados de un diagnóstico aplicando el instrumento de medición liderazgo nivel 5 de Jim Collins, con la finalidad de identificar el grado de liderazgo que presenta la administración pública de la municipalidad de Pococí, Costa Rica, y a partir de los resultados obtenidos de la aplicación del instrumento de medición, para presentar los resultados y recomendaciones a las autoridades correspondientes, bajo un tratamiento estadístico sustentado en el paquete estadístico SPSS v17.*

**PALABRAS CLAVE:** Liderazgo, Capital Humano, Sector Público

## HUMAN TALENT MANAGEMENT IN THE PUBLIC SERVICE OF A CITY OF COSTA RICA APPLYING A MODEL LEADERSHIP LEVEL 5 OF COLLINS

### ABSTRACT

*This research study presents the results of a diagnosis using the measuring instrument level 5 Leadership Jim Collins, in order to identify the degree of leadership that has the public administration of the municipality of Pococí, Costa Rica, and from the results obtained from the application of the measuring instrument to present the findings and recommendations to the appropriate authorities under a statistical treatment sustained in SPSS v17.*

**JEL:** H760, M120

**KEYWORDS:** Leadership, Human Talent, Public Service

## INTRODUCCIÓN

En la actualidad, se requiere con más urgencia mayor liderazgo en las administraciones públicas. Como es bien sabido el liderazgo ha venido presentando una evolución continua en función de las condiciones que presenta cada organización, en particular en las últimas tres décadas. Este estudio de investigación persigue, de manera específica aplicar un instrumento de medición que permita medir el grado de liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Pococí, Costa Rica. Una vez que se logró la gestión correspondiente con los directivos involucrados en el estudio, se aplicó el instrumento y se midió el grado de liderazgo nivel 5 que presenta la administración pública de Pococí, Costa Rica, para presentar ante las autoridades correspondientes los resultados obtenidos y plantear diferentes alternativas o soluciones que ayuden a mejorar el desempeño de sus departamentos.



## REVISIÓN DE LITERATURA

### Liderazgo de Nivel 5

El liderazgo nivel 5, se refiere al nivel más alto, en una jerarquía de capacidades ejecutivas, según Collins, J. (2005). Los líderes de los otros cuatro niveles, en la jerarquía pueden generar altos grados de éxito, pero no el suficiente para elevar a las organizaciones de la mediocridad, a la excelencia sostenida. La siguiente tabla 1, resume la teoría que plantea Collins, J. (2005), en su investigación de liderazgo de nivel 5.

Tabla 1: Características del Líder Nivel 5 de Jim Collins

<b>El Líder de Nivel 5 Se Sitúa en la Cima de una Jerarquía de Capacidades y es, un Requisito Necesario Para Transformar una Organización de Buena a Excelente.</b>
<b>Nivel 5 Ejecutivo de Nivel 5</b> Desarrolla una grandeza duradera, mediante una paradójica combinación de humildad personal, y voluntad profesional.
<b>Nivel 4 Líder eficaz</b> Cataliza el compromiso, con una visión clara y convincente; y su vigorosa aplicación, estimula al grupo a lograr altos estándares de desempeño.
<b>Nivel 3 Ejecutivo competente</b> Organiza a las personas, y los recursos para la búsqueda eficaz y eficiente, de objetivos predeterminados.
<b>Nivel 2 Colaborador de un equipo</b> Contribuye al logro de objetivos grupales; trabaja eficazmente con otros en un entorno de grupo.
<b>Nivel 1 Individuo altamente capaz</b> Hace contribuciones productivas mediante talento, conocimiento, habilidades y buenos hábitos de trabajo.

*Fuente: Collins, J. (2005). Esta tabla muestra los 5 niveles de liderazgo propuestos por Jim Collins, considerados dentro del instrumento de medición del presente estudio de investigación.*

Y aunque el liderazgo de Nivel 5, no es el único requisito para transformar una organización buena en excelente –otros factores incluyen sumar a las personas correctas a la aventura (y apartar a las incorrectas), así como crear una cultura de disciplina-, según Collins, J. (2005) muestra que es esencial. Las transformaciones, de bueno a excelente, no ocurren sin líderes de Nivel 5 en el mando. Según investigaciones, Mendoza, R. & Ortiz, C. (2006); Ortiz, G., Amalia, R. (2006); Pedraja-Rejas, L., Rodríguez-Ponce, E., & Rodríguez-Ponce, J. (2008) los líderes transformacionales, ejercen una influencia al interrelacionarse con los miembros del grupo, estimulando cambios de visión buscando el bien común y dejando de lado los intereses particulares, por lo que el liderazgo nivel 5 de Collins se puede identificar como liderazgo transformacional. Esta teoría, confirma la importancia, de colocar a líderes de Nivel 5 que corresponden a la categoría de tipo transformacional en los puestos clave de la administración pública en la municipalidad de Pococí, Costa Rica y de esta manera definir la ruta hacia el mejoramiento continuo.

Por otro lado, Mendoza, I., Ortiz, M. & Parker, H. (2007) refieren que los miembros del equipo transformacional se preocupan por otros, se estimulan intelectualmente, se inspiran entre ellos, y se identifican con las metas del equipo lo que logra percibirse en los líderes de nivel 5. La asertividad, por parte de los responsables, de asignar a los líderes de los puestos clave, dentro de la administración pública, reside en la objetividad del análisis de la currícula presentada, por los sustentantes al cargo público y, que en algunas ocasiones no se cuenta con un proceso de selección y reclutamiento riguroso, si no se cuenta con una herramienta que permita medir el grado de liderazgo nivel 5. Según Cardona, J. (2004), El modelo “Círculos de Liderazgo y Gestión por 8 hábitos es altamente efectivo e implica una interacción entre clientes y colaboradores partiendo de 8 conceptos: información, visión estratégica, resultados, delegación, aprendizaje, comunicación y negociación, equipo e innovación. En este sentido, para que pueda ocurrir una transformación en el sector público, deberá contar con la determinación de combatir, y abatir el comportamiento organizacional tan arraigado.

## Las Instituciones del Sector Público

Según Velazquez, G. (2005), en los últimos años se ha observado un deterioro continuo de las organizaciones nacionales en comparación con otras naciones, identificando principalmente la pérdida de productividad, altos costos de producción, lento proceso de comercialización y, sobretodo, ausencia de creatividad e innovación por parte del capital humano. En este sentido, según investigaciones Aguilar, J. (2007); Gutierrez, A., & Gutierrez, J. (2008) el servidor público se motiva, para laborar, por la remuneración, su estabilidad laboral, su satisfacción personal y el poder que pueda ejercer en la organización. En especial es altamente recomendable actuar localmente y buscar la mejora en el desempeño de los líderes a partir de los puestos clave en la administración pública de las municipalidades.

Según Castro, A. (2006), el liderazgo es el proceso por el cual una persona tiene la capacidad para influir y motivar a sus seguidores de modo que contribuya al logro de los objetivos establecidos y al éxito del proyecto organizacional. Según Pedraja, L. & Rodríguez, E. (2004), la relevancia de la decisión, la importancia del compromiso, la probabilidad de éxito, la experiencia del líder y del grupo, el apoyo del grupo al logro de los objetivos y la competencia del grupo son determinantes en la competitividad de las organizaciones. Según Villarzú, J. (2005), transcurrían las primeras semanas de 1994, y la Corporación Nacional del Cobre (Codelco) estaba a punto de correr la misma suerte que el Titanic. Con 24 000 empleados y utilidades por unos US\$ 516 millones, Codelco era grande, imponente y majestuosa. La mejor herramienta que todo CEO debe poseer según Villarzú, J. (2005); Gil, F., Alcover, M., Rico, R. & Sánchez-Manzanares, M. (2011), es la negociación, y Juan Villarzú, la explotó de una forma por demás sabia. La clave del éxito de Codelco, estriba entre otras cosas, en la decisión del presidente de Chile, Frei en dejar al frente de la empresa de cobre, a Juan Villarzú. Tras estudiar la propuesta de los sindicatos, Juan Villarzú les dijo con palabras textuales: “Miren, ustedes y yo queremos mantener esta empresa estatal. Comparto 90% de lo que ustedes plantean. Trabajemos el otro 10% y lleguemos a un acuerdo”.

## **METODOLOGÍA**

### **INTRODUCCIÓN**

El presente estudio es de tipo descriptivo y se llevó a cabo en la administración pública de la municipalidad de Pococí, Costa Rica. En este trabajo de investigación, se aplicó el instrumento de medición (cuestionario) del modelo liderazgo nivel 5 de Collins para identificar el nivel de liderazgo que existe en los sujetos de estudio.

*Descripción de la muestra:* La muestra estuvo compuesta por 20 sujetos de estudio, que trabajan en las jefaturas de la municipalidad de Pococí, Costa Rica, como se puede observar en la Tabla 2.

*Procedimiento de aplicación:* Para la aplicación del instrumento de medición (cuestionario), el investigador de la Universidad de Costa Rica visitó a los sujetos de estudio en la municipalidad de Pococí, Costa Rica, en primera instancia para agendar la aplicación del instrumento, y posteriormente en la fecha acordada se procedió a la explicación y aplicación del llenado del instrumento de medición obteniendo el 100% de respuesta, por parte de los sujetos de estudio, es decir solo 20 de 20 sujetos de estudio accedieron a participar en el estudio.

*Sujetos de estudio:* Jefe de departamento de la municipalidad de Pococí, Costa Rica de la administración pública que posea autoridad para tomar decisiones estratégicas y personal bajo su cargo.

### Objetivo

Identificar el grado de liderazgo nivel 5 en los puestos clave de la administración pública en la municipalidad de Pococí, Costa Rica.

### Hipotesis

Ho: No existe un nivel de liderazgo nivel 5 significativo en la administración pública de la municipalidad de Pococí, Costa Rica.

H1: Existe un nivel de liderazgo nivel 5 significativo en la administración pública de la municipalidad de Pococí, Costa Rica.

### Determinación de la Muestra

*Aspectos generales de Costa Rica:* Con respecto a su ubicación geográfica Costa Rica está situada en América Central, entre los mares: Océano Pacífico y Mar del Caribe. Sus países vecinos son Nicaragua al norte y Panamá al sur. Posee una extensión territorial de 51,100 Km<sup>2</sup>, una población de 4.7 millones y una fuerza laboral de 2.18 millones. Su división administrativa consta de siete provincias: San José (capital), Alajuela, Heredia, Cartago, Guanacaste, Puntarenas y Limón, que a su vez están divididos en 81 cantones.

*Municipalidad De Pococí:* Pococí es el segundo cantón de la provincia de Limón en Costa Rica, se crea mediante la ley n° 12 del 19 de septiembre de 1911, con siete distritos. El nombre del cantón según don Carlos Gagini, en su obra Los Aborígenes de Costa Rica, le fue asignado en recuerdo de la provincia indígena de Pococí, situada entre las provincias Tariaca y Suerre. Actualmente en Pococí existen almacenes de todo tipo, tiendas, hoteles, restaurantes, al norte se encuentra el Parque Nacional Tortuguero, uno de los sitios turísticos más visitados de Costa Rica, por su belleza escénica, su bio diversidad y por la presencia de las tortugas marinas que llegan cada año convirtiéndolo en el sitio de desove más importante del Caribe. El cantón de Pococí tiene una extensión de 2,403.49 km<sup>2</sup>, y es el segundo en importancia de la provincia de Limón, Costa Rica.

Tabla 2: Sujetos de Estudio la Municipalidad de Pococí, Costa Rica

	Población	Muestra
Total de sujetos de estudio la Municipalidad de Pococí, Costa Rica	20	19

*En esta tabla se muestra la población y muestra obtenida de los sujetos de estudio que participaron en este estudio de investigación, y a quienes se les aplicó el instrumento de medición de Collins.*

Factores que se consideraron en el cálculo de la muestra:

La población se considera con características homogéneas

Se cuenta con una población finita, ya que el número de dependencias es conocido

Fórmula empleada para el cálculo de la muestra  $n = k^2 (p \cdot q \cdot N) / (e^2 \cdot (N-1)) + (k^2 \cdot p \cdot q) = 1.96^2 (0.5 \cdot 0.5 \cdot 20) / (0.05^2 \cdot (20-1)) + (1.96^2 \cdot 0.5 \cdot 0.5) = 19$

### Instrumento de Medición

El instrumento de medición propuesto se tomó del modelo de liderazgo nivel 5 de Collins directamente del sitio oficial de Jim Collins (ver Anexo 1). El instrumento se compone de 8 reactivos bajo una escala Likert, estableciendo los siguientes criterios: A = Siempre B = Casi siempre C = Frecuentemente D = Casi nunca E = Nunca. La validación de contenido del mismo está sustentada por el modelo de Jim Collins. Apoyado en el tratamiento estadístico que hace referencia García, B. (2005), para conocer la confiabilidad de un instrumento de medición de tipo cuantitativo, se utiliza el análisis Alpha de Cronbach. Este es de consistencia interna y donde según la Tabla 3 nos arroja un Alpha de Cronbach de .905 para los 8 ítems.

Tabla 3: Confiabilidad del Instrumento de Medición Liderazgo Nivel 5 de Collins

Alpha de Cronbach	Ítems
.905	8

*Esta tabla muestra el resultado del alfa de Cronbach obtenido a través del análisis factorial realizado con apoyo de SPSS v.17, al instrumento de medición utilizado en el presente estudio de investigación.*

En la Tabla 4 se puede observar el comportamiento de los ítems con respecto a su correlación y el grado de confiabilidad con respecto al Alpha de Cronbach si se llegan a eliminar los ítems de manera individual del instrumento de medición.

Tabla 4: Confiabilidad del Instrumento de Medición Liderazgo Nivel 5 de Collins Por Eliminación de Ítems Para Mejorar el Alpha de Cronbach

Ítem	Correlación Del Ítem Corregida	Alpha de Cronbach con el Ítem Eliminado
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición.	.726	.892
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	.913	.871
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	.893	.879
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	.266	.922
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	.507	.909
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	.916	.874
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	.611	.902
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	.817	.884

*En esta tabla se puede observar el comportamiento de los ítems con respecto a su correlación y el grado de confiabilidad con respecto al Alpha de Cronbach si se llegan a eliminar los ítems de manera individual del instrumento de medición.*

La validación de constructo del instrumento de medición se llevó a cabo en SPSS v17 con la prueba de análisis factorial, la Tabla 5 explica el comportamiento estadístico de la variable liderazgo nivel 5 de Jim Collins.

Tabla 5: Análisis Factorial de la Variable Liderazgo Nivel 5 de Jim Collins

Ítem	Componentes	
	1	2
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición	.804	.213
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	.943	.029
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	.927	.059
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	.310	.720
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	.577	.586
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	.959	-.178
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	.743	-.465
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	.893	-.334

*Esta tabla explica el comportamiento estadístico de la variable liderazgo nivel 5 de Jim Collin bajo la validación de constructo del instrumento de medición apoyado de SPSS v17 con la prueba de análisis factorial.*

Según Kaiser (1970), el contraste de Kaiser-Meyer-Olkin (KMO) debe ser mayor a 0.5 en los ítems evaluados, de tal manera que no hubo necesidad de eliminar ítems según lo demuestra la Tabla 5, por lo que se incluyeron los 8 ítems propuestos por Collins en el instrumento de medición, adicionalmente a estos 8 ítems se anexaron 4 ítems adicionales de tipo sociodemográfico.

## RESULTADOS

Para identificar la clasificación del liderazgo nivel 5 de Jim Collins se codificó como 1=Siempre, 2=Casi Siempre, 3=Frecuentemente, 4=Casi nunca, 5=Nunca y 6=No contestó.

Tabla 6: Liderazgo Nivel 5 de Jim Collins en la Administración Pública de la Municipalidad de Pococí, Costa Rica

Ítem	Media	Mín	Máx
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición.	2.8500	1.00	5.00
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	3.0500	1.00	5.00
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	3.6500	2.00	5.00
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	3.0000	1.00	5.00
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	2.9000	1.00	4.00
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	3.1500	1.00	5.00
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	3.4000	1.00	5.00
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	3.6000	1.00	5.00

En esta tabla se pueden observar los resultados encontrados en esta investigación al aplicar el instrumento de medición de Collins, se puede observar el grado de liderazgo nivel 5 de Jim Collins que está presente en la municipalidad de Pococí, Costa Rica.

### Contrastación de la Hipótesis

Tabla 7: Contrastación de la Hipótesis

Hipótesis	Resultados	Observación
H1: Existe un nivel de liderazgo nivel 5 en la administración pública de la municipalidad de Pococí, Costa Rica.	Se rechaza por ser menor a 5	Se observa que al obtener una media entre 2.85 y 3.65 en los 8 ítems no existe un valor significativo de que se justifique la presencia del liderazgo nivel 5 de Jim Collins.

En esta tabla de contrastación de hipótesis, se observa que al obtener una media entre 2.85 y 3.65 en los 8 ítems no existe un valor significativo de que se justifique la presencia del liderazgo nivel 5 de Jim Collins en la municipalidad de Pococí, Costa Rica.

### Análisis e Interpretación de Tablas Cruzadas

El análisis e interpretación de los datos estadísticos, se llevó a cabo mediante la técnica de tablas de contingencia o tablas cruzadas apoyado de SPSS v17, con la finalidad de observar los resultados encontrados y los factores que influyen en el liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Pococí, Costa Rica. Los resultados encontrados en esta investigación, muestran que el liderazgo nivel 5 de Jim Collins está presente en el grado 3.2, considerando una escala del 1 al 5, y en su

mayoría en sujetos de estudio del género masculino, en un rango de edades de 25 a 45 años, solteros y con un nivel de escolaridad de preparatoria o menos.

## CONCLUSIONES

Como se pudo observar (Mendoza, R. & Ortiz, C. (2006); Ortiz, G., Amalia, R. (2006); Pedraja-Rejas, L., Rodríguez-Ponce, E., & Rodríguez-Ponce, J. (2008)) los líderes transformacionales, tienen algunas de las características del liderazgo nivel 5 de Jim Collins, y pueden ayudar en el desempeño de toda organización, llevándola de buena a excelente en el tiempo. En este sentido (Mendoza, I., Ortiz, M. & Parker, H. (2007)) algunas de las características presentes de todo líder de nivel 5 de Jim Collins, es la forma en que se identifican con las metas del equipo por encima de sus intereses personales. Collins (2005) establece que el nivel 5 de liderazgo es un descubrimiento empírico, no ideológico y que funciona en cualquier tipo de organización. Por otro lado, Aguilar, J. (2007); Gutierrez, A., & Gutierrez, J. (2008) hacen hincapié en que el servidor público se motiva, entre otras cosas, debido a el poder que pueda ejercer en la organización. El reto que presenta toda administración pública, según Pedraja, L. & Rodríguez, E.

(2004), es la de elevar la competitividad, tomando como referencia la importancia del compromiso, la experiencia del líder y del grupo, y el apoyo del grupo al logro de los objetivos, lo cual se ve reflejado en el liderazgo nivel 5 de Collins. De igual manera, otro de los retos importantes (Villazú (2005); Ascorra, P. (2008)), es que todo líder de una organización logre convencer a sus colaboradores de la estrategia y el rumbo que la organización persigue, ya que de lo contrario ni la mejor gestión ejecutiva logrará un cambio significativo en el desempeño de su equipo de trabajo. Los hallazgos que se observan en este estudio de investigación, lograron cumplir con el objetivo planteado a partir de la hipótesis del nivel de liderazgo nivel 5 de Collins que existe en la administración pública de la municipalidad de Pococí, Costa Rica, donde se observa un grado 3.2, considerando una escala del 1 al 5 de liderazgo nivel 5 de Collins presente en los sujetos de estudio según se puede observar en la Tabla 6 y lo valida la contrastación de hipótesis que se muestra en la Tabla 7. Los resultados obtenidos reflejan la importancia de establecer un plan de acción que permita incrementar el liderazgo nivel 5 de Collins en la administración pública de la municipalidad de Pococí, Costa Rica con la finalidad de elevar la competitividad y brindar un mejor servicio a la comunidad. Se invita a investigadores e interesados en llevar a cabo estudios comparativos de otras municipalidades de Costa Rica u otros países a sumar esfuerzos para lograr realizar un diagnóstico más integral, y en donde se consideren otras variables que permitan medir el nivel de liderazgo y competitividad presentes en el sector público.

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# FORMULACIÓN Y EVALUACIÓN DE PROYECTOS E INNOVACIÓN COMO UNA RESPONSABILIDAD SOCIAL

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## RESUMEN

*Este artículo forma parte de una investigación realizada a nivel educación superior en el ejercicio del 2012, y en la cual se pretendió identificar que tanto influye la utilización de la información financiera para la toma de decisiones asertivas de tal manera que se brinden asesorías profesionales que permitan la innovación, actuando todos los participantes con una responsabilidad social, llevando a cabo una investigación de tipo etnográfica experimental tomando como muestra 60 estudiantes de los cuales 30 fueron considerando un grupo experimental y 30 grupo control, a esta muestra se le aplicó un cuestionario de 35 preguntas elaborado de acuerdo a la escala de Likert, contando con 8 categorías de las cuales únicamente la referente a formulación y evaluación de los proyectos se utiliza para el presente artículo concluyendo la muestra que el contar con análisis previos y conocimiento de la información financiera les permite generar nuevas ideas y proyectos alcanzables para la administración así como mejoras en las empresas.*

**PALABRAS CLAVE:** Innovación, Proyecto, Formulación, Evaluación y Responsabilidad Social

## FORMULATION AND EVALUATION OF PROJECTS AND INNOVATION AS A SOCIAL RESPONSIBILITY

### ABSTRACT

*This item is part of an investigation to higher education level in the year 2012, and which was intended to identify both influences the use of financial information for decision making assertive so that professionals can provide advice to enable innovation, acting all participants with a social responsibility, leading to an investigation of experimental ethnographic kind, taking as sample 60 students of which 30 were given an experimental group and 30 control group, this sample was applied in a questionnaire of 35 questions prepared according to the Likert scale, with eight categories of which only related to formulation and evaluation of projects used for this article concluding the shows that have prior analysis and knowledge of financial information allows generate new ideas and achievable projects for administration as well as improvements in business.*

**JEL:** M13, M14, M21, M51, M53

**KEYWORDS:** Innovation, Project, Formulation, Evaluation and Accountability Social

## INTRODUCCIÓN

El mundo atraviesa hasta la fecha por innumerables problemas de carácter económico financiero, que invariablemente afectan a sus habitantes, México con una población de 118 millones de personas según datos del Consejo Nacional de Población (CONAPO), no es la excepción, son innumerables los intentos que realizan los diversos sectores de la población con la finalidad de revertir esta problemática con la

finalidad de elevar la calidad de vida de las personas, los requerimientos de la sociedad son claros, por una parte la administración pública buscando elevar su recaudación tributaria por otra el ámbito empresarial buscando elevar su productividad, por otra las instituciones educativas intentando lograr satisfacer los requerimientos de la sociedad y por último los ciudadanos que se desenvuelven en este entorno, intentando cumplir con todos los requerimientos de esta sociedad, que indudablemente siendo ciudadanos con una alta responsabilidad social se enfocan en la aportación más adecuada al gasto público para lo cual intenta educarse cada cual de acuerdo a sus posibilidades.

La administración pública en México, ha realizado intentos de generar empresa, como por ejemplo la Secretaria de Economía(SEDECO), los municipios y los estados, otorgando recursos ya sea vía financiamiento y asesorías de todo tipo persiguiendo el mismo objetivo la creación de nuevas empresas y con ello fuentes de empleo, considerando que es una de las probables soluciones a la falta de recursos frescos en la administración pública y como una forma de incentivar la economía, sin embargo las estrategias no han dado los resultados esperados debido a que las empresas que inician sólo logran permanecer 2 años.

Esta investigación se enfoca, en identificar como un problema la falta de utilización de la información financiera para la toma de decisiones por parte de algunos estudiantes a nivel educación superior del área de ciencias económico administrativas y cuál es el impacto en el entorno empresarial, debido a que se considera como una de las posibles soluciones a esta problemática de que si los estudiantes de nivel superior conocen realmente la información financiera esto probablemente permitirá generar nuevas empresas así como planeaciones y proyectos viables, además de que en determinado momento brindaran asesorías empresariales efectivas demostrando con ello una clara responsabilidad social. Considerando como palabras clave en el presente artículo y de acuerdo a definiciones contenidas en el diccionario de la real academia española y de acuerdo al planteamiento del problema definiendo formulación como un medio de resolución ya sea personal o empresarial que debe de generar un costo determinado, reflejado en un proyecto que invariablemente surge de una idea y el proceso de llevarla a cabo con los costos que implicará el introducir un cambio de acuerdo a la innovación planteada en el proyecto como una forma de responder a los requerimientos de la sociedad de que esta formulación y proyectos deben de satisfacer necesidades de las sociedades por una responsabilidad social como se especifica en la Tabla 1.

Tabla 1: Formulación y Evaluación de Proyectos E Innovación Como una Responsabilidad Social

1	2	3	4	5	6	7
Formulación	Evaluación	Proyecto	Inversión	Innovación	Responsabilidad	Social
Medio practico para resolver un asunto	Determinar el costo real de un proyecto	Idea que se tiene de algo que se piensa hacer y cómo hacerlo	Capital invertido en el desarrollo de un proyecto	Cambios con la finalidad de introducir novedades	Capacidad de responder por los propios actos y en ocasiones por los ajenos	Sociedad relativo a las personas familias o naciones

*En esta tabla se considera como un mapa conceptual y la relación que tiene con el planteamiento del problema definiendo conceptos simples.*

## REVISIÓN DE LITERATURA

Existe diversa literatura que habla acerca de la información financiera como una base para llevar a cabo planeaciones y una adecuada formulación y evaluación de los proyectos de inversión al respecto diversos autores han escrito como por ejemplo: Vroom y Deci (1979), Es importante saber delegar responsabilidades con la finalidad de desarrollar las competencias necesarias con los conocimientos adecuados y sensibilizándose con los empresarios con el objeto de brindar asesorías de calidad por parte de los LCP. Medina (1993), Las empresas y su información financiera se pude analizar desde diferentes ángulos y visiones que podrían ser en cuanto al producto y servicio que ofrece primeramente esto tanto en lo interno como en lo externo todo ello con la posibilidad de adaptarse al mercado e identificar el punto de equilibrio

y es en ese momento cuando se puede brindar una asesoría de calidad siempre y cuando sea en forma oportuna de la misma manera comenta el autor acerca de la planeación considerándola como un principio de guía de acuerdo a las actividades que realizan las empresas que se pueden ir ajustando durante el tiempo “Podría incluso cambiar de rumbo, cuando sea necesario para alcanzar el objetivo general” Plascencia (2013), las empresas efectúan aportaciones en sus negocios con la finalidad de obtener un rendimiento y su capital invertido en un tiempo medido y un proyecto debe de ir orientado a la viabilidad de la inversión efectuada. “Un proyecto también pretende demostrar con estudios profesionalmente elaborados que existe una viabilidad de recuperación de la inversión para los que están arriesgando su capital, y demostrar también que no se estaría realizando una inversión que en determinado omento nos aleje de nuestro costo mínimo de oportunidad que una empresa debe de tener considerado”

Torres y Romero (1996) Pág. 137, comentan los autores que un valor agregado es de los componentes más importantes para evaluar la actividad económica, concluyen los autores con que “El valor agregado surge de la diferencia entre los ingresos totales de una empresa y los costos de compra de materias primas, servicios y componentes. Por lo tanto mide el valor de la empresa y agrega a esos materiales y componentes de compra, por medio de su proceso de producción”.

## METODOLOGÍA

Este artículo se fundamenta principalmente en una investigación de tipo experimental etnográfica educativa realizada por Plascencia(2012), en la cual aplicó diversos instrumentos con el objeto de darle cientificidad a su investigación entre los cuales se encuentran: observación, nota de campo, cuestionario, entrevista, pretest y postest a una muestra de 60 estudiantes de educación superior, 30 participando como grupo experimental y 30 como grupo control, el cuestionario fue categorizado y clasificado en 8 categorías de estudio para este artículo sólo se utilizó 1 categoría que es la correspondiente a formulación de proyectos, efectuando preguntas conducentes a la hipótesis generando una hipótesis de solución.

## RESULTADOS

Dentro de los cuestionamientos que dirigen a la hipótesis de solución y que se efectuaron relacionados con el problema se encuentra en primer término: ¿La falta de asesoría de carácter administrativo provoca carencia de competencias para la toma de decisiones financieras en la gestión directiva? La muestra manifestó, de acuerdo al cuestionario pre-test y post-test efectuado, en ambos grupos que si les es útil la información financiera para la toma de decisiones, con el objeto de asesorar en forma eficiente y oportuna. Así como que con ello pueden tomar decisiones que contribuyan a la mejora e innovación tanto ellos a nivel de asesoría como los empresarios, manifiestan también que es una responsabilidad social de los profesionistas de ciencias administrativas los resultados obtenidos o no obtenidos en una empresa al utilizar o bien dejar de utilizar la información financiera para la toma de decisiones ya que con ello se propician áreas de mejora, por otra parte, ambos grupos manifiestan que el no utilizar la información financiera promueve una falta de motivación en todos los involucrados en una empresa al desconocer cuál es la situación financiera real lo que les provoca incertidumbre laboral.

Como hallazgo importante en los indicadores de ambos grupos manifestaron que debido a los bajos sueldos así como a la inflación se propicia también una falta de motivación en todos los involucrados en una empresa, y que además el entender la forma como se debe de utilizar la información financiera ubica en posición de liderazgo para la toma de decisiones a los profesionistas además de que si conocieran la forma de utilizar la información financiera les sería más fácil la toma de decisiones eficiente y oportuna lo que orientaría a los empresarios a la permanencia de sus empresas en una gestión directiva eficaz lo que propiciaría una responsabilidad social de todos los involucrados así como una mayor innovación.

El segundo cuestionamiento conducente a la hipótesis de solución fue de si: ¿Una escasa planeación propicia carencia de visión de proyecto por falta de competencias para la toma de decisiones financieras en la gestión directiva? a lo cual la muestra manifestó que el entender la forma como se debe de utilizar la información financiera los ubica en posición de liderazgo para la toma de decisiones, sin embargo al preguntarles cual era la información financiera que conocían ambos grupos contestaron en forma errónea pero a la vez la muestra manifiesta que el no contar con habilidades y conocimientos para la utilización de la información financiera los limita en la preparación de proyectos y ambos grupos están conscientes de ello así como que, el no preparar proyectos podría ocasionar el cierre de empresas, además de que el conocer la información financiera y su utilidad les permitirá contar con habilidades para preparar proyectos viables. La muestra considero también que los análisis previos para preparar planeaciones financieras y proyectos son importantes, ya que les permite predeterminedar los acontecimientos del futuro y podría promover el incremento de nuevas empresas, debido a que el contar con los conocimientos y habilidades de utilización de la información financiera les generan nuevas ideas, lo que propicia la innovación. De estos cuestionamientos iniciales se generó una hipótesis de solución con los siguientes objetivos clave que son: Uno: brindar asesoría financiera de calidad, despertando una responsabilidad social de los trabajos que efectúen los egresados de una licenciatura en ciencias económico administrativa y Dos: preparar planeaciones y proyectos alcanzables contribuyendo con la administración en la generación de nuevas ideas. Todas las actividades que se realizaron fueron con el objeto de someter a comprobación la hipótesis de posible solución y así poder determinar si esta es la vía para resolver el problema planteado. Impartiendo un curso taller en el que se propicie en el estudiante de ciencias económico administrativas que influya responsablemente como líder, preparando planeaciones y proyectos alcanzables que conduzcan a la innovación para la administración aplicando las competencias para la toma de decisiones financieras en la gestión directiva

Tabla 2: Modelo Generado del Conocimiento a la Innovación

1	2	3	4	5
Conocimiento	Motivación	Generación de Proyecto	Toma de decisiones	Innovación

*En esta tabla se describe un modelo que indica que al sensibilizar transmitiendo los conocimientos relativos a la información financiera se logra motivar en la generación de proyectos y/o planeaciones financieras para posteriormente llegar a asesorar en forma asertiva para la toma de decisiones lo que en forma forzosa colocara en posición de conducirse a la innovación.*

Como alumno de ciencias administrativas, al desarrollar un proyecto y/o planeación financiera completo motivara a los involucrados en una empresa vía el conocimiento a la generación de un proyecto y/o planeación financiera ello les permitirá contar con elementos clave para la toma de decisiones que los llevara forzosamente a la innovación. Tal y como se hace referencia en el Tabla 2 mencionada anteriormente.

## CONCLUSIONES

El actuar con responsabilidad social quizá no se ha logrado sensibilizar a todos los actores de una sociedad determinada ya que cada cual aporta su esfuerzo en propiciar la innovación ya sea en la administración pública que busca el beneficio general de la población, a nivel empresarial con el sueño de permanecer siendo productivo, como institución educativa transmitiendo a sus estudiantes los conocimientos adecuados a los requerimientos del entorno y como estudiante de educación superior de una licenciatura en ciencias administrativas. Esta investigación refleja que si se logra aportar a la sociedad en un corto plazo egresados con conocimientos acerca de la utilización de la información financiera desarrollando en ellos las habilidades de asesoría que propicien la generación de proyectos y/o planeaciones financieras viables para las empresas o bien para desarrollar el emprendimientos individuales invariablemente se detonara la economía en forma positiva, generando innovaciones empresariales que contribuirán en forma importante

con el gasto publico elevando el prestigio de la institución por su forma de educar debido a la preparación de sus egresados impactando el entorno en forma positiva por las habilidades desarrolladas con el objeto de que a corto plazo se generen nuevas empresas y fuentes de empleo, que permanezcan en forma sana abriendo espacios donde se involucren estos estudiantes ya sea como empleados o bien como empresarios prósperos lo que contribuirá a una mejoría en la economía.

## **LIMITACIONES**

Las limitaciones son que quizá hace falta un cambio de paradigma en cuanto a que los estudiantes de una licenciatura de ciencias económico administrativas pueden llegar a ser empresarios y si se preparan con los conocimientos adecuados logrando sensibilizar en la utilización de la información financiera para la toma de decisiones, sin embargo existe renuencia de algunos estudiantes para utilizar la información financiera que les parece muy complicada y que también consideran más sencillo el trabajar para otros que iniciar sus propios proyectos empresariales.

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# **EFFECTOS ADMINISTRATIVOS Y FINANCIEROS POR EL ESQUEMA VIGENTE DE LOS COMPROBANTES FISCALES PARA LAS MICROS, PEQUEÑAS Y MEDIANAS EMPRESAS DEL ESTADO DE BAJA CALIFORNIA**

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## **RESUMEN**

*Debido al avance tecnológico que se ha venido presentando, las autoridades fiscales en México han buscado actualizarse en la emisión de comprobantes fiscales, creando una nueva modalidad de alcance nacional a partir de la reforma del Código Fiscal de la Federación (CFF), en los últimos tres años, tendientes a lograr un mejor control de los ingresos de los contribuyentes, implementando para tal efecto la factura electrónica, misma que paulatinamente ha incluido su uso obligatorio a más contribuyentes de acuerdo con sus ingresos acumulables. Este cambio en la facturación expedida y recibida por proveedores de bienes y servicios, les ha implicado a los contribuyentes afectaciones administrativas y financieras. Con la finalidad de conocer el efecto administrativo y financiero que tienen las micro, pequeñas y medianas empresas por la aplicación de la facturación electrónica, se llevó a cabo una investigación dentro de los principales municipios del estado de Baja California. Como resultado de la investigación detectamos inconformidad de los contribuyentes MIPYMES con el esquema actual por la carga administrativa y la inversión en equipo de cómputo y capacitación el personal para poder cumplir con el esquema vigente, así como las ventajas y desventajas de la implementación de la facturación electrónica.*

**PALABRAS CLAVE:** Efecto Administrativo, Efecto Financiero, MIPYMES, Comprobantes Fiscales

## **ADMINISTRATIVE AND FINANCIAL EFFECTS OF THE CURRENT TAX RECEIPT OUTLINE FOR MICRO, SMALL AND MEDIUM BUSINESS IN THE STATE OF BAJA CALIFORNIA**

### **ABSTRACT**

*Given the technological advancements that have been developing, Mexican tax authorities have looked for a way to update the issue of tax receipts, creating new means of national coverage, based on the Federal Tax Code reform (FTC). In recent years, this has tended towards a better taxpayer revenue control, and to that effect the electronic invoices have been implemented, which has gradually included its compulsory application to taxpayers according to their income. This change in the issued invoices and receipts by goods and services dealers has implied administrative and financial effects to the taxpayers. In order to identify the administrative and financial effects in micro, small and medium business with the application of the electronic invoices, an investigation has been carried out in the main municipalities of the state of Baja California. As a result of the investigation we detected an inconformity on part of the SMBs (Micro, Small and Medium Business) taxpayers in the current outline because of the administrative burden, the*

*investment in computing equipment, and the training of personnel to carry out the valid outline, as well as the advantages and disadvantages of the implementation of electronic invoice.*

**JEL:** M2,M4

**KEY WORDS:** Administrative Effect, Financial Effect, SMBs, Tax Receipts.

## INTRODUCCION

### Antecedentes

El Servicio de Administración Tributaria (SAT) tratando constantemente de estar a la vanguardia en la automatización de sus operaciones y en la búsqueda asimismo del cumplimiento de las obligaciones fiscales de los contribuyentes; introdujo a partir del año 2004, por medio de reformas fiscales al Código Fiscal de la Federación (CFF), la adición del capítulo II denominado “*de los medios electrónicos*”, por medio del cual en primera instancia, reconoció el poder autenticar con una firma electrónica (FIEL) de los contribuyentes y representantes legales, dándole de esa manera toda la validez, como si fuera firma autógrafa. Esto constituyó el preámbulo del origen de los comprobantes digitales, los cuales iniciaron como una opción para que los utilizaran los contribuyentes en la formalización de sus operaciones generadoras de ingresos a partir del año referido.

Sin embargo, fue con las reformas fiscales del 2010 en materia del propio CFF, las que obligaron a un importante número de contribuyentes a la utilización de la facturación electrónica, por el hecho de rebasar sus ingresos la cantidad de \$4'000,000 en el ejercicio inmediato anterior, aunado a que la autoridad les dio opción de utilizar el *comprobante fiscal digital (CFD)* en lugar del *comprobante fiscal digital por internet (CFDI)*, si se acogían al CFD a más tardar en el ejercicio 2010. Pero ¿porque los contribuyentes preferían el CFD en lugar del CFDI?, simplemente para tener menos presencia fiscalizadora del SAT en sus operaciones al no tener que enviar al SAT sus comprobantes para que los folie y les ponga su sello digital (timbrado) por medio del *proveedor autorizado de certificación (PAC)*. Estos cambios importantes, causaron incertidumbre en los contribuyentes, sobre todo por lo novedoso, aunado a la inversión y cambios administrativos que implican su implementación, sin embargo también se observan varios beneficios derivados de ellos. Para efectos de lo anterior, un grupo de investigadores de la Universidad Autónoma de Baja California de los municipios de Tijuana y Ensenada, acordamos realizar esta importante investigación, para conocer directamente de los empresarios micros, pequeños y medianos, su opinión en cuanto a las ventajas y desventajas por la introducción de la facturación electrónica.

La facturación electrónica son los comprobantes fiscales digitales por internet (CFDI), documentos electrónicos que permiten comprobar las operaciones realizadas entre los contribuyentes, bajo estándares tecnológicos y de seguridad internacionalmente reconocidos, que se incorporan a los esquemas tradicionales existentes, cuya particularidad es el uso de las tecnologías de la información para la generación, procesamiento, transmisión y resguardo de los documentos fiscales de manera 100% digital (Servicio de Administración Tributaria. (2009). Comprobantes Fiscales. Consultado el 1 de marzo de 2010 en:

[www.sat.gob.mx/sitio\\_internet/asistencia\\_contribuyente/principiantes/comprobantes\\_fiscales/66\\_9798.html](http://www.sat.gob.mx/sitio_internet/asistencia_contribuyente/principiantes/comprobantes_fiscales/66_9798.html)), agilizan la conciliación de la información contable, reduce costos y errores en el proceso de generación, captura y almacenamiento. También simplifica el proceso de emisión de comprobantes, ofreciendo beneficios a los receptores en la integración de manera automática y segura a su contabilidad, por medio de los servicios de validación de comprobantes fiscales digitales en línea, desde la página de Internet del SAT. Gracias a sus características, cada comprobante que se emite cuenta con un sello digital que lo identifica como único. La emisión de facturación electrónica es obligatoria a partir de 2011; sin



embargo, con el fin de que los contribuyentes se incorporaran paulatinamente a este nuevo esquema, se estableció un periodo de transición durante el cual se podían emitir comprobantes impresos el cual termino el 31 de diciembre del 2013. En folletos fiscales impresos en 2010 (Folleto “Factura Electrónica”.

Edición preparada en el Servicio de Administración Tributaria por la Administración General de Asistencia al Contribuyente, consta de 70,250 ejemplares y se terminó de imprimir en noviembre de 2010), el SAT informo que las empresas que ya manejan facturación electrónica, reportaron tener ahorros de hasta 85% en sus costos de operación y almacenamiento de los comprobantes para efectos fiscales. También mencionan diversas ventajas que brinda el esquema. Por lo anterior, es importante investigar, si se confirma las ventajas anunciadas por este nuevo esquema.

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. Actualmente no se cuenta con un diagnóstico formal de la situación que guardan las micro, pequeñas y medianas empresas del estado de Baja California ante los cambios en nuestro sistema tributario ni mucho menos el efecto que esta ha tenido sobre la competitividad y productividad de las empresas.

La presente investigación está organizada de la siguiente manera se presenta una sección 2 en donde se muestra la necesidad de llevar a cabo esta investigación de la cual se derivó la presente investigación, seguido por la sección 3 donde se lleva a cabo el planteamiento del problema en el cual se hace un diagnóstico de la situación actual que guardan las micro pequeñas y medianas empresas y se establece la pregunta de investigación. En la sección 4 se muestra la revisión literaria que se llevó a cabo para la investigación del tema, seguido por la sección 5 en donde se muestra la metodología aplicada en el presente trabajo. Por último se muestra las secciones de resultados en donde se analiza los datos obtenidos por los instrumentos aplicados y las recomendaciones y conclusiones de los autores.

### 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 2010). Las MIPYMES son importantes asimismo para la economía nacional, en virtud de la generación de empleo y producción, ya que según datos del Instituto Nacional de Estadística y Geografía, en el país existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPYMES, mismas que generan el 52% del Producto Interno Bruto (PIB) y el 72% del empleo del país. (INEGI 2010) 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 efecto administrativo y financiero en las empresas por la implementación de la facturación electrónica.

### Planteamiento del Problema

Las micros, pequeñas y medianas empresas representan la gran mayoría de las existentes a nivel internacional, nacional y regional, generando asimismo más del 50% de los empleos y del Producto Interno Bruto. Sin embargo, cabe señalar asimismo que estas organizaciones son históricamente evasoras de contribuciones, hasta el grado que según estimaciones del SAT la evasión acumulada del 2007 al 2009 alcanzó los 45,852 millones de pesos.

Derivado de lo anterior, el SAT ha implementado una serie de mecanismos fiscalizadores, mismos que incluyen la automatización de sus operaciones que asimismo posibiliten su presencia en los contribuyentes.

En materia de comprobación fiscal, se ha palpado una gran cantidad de cambios en los últimos años, previo a la aparición de los comprobantes digitales, el contribuyente debía acudir a una imprenta autorizada por el SAT, para que por medio de los mismos, se autorizaran folios y se pudieran imprimir los comprobantes fiscales requeridos para poder efectuar la deducción fiscal, y en algunos casos, cumpliendo con ciertos requisitos, pudiera el contribuyente pedir a la autoridad autorización para auto facturar sus propios comprobantes de compras y gastos. Sin embargo, la posibilidad mencionada con anterioridad terminó en diciembre de 2012, ya que actualmente las únicas opciones de deducción son a través de comprobantes digitales o comprobantes impresos con código de barras bidimensional.

Como nuestros años de estudio en la investigación fueron del 2012 al 2013, los contribuyentes se encontraban en ese período, con una amplia gama de comprobantes fiscales recibidos para efectos de deducción, tales como: CFD, CFDI, comprobantes impresos con cédula de identificación fiscal elaborados por impresores autorizados, que fueron impresos hasta diciembre 2010 y vigentes hasta diciembre 2012, y comprobantes impresos con CBB. Todo lo anterior, además obligaba a los contribuyentes a efectuar la validación de los distintos tipos de comprobantes, para evitar tener problemas de no cumplimiento con la normatividad fiscal y caer de esa manera, en problemas de originarse créditos fiscales. Asimismo aprovechamos nuestra investigación, para conocer el efecto en los contribuyentes MIPYMES, por la introducción de la facturación electrónica CFDI, ¿cómo han sido los dos primeros años de obligatoriedad en algunos de ellos?, ¿cuáles han sido sus problemas financieros y administrativos en su implementación? Es importante señalar, que a mediano plazo se han detectado importantes beneficios también por la introducción del comprobante digital, tales como: Ahorro de costos de papel, tinta de impresoras, gastos por almacenamiento, tiempo de inversión en la facturación, gastos de envío de las mismas, reducción de errores en su elaboración, entre otros beneficios.

Cabe mencionar asimismo el aspecto ecológico por el ahorro de hojas, por la consecuente reducción de la tala de árboles; se calcula que cada millón de hojas se dejan de talar 60 árboles, como en el país anualmente se emiten alrededor de cuatro mil millones de facturas, esto representaría proteger 240,000 árboles, con el consecuente efecto de la disminución en la contaminación y lógicamente asegurar contar con aire más puro para las presentes y futuras generaciones. En el tema financiero de igual manera, según información plasmada en el folleto emitido por el SAT denominado “factura electrónica” editado en impresos en 2010 (Folleto “Factura Electrónica”).

Edición preparada en el Servicio de Administración Tributaria por la Administración General de Asistencia al Contribuyente, consta de 70,250 ejemplares y se terminó de imprimir en noviembre de 2010), las empresas ahorrarían hasta un 85% en sus costos administrativos por su facturación electrónica. Es importante señalar que los comprobantes digitales se emiten en sus dos vertientes, en archivo XML y archivo PDF, siendo el primero de ellos el XML, el comprobante importante ya que cumple con los requisitos fiscales para efectos de la deducción y es el que se debe almacenar electrónicamente; sin embargo, por desconocimiento o por costumbre, el archivo PDF es el que generalmente solicitan más los clientes, para guardarlos en contabilidad y se olvidan del otro en su correo electrónico, haciendo de esa manera caso omiso de la obligación de almacenarlos debidamente.

### Revisión Literaria

Durante años se ha venido observando, cómo el documento escrito ha sido, sin duda alguna, la forma más fiable y comúnmente aceptada de comunicación y conservación de todo tipo de información, cualquiera que sea su contenido. No en vano para dar cobertura a sus más esenciales necesidades básicas a lo largo de su existencia, el ser humano ha ido desarrollando todo tipo de técnicas para hacer del documento escrito, una herramienta segura. Así, los documentos fueron plasmados: primero en piedra, después en papiro, más tarde en papel, y actualmente, hemos podido observar su evolución hacia el soporte informático. Sin

embargo, y a pesar de que nadie cuestiona el documento tradicional, el uso cada vez más cotidiano y difundido de las nuevas tecnologías en materia de transmisión de datos de toda índole, deja entrever un escenario futuro en el cual, los documentos de elaboración electrónica han de reemplazar inevitable y paulatinamente a los documentos tradicionales o manuales (los creados en soporte "papel"), para la realización de gran parte de los actos documentados de la vida cotidiana. Por factura técnicamente se ha venido entendiendo que: es el justificante fiscal de la entrega de un producto o de la provisión de un servicio, que afecta al obligado tributario emisor (el vendedor) y al obligado tributario receptor (el comprador). Tradicionalmente es un documento en papel, cuyo original debe ser archivado por el receptor de la factura. Habitualmente el emisor de la factura conserva una copia o la matriz en la que se registra su emisión.

### Factura Electrónica

Ahora bien, una factura electrónica, también llamada comprobante fiscal digital por internet (CFDI), e-factura o efactura, es un documento electrónico que cumple con los requisitos legal y reglamentariamente exigibles a las facturas tradicionales garantizando, entre otras cosas, la autenticidad de su origen y la integridad de su contenido. La factura electrónica es, por tanto, la versión electrónica de las facturas tradicionales en soporte papel y debe ser funcional y legalmente equivalente a estas últimas. Por su propia naturaleza, las facturas electrónicas pueden almacenarse, gestionarse e intercambiarse por medios electrónicos o digitales. Queda comprendido entonces, que la factura electrónica es el equivalente digital y evolución lógica de la tradicional factura en papel y que a diferencia de ésta, se emplean soportes informáticos para su almacenamiento en lugar de un soporte físico como es el papel. En los países en los que la legislación lo admite, la validez de una factura electrónica es exactamente la misma que la de la tradicional factura en papel y gracias a la firma digital que incluye se garantiza su integridad y un alto nivel de trazabilidad, por lo que judicialmente es un documento considerado como vinculante y que no necesita de mayor prueba o confirmación que su propia existencia. (CFF 29, RMF 2009 II.2.5.3)

La factura electrónica es un tipo de factura que se diferencia de la factura en papel por la forma de gestión informática y el envío mediante un sistema de comunicaciones que conjuntamente permiten garantizar la autenticidad y la integridad del documento electrónico.

### Efecto Administrativo

Efecto deriva del vocablo latino "effectus", y significa lo que resulta de otra cosa. Es lo que sucede como consecuencia de una causa. Sobre la necesidad inevitable de ocurrencia del efecto con respecto a la causa, difieren los antiguos griegos que los consideraban inexorablemente unidos a ellas, de las nuevas concepciones empiristas que sostienen que producida la causa es solo probable que acontezca el efecto, pues puede suceder que experiencias futuras demuestren otra cosa, lo administrativo es lo referente a la administración, o actividad de administrar, entendiéndose por administrar la función de cuidado de intereses, propios o de terceros.

### Efecto Financiero

Lo financiero es lo referente al manejo de las finanzas, entendiéndose por tales, los bienes o caudales, a veces estrictamente ceñido a los bienes que integran el patrimonio estatal o erario público.

Tabla 1: "Comparativa " "la Factura Electrónica en Otros Países"

ESPAÑA	CHILE	COLOMBIA	REPUBLICA DOMINICANA	COSTA RICA	ARGENTINA
En España, se aplica de forma general la Directiva 115/2001, si bien esta normativa está adoptada al ordenamiento nacional, principalmente en estas normas:17	La normativa se establece en los siguientes documentos: <input type="checkbox"/> Resolución Exenta SII N°108 del 24 de octubre del 2005  Establece Normas y Procedimientos de Operación Referente a la Emisión de Liquidaciones Facturas Electrónicas. <input type="checkbox"/> Resolución Exenta SII N°107 del 20 de octubre del 2005  Establece Normas y Procedimientos Respecto de la Emisión de Facturas de Compra Electrónicas.18	Por medio del decreto 1929 del 29 de mayo de 2007, el Departamento Administrativo de la Función Pública reglamentó el artículo 616-1 del Estatuto Tributario referente a la aplicación de la factura electrónica y, el artículo 26 de la Ley 962 de 2005 sobre Racionalización de Trámites. El decreto 1929 del 2007 faculta a los empresarios a expedir la factura electrónica como un documento equivalente a la factura física que soporta transacciones de venta de bienes o servicios.19	Las Leyes Dominicanas no contemplan ninguna normativa o control para la emisión de las facturas en formato electrónico (eFactura). Siempre y cuando la factura (Digital o impresa) cumpla con todas las normas y requisitos establecidos por la Dirección General de Impuestos Internos (DGII).20	Desde el 1ero de octubre del 2007 entró en vigencia la Resolución #22-07, publicada en el Diario Oficial La Gaceta, que permite el uso en Costa Rica de la factura electrónica como documento tributario con validez fiscal. Se trata de un documento XML que contiene información comercial y tributaria esencial distribuida en distintos nodos, así como un segmento llamado "Otros" opcional, que puede contener información de interés comercial para el emisor o el receptor en cualquier formato electrónico (XML, EDIFACT, texto plano, etc.).21	En Argentina, se aplican las resoluciones general 2177 y 2485 de la Administración Federal de Ingresos Públicos (AFIP), que incluye y hace obligatoria a la resolución general 1361 de registración electrónica. Esta última norma obliga a registrar las compras en un formato especial.22

4 Folleto "Comprobantes Fiscales". Edición preparada en el Servicio de Administración Tributaria por las Administraciones Generales de Servicio al Contribuyente y de Planeación, a través de las Administraciones Centrales de Operación de Canales de Servicios y de Comunicación Institucional, consta de 56,870 ejemplares y se terminó de imprimir en julio de 2009. *Qué son, Quiénes los deben expedir, Para qué sirven.* Servicio de Administración Tributaria. (2009). *Comprobantes Fiscales.* Consultado el 23 de octubre de 2010 en: [ftp://ftp2.sat.gob.mx/asistencia\\_servicio\\_ftp/publicaciones/folleto09/compfisc.pdf](ftp://ftp2.sat.gob.mx/asistencia_servicio_ftp/publicaciones/folleto09/compfisc.pdf) 17 Asociación Multisectorial de Empresas Españolas de Electrónica y Comunicaciones. (s.f.). *Manuales Plan Avanza. La Factura Electrónica.* Consultado el 23 de octubre de 2010 en: <http://www.scribd.com/doc/4767720/ManualFacturaElectronica> 18 SII.CL (s.f.). *Factura Electrónica.* Consultado el 23 de octubre de 2010 en: [http://www.sii.cl/factura\\_electronica/prov/emp\\_prov\\_fe.htm](http://www.sii.cl/factura_electronica/prov/emp_prov_fe.htm) 19 Ruiz, W. (2007). *Revista de Derecho Comunicaciones y Nuevas Tecnologías. Escenario y marco legal de la factura electrónica en Colombia.* Consultado el 23 de octubre de 2010 en: <http://web.ebscohost.com/ehost/pdfviewer/pdfviewer?vid=10&hid=9&sid=75d611bc-b326-4642-9017-b05311eda25c%40sessionmgr11>. 20 Dirección General de Impuestos Internos (2010). *Comprobantes Fiscales.* Consultado el 24 de octubre de 2010 en: <http://www.dgii.gov.do/NCF/Paginas/default.aspx> 21 Ministerio de Hacienda (2010). *Factura Electrónica.* Consultado el 24 de octubre de 2010 en: <http://dgt.hacienda.go.cr/infotributaria/tiposcomprobantes/Paginas/Facturaelectronica.aspx> 22 Administración Federal de Ingresos Públicos (2010). *Factura Electrónica.* Consultado el 24 de octubre de 2010 en: <http://www.afip.gov.ar/efactura/>

Como se aprecia en la tabla 1 ya son muchos países en los cuales se ha implementado la facturación electrónica.

## METODOLOGIA

Esta investigación se efectuó a través de un estudio descriptivo aplicado a 384 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 2012 al 2013, 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 permitió detectar los efectos administrativos y financiero por la implementación de la facturación electrónica.

## ANALISIS DE 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, representando estas el 58% de los encuestados. el promedio de personal que labora en las empresas participantes es en su mayoría de 1 a 10 trabajadores y sus ingresos anuales promedio de 4'000,000 millones de pesos.

Tabla 2 "Crecimiento de la Empresa"

Crecimiento de la empresa		
Igual Recuento 32%	Empeoró Recuento 24%	Mejóro Recuento 44%

Como se observa en la tabla 2 las empresas encuestadas se les pregunto sobre el crecimiento de su empresa a los cual la mayoría tuvo crecimiento positivo

De los factores que consideran importantes en el crecimiento de su empresa señalan el principal la crisis económica que pasa nuestro país dándole solo el 5% a los cambios fiscales que nuestro país a tenido, y consideran que la situación económica a mediano plazo mejorará con un 31%, los factores que afectaran a las empresas principalmente serán la competencia 54%, la carencia de recursos financieros 18%, el desarrollo tecnológico 13% y los cambios en el sistema fiscal con un 7% entre otros.

Tabla 3: "Efectos del Sistema Fiscal en la Competitividad"

El Sistema Fiscal Ha Restado Competitividad	
Si Recuento 35%	No Recuento 65%

Como nos muestra la tabla 3, las empresas consideran que el sistema fiscal vigente no afecta a la competitividad de su empresa

El efecto administrativo principal encontrado es la carga administrativa que el sistema fiscal vigente a impuesto a las empresas y la principal consideran es la entrada en vigor de la facturación electrónica representada por el 40% seguida por la elaboración de dictámenes fiscales con un 28%, así como el desconocimiento de los requisitos tramites y tipos de comprobantes que se deben de elaborar, lo cual implicara capacitación del personal a cargo, pero también facilitara los procesos de facturación y los hará mas eficientes. El efecto financiero que más impacto con la entrada de la facturación electrónica es la contratación de nuevo personal o la capacitación del existente así como la adquisición de equipo y paquetes especializados para la facturación electrónica ya que esta obligación es para todo tipo de empresas desde las más pequeñas hasta las más grandes.

Tabla 4: " Ventajas de la Facturación Electrónica"

<b>Ventaja de Proporcionar Factura Electrónica</b>	<b>Recuento</b>
Reducción de costos	22%
Seguridad y rapidez en la emisión y envío de comprobantes	34%
Simplificación de los procedimientos administrativos	16%
Disminución del uso del papel	15%
Mejor control de la facturación	13%
<b>Desventaja de Proporcionar Factura Electrónica</b>	
Dificultad en la utilización del equipo de cómputo	16%
Desconocimiento del uso de los sistemas	27%
Costo de inversión elevado	33%
Desconfianza en la implementación del sistema	17%

Como se muestra en las tablas 4 y 5 se considera como principal ventaja la seguridad y rapidez en la emisión de las facturas, pero el costo de la implementación es elevado

## CONCLUSIONES

Independientemente de que la implementación de la factura electrónica tiene como objetivo el incrementar la recaudación fiscal al ser un instrumento que minimiza la evasión de ingresos y mayor certidumbre en las deducciones, también proporciona soporte a una gama importante de transacciones realizadas por medio de internet, lo que apoya a dar mayor seguridad y resguardo de las operaciones realizadas. Ante los resultados obtenidos de la investigación observamos que la facturación electrónica es un mecanismo complejo, sobre todo en su inicio, ya que requiere equipo de cómputo actualizado y un software especializado, aunado al soporte informático de especialistas como lo es el Proveedor Autorizado de Certificación (PAC), esto implica costos adicionales, sin embargo, el éxito futuro dependerá de la simplificación en su implementación y a un marco jurídico y tecnológico, que genere las condiciones de confianza necesarias para su adopción. Al responder la pregunta de investigación: ¿Cuál ha sido el Efecto Administrativo y Financiero en la implementación de la facturación electrónica? Podemos mencionar lo siguiente:

En lo económico, por la reducción de costos administrativos inherentes.

En lo administrativo, se eliminan procesos al ser más rápida y directa la facturación.

En lo ecológico, por la disminución de uso del papel, colaborando de esa manera en la disminución de la tala indiscriminada de bosques, lo que ayuda a conservar la capa de ozono. Sin embargo, es importante señalar que por costumbre la mayor parte de los contribuyentes sigue imprimiendo la representación impresa de la factura electrónica, pero a medida que reconozcan el archivo XML como el válido legal y fiscalmente, ya no lo imprimirán y reducirán así el uso del papel.

En lo social y cultural, en la medida que se facilita el intercambio de bienes y servicios entre zonas distantes incluyendo con otros países, utilizado a la vez comprobantes digitales.

En la seguridad informática, al contar con los medios requeridos para la estandarización de los documentos electrónicos, induce a minimizar los riesgos que asechan la información que circula en internet.

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# FACTORES FAMILIARES QUE APOYAN EN LA FORMACIÓN PROFESIONAL DE LOS ESTUDIANTES UNIVERSITARIOS

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## RESUMEN

*El estudio sobre factores familiares que apoyan en la formación profesional de los estudiantes universitarios es un tema de creciente interés en el ámbito familiar y educativo, para tomar medidas de prevención para evitar la reprobación o deserción escolar. Los factores económicos, afectivos y escolares son muy importantes para que los estudiantes logren sus metas. La familia y la escuela deben de apoyar a los estudiantes universitarios. El propósito fundamental que dio origen a este estudio fue conocer los factores familiares que apoyan en la formación profesional de los estudiantes universitarios. Participaron 163 estudiantes de primer ingreso de tres instituciones de Educación Superior de Navojoa, Sonora: Universidad de Sonora Unidad Regional Sur, ITSON, UPN 262. El diseño de esta investigación fue no experimental, transversal exploratorio usando como instrumento de recolección de información el cuestionario. Para el procesamiento y análisis de información se utilizó el paquete estadístico SPSS versión 21. Los factores familiares que apoyan en la formación profesional de los estudiantes universitarios son: la motivación de los padres para que sus hijos sigan una carrera universitaria, mantienen una buena relación familiar entre ellos, los padres apoyan económicamente a los jóvenes para que logren sus metas, algunos de los aspectos desfavorecedores es que los padres son de escasos recursos, no tienen estudios universitarios, algunos viven en comunidades pequeñas fuera de la ciudad y los alumnos se tienen que trasladar en autobús, uno de los problemas enfrentan los estudiantes es el estrés.*

**PALABRAS CLAVE:** Familia, Factores Familiares, Apoyos Para Formación Profesional, Estudiantes Universitarios

## FAMILIAR FACTORS THAT SUPPORT THE PROFESSIONAL TRAINING OF THE UNIVERSITY STUDENTS

### ABSTRACT

*The study about familiar factors that support the professional training of the university students is a topic of growing interest in family and educational context, to take actions to prevent students' failing or school desertion. The economical, affective and scholar factors are very important for the students to achieve their goals. The family and the school should support to university students. The fundamental purpose that originated this study was to know the familiar factors that support the professional training of university students. Participated 163 students from first semester of three different higher level institutions from Navojoa, Sonora: Universidad de Sonora, campus Navojoa, Instituto Tecnológico de Sonora (ITSON), Universidad Pedagógica Nacional 262 (UPN). The design of this research was not experimental, transversal exploratory using as collect data instrument, the questionnaire. For the processing and data, analysis of information has used the statistics kit SPSS version 21. The familiar factors that support the*

*professional training of university students are: parents' motivation to students to follow the career, to keep a good familiar relationship between them, parents give economic support to young students to achieve their academic goals; some of the unfavorable aspects is that parents are scarce of resources, they do not have university studies, some of them live in rural communities just outside the city and the students have to use de bus to get to school, one of the problems that students face is the stress.*

**KEY WORDS:** Family, Familiar Factors, Support For Professional Training, University Students

## INTRODUCCIÓN

Los factores familiares repercuten en la formación profesional de los estudiantes universitarios. La familia es un vínculo muy importante que favorece la formación académica de los estudiantes. En nuestro país podemos ver día con día grandes problemas de analfabetismo, pobreza, delincuencia, drogadicción, en fin una serie de conflictos que cada vez crecen más; todo esto a raíz de una educación deficiente que gira alrededor de la falta de valores y una carente atención en el hogar. Además muchos de los estudiantes universitarios ven truncadas sus expectativas por la falta de apoyo de sus familias. Es necesario fomentar los factores de protección familiar y de relación con las instituciones educativas representadas por directivos y docentes para que los jóvenes adquieran conocimientos, habilidades, las competencias para enfrentarse a un mundo globalizado. La pregunta que guio la investigación fue la siguiente ¿Cuáles son los factores familiares que sirven de apoyo en la formación profesional de los estudiantes universitarios? La investigación está estructurada de la siguiente manera: Revisión bibliográfica se analizan las principales aportaciones sobre la familia como aspecto importante para una formación integral de los individuos, seguido de la metodología donde se explica el procedimiento que se utilizó en la investigación, posteriormente la presentación y discusión de resultados y por último se encuentran las conclusiones.

## REVISIÓN DE LITERATURA

Para la realización de la investigación se llevó a cabo la siguiente revisión bibliográfica: Bueno Delgado (2007), considera que la familia es “el primer laboratorio donde el estudiante empieza a relacionarse con otros seres humanos y a desarrollar los lazos afectivos consigo mismo, sus allegados y con el medio ambiente en el que se desempeña. García (1984), considera que si un profesor quiere educar, no tiene más remedio que contar con los padres y colaborar con ellos, para que los esfuerzos que él realiza en las horas de clase tengan continuidad en el resto del día. Ferreyra, M. (2007), considera relevante la manera en que percibe el estudiante su ambiente familiar, su dinámica, la importancia que sus padres le dan al estudio en casa, a las tareas en equipo, al tiempo que pasa en la escuela, al apoyo familiar, a su percepción acerca de las capacidades y habilidades de los hijos. Pariente (2006), el profesor debe convertirse en un mediador del aprendizaje, tal como lo menciona Ali (2009) al destacar que estudiar conlleva un gasto, de eso no queda duda, cada inicio de curso los padres tienen que realizar un gran esfuerzo para poder suministrar a sus hijos la lista de útiles que la escuela exige. Rodríguez, Herrera, Quiles y Álvarez (2008), afirman que la familia se puede definir como un sistema organizado y jerarquizado, estructuralmente delimitado por una serie de reglas que tienen como objetivo proteger la pertenencia de las personas que la componen, las cuales comparten una serie de vínculos de afecto e intimidad. León, Montaña y Gallegos (2009) nos señalan que el compromiso de las instituciones de educación superior, se centra en brindar educación de calidad, donde sus acciones, no solo se concentran a la acción pedagógica. Zarate Lizondo (2002) señala que “La función del docente es la de un profesional comprometido con la enseñanza en el proceso de transmisión de saberes o conocimientos, así como de conductas tendientes a la formación integral del educando, de una manera ágil, abierta y dispuesta al cambio” (p. 32).

La escuela y la familia son el lugar y el núcleo en donde se forman personas capaces para desenvolverse adecuadamente en la sociedad; siempre y cuando se les brinden las herramientas necesarias para lograrlo; y esto se cumplirá mediante su trabajo en equipo.

## METODOLOGÍA

El objetivo del estudio es identificar los factores familiares que sirven de apoyo en la formación del estudiante universitario. De acuerdo a los objetivos establecidos, la investigación involucró a los estudiantes de nuevo ingreso y tomo en cuenta específicamente los principales apoyos que los estudiantes han recibido de su familia, tratándose por consiguiente de un estudio exploratorio, no experimental, transversal. Se tomó en cuenta a 280 estudiantes de nuevo ingreso y la muestra fue de 163 estudiantes de tres universidades: 56 estudiantes del Instituto Tecnológico de Sonora de la Licenciatura en Educación Infantil, 40 de la Universidad Pedagógica Nacional de la Licenciatura en Intervención Educativa, 67 de la Universidad de Sonora alumnos de Licenciatura en Derecho. Para recabar la información se aplicó un cuestionario con 27 preguntas de opción múltiple, analizaron cada uno de los datos obtenidos y se vaciaron en el programa estadístico SPSS versión 21.

### Presentación y Discusión de Resultados

Los factores familiares son importantes en la formación profesional de los estudiantes universitarios, por lo que requieren de los apoyos económicos, afectivos y escolares para la culminación de una carrera profesional.

*Características generales de los jóvenes universitarios:* Podemos apreciar que los estudiantes en su mayoría son jóvenes solteros y solteras con poco tiempo de haber ingresado del bachillerato, de familias con poco ingreso económico, una tercera parte radica fuera de la ciudad, mayoría de los padres no tiene una carrera universitaria, la mayoría de los estudiantes son mujeres, se observa la preferencia de las mujeres por las siguientes carreras: Licenciatura en Educación Infantil, Licenciatura en Intervención Educativa, y Licenciado en Derecho.

*Factores económicos:* La percepción de los jóvenes es que viven adecuadamente a pesar de que se observan condiciones salariales bajas en sus padres, algunos estudiantes son de fuera y hay un gasto económico del traslado hasta la Universidad, la mayoría dependen económicamente de sus padres por ser los que solventan sus gastos. Una ventaja es que una parte de los estudiantes universitarios cuenta con recursos materiales como computadora, lo que muestra interés de la familia para que sus hijos tengan una educación actualizada.

*Factores afectivos:* Hay una buena relación de afecto familiar, los estudiantes cuentan con apoyo moral y educativo lo cual incrementa su motivación, la mayor parte vive con sus padres, abuelos o tíos.

*Familia integrada:* Se puede observar que la mayoría de los estudiantes cuentan con el apoyo de una familia unida, estableciendo un buen ejemplo en su formación.

*Dinámica familiar positiva:* La mayoría de los estudiantes tiene una excelente relación con sus padres.

*Reconocimiento de logros:* Otra de las preguntas fue ¿Quién te motivó a elegir la carrera que estas estudiando?, la mayoría de las respuestas indicaron que la familia, elemento principal que contribuye a la formación del joven universitario., seguida de los amigos.

*Comprensión:* Se preguntó ¿quién te ha motivado a salir adelante en tus estudios? Se puede observar que la familia juega un papel esencial en la vida escolar de sus hijos, son sus padres quienes los motivan a salir adelante en sus estudios, quienes les dan ánimos y comprensión ante las dificultades. Los estudiantes tienen aspectos positivos para su formación, ya que viven en su mayoría en familias integradas, tienen una buena relación con sus padres, presentan los problemas cotidianos de la familia actual donde sus padres los comprenden ante los problemas que se les presentan y reciben motivación para salir adelante.

*Contexto:* En su mayoría el nivel de estudios del padre es de secundaria, un pequeño porcentaje estudió una carrera universitaria, es importante señalar que la preparación de los padres es un puntapié en la educación de sus hijos ya que el tener una formación académica los impulsa a seguir su ejemplo, a pesar de que la mayoría carece de estudios profesionales, sus hijos se encuentran estudiando una carrera universitaria con entusiasmo por destacar en el ámbito profesional lo cual deja ver que la carente preparación académica de sus padres en este caso no fue un impedimento para integrarse a una universidad, ya que el apoyo moral y motivación de los padres los ha impulsado a salir adelante. Comparando el nivel profesional con los padres, es un poco más bajo en las mujeres aunque no varía mucho, de igual manera se hace la observación que el no tener una carrera universitaria no fue una limitante para impulsar a sus hijos a incorporarse en el medio superior y guiarlos para su desarrollo.

La mayor parte de los estudiantes viven en la Ciudad, mientras que el 33.3 % radica fuera, se puede mencionar que el vivir lejos de su universidad puede traerle contratiempos futuros para desarrollar exitosamente en sus trabajos escolares. Aunque un poco más de la mitad de los padres tiene un trabajo fijo, sus sueldos son bajos. El contexto social es considerado un factor importante en el desarrollo de los estudiantes, se puede mencionar que la mayoría de los universitarios señalan que su entorno si es el adecuado para su desarrollo.

*Factores escolares:* Aunque una parte importante de los padres no tiene relación con la escuela, los estudiantes consideran que debe de existir una mayor vinculación entre la familia e institución. Los estudiantes tienen de excelente a buena relación con sus profesores, acarreando esto como beneficio un mejor rendimiento académico. Se visualiza profesionalmente a futuro como una persona exitosa, al integrarse a una carrera universitaria los jóvenes automáticamente tienden a aspirar a la superación debido a formación brindada, así como su entorno basado en competencias.

*Factores de riesgo:* La familia es un elemento importante en la vida académica de los estudiantes ya que si no existe una buena colaboración entre escuela y padres de familia la formación de los estudiantes tiende a correr riesgos. Las principales problemáticas enfrentadas en su vida, están el estrés, seguido de la falta de dinero, en poca medida violencia y drogas. Los estudiantes consideran que viven en un contexto adecuado, que están motivados por sus padres para salir adelante, se visualizan como profesionistas exitosos, sin embargo uno de los principales problemas que están enfrentando es estrés.

## CONCLUSIONES

Dentro de los principales apoyos que reciben los estudiantes son afectivos, motivacionales, tienen buena relación con su familia, se visualizan como profesionistas exitosos, consideran que viven en un contexto adecuado, sin embargo son de bajos recursos, sus padres no tienen estudios universitarios, falta una mayor relación escuela- familia y uno de sus principales problema es el estrés. Es necesaria la colaboración entre escuela y familia para que los estudiantes puedan enfrentarse a las diversas situaciones de riesgo que se le presenten día con día como punto clave para un desarrollo óptimo. La sociedad actual requiere que los jóvenes universitarios se integren al mundo globalizado en el cual se encuentran inmersos, que propongan soluciones de forma autónoma y sin temor al cambio constante. Se requiere trabajo colaborativo, se debe apoyar a los jóvenes con becas ya que las dificultades económicas que enfrentan, en

la mayoría de los casos también les impactan directamente y por ende influyen su estado emocional y su rendimiento académico.

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# EL MODELO DE MARKOWITZ EN COYUNTURAS DE ALTA VOLATILIDAD DEL MERCADO FINANCIERO GLOBAL

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## RESUMEN

*El modelo de Markowitz constituye uno de los primeros esfuerzos para la determinación de la rentabilidad y el riesgo de un activo financiero, para lograr esto se apoya en conceptos estadísticos sencillos que sin embargo son de gran utilidad a la hora de valorar alternativas de inversión. Los resultados obtenidos en el ejercicio académico desarrollado y plasmado en el presente documento, permiten aseverar que aún en situaciones en las que los mercados financieros presentan un comportamiento volátil producto de problemas estructurales de considerable importancia, con la implementación del modelo de Markowitz se pueden desarrollar portafolios que reducen la varianza de los rendimientos y por consiguiente la exposición al riesgo del inversionista.*

**PALABRAS CLAVES:** Activo Financiero, Diversificación, Dividendos, Inversión, Portafolio de Inversiones, Rentabilidad, Riesgo, Volatilidad

## MARKOWITZ MODEL IN TIMES OF HIGH VOLATILITY OF GLOBAL FINANCIAL MARKET

### ABSTRACT

*Markowitz's model is one of the first efforts to determine the profitability and the risk of a financial asset, to achieve this is based on simple statistical concepts which are nevertheless very useful when evaluating investment alternatives. The results obtained in the developed academic exercise, suggests that even in situations in which financial markets are volatile behavior product of considerable structural problems with the implementation of the Markowitz model portfolios can be developed that reduce the variance of the yields and therefore the investor's risk exposure.*

**JEL:** G11, G12, G14, G15

**KEYWORDS:** Financial Asset, Diversification, Dividends, Investment, Stock Market, Portfolio Investment, Risk, Equities, Volatility

## INTRODUCCIÓN

Medir, Controlar y administrar el riesgo en el mercado financiero internacional es uno de los objetivos esenciales de la gerencia financiera internacional, en búsqueda de alcanzar esta meta se han desarrollado una amplia gama de modelos y herramientas que son de valiosa ayuda a la hora de tomar decisiones de inversión en contextos volátiles y cambiantes como el que impera en los mercados financieros internacionales en la actualidad. Dentro de esta conceptualización teórica y práctica de las decisiones de inversión, el modelo expuesto por el profesor Harry Markowitz en su tesis doctoral en el año 1.954 es sin lugar a dudas un referente relevante a la hora de estudiar la optimización en la selección de cartera y la medición del riesgo de inversión. Este breve escrito es entonces, un esfuerzo por exponer con claridad y simpleza los postulados básicos del modelo desarrollado por el profesor Markowitz, exhibiendo los

aspectos teóricos relevantes que componen el mismo y lo más importante demostrando su aplicabilidad con un ejemplo real. La importancia del ejemplo mencionado, radica en la coyuntura bajo la cual se pone a prueba la conceptualización del modelo de Markowitz para la selección optima del portafolio de inversiones, en este caso, se aplica para un periodo de tiempo en el que los mercados financieros mostraron un comportamiento extremadamente volátil; los meses de Agosto y Septiembre del año 2011 a los cuales se hace referencia, en esencia reflejan una condición crítica de la economía global y de los mercados financieros desarrollados principalmente.

A través de la aplicación del modelo de Markowitz, se pudo constatar que es posible seleccionar una canasta de activos financieros tal, que se reduzca considerablemente la varianza de los rendimientos obtenidos y por lo tanto se minimicen las pérdidas de los inversionistas en momentos de gran volatilidad.

Los resultados no son nada desdeñables, por el contrario, llevan a plantear que aún en momentos en los que muchos tienden a cuestionar la sensatez de los inversionistas y de los mercados financieros internacionales y por ende a poner en duda la aplicabilidad de los modelos diseñados para comprender el lógica por la cual se rigen estos; es posible e imperativo generalizar aún más la aplicación de este tipo de herramientas. Se presentan pues en este artículo notas desarrolladas para la cátedra Gerencia Financiera Internacional y el ejemplo desarrollado en el transcurso de la misma, el autor espera que sea de utilidad para los integrantes de la comunidad académica y que este escrito sea solo un abre bocas de una interesante discusión académica que bajo el contexto global actual es mucho más que pertinente.

#### Breve Desarrollo Conceptual del Modelo

El modelo de Markowitz parte de una premisa relativamente sencilla y de indiscutible validez en la actualidad. Haciendo referencia al comportamiento racional de los inversionistas el autor plantea que la búsqueda de la utilidad no es el único aspecto importante a tener en cuenta, también surge la minimización del riesgo como un objetivo esencial a la hora de tomar las decisiones de inversión; en términos económicos se puede plantear como *la búsqueda del máximo beneficio con el menor costo posible*. La diversificación de la inversión surge como una respuesta óptima al problema de la maximización del beneficio y la reducción del riesgo sistemático, básicamente se busca elegir el monto optimo de inversión que debe realizarse, escogiendo entre la gran variedad de activos financieros de renta variable disponibles en el mercado. El proceso de selección se lleva a cabo a través del análisis estadístico de la información histórica de los activos financieros, evaluando principalmente la media y la varianza de los cambios en la cotización del activo, entendiendo que la utilidad que obtiene el inversionista proviene del diferencial entre el precio de compra y el precio de venta. De esta forma se está asumiendo que los posibles pagos de dividendos y/o de primas por emisión de nuevas acciones no son tenidos en cuenta por el inversionista a la hora de adquirir un título de renta variable, adjudicándole implícitamente una perspectiva de corto plazo en la toma de sus decisiones de inversión. De acuerdo a lo expuesto anteriormente se puede plantear el cálculo de la rentabilidad del activo tal como se presenta en la expresión (1).

$$RT = \frac{P_t - P_{t-1}}{P_{t-1}} \quad (1)$$

Donde:

$P_t$  = Es el precio de la acción en Momento "t"

$P_{t-1}$  = Es el precio de la acción en un periodo anterior

La rentabilidad en términos estadísticos se puede asociar al concepto de esperanza o valor esperado, que para este caso podemos definir como el promedio de las variaciones en el precio de cierre durante el periodo analizado, en las ecuación 2 se presenta matemáticamente el cálculo de la rentabilidad esperada.



$$VARPRECIO_{promedio} = \frac{1 \sum \left( \frac{P_t - P_{t-1}}{P_{t-1}} \right)^2}{N} \quad (2)$$

El riesgo entendido como la probabilidad de no obtener el rendimiento esperado está asociado con el concepto de varianza, que es una medida de dispersión que muestra que tan alejados están los datos del promedio; lógicamente entre más alto sea el valor de este estadístico mayor será el riesgo percibido. Para calcular la varianza se debe elevar al cuadrado la diferencia entre los datos y el promedio de los mismos, la sumatoria de estas diferencias se divide entre el número de datos menos uno (ver ecuación 3), se realiza este procedimiento de elevar al cuadrado las diferencias, porque de acuerdo a una de las propiedades de los promedios de no hacerse el resultado obtenido sería cero.

$$VARIANZA = \frac{1 \sum (VARPRECIO_t - VARPRECIO_{promedio})^2}{N-1} \quad (3)$$

Existe sin embargo un problema con la utilización de la varianza como medida de dispersión y de riesgo, esto se debe a que este estadístico se expresa con las unidades elevadas al cuadrado lo que genera inconvenientes en la interpretación de los resultados; por esta razón, se suele utilizar la variación estándar como medida lineal del riesgo, esta se calcula obteniendo la raíz cuadrada de la varianza tal como se muestra en la expresión (4).

$$Desviación\ estandar = \sqrt{\frac{1 \sum (VARPRECIO_t - VARPRECIO_{promedio})^2}{N-1}} \quad (4)$$

Otro elemento conceptual importantísimo dentro del modelo de Markowitz es que se asume que la variable rentabilidad esperada sigue una distribución normal, desde el punto de vista estadístico esto tiene varias connotaciones: en primer lugar la probabilidad de obtener un valor menor o igual al promedio es del 50%, por obvias razones entonces la probabilidad de obtener el resultado contrario es también del 50%, igualmente, la normalidad de esta variable implica que cuando el número de observaciones tiende a infinito las medidas de tendencia central como la media, la mediana y la moda tienden a igualarse. Para la comprobación de la denominada regla empírica, se aplica el procedimiento de estandarización de la distribución de probabilidad normal, que surge de restar la media de un valor experimental y dividir el resultado entre la desviación estándar (ver Ecuación 5), de esta forma se obtiene el valor del estadístico Z, el cual expresa la distancia entre un valor de X y el promedio.

$$Z = \frac{Valor\ experimental - promedio}{Desviación\ estándar} \quad (5)$$

La posibilidad de obtener un rendimiento negativo a la hora de invertir en una acción expresada en una función de probabilidad normal estandarizada, estaría dada por el área debajo de la curva señalado por el estadístico Z, en este caso el valor experimental en la ecuación 5 asumiría un valor de cero. Aunque anteriormente se mencionó la maximización del beneficio y la reducción del riesgo como el objetivo primordial de la diversificación de los activos financieros, es importante hacer claridad que el modelo de Markowitz no pretende maximizar el rendimiento esperado del portafolio, ni tampoco minimizar el riesgo. Lo que pretende es encontrar dentro de un conjunto factible una combinación óptima de rendimiento esperado y riesgo, de acuerdo con las preferencias del inversionista, lo que llevaría a una única solución, ya que dados los supuestos de preferencia, se elegirá una única combinación de rendimiento esperado y desviación estándar entre el conjunto eficiente (Alvarez Garcia, Ortega Oliveros, Sanchez Ospina, & Herrera Madrid, 2004).

### Contrastación Empírica del Modelo

Se analizarán las variaciones diarias de los precios de cierre de las acciones desde el día 1 de agosto del año 2010 hasta el día 30 de septiembre de 2011, lo que corresponde a un total de 251 observaciones, con esta información se desarrollará el modelo y se determinarán los montos óptimos de inversión en tres escenarios diferentes, uno en el que se asume un bajo riesgo, otro en el que el nivel de riesgo es moderado y otro con un alto riesgo. Para efectos prácticos se plantea un capital inicial de USD \$ 100.000 para cada uno de los escenarios distintos y se define el horizonte de inversión como los meses de agosto y septiembre del año 2011, iniciando el día lunes 1 de agosto y culminando el día viernes 30 de septiembre. La escogencia de esta fecha no se hace de manera caprichosa, por el contrario, la idea es evaluar el modelo en condiciones de alta volatilidad como las que se presentaron específicamente durante este periodo de tiempo.

*Las Acciones:* Las acciones seleccionadas para el análisis planteado son: Aluminium, Bank of America, Coca Cola, Microsoft, General Electric, Mac Donalds, United Techno y Pfizer Inc; todas estas acciones hacen parte del índice bursátil Dow Jones, el cual se compone de los 30 títulos valores industriales con mayor capitalización. El cálculo de la muestra se realizó como base un nivel de confianza del 95%, un margen de error del 5% y un error muestral de 0,21%, la selección se realizó a través de un muestreo aleatorio simple.

*Los Datos:* Calculando a través de la hoja electrónica de Excel los estadísticos necesarios para el desarrollo del modelo, se obtuvieron los resultados que se presentan en la tabla 1. Los cuales nos muestran que todas las acciones a excepción de Bank of America tienen una rentabilidad esperada positiva, por su parte la acción mencionada es la única también que tiene una posibilidad de pérdida superior al 50%. Otro aspecto importante para destacar en estos resultados es la comprobación empírica de la correlación entre los mayores beneficios y un riesgo más elevado, en este caso las acciones de Aluminium y Bank of America que registran las rentabilidades positivas y negativas más altas son igualmente las que muestran las desviaciones estándar más elevadas.

Tabla 1: Cálculos de Rentabilidad y Riesgo de las Acciones Seleccionadas

	Aluminium	BK Of America	Coca Cola	Microsoft	General Electric	Mc Donalds	United Tecno	Pfizer Inc
Rentabilidad	0,1275%	-0,13%	0,09%	0,03%	0,05%	0,09%	0,07%	0,11%
Varianza	0,03%	0,04%	0,01%	0,01%	0,02%	0,01%	0,02%	0,01%
Desv Estándar	1,86%	1,95%	0,79%	1,22%	1,38%	0,82%	1,07%	1,22%
Z	-6,8569	6,6671	10,9889	2,5583	-3,7215	-10,8528	-6,2036	-8,765
Probabilidad de pérdida	47,27%	52,66%	45,62%	48,98%	48,42%	45,68%	47,56%	46,51%

### Rentabilidad y el Riesgo del Portafolio

Como se menciono al inicio de este artículo, la idea de diversificar la inversión en activos de renta variable como las acciones, parte de la premisa esencial de obtener los máximos beneficios posibles pero a la vez reducir a su mínima expresión el riesgo sistemático, si esta última parte de este postulado no se tuviera en cuenta, las inversiones se realizarían solo en la acción que mayores utilidades pudiera generar, pero estas generalmente y tal como lo vimos en el punto anterior, son la que mayor riesgo llevan implícito al registrar desviaciones estándar elevadas. En un portafolio de inversiones la rentabilidad esperada está dada por la ponderación de las rentabilidades individuales de cada acción, o lo que es lo mismo surge del producto entre la rentabilidad de cada una de las acciones y el porcentaje de participación de estas en el ya mencionado portafolio, tal como se muestra en la ecuación 6.

$$R_p = \sum R_x * A_x \quad (6)$$

Donde:

$R_p$  = Rentabilidad esperada del portafolio

$R_x$  = Rendimiento esperado de la acción x

$A_x$  = Proporción del total de los fondos, invertida en la acción x

La idea de este análisis es identificar cuáles son las acciones que presentan una covarianza negativa, buscando siempre compensar la posible caída en un activo con el posible aumento del otro, para facilitar el análisis de la relación entre dos activos financieros se utiliza un coeficiente de correlación hallado al dividir la covarianza del precio de dos acciones entre el producto de las desviaciones estándar de las mismas (ver expresión 7).

$$\text{Coeficiente de correlación}_{xy} = \frac{\sigma_{xy}}{\sigma_x * \sigma_y} \quad (7)$$

Donde:

$\sigma_{xy}$  = Covarianza de las acciones

$\sigma_x$  = Desviación estándar de la acción x

$\sigma_y$  = Desviación estándar de la acción y

Para calcular el riesgo del portafolio es necesario hallar las covarianzas de todas las acciones disponibles para invertir, este valor, se multiplica por el porcentaje de los recursos del portafolio que se invierten en cada una de las acciones, la raíz cuadrada de la sumatoria de este producto, arroja como resultado el riesgo del portafolio de inversión, el cual se espera que sea menor que la sumatoria de los riesgos individuales de cada una de las acciones analizadas, a continuación en la ecuación 8 se muestra la expresión matemática de este importantísimo componente del modelo de optimización de inversión.

$$\sigma_p = \sqrt{A_x * A_x * \sigma_{xx} + A_x * A_y * \sigma_{xy} + A_x * A_n * \sigma_{xn} + A_y * A_x * \sigma_{yx} + A_y * A_y * \sigma_{yy} + A_y * A_n * \sigma_{yn} + A_n * A_x * \sigma_{nx} + A_n * A_y * \sigma_{ny} + A_n * A_n * \sigma_{nn}} \quad (8)$$

Donde:

$\sigma_p$  = Riesgo del portafolio

$A_x$  = Proporción invertida en el activo x

$\sigma_{xn}$  = Covarianza de las variaciones del precio de las acciones

### La Conformación de los Portafolios

Una vez definidos los aspectos estructurales del modelo de optimización del portafolio de inversión en activos de renta variable, se procede a definir los porcentajes de inversión ideales en cada acción de acuerdo a los tres escenarios hipotéticos planteados previamente, uno en el que el inversionista presente una propensión al riesgo baja, otra en el que dicha propensión sea moderada y por ultimo otro que presente un nivel alto de riesgo. Para este fin se utilizará otra función importantísima de Excel denominada Solver, la cual permite resolver problemas de optimización (maximización o minimización) con las restricciones específicas del modelo que se está evaluando.

Escenario de Riesgo Bajo

El mínimo riesgo que puede asumir el inversionista al invertir en un portafolio de inversiones compuesto por las ocho acciones estudiadas en este artículo, es de 0,5695%; para este nivel de riesgo la composición del portafolio queda de la manera en que se muestra a continuación:

TABLA 1: Distribución de la Inversión en el Escenario de Riesgo Bajo

Acción	Porcentaje de la Inversión	Valor de la Inversión
Aluminium	0,0%	0
BK of America	2,485%	USD \$ 2.485
Coca Cola	33,610%	USD \$ 33.610
Microsoft	9,374%	USD \$ 9.374
General electric	2,593%	USD \$ 2.593
MC Donalds	32,792%	USD \$ 32.792
United Techno	7,561%	USD \$ 7.561
Pfizer Inc	11,585%	USD \$ 11.585
<b>TOTAL</b>	<b>100%</b>	<b>USD \$ 100.000</b>

Riesgo Moderado

Para el escenario de riesgo moderado se ha estipulado un valor de la desviación estándar de aproximadamente el 0,80%, asumiendo este nivel de riesgo la rentabilidad diaria que se espera es 0,1043% aproximadamente y la composición óptima del portafolio de inversión es la siguiente:

TABLA 2: Distribución de la Inversión en el Escenario de Riesgo Moderado

Acción	Porcentaje de la Inversión	Valor de la Inversión
Aluminium	25,3%	USD \$ 25.300
BK of America	0,000%	USD \$ 0
Coca Cola	14,665%	USD \$ 14.665
Microsoft	0,000%	USD \$ 0
General electric	0,000%	USD \$ 0
MC Donalds	26,733%	USD \$ 26.733
United Techno	0,000%	USD \$ 0
Pfizer Inc	33,344%	USD \$ 33.344
<b>TOTAL</b>	<b>100%</b>	<b>USD \$ 100.000</b>

Riesgo Alto

Si se asumiera el riesgo máximo del portafolio de acciones analizado la inversión se realizaría únicamente en la acción que presente la rentabilidad esperada más alta, pero esto se podría considerar un caso extremo y es mejor entender que aunque la propensión al riesgo del inversionista sea alta, de igual forma este querrá consolidar un portafolio que le permita mitigar en algo la posibilidad de pérdida que enfrenta, más teniendo en cuenta que asumir un mayor riesgo no siempre se ve recompensado proporcionalmente en la rentabilidad esperada. Se ha establecido el 1,2% como un nivel de riesgo elevado y a partir de este valor se ha estipulado un rendimiento esperado del 0,1165%, para esto el sistema plantea la siguiente composición del portafolio de inversiones:

TABLA 3: Distribución de la Inversión en el Escenario de Riesgo Alto

<b>Acción</b>	<b>Porcentaje de la Inversión</b>	<b>Valor de la Inversión</b>
Aluminium	48,5%	USD \$ 48.500
BK of America	0,000%	USD \$ 0
Coca Cola	0,000%	USD \$ 0
Microsoft	0,000%	USD \$ 0
General electric	0,000%	USD \$ 0
MC Donalds	1,516%	USD \$ 1.516
United Techno	0,000%	USD % 0
Pfizer Inc	49,948%	USD \$ 49.948
<b>TOTAL</b>	<b>100%</b>	<b>USD \$ 100.000</b>

### El Contexto

El periodo de tiempo seleccionado para contrastar los portafolios de inversión en títulos de renta variable obtenidos a través del modelo de Markowitz, está enmarcado por una gran volatilidad del sistema financiero internacional producto de acontecimientos que han puesto en jaque el actual ordenamiento económico y financiero mundial. Entre los mencionados sucesos podemos contar la crisis de la deuda en los países de la zona euro, en especial de Grecia e Irlanda que han tenido que recurrir a planes de rescate con condiciones rigurosa, también existe una amenaza latente sobre economías de gran dimensión como España, Italia y Francia, que de llegar a caer en situación en default de su deuda generarían un gran impacto en el desempeño económico de todo el mundo.

Pero la vorágine de circunstancias no acaba con la crítica situación europea, como si fuera poco y en una coyuntura nunca antes vista al menos en la historia reciente del capitalismo moderno, otro de los grandes sino el más grande centro económico y financiero del mundo presenta una situación igual o más preocupante; Estados Unidos llegó al tope establecido en su constitución para la deuda pública, lo que obligo a una tortuosa negociación entre los partidos políticos dominantes que termino en un desconcertante tire y afloje que además de no solucionar a profundidad los problemas existentes mermo notablemente la credibilidad estadounidense en el concierto internacional, esto derivó en la degradación de la calificación de su deuda por la calificadora Standar & Poors, algo que no se había presentado nunca en casi 90 años de existencia de esta calificación, lo que acrecentó el nerviosismo de los inversionistas.

Para continuar la seguidilla de acontecimientos generadores de incertidumbre y volatilidad en el sistema financiero internacional, cabe agregar que Japón y China, otros de los centros económicos y financieros importantísimos en el contexto global presentan situaciones complicadas, el primer país apenas se está recuperando económica y socialmente del devastador tsunami que afectó seriamente su capacidad productiva, por su parte, la economía China presenta serios indicios de recalentamiento que se han venido manifestando en una inflación elevada que vislumbra serías dudas sobre la capacidad de este país de seguir creciendo al menos a las tasas elevadas que lo ha venido haciendo en los últimos lustros.

Los resultados de todos estos acontecimientos en los mercados financieros del mundo no podrían haber sido diferentes, las variaciones de los precios de las acciones cotizadas en bolsa medidas a través de índice bursátiles son mayoritariamente negativas, el Dow Jones por ejemplo registra en diez de sus cuarenta y cuatro sesiones durante los meses de agosto y septiembre bajas superiores al 2%, presentado el nivel máximo el día 8 de agosto del año en curso cuando la reducción fue del 5,5% aproximadamente.

## LOS RESULTADOS

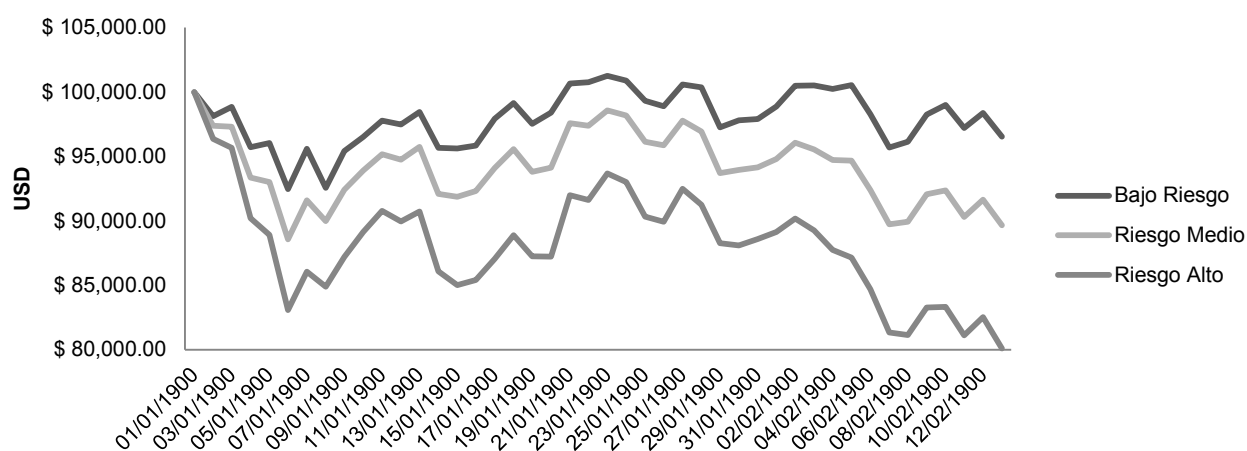
Evaluando los niveles de rentabilidad y de riesgo obtenidos en cada uno de los tres escenarios planteados con anterioridad (información que se relaciona en la tabla 2) y comparando los rendimientos y el riesgo calculado para el índice industrial Dow Jones, se pueden destacar conclusiones muy importantes.

TABLA 4: Resultados Obtenidos al Final del Periodo Para Cada Escenario y Para el Mercado en Su Conjunto

	Riesgo Bajo	Riesgo Moderado	Riesgo Alto	Índice Dow Jones
Rentabilidad	-3,576%	-11,533%	-24,834%	-10,048%
Varianza	0,031%	0,039%	0,065%	0,048%
Desviación estándar	1,766729%	1,990559%	2,552326%	2,2019565%

Tal como se puede apreciar en los resultados obtenidos, en coyunturas de alta volatilidad los portafolios de baja exposición al riesgo, es decir, altamente diversificados permiten reducir efectivamente el riesgo y reducir ostensiblemente los niveles de pérdida del inversionista, por el contrario, asumir una estrategia de alta exposición al riesgo incrementa considerablemente los niveles de pérdidas. Siguiendo con el ejemplo propuesto en uno de los apartados de este artículo, si se considera un inversionista con un capital inicial de USD \$ 100.000 y tres escenarios de inversión, de bajo, medio y alto nivel de riesgo los niveles de rentabilidad que se obtendrían para cada escenario serían de USD - \$ 3.452,42, USD \$ - 10.340,15 y USD \$ - 19.893,81 respectivamente, el comportamiento diario de la rentabilidad se presenta a continuación en la Figura 1

Figura 1: Análisis del Rendimiento de los Diferentes Portafolios Seleccionados



Analizando los resultados obtenidos es posible afirmar que aún en épocas de alta volatilidad en los mercados financieros internacionales, el modelo de Markowitz es propicio para generar estrategias defensivas en la inversión en activos de renta variable, dicha estrategia permitirá al inversionista reducir el nivel de exposición al riesgo y obtener niveles de rentabilidad negativos inferiores a los registrados por el mercado en su conjunto.

## CONCLUSIONES

Cuando se registran altos niveles de volatilidad en los mercados financieros, tal como el fue caso de los meses de agosto y septiembre del 2011, los niveles de riesgo a los que deben exponerse los inversionistas son llamativamente más altos que los evidenciados con anterioridad. Durante el periodo de tiempo analizado una estrategia de inversión defensiva representada en el portafolio de inversión con menor exposición al riesgo, reduce ostensiblemente las pérdidas de los inversionistas. Aunque es necesario realizar más estudios sobre la temática, es posible afirmar que en momentos de alta volatilidad y altos niveles de riesgo, el modelo de Markowitz sirve como una herramienta eficaz para diseñar portafolios de inversión con bajo de nivel de riesgo que permita minimizar las perdidas en comparación con el comportamiento del mercado en su conjunto. Una estrategia ofensiva, representada en un portafolio compuesto por acciones con una desviación estándar alta, genera en contextos volátiles como los evidenciados en los meses de agosto y septiembre del 2011, unos niveles de perdida superiores a los asumidos por la totalidad de las acciones del mercado analizado.

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# LA CULTURA Y LIDERAZGO PREDOMINANTES, COMO PARTE ELEMENTAL EN LA APLICACIÓN DE LA ESTRATEGIA EN UNA INSTITUCIÓN DE EDUCACIÓN SUPERIOR

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## RESUMEN

*Cada organización tiene su propia cultura, producto de su clima laboral, de sus políticas, valores y las directrices que aplican los ejecutivos o altos directivos; ya que a través de ésta, los colaboradores dirigirán sus esfuerzos y competencias para orientarse al logro de objetivos y metas trazados. Es conveniente mirar hacia atrás y analizar si la cultura hasta hoy empleada ha sido la adecuada, pero por otra parte, si será la indicada para los cambios que se pretenden de acuerdo a la competitividad del mercado, a aspectos tecnológicos, de innovación. La cultura permite detonar los elementos que generan las ventajas competitivas, creando capacidades organizacionales, apoyados por un liderazgo que impulse la implementación de la estrategia para el logro de la excelencia organizacional. Por ello, el objetivo de este estudio es describir la cultura y liderazgo existente en una Institución de Educación Superior, que pretende generar cambios a mediano y largo plazo en la implementación de su planeación estratégica proyectada a 6 años.*

**PALABRAS CLAVE:** Cultura Predominante, Liderazgo, Planeación Estratégica

## THE PREVAILING CULTURE AND LEADERSHIP, AS AN ELEMENTAL PART OF THE IMPLEMENTATION OF A STRATEGY IN A UNIVERSITY

### ABSTRACT

*Every organization has its own culture, as a direct result of its labor environment, policies, values, and guidelines applied by its executives and managers; thorough this culture, all of its members will aim their efforts and competencies to achieve their goals and objectives. It is convenient to look back and analyze if this culture, employed today, has being the correct one, on the other hand, if it will be the correct one for all changes that we had planned according to competitiveness of the market, technological aspects and innovation. Culture let us detonate all elements that generate competitive advantages, creating organizational skills, supported by solid leadership that leads to a correct implementation of strategy to achieve organizational excellence. For all of this, this study objective is to describe the culture and leadership that exist in a higher education institution, that pretend to generate medium and long term changes at the implementation of is strategic planning projected to 6 years.*

**JEL:** M10, M12, M14

**KEYWORD:** Prevailing culture, Leadership, Strategic planning



## INTRODUCCIÓN

El tema del liderazgo cobra hoy mayor relevancia, las ciencias administrativas nos muestran la importancia de revalorar la aportación de las personas al desarrollo y a los logros de las organizaciones. En un mundo donde el signo principal es el cambio, resulta apremiante el estudio de la capacidad de dirigir, orientar y fortalecer el esfuerzo colectivo hacia la continua innovación y adaptación a las nuevas circunstancias, en tanto que resulta apremiante el estudio de la capacidad de dirigir orientar y fortalecer el esfuerzo colectivo hacia la continua innovación y adaptación a las nuevas circunstancias. Es indispensable la detección y formación de los hombres y mujeres que sean capaces de encontrar los nuevos rumbos y opciones cuyas fronteras aún son desconocidas. En la Dirección y conducción de las empresas e instituciones modernas se ve la formación de líderes que favorezcan la reconversión de las plantas industriales y las nuevas demandas de servicio para poder enfrentar el reto de la competitividad, la innovación y la adaptación al cambio acelerado. (Beraún Quiñones, 2011)

En un estudio previo, se obtuvo como resultado, que la cultura que prevalece en la Universidad Tecnológica de Torreón (UTT) es de tipo Jerárquica, la cual fue determinada conforme a la aplicación de la metodología empleada por Cameron & Quinn (2011) denominada Modelo de Valores en Competencia (CVF), que incluye cuatro tipologías (Clan, Adhocrática, Mercado y Jerárquica). Este tipo de cultura se basa en las reglas, la especialización, impersonalidad, responsabilidad y jerarquía. Las metas de la organización a largo plazo son la estabilidad, la previsibilidad y la eficiencia. Los procedimientos gobiernan y dicen qué hacer a las personas.

Dando seguimiento a la investigación, en este estudio se plantea como objetivo analizar la cultura y el liderazgo de la institución, con el fin de obtener información para el rediseño e implementación de la Planeación Estratégica del 2013- -2018, con mayores expectativas de éxito y considerando la posibilidad de establecer las bases para proyectarlo todo el Subsistema de Universidades Tecnológicas, sustentado en las directrices del Plan Nacional y Estatal de Desarrollo. La UTT con su propia estrategia a lo largo de quince años se ha colocado en un sitio privilegiado en un mercado altamente competitivo en la región.

El desarrollo del trabajo se estructura en tres partes: fundamento teórico – metodológico mediante la revisión de la literatura, la metodología utilizada en el estudio empírico, y el análisis de los resultados en cuanto a las características de la cultura y el liderazgo en la institución objeto de estudio y las conclusiones.

## REVISIÓN DE LITERATURA

La estrategia de una organización describe de qué forma intenta crear valor para sus accionistas y clientes. Si el activo intangible de una organización representa más del 75% de su valor, entonces la formulación y ejecución de su estrategia requiere que se contemple explícitamente la movilización y alineación de los mismos. Sin alineación no se pueden implementar nuevas estrategias para el actual entorno cambiante de competencia global, desregulación, soberanía del cliente, tecnología avanzada y ventajas competitivas derivada de los activos intangibles, principalmente el capital humano y el de información. Cuando los tres componentes de la perspectiva de aprendizaje y crecimiento, el capital humano, de información y organizacional, están alineados con la estrategia, la institución tiene un alto grado de preparación organizacional: tiene la capacidad de movilizar y sostener el proceso de cambio requerido para ejecutar su estrategia (Kaplan & Norton, 2014). La cultura organizacional y el liderazgo orientan las acciones rumbo a la estrategia, parte fundamental del presente estudio.

La cultura es un conjunto aprendido de creencias, valores y conductas que se aceptan como suficientemente satisfactorias como para transferirse a las nuevas generaciones. Tal definición ofrece una imagen completa de la cultura y de la manera en que se forma. Como lo sugiere la propia definición, una cultura empieza cuando un grupo de seres humanos enfrenta una serie de retos. En una organización, la cultura podría

comenzar a formarse cuando los primeros miembros enfrentan los retos iniciales de asegurar la fundación de aquella, de crear el producto, de distribuirlo a los clientes, etcétera. Los pioneros (o primeros líderes) casi siempre tienen un conjunto de creencias que guían sus conductas y sus elecciones. En general, las decisiones y las prácticas iniciales se conservan mientras funcionan. Éste es el motivo por el cual los pioneros tienen una influencia tan significativa en la justa naturaleza de la cultura de una compañía. Las creencias, los valores y las conductas que son exitosos se enseñan a los nuevos participantes. En una organización, los nuevos integrantes son las contrataciones recientes. Por lo tanto, para los nuevos miembros la cultura es algo que se aprende, no algo que se hereda. La cultura se enseña a los nuevos integrantes, con el paso del tiempo, valores, creencias y conductas determinados empiezan a compartirse entre los miembros del grupo. No obstante, como las circunstancias cambian, lo que en un momento específico se consideraban respuestas convenientes también llegan a evolucionar y cambiar. En consecuencia, la cultura se va adaptando al entorno. (Hitt & de Lara Choy, 2006).

Por ello, es importante identificar la cultura que prevalece en una organización antes de querer hacer cambios estratégicos que marquen un camino de retos, y confirmar si es posible el implementar las acciones o primeramente hay que ajustar algunos factores para que el impacto sea realmente significativo y pueda llevarse de una manera más eficiente y competitiva. Pedraja R and Rodríguez P (2004) han demostrado la pertinencia y la importancia del liderazgo para explicar la eficacia a nivel de las organizaciones. El liderazgo es una forma de comunicación, por lo que la persona que dirige tiene mucho que ver cómo se comunica. El término liderazgo posee diferentes significados atendiendo a los rasgos individuales, comportamientos, influencias sobre otras personas, modelos de interacción, roles, ocupaciones, puestos jerárquicos, percepciones vinculadas a legitimidad e influenciar (Kaufmann, 1997).

La Real Academia Española define el liderazgo “como una situación de superioridad en que se halla una empresa, un producto o un sector económico, dentro de su ámbito” (2001). El liderazgo es un proceso de influencia y poder, que trata sobre logros y alcances, sobre cómo llegar a alguna parte y para ello se necesita tener un fin y una visión sobre lo positivo que se busca y sobre cómo se trabajará para lograrlo. El liderazgo, por lo tanto, tiene que tener un objetivo. Tiene que tener dirección o no es liderazgo (Afkhami, Eisenberg, & Vaziri, 2012). Pedraja Rejas, Rodriguez Ponce, and Rodríguez Ponce (2006) plantea que tanto el diseño como la implementación de la estrategia dependen del proceso de toma de decisiones estratégicas, proceso éste es la resultante de los estilos de liderazgo.

Existen diversas tipologías de los estilos de liderazgo, optaremos por la clasificación de Ogbonna (2000): el estilo de liderazgo participativo, el estilo colaborativo y el instrumental. El estilo participativo se caracteriza por que el líder considera la opinión de los subordinados, y les consulta para decidir. El estilo colaborativo es donde el líder ayuda a los suyos en los trabajo encomendados, está atento al bienestar del grupo, trata a todos por igual y se afana en los detalles para que todos se sientan bien. Por último el liderazgo instrumental es donde el líder explica a sus subordinados cómo llevar a cabo el trabajo, decide el modo en el cual las cosas se deben hacer, define los estándares de desempeño y los esquemas de trabajo, sin consultar a nadie (Ogbonna & Harris, 2000).

Uno de los teóricos que basa sus ideas sobre las teorías de Burns es Bass que considera que el liderazgo se debe medir la efectividad de un líder a partir de la respuesta de sus seguidores (1985). El liderazgo transformacional determina la importancia del líder al promover y cultivar una visión que dé sentido y significado a los propósitos y actuaciones organizativas (Salazar, 2006). Bass (1985) manifestaba que el liderazgo transformador superaba al transaccional que se definía por hacer concesiones a los intereses personales mediante recompensas contingentes y a la gestión por excepción. Mientras que el transformador estaba compuesto por el carisma (desarrollar una visión), inspiración (motivar altas expectativas), tolerancia psicológica (prestar atención, respeto y responsabilidad a los seguidores) y la estimulación intelectual (proporcionar nuevas ideas y enfoques). Leithwood, Begley, and Cousins (2005) se enfocan en el liderazgo

transformacional pero enfocada a las instituciones de educación donde considera a las instituciones como imperfectas, permanentes e imprescindibles para la sociedad, las considera instrumentos de cambio social su objetivo es desarrollar la participación, una visión. Incrementar la capacidad de los miembros de la comunidad escolar para superar los obstáculos. Tener y compartir una visión sistémica de la organización implica el cambio de paradigma sobre la forma de trabajar, de relacionarse y de depender unos de otros. Muchas de las tendencias administrativas modernas, tales como la “polivalencia”, el “crecimiento horizontal”, la “Gestión del Conocimiento” y muchas más, difícilmente tendrían cabida en un sistema de trabajo por funciones. Si el mercado abierto demanda de las organizaciones nuevas estrategias para responder a las nuevas exigencias, una visión sistémica es el punto de partida para el proceso de ajuste.

Las organizaciones trabajan por resultados, no importa la naturaleza de las mismas ni si sus objetivos son de carácter económico, social o mixto. Estos objetivos, fruto de la Visión, Misión y Estrategias competitivas de la empresa, son obtenidos a través de la ejecución de actividades o tareas. Las actividades, a su vez, se agrupan en cargos, responsabilidades o procesos, de acuerdo con el sistema de trabajo que se tenga implementado. Son las personas quienes en esos cargos, en esos procesos, o con esas responsabilidades, realizan las actividades que conducen al logro de los objetivos. Pero, para alcanzarlos, los empleados y directivos deben poseer las competencias requeridas, es decir, contar con todos los conocimientos, habilidades, y demás elementos de personalidad, aplicados al ejercicio del trabajo y traducidos a comportamientos laborales concretos en términos de productos o servicios. (Ortiz Cancino, Rendón Morales, & Atehortúa Ramírez, 2012)

## METODOLOGÍA

La investigación, de carácter descriptiva exploratoria, se planteó como objetivo determinar la cultura predominante y las características del liderazgo en la Universidad Tecnológica de Torreón (UTT), mediante la aplicación de encuestas, que permitieran conocer las expectativas, opiniones y percepciones del personal involucrado: personal directivo, profesores, personal administrativo y de apoyo. Para determinar la cultura predominante se aplicaron un total de 109 encuestas, de las cuales 42 se aplicaron a Profesores, 43 a personal administrativo y de apoyo y 24 a personal directivo de la institución. Se aplicó al 79% del total de la plantilla, un 92% del personal directivo, un 82% de los profesores de tiempo completo y un 70% del personal administrativo.

El cuestionario para determinar los aspectos prevalecientes en la comparación cultura competidora vs cultura colaboradora se conformó de 34 reactivos, el cual fue validado al realizar un análisis factorial de la información obtenida, además mediante estadística de fiabilidad (Alfa de Cronbach), este instrumento se desarrolló con los factores determinados en ambas culturas por (Cloke & Goldsmith, 2002). Además de considerar como metodología el conocer las ponderaciones totales de cada uno de los niveles encuestados. De manera específica se establecieron criterios de valor para cada una de las variables utilizando una escala likert: 5 absolutamente de acuerdo, 4 más en acuerdo que en desacuerdo, 3 ni en acuerdo ni en desacuerdo, 2 más en desacuerdo que de acuerdo y 1 absolutamente en desacuerdo.

Figura No 1: Estadísticas de Fiabilidad

Alfa de Cronbach	Alfa de Cronbach basada en elementos estandarizados	N de elementos
dis.810	.820	34

La aplicación de las evaluaciones para determinar el nivel de las Competencias Gerenciales (Liderazgo), contó con 18 variables, cuyo instrumento versó en lo expuesto por (Cardona & Chinchilla, 1998). El total de la encuesta fue de 24 personas entre mandos medios y superiores, de los cuales 14 (67%) son hombres,

7 mujeres (33%) y 3 personas no establecieron el tipo de sexo. Del total de los encuestados 11 (46%) sí han tenido experiencia a nivel dirección, 9 (38%) no han tenido experiencia y los 4 restantes no respondieron. De igual forma se validó la fiabilidad del instrumento a través del Alfa de Cronbach.

Figura No 2: Estadísticas de Fiabilidad

Alfa de Cronbach	Alfa de Cronbach Basada en Elementos Estandarizados	N de Elementos
.931	.934	18

Los datos de las encuestas fueron capturados en base de datos del sistema SPSS, procesándose con estadística descriptiva. Para el análisis de evaluación del nivel de competencias gerenciales se obtuvo el valor de datos reales, el rango mínimo y máximo, así como la media y la desviación estándar para cada una de las ellas. Dada la participación de diferentes sujetos según sus cargos en la institución, se aplicó la triangulación de fuentes en el procesamiento de los datos.

## RESULTADOS

La Universidad Tecnológica de Torreón es un Organismo Público Descentralizado del Gobierno del Estado de Coahuila. Que tiene como finalidad principal el impartir Educación de nivel Técnico Superior Universitario, Licenciatura Profesional, Licenciatura (Ingeniería) y posgrado, con el propósito de contribuir a la formación de profesionales aptos para la aplicación de conocimientos y la solución creativa de problemas con un sentido de innovación mediante la incorporación de los avances científicos y tecnológicos. Así como efectuar investigación tecnológica que coadyuve con aportaciones concretas al fortalecimiento de la enseñanza técnica profesional, ofrecer y fomentar el desarrollo de nuevos perfiles académicos en la Educación Superior y realizar programas de vinculación con los sectores productivos de bienes y servicios, público, privado y social, para formar profesionistas capaces que participen y consoliden el desarrollo productivo, económico y social del Estado, la Región y el País.

### Cultura Organizacional

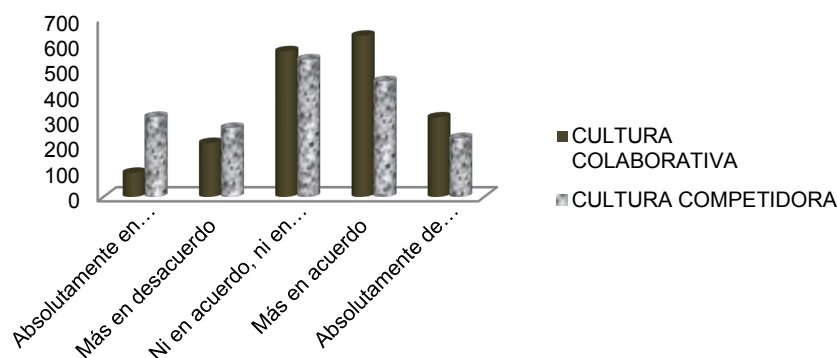
La identificación del tipo de cultura predominante se refleja en la Tabla 1. Las ponderaciones mayores corresponden a la cultura colaborativa, quien denota las calificaciones más altas en “más de acuerdo” y “absolutamente de acuerdo” del total de los tres grupos que contestaron la encuesta. Si bien, el resultado es satisfactorio en cuanto a la cultura colaborativa, está reflejando los obstáculos existentes para el tránsito hacia una organización basada en el aprendizaje colectivo, ya que existe un alto porcentaje que se encuentra en “ni en acuerdo ni en desacuerdo”.

Tabla 1: Ponderaciones de los Tipos de Cultura Organizacional

Tipo de Cultura	Absolutamente en Desacuerdo	Más en Desacuerdo	Ni en Acuerdo Ni en Desacuerdo	Más en Acuerdo	Absolutamente de Acuerdo
Cultura colaborativa	94	211	570	631	311
Cultura competitiva	313	270	538	453	230

*En la tabla para cada uno de los grupos evaluados se ponderaron las calificaciones, distribuyendo los resultados de acuerdo al tipo de cultura, encontrándose el mayor puntaje en más de acuerdo y de acuerdo en la cultura colaborativa. Fuente: Elaboración propia.*

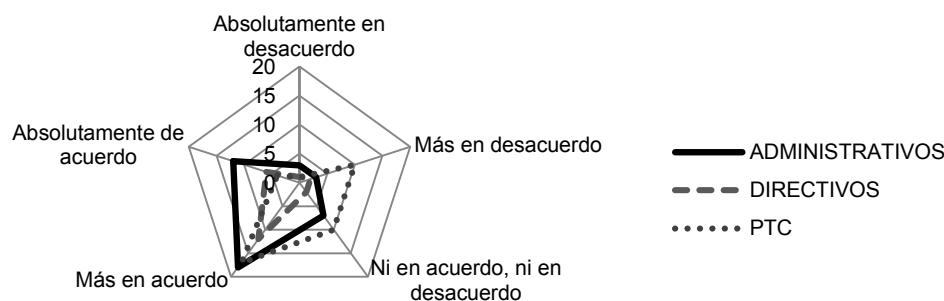
Figura 3: Resultados de Ambas Culturas



Esta figura muestra los resultados de manera general de las dos culturas evaluados por los tres grupos de encuestados. Fuente: Elaboración propia.

Dentro de los factores considerados para cada tipo de cultura se adoptó la participación colectiva en la construcción de las normas y en la toma de decisiones para caracterizar el liderazgo, lo cual se expone en las siguientes figuras.

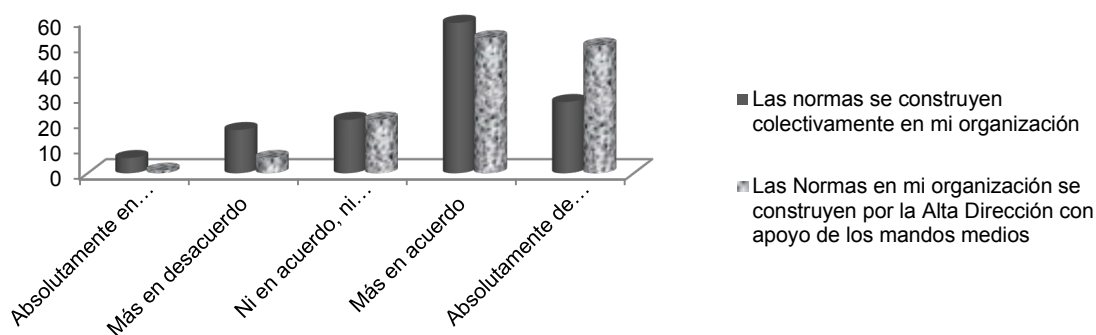
Figura 4: Las Normas Se Construyen Colectivamente En Mi Organización



En esta figura se muestra la percepción de los administrativos, directivos y profesores de tiempo completo (PTC) en relación a si consideran que las normas de la Universidad Tecnológica de Torreón se construyen colectivamente. Fuente: Elaboración propia.

Este mismo factor se refleja en cada cultura con los siguientes resultados: Los datos de la Figura 4 reflejan que con respecto a la construcción colectiva de las normas, entre los diferentes sujetos existe una percepción general orientada a “más de acuerdo” (nivel bueno, pero no óptimo), sin embargo son los propios directivos lo que le asignan un valor menor. Destaca además la dispersión en las valoraciones otorgadas por los profesores (PTC) hacia “más en desacuerdo” y ninguna percepción definida (“ni de acuerdo, ni en desacuerdo”). Por lo tanto, debe mejorarse la cuestión de difundir cómo se realiza la normatividad, quiénes intervienen y cómo cada uno de los colaboradores participa dentro de la misma. Y la figura 4, proyecta de manera más clara la inclinación de sus respuestas a que las normas las construyen los altos directivos; con una igualdad en las respuestas para los que se encuentran en ni en acuerdo ni en desacuerdo. Con respecto a la participación en la toma de decisiones, la figura 6 muestra resultados interesantes, en su mayoría no tienen un criterio formado sobre la variable al seleccionar “ni en acuerdo ni desacuerdo”, sobre todo los administrativos y los profesores, y en relación a los directivos, éstos oscilan entre la variable mencionada y “más de acuerdo”.

Figura 5: Las normas se construyen...



En esta figura se muestra la percepción de los administrativos, directivos y profesores de tiempo completo (PTC) en relación a cómo consideran que se construyen las normas de la Universidad Tecnológica de Torreón, de acuerdo a cada cultura, donde colectivamente se referencia a la cultura colaborativa y por la Alta Dirección a la cultura competidora. Fuente: Elaboración propia.

Figura 6: Toma de Decisiones Democráticas

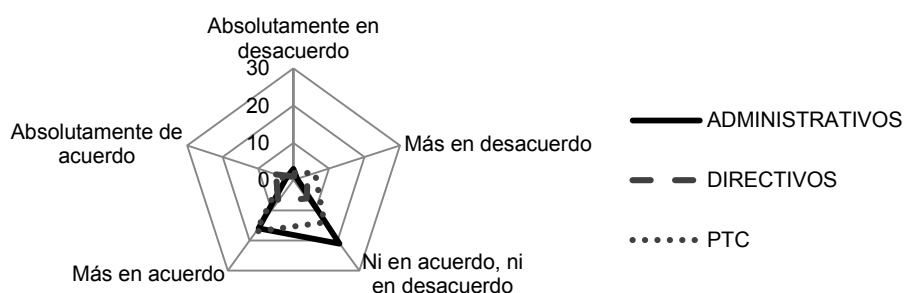


Figura que denota la manera en que se toman las decisiones al interior de la Universidad Tecnológica de Torreón dirigida a la toma de decisiones democrática. Fuente: Elaboración propia.

Figura 7: Toma de Decisiones Autoritaria

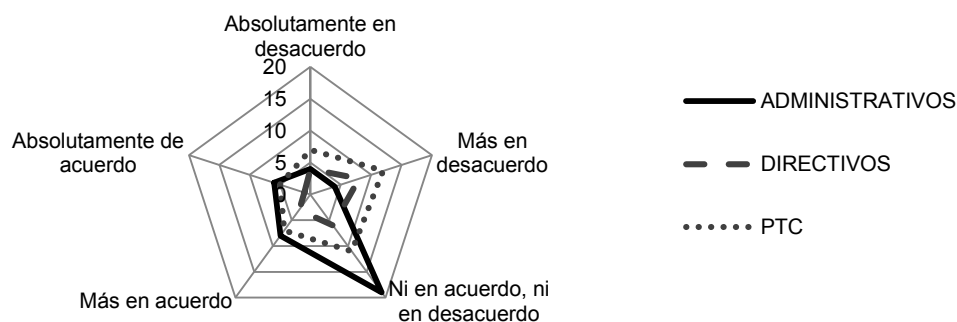
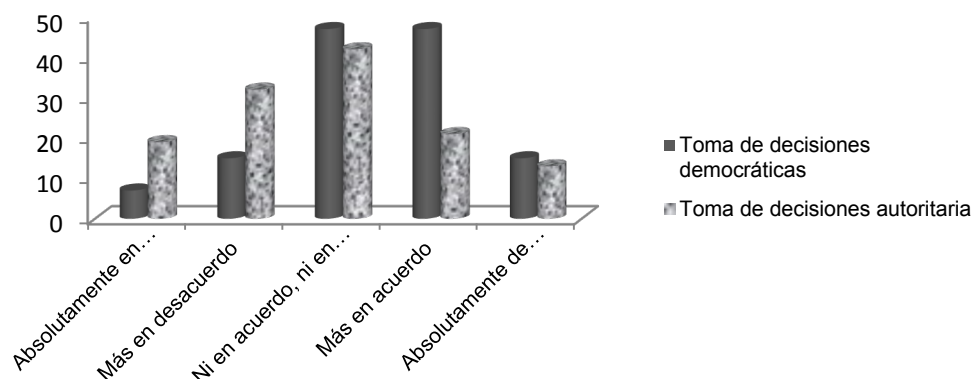


Figura que denota la manera en que se toman las decisiones al interior de la Universidad Tecnológica de Torreón, dirigida a la toma de decisiones autoritaria. Fuente: Elaboración propia.

Las respuestas en la Figura 7, denota la indecisión en la toma de decisiones autoritaria por parte de los administrativos, lo que puede inferir en la apreciación que tengan de manera particular por cada uno de los jefes inmediatos y no sea considerado de manera genérica en el total de los directivos, además de que en

ambos aspectos (democrático y autoritario) su respuesta es similar en forma porcentual, lo que muestra que no tienen claro qué tipo de liderazgo se ejerce para ejecutar las acciones. Por otra parte, los directivos y profesores de tiempo completo están más en desacuerdo con que la toma de decisiones sea autoritaria y se inclinan más porque es de tipo democrática. Este aspecto es importante en la cultura y liderazgo participativo, por lo que debe ser objeto de atención mediante acciones estratégicas de la institución.

Figura 8: Toma de Decisiones



En esta figura se muestra la percepción de los administrativos, directivos y profesores de tiempo completo (PTC) en relación a cómo consideran que se acuerdan la toma de decisiones de acuerdo a cada cultura, donde democrática se referencia a la cultura colaborativa y la autoritaria a la cultura competitiva. Fuente: Elaboración propia.

Esta última figura para el factor de la toma de decisiones refleja de manera más significativa lo expuesto en cada una de los anteriores.

### Evaluación de Competencias Gerenciales

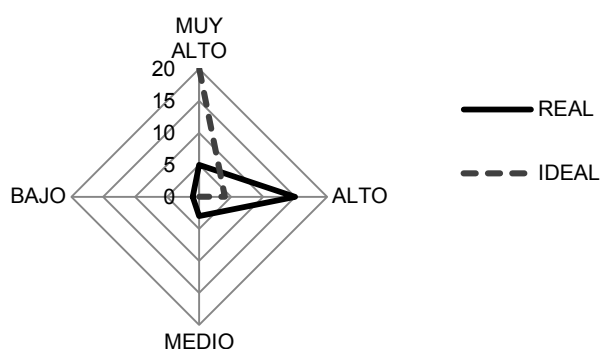
Complementando el tipo de cultura y liderazgo, se presentan los resultados obtenidos en la evaluación de competencias gerenciales, considerando el total de mandos medios y superiores (24). De ellos, la edad oscila entre los 31 y 66 años, con una antigüedad en la institución que oscila entre 8 - 15 años y el 46% del sexo femenino. La autoevaluación del nivel de desarrollo de cada competencia refleja el nivel a alcanzar y el nivel real. En la tabla 2 se observa que en lo referente en el nivel de desempeño real, las competencias se colocan en 4 niveles (de muy alto a bajo), mientras que en el desempeño a alcanzar, ésta considera únicamente 3 niveles (de muy alto a medio). Dentro de las 18 variables, se extrae una de carácter relevante para el tema de estudio, que es el liderazgo, mismo que se muestra en la figura siguiente:

Tabla 2: Evaluación de Competencias Directivas

Competencias Para La Dirección	% Nivel de Desempeño Real				% Nivel de Desempeño a Alcanzar		
	Muy alto	Alto	Medio	Bajo	Muy alto	Alto	Medio
Comprensión del entorno organizacional	21	19	10	0	42	4	4
Orientación al cliente y/o necesidades sociales	17	23	10	0	40	10	0
Orientación al logro / orientación a resultados	19	21	10	0	42	8	0
Planificación	19	19	13	2	46	4	0
Pensamiento analítico	10	29	8	2	44	6	0
Toma de decisiones	15	25	8	2	44	6	0
Iniciativa e innovación para la solución de problemas	10	31	6	2	40	10	0
Motivación	8	23	17	2	38	13	0
Comunicación efectiva	10	25	13	2	40	10	0
Trabajo colaborativo	19	17	10	4	44	6	0
Uso de información	13	31	4	2	42	8	0
Desarrollo de las personas	6	31	8	4	40	8	2
Delegación y compartir autoridad	19	25	4	2	46	4	0
Liderazgo participativo y transformacional	10	31	6	2	42	8	0
Autoaprendizaje	10	29	10	0	35	15	0
Administración del tiempo y el estrés	8	29	10	2	40	10	0
Manejo o administración de conflictos	8	31	10	0	40	10	0
Impacto ambiental	7	30	11	0	43	9	0

Se divide la tabla en dos aspectos evaluados, los que consideran que en el momento aplica para las competencias de los directivos y lo que ellos ven factible alcanzar (ideal). Los resultados son porcentajes de acuerdo a la apreciación. Fuente: Elaboración propia.

Figura 9: Liderazgo Participativo y Transformacional



Esta figura refleja el resultado de la percepción del liderazgo participativo y transformacional de los directivos y cómo desearían que fuera. Fuente: Elaboración propia.

El liderazgo participativo y transformacional, se encuentra entre alto y muy alto actualmente, correlacionando con lo ideal que se proyecta en muy alto. Esto conecta el primer resultado de la cultura predominante la cual resultó colaborativa a que el liderazgo se ejecute de manera participativa para obtener



grandes logros. Considerando, que en el estudio previo se obtuvo que la cultura que prevalece en la institución es de tipo Jerárquica (atendiendo a la clasificación y metodología de Cameron & Quinn, 2006) comparándola con el resultado que se presenta, donde predomina la cultura colaborativa y un liderazgo participativo y transformacional, lo que favorece para el camino deseado, no así, el considerar los resultados imprecisos del tipo de toma de decisiones que habrá de perfeccionarse, junto con la motivación, planificación y la comunicación efectiva, cuyos resultados se ubican en el nivel medio. Para que realmente impacten en la implementación y seguimiento de la nueva estrategia, tienen que ser competencias vanguardistas, de empuje, de reto, dirigidas hacia el éxito y la competitividad, impulsando así, el cambio deseado basado en una alineación estratégica.

## CONCLUSIONES

Conforme avanza el siglo XXI la complejidad y la velocidad de los cambios se van incrementando, lo que exige transformaciones de las organizaciones al adaptarse para responder a los nuevos desafíos, lo que conduce al replanteamiento de las estrategias, estructuras y procesos. (PNC, 2014). La institución de educación superior objeto de estudio, consciente de los nuevos retos, redirecciona su estrategia con los impulsores internos que la han distinguido y las capacidades y competencias que la caracterizan, con estrategias en la calidad, excelencia y competitividad.

Por ello, la cultura organizacional y el liderazgo son dos aspectos de importancia trascendental para promover e implementar un cambio estratégico en las instituciones educativas. El estudio exploratorio realizado reflejó el predominio de una cultura colaborativa, que es más favorable que la cultura jerárquica predominante en un estudio anterior. Sin embargo, resulta una necesidad imperiosa, para el éxito de las estrategias de la institución, adoptar acciones para lograr una mayor participación en la toma de decisiones y las normas establecidas que propicien un compromiso colectivo y un liderazgo más participativo, con ello dar paso a la consolidación de una cultura colaborativa e innovadora.

El análisis del nivel de desempeño de las competencias gerenciales, mediante la autoevaluación de los mandos medios y superiores, evidenció que las competencias más desarrolladas son Iniciativa e innovación para la solución de problemas, Uso de la información, Delegación y compartir autoridad, y Liderazgo participativo y transformacional; y las menos desarrolladas Motivación, Trabajo colaborativo, e impacto ambiental, lo cual sirve de información para mejorar las políticas de selección, formación y evaluación de las gestión de recursos humanos en la institución, en particular de los directivos, así como el desarrollo de sus competencias.

Dentro de las competencias gerenciales, el liderazgo participativo y transformacional resultó valorado de alto, y perspectiva de muy alto, lo que favorece la transformación estratégica de la organización en ejecución, pero plantea brechas o debilidades existentes en cuanto a las impresiones de la toma de decisiones democráticas, y los valores medios obtenidos por las competencias de motivación, planificación y la comunicación efectiva.

El aporte de la investigación realizada reside, como caso de estudio, en ofrecer información fidedigna, tanto de fortalezas como debilidades, que propician la interiorización de los elementos necesarios para que la institución reoriente su cultura organizacional y liderazgo y pueda dirigirse hacia la nueva etapa de su estrategia, con mayores alcances en el mercado competitivo de la región y del país. Este análisis constituye uno de los fundamentos para el diseño e implementación del enfoque de procesos sustentado en la alineación estratégica que desarrolla la institución, como punto de referencia para las prácticas de gestión educativa de todo el subsistema educativo. Los resultados presentados tienen como limitación que sólo abarcan un caso de estudio y la necesidad de seguir ampliando la aplicación y evaluación de herramientas de gestión estratégica para el cambio organizacional, en su etapa de implementación.

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# EMPRENDIMIENTO SOCIAL INNOVADOR: EL CASO DE BIORED COLOMBIA SAS EN ANTIOQUIA COLOMBIA

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## RESUMEN

*El emprendimiento social innovador procura, entre otros, la inclusión social de grupos vulnerables a la dinámica económica así como la creación de valor social, incluso más allá de las fronteras mercantiles del momento, propiciando la generación de oportunidades para el cambio social. El caso de estudio es Bioired Colombia S.A.S, una empresa con conciencia ambiental que contribuye a la reconstrucción del tejido social en el Bajo Cauca en Antioquia. Nace como iniciativa movilizadora de inversión social en investigación, infraestructura, generación y divulgación de tecnologías, orientadas a la rehabilitación y reasentamiento de población en zonas rurales afectadas por el desplazamiento. Así, Bioired Colombia S.A.S organiza y capacita grupos familiares para la producción y comercialización de peces y plantas, que se producen en espacios reducidos de forma intensiva por medio de la tecnología de los Sistemas de Producción Bioired (SPB), con características relevantes de ahorro en los recursos naturales principalmente agua.*

**PALABRAS CLAVE:** Emprendimiento Social, Innovación, Desarrollo Rural, Sostenibilidad

## ABSTRACT

*The innovative social entrepreneurship seeks for social inclusion of vulnerable groups to the economic dynamics as well as the creation of social value, even beyond the commercial boundaries, leading to the creation of opportunities for social change. The case study is Bioired Colombia SAS, a company that contributes to the reconstruction of the social fabric in the Bajo Cauca Antioquia, with an environmental conscience. Born as mobilizing social investment initiative in research, infrastructure, generation and dissemination of technologies aimed at the rehabilitation and resettlement of population in rural areas affected by displacement. So Bioired Colombia SAS organizes and trains family groups to the production and marketing of fish and plants that occur in confined spaces intensively through technology Bioired Production Systems (SPB), with relevant features of savings natural resources, water and soil.*

**JEL:** L26, O35, O44, P25

**KEYWORDS:** Social Entrepreneurship, Innovation, Rural Development, Sustainability

## INTRODUCCIÓN

El artículo se enfocara en la organización innovadora con fines sociales por la importancia mundial del emprendimiento social, que de acuerdo con Yunus, premio Nobel de Paz en el año 2006 y fundador del Grameen Bank, llama la atención sobre los problemas sociales actuales, que amerita la atención de los estados y la iniciativa privada. “Olvidamos que la crisis financiera es solo una de las muchas crisis que amenazan la humanidad. También tenemos crisis global de alimentos, crisis energética, crisis medioambiental, de atención en la salud y la continua crisis económica y social de una pobreza masiva” (Yunus, 2010). En este sentido, la empresa social es considerada actualmente como una iniciativa que

contribuye no sólo a desarrollar espacios de participación ciudadana, sino que busca procesos de inclusión social, laboral y económica que contribuyan a superar el asistencialismo.

Para Roberts y Woods (2005: p.49), el emprendimiento social es la construcción, evaluación y persecución de oportunidades para el cambio social transformativo llevado a cabo por individuos visionarios, apasionadamente dedicados. Esta definición permite resaltar otros aspectos claves del emprendimiento social. El primero de ellos es que las oportunidades sociales no se descubren, sino que se construyen gracias a la generación de ideas.

El emprendimiento social en Antioquia-Colombia, ha estado liderado por la Promotora social quien define el emprendimiento social, como la empresa social relacionada al resultado de la autogestión comunitaria con el fin de responder a necesidades de índole social de un territorio o comunidad, mediante la implementación de buenas prácticas empresariales, trabajo en red y con un claro propósito del bienestar del ser (Pacheco, 2007). El concepto anterior se desprende la pregunta : ¿las empresas sociales que están surgiendo si están capacitadas para establecer apropiadas formas de trabajo en red sin llegar a quedar en desventaja en el momento de una negociación?. De esta manera Explorar, caracterizar, y comprender experiencias de emprendimiento social en Antioquia.

En este contexto, Bioired Colombia SAS se crea como un proyecto dedicado a la recuperación social y económica de la población vulnerable en regiones en este caso el bajo cauca que se ve afectado por la violencia civil, las bandas criminales, los cultivos ilícitos, la explotación ilegal de recursos naturales entre otros hechos, que han generado problemas de desplazamiento masivo Comisión Tripartita, 2012; AEA 2011). En la figura 1 se puede apreciar el porcentaje de desplazamiento de las diferentes subregiones de Antioquia, apreciando a su vez que el bajo cauca presenta un rango promedio de personas con desplazamiento forzado. Este modelo de emprendimiento social incluyente busca reducir estas cifras y recuperar la población bajo una economía legal sostenible.

El marco metodológico contenido para desarrollar el estudio empírico se basará en los fundamentos de los estudios de caso como metodología científica. La recolección de información y el análisis propuesto es de carácter cualitativo, teniendo su base en la revisión documental y entrevistas en profundidad a diferentes actores de Bioired Colombia SAS. En consecuencia, el alcance de los resultados está limitado por un caso e implica que los resultados a la problemática de la investigación no permiten hacer deducciones con exactitud sobre las preguntas. El artículo evidencia al emprendedor social como un individuo excepcional, pues posee cualidades asociadas a los emprendedores de negocios, aunque su dedicación y entusiasmo están dirigidos a resolver los problemas a los que se enfrenta la sociedad.

## REVISION DE LITERATURA

El emprendimiento social es un elemento importante en el desarrollo de un país, como lo define Ana Luz Abramovich en su investigación sobre el papel de los emprendimientos productivos sociales (Abramovich, 2003). En la concepción de la Economía Social, los emprendimientos productivos sociales tienen como función ayudar a construir o reconstruir circuitos de producción y circulación de bienes y servicios, enriqueciendo el entramado social, sirviendo de punto de incorporación de los sectores marginales y excluidos, ampliando el acceso al trabajo, captando y potenciando las capacidades y energías sociales existentes, colaborando en la emergencia de nuevas fuerzas emprendedoras, facilitando la autonomía de las personas al producir promoción laboral auto sustentable, mejorando la formación para el trabajo en equipo, produciendo lazos de solidaridad y cooperación.

Para Roberts y Woods (2005: p.49), el emprendimiento social es la construcción, evaluación y persecución de oportunidades para el cambio social transformativo llevado a cabo por individuos visionarios,

apasionadamente dedicados. Esta definición permite resaltar otros aspectos claves del emprendimiento social. El primero de ellos es que las oportunidades sociales no se descubren, sino que se construyen gracias a la generación de ideas. El segundo aspecto está relacionado con las características de los emprendedores sociales. Austin, Stevenson y Wei-Skillern, definen emprendimiento social como —una actividad innovadora, de creación de valor social, que ocurre al interior ya través de los sectores sin ánimo de lucro, de negocios y gubernamental (Austin, Stevenson & Wei-Skillern, 2006). Lo anterior permite comprender que el emprendimiento social no está aislado del emprendimiento comercial, sino que coexisten. El emprendimiento social sigue tres componentes: (1) La identificación de un equilibrio estable pero intrínsecamente injusto que causa exclusión, marginalización (2) la identificación de una oportunidad en este equilibrio injusto, desarrollando una proposición de valor social y llevando a utilizar inspiración, creatividad, acción directa, coraje y fortaleza y (3) la creación de un equilibrio estable y nuevo que libera el potencial coartado o alivia el sufrimiento del grupo objetivo, ya través de la imitación y la creación Emprendimiento social (Martin & Osberg, 2007: p. 35).

Desde este punto de vista Yunus clasifica a los empresarios en dos tipos: Empresarios sociales basados en el mercado y empresarios sociales no basados en el mercado. La diferencia entre ambos tipos de empresarios estriba en si existe o no el afán de lucro, de manera que las empresas sociales no basadas en el mercado son aquellas que persiguen fines sociales (asociaciones, fundaciones) sin obtención de lucro, y las empresas sociales basadas en el mercado, son aquellas que persiguen fines sociales a la vez que buscan beneficios empresariales (cooperativas, sociedades laborales). (Yanus, 2006). Hay, sin embargo, algunos trabajos que reconocen su existencia basado en el hecho que el empresario social presenta diferencias dignas de mención con respecto al resto de los empresarios (Zandonai & Pezzini 2004).

Según Mac Millan y Boisot (2004) El emprendimiento social es definido como el compromiso de iniciar nuevos modelos de actividad que desarrollen productos y servicios para satisfacer necesidades básicas, de colectivos desatendidos por las economías convencionales y las instituciones. (De Pablo, 2005). En esa revisión se encuentran algunas definiciones o aproximaciones de lo que se considera una empresa social; Según la OIT, no existe una definición única y universal sobre emprendimiento social. Ni tampoco existe un único tipo. Sin embargo, todo emprendimiento social incluye tres elementos clave: un objetivo social, una innovación transformadora y un modelo de negocios sostenible. El emprendimiento social suele darse, y tener éxito, en los sectores de la economía donde el mercado ha fallado y la acción del Estado es inexistente o ineficaz. Un emprendimiento social, cuando resulta exitoso, puede no sólo transformar las vidas de los beneficiarios, sino también la forma de abordar un problema en general.

Muhammad Yunus, define el emprendimiento social a través de dos tipologías, La primera, una compañía que no da perdidas pero tampoco dividendos, dedicada a resolver un problema social, de propiedad de inversionistas que reinvierten todas las utilidades en ampliar y mejorar el negocio, la segunda compañías que hacen utilidades y son propiedad de personas pobres, ya sea directamente o a través de un fondo dedicado a una causa social predeterminada. (Yunus, 2010). Para Yunus la creación de empresas sociales que surgen a partir de otras organizaciones no necesariamente se hacen bajo el esquema de responsabilidad social. No podría decirse que una empresa que practica la responsabilidad social corporativa es un emprendimiento social. Ya que se preocupa por el impacto que su actividad tiene en la sociedad y actúa acorde a esa preocupación. Tampoco debemos confundir el emprendimiento social con otros conceptos o actividades como organizaciones sociales, activismo social o la provisión de servicios sociales. El emprendimiento social tiene similitudes con estos conceptos y actividades, pero ninguno de ellos reúne los tres requisitos básicos de objetivo social, innovación transformadora y modelo de negocios sostenible. Un empresario social crea una solución a un problema social con el potencial para revolucionar un sector entero, como Florencia Nightingale revolucionando el sector del healthcare, o como Muhammad Yunus creador del Gremen Bank concepto que lo hizo merecedor del Premio Nobel de la Paz en el año 2006. De esta forma, el emprendimiento social es un elemento importante en el desarrollo de un país, como lo define

Ana Luz Abramovich en su investigación sobre el papel de los emprendimientos productivos sociales (Abramovich, 2003).

La Red Senk para efectos de definición, presenta los emprendimientos sociales como: las acciones realizadas con el propósito explícito de crear valor social. En general, se asocia a estas actividades con las OSC, pero, cada vez son más las empresas que desarrollan este tipo de iniciativas: desde acciones puramente filantrópicas hasta verdaderos proyectos de negocios orientados a mejorar la calidad de vida de la gente y, al mismo tiempo, los resultados económicos de las compañías.

Esta definición habla de acciones y las acciones pueden ser desarrolladas o no por una comunidad organizada, o por una empresa constituida lo que nos lleva a pensar que la importancia de crear valor deja de lado el sujeto que debe crearlo, sin embargo hace mención de dos elementos que hasta hace poco iban en sentido contrario como son los resultados económicos de la empresa y su objetivo de mejorar la calidad de vida de la gente, pero que en la empresa social, no sólo en la teoría sino también en la práctica, deberían ser dos elementos que comulguen permanentemente. A pesar de las diferencias entre la relación empresarial social y tradicional, algunos estudiosos exigen allí, que exista una continua relación empresarial comercial y social como las bases fundamentales de la organización. En otros términos, las organizaciones pueden seguir la relación empresarial comercial, relación empresarial social, o alguna combinación de ambos. Kets de Vries (1977) propone una comprensión del emprendedor a partir de la composición de su familia de origen, mientras que Kilby (1971) propone una comprensión del emprendedor a través de sus actividades, desde una perspectiva sociológica.

Por otro lado Shapero y Sokol, dejan de lado al emprendedor, como un camino para salir del difícil campo de su definición, para tomar como unidad de análisis el evento emprendedor. Por el contrario y con un concepto más cercano a la búsqueda de impacto en la comunidad, Wallace (1999) define la empresa social como aquella cuya finalidad social empresarial es facilitar el desarrollo de la comunidad; sin fines de lucro en busca del desarrollo comunitario. Sullivan y Colaboradores (2003) ven el emprendimiento social como aquel que se encarga de construir organización sin fines de lucro, impulsado por la misión social, permitiendo un juicio equilibrado, explorando y reconociendo las oportunidades para crear valor social mejor para los clientes y como entes innovadores, proactivos y con la asunción de riesgos para la búsqueda de oportunidades. La creación de valor social parece ser el objetivo primordial, mientras que la creación de valor económico es a menudo un producto que permite a la organización lograr la sostenibilidad. De hecho, para la empresa social, la creación de valor económico, es a menudo limitada, principalmente debido al tipo de "clientes" que la empresa social atiende (Seelosa, 2005).

Sin embargo y en virtud de su número, los pobres representan un significativo poder adquisitivo latente que debe desencadenarse (Prahalad, 2005). Es allí, en la base de la pirámide, donde la Empresa social encuentra su campo de acción, teniéndola como punto central desde cualquiera de sus stakeholders, inclusive en varios de ellos. En la figura siguiente podemos visualizar las características de los emprendimientos sociales. En términos generales los autores y organizaciones citadas en la presente investigación coinciden en tres características como fundamentales para el desarrollo de empresas sociales, estas características son: Servicio a la comunidad, Orientación a la solución de una problemática, Generador de cambio

Sin embargo a parece una cuarta característica que aunque no sea necesariamente coincidente en los autores si es coincidente en las organizaciones y es el desarrollo de bienes y servicios. Con estas características, un emprendimiento social sería entonces: una empresa orientada al servicio a la comunidad que busca solucionar una problemática territorial y permite generar cambio en el territorio que impacta. Sin embargo no se debe descartar el desarrollo de bienes y servicios que con llevan a la auto sostenibilidad, que le permitirá generar ese impacto por un periodo de tiempo más extenso.

Figura 1: Características de los Emprendimientos Sociales



#### En Cuanto a los Criterios Sociales:

Un poder de decisión que no se basa en la posesión del capital. Dicho criterio hace una referencia general al principio de una voz un voto. Obviamente los poseedores de cuotas de capital tienen su importancia, pero la capacidad de decisión está compartida con los demás partícipes de la empresa. Limitación en el reparto de los beneficios. Las empresas sociales no incluyen sólo organizaciones caracterizadas por una vinculación total de la distribución de los beneficios, sino también otras organizaciones, como las sociedades cooperativas en algunos países, que pueden repartir los beneficios de forma limitada, para evitar una política orientada hacia la optimización de los beneficios.

Como objetivo explícito, un beneficio para la comunidad. Otra característica de la empresa social cabe en la misma perspectiva: la integración que permite promover el sentido de la responsabilidad social en el seno de las comunidades locales o de los barrios. El emprendimiento social en Medellín ha estado liderado por la Promotora social quien define el emprendimiento social, como la empresa social relacionada al resultado de la autogestión comunitaria con el fin de responder a necesidades de índole social de un territorio o comunidad, mediante la implementación de buenas prácticas empresariales, trabajo en red y con un claro propósito del bienestar del ser (Pacheco, 2007).

Sin embargo, esta definición presenta ambigüedad, en cuanto a la claridad que pretende hacer sobre lo que la empresa social debe tener: “un claro propósito del bienestar del ser”. Podría preguntarse ¿a qué se refieren con el bienestar del ser?. Amartya Sen por ejemplo se refiere a cinco fuentes distintas que proveen bienestar: heterogeneidad personal, diversidad relacionada con el medio ambiente, diferencias de clima social, las diferencias entre las perspectivas relacionales y la distribución dentro de la familia. Lo anterior, nos lleva, varias preguntas: ¿a cuál de las fuentes de bienestar se refiere la definición?, ¿la empresa social que pretenda responder a necesidades de índole social de un territorio, tiene la posibilidad de intervenir en aspectos como las diferencias de clima social o la perspectiva relacional, o será que con el trabajo en red se pretende solucionar las diferencias de las perspectivas relacionales?



En este sentido, los emprendimientos sociales son efectivos en la medida que exista un liderazgo como pilar fundamental y una estrategia adecuada que permita distribuir los recursos adecuadamente. La pregunta entonces puede ser: ¿Tienen estos emprendedores las características con las que debe contar un líder y adicional a esto tener una visión global de la organización y la economía para llevar al éxito a la organización? (Red Senk, 2006). El mercado del emprendedor social es la población del mundo con sus diversos retos y necesidades, tomando por estandarte conceptos como los que menciona (Guzmán, 2008): la educación básica, la igualdad de géneros, la reducción de la mortalidad infantil, la lucha contra las enfermedades, la sustentabilidad del ambiente, la mejora en la calidad de vida, entre otros. Otro elemento distintivo es la carencia de afán lucrativo como fin principal de sus esfuerzos.

## METODOLOGIA

La metodología está orientada en buscar la estructura interna y externa del caso de estudio en relación al papel de las organizaciones sociales, a partir de sus vínculos con los diferentes actores del sistema social en la ciudad de Medellín. Yin propone una definición de un Estudio de Caso como una aproximación empírica que investiga un fenómeno contemporáneo a través, o desde, su contexto real; especialmente cuando las fronteras entre fenómeno y contexto, no son claramente evidentes. (Yin, 1994). Como unidad de análisis se tomó, el emprendimiento social de Biores Colombia SAS, por considerarlo innovador, lo que orientó la selección de la estrategia expuesta por Yin (2003), como estudio de caso.

### Recolección de Datos

Para este estudio en específico, busca la exploración y explicación, que contribuya a determinar un marco de referencia del rol de las organizaciones e instituciones de carácter social frente al emprendimiento innovador social en Medellín. Por medio de la evidencia cualitativa, bajo la presunción causal, de su vinculación con el proceso real al ciclo de vida de una nueva empresa social, nos permitió la operacionalización del caso de estudio. Para este propósito se optó por la realización de entrevistas semi-estructuradas a los actores claves fundadores de la iniciativa emprendedora, con el propósito de develar creencias, problemas, experiencias, y proyectos. Y por otro lado, actores institucionales de apoyo o relacionados al emprendimiento regional. El número de entrevistas se determinó, según la evaluación previa de la responsabilidad de los actores y la necesidad de profundizar en las prácticas encontradas. Las entrevistas se comenzaron con preguntas de tipo general y se fueron avanzando hasta llegar a preguntas más específicas, sobre procesos, estrategias, y consecuencias, relacionados según el rol de la persona entrevistada.

### Análisis y Tratamiento de la Información

Para el análisis de la información, se utilizará el software especializado en el tratamiento de información cualitativa QRS NVivo 7. El uso de este tipo de software, nos ayudó a gestionar, precisar y dar sentido a la información recolectada que en principio podría ser no estructurada, para categorizar y clasificar la información.

### Fases de Desarrollo

*Fase 1:* Evaluación de información secundaria entorno al emprendimiento innovador social en Colombia, y específicamente en cada ciudad estudiada. Esta primera fase tuvo el propósito de revisar la información secundaria de la región. Lo anterior, nos permitió seleccionar de manera objetiva el caso de estudio de emprendimiento social y adicionalmente. (Entrevistas exploratorias)

*Fase 2:* La planeación, preparación y ejecución de la estrategia de recolección de la información. Como una primera instancia la preparación la primera entrevista se hizo bajo el criterio de obtener una visión panorámica del caso estudiado, y con el fin de obtener información secundaria, que nos permitió orientar las entrevistas de otros actores claves del caso.

*Fase 3:* El análisis de la información, comprendió la fase tres. Esta fase se comenzó paralelamente a la fase dos, pues los resultados que se fueron obteniendo, proveieron elementos adicionales que fueron utilizados, en la preparación de las entrevistas que se fueron ejecutando.

## RESULTADOS

### Caso Biored Colombia Sas

Actualmente Colombia gira entorno a procesos productivos insostenibles debido a la facilidad de armar empresas tradicionales en casi todos los sectores económicos del país; es así, que el aprovechamiento y/o explotación de los recursos naturales propios de cada región se han venido perdiendo causando decadencia ecológica, económica y social. Adicionalmente, el surgimiento de una clase “industrial destructiva” o “depredadora”, como los caracteriza Baumol (1996,1993,1990), quienes basan su coexistencia con el tráfico de estupefacientes, sumergidos en una cultura de ilegitimidad, como la corrupción y actividades ilegales. Lo anterior, unido a la descomposición social caracterizado por el desplazamiento forzado a consecuencia de la violencia paramilitar, guerrillera y delincuencia organizada.

Por otro lado, las empresas que actualmente se benefician de los componentes naturales y de la mano de obra de los oriundos propios de las regiones, sugieren intereses particulares, en el mejor de los casos, que no contribuyen al desarrollo sostenible de las comunidades. De acuerdo a Escorsa (2003), el hablar de empresas tradicionales se refiere a organizaciones que no adoptan estrategias de innovación y continúan en un régimen fuera de los componentes propios de desarrollo; pese a que es clara la relación que existe entre el déficit de los recursos naturales con la sobre población de las sociedades, y que dicha relación se extiende a nivel nacional sugiriendo una notable conciencia acerca de la importancia de cuidar para las generaciones futuras. Una de las principales problemáticas es la escasez del recurso hídrico que afecta considerablemente la seguridad alimentaria, el desarrollo económico y peor aún altera la arquitectura de ecosistemas productivos. Por otra parte, los suelos considerados como base del sustento alimentario de la población mundial se encuentra en desequilibrio nutricional a razón del efecto antrópico que se ha ejercido sobre estos así como la sobreexplotación agrícola y la falta de conocimiento frente al uso de agroquímicos entre otros, dando resultados poco favorables a quienes dependen de ellos (FAO, 2004).

Dados los anteriores antecedentes y en vista de la poca importancia concedida por las empresas tradicionales a estas falencias reales del territorio nacional, Biored Colombia SAS surge como una empresa que no solo trabaja de forma sostenible en pro de las comunidades, sino que contribuye al cuidado de los ecosistemas y recursos naturales creando un nuevo modelo de desarrollo económico incluyente a partir de la innovación social empresarial.

Biored Colombia SAS, es una empresa que proporciona una solución a la reconstrucción del tejido social en el bajo Cauca antioqueño que se ha creado con el ánimo de generar soluciones ambientalmente viables orientadas a un camino sostenible, siendo una empresa promotora del desarrollo Agrícola-Rural como fuente de recursos que promoverá la seguridad alimentaria y el progreso económico y social de las comunidades asociadas. La empresa nace con la iniciativa de movilizar inversión en diversos campos como la investigación, infraestructura, generación y divulgación de tecnologías, guiadas a la rehabilitación de población desplazada. De esta manera, Biored se focaliza en el reasentamiento de comunidades, la conservación de los recursos naturales y al establecimiento de políticas productivas que busquen aumentar

el bienestar social y mejorar las condiciones de vida en regiones azotadas por la violencia. El Sistema de Producción Bioed (SPB) se basa en sistemas de recirculación acuícola cerrados, estos sistemas se componen de tres en donde se realiza una simbiosis entre peces, plantas y bacterias; esta relación aprovecha los desechos generados por los peces utilizándolos como fertilizante natural para las plantas y las bacterias actúan controlando los altos niveles de amonio que se encuentran cuando el volumen de desechos aumenta a través de un proceso de filtración biológica llevado a cabo por estas; de esta forma se obtiene una política de cero desperdicios, auto sostenibilidad y sustentabilidad en el tiempo; Cada SPB consta de dos subsistemas piscícolas y seis subsistemas hidropónicos.

## CONCLUSIONES

Dentro de las políticas de gobierno de países como Colombia se ha reducido la financiación y coordinación de proyectos en pro del bienestar social, pero esta desatención ha generado una corriente de emprendedores cuyo objetivo es contribuir con la mejora de las condiciones de vida de población vulnerable. Las empresas de emprendimiento social presentan diferentes características claves, sin embargo, se identificó el servicio a la comunidad, como el principal factor para el emprendimiento social, que determina las diferentes características claves como la búsqueda de una solución a una problemática social, generando valor a través de la sostenibilidad y el trabajo en red.

Por otro lado, la valoración de los niveles de riesgo de una experiencia de emprendimiento social, radica en la persistencia y creencia en el valor propio del emprendimiento, de esta manera lograr los procesos de adaptación desde las ideas o soluciones a las condiciones reales del ambiente de aplicación, donde el impacto visible solo se ve reflejado los resultados en el largo plazo. Si bien son muchos los individuos u organizaciones que se han arriesgado a realizar proyectos de emprendimiento social, no todos han alcanzado el éxito a largo plazo, por esto se hace necesario centrar esfuerzos para analizar aquellos factores que potencialmente pueden influir sobre las actividades de este tipo.

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# ANÁLISIS RETROSPECTIVO DEL PROYECTO EMPRESARIAL “TRANSFORMANDO CAMPECHE”

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## RESUMEN

*En el presente trabajo analizamos de manera retrospectiva y bajo la estructura de un estudio de caso, el proyecto empresarial “Transformando Campeche”, iniciado en 1996, con el propósito de encontrar las causas por las cuales muchos proyectos económicos de México simplemente no funcionan. Los resultados muestran algunos vicios de origen, así como fallas graves en su implementación. Se concluye que, en algunas ocasiones, los servicios de consultoría empresarial contratados para llevar a cabo estos proyectos no toman en cuenta las particularidades propias de cada región.*

**PALABRAS CLAVE:** Proyecto Empresarial, Servicios de Consultoría

## RETROSPECTIVE ANALYSIS OF THE BUSINESS PROJECT “TRANSFORMANDO CAMPECHE”

### ABSTRACT

*In this paper we analyzed retrospectively and under the structure of a case study, the business project "Transformando Campeche", started in 1996, with the purpose to find the causes why many economic projects in our country simply do not work. The results show some vices of origin, as well as serious flaws in its implementation. We conclude that, in some instances, business consulting services contracted to carry out these projects do not take into account the particularities of each region.*

**JEL:** M21

**KEYWORDS:** Business Project, Business Consulting

## INTRODUCCIÓN

México es un país de ocurrencias e improvisaciones. El afán de protagonismo de la clase gobernante ha generado una práctica –costosa y desgastante– de querer reinventar y reorientar las políticas públicas que rigen las estructuras del país cada seis años. Cada inicio de sexenio, el gobernante en turno, independientemente de la ideología política que tenga, se embarca en la elaboración de los más “novedosos” planes, programas y proyectos que durante un breve lapso de tiempo serán el eje rector de la maquinaria burocrática sobre la que descansará la “buena” marcha del país. Desafortunadamente, los resultados hasta el día de hoy dejan mucho que desear. Proyectos van y proyectos vienen, y en este afán gatopardiano de nuestros gobernantes vemos tristemente como se desperdicia tiempo y dinero sin que exista en realidad un proyecto claro de nación.

En el terreno económico, observamos cómo países que hace 30 años estaban más atrasados que nosotros, se convierten en las nuevas potencias industriales y comerciales. Su ejemplo debe ser objeto de un cuidadoso análisis. ¿Qué hicieron ellos y qué no hicimos nosotros? ¿Qué están haciendo ellos y qué estamos

haciendo nosotros? Derivado de lo anterior, el presente trabajo surge como resultado del deseo de encontrar –y tratar de explicarnos– las causas por las cuales muchos proyectos económicos de nuestro país simplemente no funcionan. Para tal efecto, decidimos tomar el proyecto *Transformando Campeche* como estudio de caso. Las razones que nos dispusieron a utilizar este proyecto en particular, fueron las siguientes:

*Transformando Campeche* surgió como una iniciativa conjunta de líderes empresariales y gubernamentales del estado de Campeche a mediados de 1996, motivo por el cual algunas de las acciones resultantes de este proyecto –sean éstas positivas o negativas– pueden ya ser analizadas de forma crítica, y El hecho de que el proyecto *Transformando Campeche* fuera asistido técnicamente por un equipo de consultores internacionales desde su inicio, y utilizando una metodología de comprobada eficacia en otras regiones –desarrollo de *clusters*–, permitía garantizar una mejor probabilidad de éxito en su implementación.

En este sentido, el análisis que a continuación se presenta pretende señalar algunos vicios de origen, así como fallas graves en la implementación de este proyecto no con miras a denostarlo, sino tratando de encontrar elementos que permitan explicar el por qué no ha funcionado como se esperaba, así como también desarrollar un espacio de reflexión con el propósito de buscar propuestas de solución que contribuyan al desarrollo económico y social del estado de Campeche.

## REVISIÓN DE LITERATURA

### ¿En Qué Consistió el Proyecto Transformando Campeche?

En abril de 1996 surgió el proyecto *Transformando Campeche* como una iniciativa financiada por los sectores público y privado del estado. Este proyecto se llevó a cabo con el apoyo técnico de un equipo de consultores encabezados por el *Economic Competitiveness Group* (ECG)-DRI/McGraw Hill y Alderete y Socios, Consultoría industrial, S.C. Cabe destacar que el ECG-DRI/McGraw Hill es una empresa de consultoría con sede en San Francisco, California que, mediante una metodología basada en el desarrollo de clusters, se especializa en elaborar y aplicar estrategias de desarrollo económico regional; mismas que ha desarrollado en varios estados de la Unión Americana, así como en países tales como: Nicaragua, Honduras, Guyana, Croacia, Georgia, Malasia, India, México y Marruecos, entre otros.

El motivo de esta iniciativa, según consta en el Resumen Ejecutivo del Proyecto (ECG y Alderete y Asociados, 1997) obedeció a que Campeche se enfrentaba a una nueva realidad económica. “En una época de mercados cambiantes, mayor competencia extranjera y rápidos cambios tecnológicos, las economías estatales a través del país se están volviendo vulnerables a nuevas fuerzas, algunas veces inesperadas, para las cuales las políticas tradicionales de desarrollo económico no son operativas. Adicionalmente, la economía de Campeche se encuentra en una encrucijada. El estado ha prosperado razonablemente durante los últimos 40 años, basándose en su abundancia de recursos naturales, especialmente camarón, productos agrícolas y desde los años setenta, el petróleo. Hoy sin embargo, la economía de Campeche está en riesgo, no ha generado el suficiente ingreso ni los nuevos empleos requeridos para soportar el crecimiento en la población. Desde mediados de los ochenta la economía se ha debilitado, el empleo no ha estado creciendo y el ingreso per cápita ha declinado” (p. 6). Para enfrentarse a la situación anterior, el equipo consultor estableció que los retos para Campeche eran (p. 7):

*Necesidad de tomar una actitud más proactiva:* La generación de empleos no es suficiente para las necesidades actuales, estimándose un requerimiento global del orden de 9,000 empleos anuales para los próximos años.

*Diversificación:* Campeche debe evolucionar de una economía básica de recursos naturales a una economía basada en nuevas ventajas competitivas, especialmente con el mejor aprovechamiento de su potencial de recurso humano.

*Aprovechar oportunidades:* Todos los sectores económicos presentan una serie importante de oportunidades de inversión que pueden impulsar en forma dramática la generación de empleos, la transferencia de tecnología y la generación de riqueza.

*Movimiento hacia la industrialización:* Los recursos naturales deben incorporar mayor valor agregado a través de la industrialización utilizando plataformas tales como disponibilidad de mano de obra calificada y no calificada, localización geográfica, disponibilidad de recursos naturales para construir un sector industrial más grande y competitivo.

*Reorientación y desarrollo de la infraestructura económica existente:* Un análisis comparativo de la infraestructura económica de Campeche (recursos humanos, infraestructura física, acceso a la tecnología, clima de negocios, acceso a recursos financieros y calidad de vida) lo sitúa en uno de los niveles más bajos en el país.

Con esta perspectiva en mente, la comunidad empresarial campechana en vinculación con el Gobierno del Estado decidió tomar acciones concretas con el objetivo de “elevar la calidad de vida de la población a través de un mayor desarrollo económico y social” (p. 8). De aquí surgió el proyecto *Transformando Campeche*, el cual se basó en un modelo económico conocido como desarrollo de *clusters*. Cabe señalar que un *cluster* o agrupamiento industrial es “un grupo de empresas de la misma actividad que tienen una estrategia común, que se vinculan con los sectores soporte y mantienen entre sí lazos de proveeduría y prestación de servicios, los cuales están organizados en redes verticales y horizontales con el propósito de elevar sus niveles de productividad, competitividad y rentabilidad” (Secretaría de Economía, 2010). En la siguiente gráfica se muestra la manera en que tradicionalmente opera:

Figura 1: Estructura de los Clusters



Esta figura opera bajo un esquema piramidal, en donde la base de la pirámide, incluye una base económica que genera los recursos necesarios para alimentar la red de proveedores, mismos que a su vez, son los que surten los insumos necesarios para que las empresas líderes incursionen en los mercados con productos de calidad y a precios competitivos. Fuente: Elaboración propia.

## METODOLOGÍA

Es importante destacar que aunque el modelo de desarrollo de *clusters* fue popularizado por Michael Porter en su libro *La ventaja competitiva de las naciones* (1990) cada empresa de consultoría tiene o desarrolla una metodología propia para implementar este modelo. Lo anterior representa, a nuestro juicio, uno de los principales problemas con las que operan las empresas de consultoría empresarial, las cuales muchas veces adaptan y desarrollan modelos teóricos que –según ellos– pueden cambiar a corto plazo el desarrollo de un país, una región o una empresa. En el caso de la metodología empleada en el proyecto *Transformando Campeche*, este se compuso de tres fases:

Evaluación del desafío económico de Campeche e identificación de los *clusters*.  
 Evaluación de la competitividad de los *clusters*.  
 Desarrollo de la estrategia de *cluster* y el plan estratégico de acción.

Los *clusters* identificados y propuestos por el equipo consultor fueron los siguientes:

Tabla 1: Identificación de los Clusters y Sus Estrategias

Cluster	Estrategias Fundamentales
Cluster Agropecuario y Forestal	Desarrollar una actividad tecnificada con una clara orientación comercial, explotando como especialidad los productos de clima tropical. Dentro de las estrategias y acciones específicas se contempla el integrar la cadena productiva de frutas y hortalizas, desarrollo de plantaciones forestales, mayor valor agregado al procesamiento de carne, consolidar y expandir un programa de atracción de inversiones industriales en las áreas de agroindustria, industria alimentaria y biotecnológica, así como facilitar el acceso a la tecnología.
Cluster de Energía	Buscar la integración del sector petrolero con la economía estatal. Como estrategias específicas se considera el implementar un programa de atracción y ubicación regional de proveedores estratégicos para la industria petrolera; la vinculación y alineación de los tres órdenes de gobierno, la iniciativa privada y la industria petrolera; el implementar un programa para la formación de nuevos negocios industriales y de servicios basados en capital local o coinversiones, y particularmente la formación y capacitación de recursos humanos de acuerdo a las necesidades de este <i>cluster</i> .
Cluster de Industria	Desarrollar la industria ligera y la agroindustria. Un elemento fundamental será el Programa de Atracción de Inversiones "Invirtiendo en Campeche". Asimismo, se pretende desarrollar la industrialización de productos agrícolas y la industria de ensambles para exportación. Una estrategia de gran impacto en el largo plazo será el establecimiento del Centro de Investigación de Recursos Bióticos del Sureste. Adicionalmente se contempla el desarrollar proveedores para todos los <i>clusters</i> y la vinculación de los sectores educativo y productivo.
Cluster de Pesca	Para recuperar los niveles de operación históricos, la estrategia fundamental de este <i>cluster</i> será el impulso decidido de la acuicultura y el establecimiento de una marca de origen para el camarón. Adicionalmente se contempla el desarrollo formal de nuevas pesquerías, la mejora de los canales de comercialización, la incorporación de mayor valor agregado, el fortalecimiento de la capacitación técnica y el mejorar e implementar los reglamentos para la racionalización y conservación de recursos pesqueros.
Cluster de Turismo	Como estrategia fundamental el <i>cluster</i> de turismo enfocará su oferta en el área del turismo ecoarqueológico ofreciendo un producto único y distintivo a nivel mundial. Para esto desarrollará servicios turísticos integrados a través de alianzas entre diversos operadores y organismos regionales, nacionales e internacionales y la colaboración entre el gobierno y el sector privado turístico a través del Consejo Estatal de Turismo y el Plan Maestro de Desarrollo Turístico.

En esta tabla se identifican los cinco *clusters* definidos por el equipo consultor. Fuente: Elaboración propia con base en ECG y Alderete y Asociados, 1997.

## RESULTADOS

En lo que respecta a los resultados presentados en el presente análisis únicamente se consideraron los cinco elementos que integran la infraestructura económica del *cluster*, es decir, los que aparecen en la base de la pirámide (ver Figura 1). La razón de hacerlo de este modo, obedece a que si estos cinco elementos no se cumplen, es poco probable que exista una red de proveeduría así como la presencia de empresas líderes que apunten la economía del estado.

### Recursos Humanos

En la actualidad, y debido a la cada vez más recurrente escasez de recursos naturales, el factor humano se está convirtiendo en la clave del éxito. En este contexto, la educación y la capacitación se convierten en las herramientas fundamentales para lograr este propósito, siempre y cuando éstas sean competitivas. El énfasis que le damos aquí al término *competitividad* obedece a que en una época de globalización y de rápidos cambios tecnológicos, solamente las regiones que ofrezcan *ventajas competitivas* podrán lograr un pleno desarrollo económico y social.



La diferencia, en este sentido, entre las ventajas competitivas y las ventajas comparativas consiste en que “las primeras son aquellas derivadas de la posición favorable del país por su infraestructura física y humana, lo mismo que por su nivel de eficiencia, absorción de tecnología y “management” [todos estos, elementos que brinda la educación y la capacitación]. El segundo término, acuñado desde el siglo pasado por los economistas clásicos, se refiere, fundamentalmente, a la existencia de recursos naturales o a las ventajas asociadas a la producción de algún producto en particular. La diferencia podría resumirse diciendo que las primeras se crean, mientras que las segundas se tienen o no se tienen” (Villamizar, R. y Mondragón, J., 1995: XX-XXI). En el caso de *Transformando Campeche*, era imprescindible la vinculación entre las empresas y las universidades. Hasta la fecha, esta vinculación es prácticamente inexistente. Ejemplo de lo anterior es que una de las iniciativas insignia del proyecto consistía en el establecimiento de cinco centros de investigación y apoyo tecnológico, de los cuales todavía no se inaugura ninguno. Cabe señalar que los centros contemplados son: “Centro de Investigación de Recursos Bióticos del Sureste, Centro de Investigación de Maricultura del Golfo de México, Centro de Investigación sobre Alimentación y Desarrollo, Centro de Investigación en Energía e Instituto Superior de Ganadería Tropical” (ECG y Alderete y Asociados, 1997: 18). En lo que respecta a la capacitación, las empresas de la entidad todavía requieren de personal especializado para la realización de ciertas actividades, lo cual puede constatarse con el uso de técnicos de otros estados del país por parte de PEMEX, así como de otras empresas locales que requieren un mayor desarrollo tecnológico.

### Tecnología

En términos generales, se puede señalar que “la preeminencia industrial y, juntamente con ella el crecimiento económico, dependen en grado considerable del carácter de las actividades científicas de una nación” (Morse, D. y Warner, A., 1967: 4). De igual manera, es importante destacar que los términos de ciencia y tecnología van de la mano -el primero como generación de conocimiento y el segundo como aplicación de conocimiento-. Asimismo, es necesario también señalar que para lograr el desarrollo científico y tecnológico de una región se requieren políticas públicas que favorezcan su aparición. Claro que hay otros caminos; por ejemplo, los países del Sureste Asiático han demostrado cómo la transferencia de tecnología ha coadyuvado al desarrollo de esta región. Sin embargo, hay que sentar bases y los resultados no son –no pueden ser– a corto plazo.

Esto se debe a que para que un proceso de transferencia de tecnología se realice con éxito no basta con transportar técnicos y maquinaria de un lugar a otro. “El proceso requiere, además, la selección, transmisión, adaptación, modificación y difusión de conocimientos experimentados con éxito en otro lugar” (Villamizar, R. y Mondragón, J., 1995: 6). Bajo este esquema, la experiencia observada en otros países señala que, en la mayoría de las veces, el impulso inicial al desarrollo tecnológico se debe dar por el gobierno a través de sus instituciones educativas para que, posteriormente y de manera gradual, las empresas vayan asumiendo esta tarea. La aclaración anterior es necesaria debido a que en el caso de Campeche no se ha visto ningún esfuerzo ni del gobierno ni de la iniciativa privada por promover el desarrollo tecnológico. Como se mencionó en el apartado anterior, la necesaria vinculación universidad-empresa no existe. Por otro lado, los centros de investigación existentes en nuestras dos principales instituciones de educación superior –la UAC y la UNACAR respectivamente- realizan investigaciones que tienen muy poco impacto en la entidad, lo cual es claramente observable en el hecho de que Campeche era hasta hace poco tiempo el único estado que no contaba con ningún programa académico registrado en el PNPC del CONACYT –todavía el año pasado la UAC registró sus primeros dos programas–, así como también que es una de las entidades con el menor número de investigadores pertenecientes al Sistema Nacional de Investigadores, no alcanzando siquiera el 1% de los investigadores registrados ante este organismo.

### Recursos Financieros

Como se ha mencionado anteriormente, uno de los principales problemas de nuestro país es la falta de un proyecto de nación a largo plazo. A falta de éste, la administración pública ha centrado sus esfuerzos en estrategias a corto plazo que solamente se han convertido en paliativos, pero que de ningún modo han atacado los problemas estructurales y de fondo. En lo que respecta al ámbito económico y financiero, la informalidad y la mala distribución de la riqueza –por citar algunos ejemplos– son la prueba de que en este sector hace falta implementar mejores políticas públicas. Con esto queremos hacer notar que nosotros consideramos que los gobiernos pueden y deben desempeñar un papel fundamental a través de una política económica que atraiga inversiones y facilite la apertura de nuevos negocios, buscando en todo momento elevar el nivel de vida de los habitantes. Para lograr esto, se requieren dos cosas: ser productivo y ser competitivo. Cabe señalar que la productividad -aunque es una condición necesaria- no es suficiente para lograr un alto nivel de competitividad. Para ser competitivo, “los países deben tener empresas competitivas, y éstas, a su vez, deben desarrollar y mantener a través del tiempo ciertas ventajas, bien sea mediante mayor eficiencia en la producción (costos bajos) o mediante la elaboración de productos y servicios de más alta calidad” (Villamizar, R. y Mondragón, J., 1995: 17).

En Campeche, la estrategia básica que se siguió fue un programa de promoción a la instalación de maquiladoras, para lo cual la labor de *Transformando Campeche* se desarrolló de la siguiente manera: “En conjunción con el Gobierno del Estado a través de la SEFICO hemos desarrollado un plan de Atracción de Inversiones, donde acordamos que las once primeras maquiladoras que se instalen en el mercado se les va a proporcionar el terreno y la nave en comodato, sin erogar costo alguno por tres años a partir de que firmen el contrato en donde se especifica que se comprometen a liquidar dentro del tiempo establecido. De igual forma se les dará algunas facilidades como por ejemplo no se les cobrará el 2% sobre nómina y tendrán descuentos en el pago de otros impuestos locales” (DECAM, 1998: 7).

Los resultados de esta estrategia fueron que en 1998 se instaló la primera maquiladora en el municipio de Calkiní; para el 2000 eran catorce las maquiladoras que integraban la Asociación de Maquiladoras de Exportación de Campeche, A.C [AMEC] (DECAM, 2000); y en la actualidad, son solamente 6 las afiliadas a la AMEC. Aquí es importante destacar como a pesar de los indudables beneficios fiscales otorgados a estas empresas, hubo situaciones muy lamentables como la que describe Castro Soto (2002) “cuando el 7 de enero de 2002 se presentaron a laborar, luego del periodo vacacional, los 466 trabajadores y trabajadoras de la planta Blazer que inauguró el presidente Ernesto Zedillo. La sorpresa fue que ya no tenían trabajo. La maquiladora textil estadounidense había sido desmantelada sin aviso durante las vacaciones dejando a todos los trabajadores sin liquidaciones, con un convenio incumplido con el gobierno del Estado y una enorme deuda ante el Instituto Mexicano de Seguridad Social (IMSS) y otras dependencias de gobierno. La deuda llegó a más de 3 millones de pesos por concepto de prestaciones, además de las indemnizaciones. El proyecto de instalación de las maquiladoras en Campeche ha tenido un costo de 610 millones 226 mil pesos que se paga con los impuestos del pueblo”. Un caso similar, aunque más reciente, lo representa el Proyecto Playa Esmeralda que se desarrolla desde el 2005 en el municipio de Champotón, mismo que contempla en una superficie de más de 300 hectáreas un campo de golf de 18 hoyos, una marina y club de yates para 150 posiciones, un hotel de cinco estrellas, restaurantes, zona comercial, helipuerto y viviendas de lujo (DECAM, 2006). Desafortunadamente este proyecto ha estado envuelto en muchas controversias y, hasta el día de hoy, no tiene fecha de conclusión.

### Infraestructura Física

“En lo que concierne al capital físico, la región requiere de una estrategia que considere a la infraestructura de transporte como uno de los pilares del crecimiento económico de la región, y de esta forma revertir el problema endógeno de que la infraestructura inadecuada es consecuencia de la baja competitividad y el

bajo desempeño competitivo es resultado de la falta de infraestructura. Una buena parte de la limitada adaptación a la globalización de esta región se explica en su déficit de infraestructura, que evita el cabal aprovechamiento de las ventajas comparativas de la región” (Rodríguez Mejía, 2008: 171). En el caso de Campeche, el comentario anterior es muy pertinente en virtud de que uno de los grandes obstáculos para el desarrollo económico de la entidad ha sido la mala infraestructura física con que cuenta el estado. La cual se traduce en la falta de programas de desarrollo de parques industriales, infraestructura de riego e infraestructura carretera, entre otros. De manera más específica, se puede citar –en materia de comunicaciones y transportes– el reducido número de vuelos de sus aeropuertos, lo cual los hace poco competitivos con respecto a los aeropuertos de los otros estados de la región; así como también el caso del puerto de Seybaplaya, el cual supuestamente fue creado para apoyar las importaciones de los insumos requeridos por las maquiladoras instaladas en la localidad y que no ha podido ser utilizado para este fin debido a su bajo calado. Es importante destacar que durante mucho tiempo el puerto de Campeche fue, después del de Veracruz, el puerto más importante del golfo de México. Lamentablemente y, a pesar de la gran tradición marinera de esta entidad, la actividad portuaria en comparación con los estados vecinos – Tabasco, Yucatán y Quintana Roo– ha ido en retroceso. Mientras tanto, y en comparación, el puerto de Progreso en el estado de Yucatán se ha convertido en el punto de entrada y salida de prácticamente todas las mercancías elaboradas en la península de Yucatán, así como también una importante vía de acceso de turistas que visitan la región, contribuyendo de esta manera al desarrollo económico de esa entidad.

#### Clima de Negocios

Este concepto se refiere básicamente al conjunto de condiciones existentes o creadas en una región que facilitan el desarrollo de la actividad empresarial. En este sentido, el Banco Mundial y la Corporación Financiera Internacional a través de los documentos denominados *Doing Business* mide el clima de negocios de los países a partir de las siguientes diez áreas:

- Apertura de negocios
- Permisos de construcción
- Empleo de trabajadores
- Registro de propiedades
- Acceso al crédito
- Protección al inversionista
- Pago de impuestos
- Comercio exterior
- Cumplimiento de contratos
- Cierre de empresas

A nivel nacional, y según los parámetros de este mismo indicador, Campeche ocupa el séptimo lugar como se observa en la siguiente tabla:

Independientemente de las observaciones que se le puedan hacer a la tabla anterior, uno de los aspectos no considerados por el *Doing Business* y que han repercutido en el desarrollo económico de Campeche es la variable política. Por este término, queremos referirnos a la influencia que tiene la política o los actores políticos en el ámbito empresarial. Indudablemente, este tipo de acciones es muy difícil que puedan ser documentadas de manera formal; sin embargo, es un secreto a voces el hecho de que en México –y Campeche no es la excepción– la cercanía o la lejanía con alguna figura prominente de la política puede representar el éxito o el fracaso de una carrera en el mundo de los negocios. Como señala Roderic A. Camp: “Postulo que, dado que el sector privado es el hijastro del Estado, jamás se ha roto su relación inicial ni la dependencia que engendró, por lo menos en el aspecto psicológico. Esta característica es un ingrediente

esencial de la mezcla de lazos privados y públicos que existe en México, y condiciona los modelos de comportamiento de los dos sectores” (1995: 25).

Tabla 2: Doing Business en México: ¿Dónde es Más Fácil Hacer Negocios?

Los Más Fáciles	Los Intermedios	Los Más Difíciles
1. Aguascalientes (Aguascalientes)	12. Nuevo León (Monterrey)	23. Tlaxcala (Tlaxcala)
2. Chiapas (Tuxtla Gutiérrez)	13. Sonora (Hermosillo)	24. Veracruz (Coatzacoalcos)
3. Zacatecas (Zacatecas)	14. Michoacán (Morelia)	25. Guerrero (Acapulco)
4. San Luis Potosí (San Luis Potosí)	15. Nayarit (Tepic)	26. Yucatán (Mérida)
5. Sinaloa (Culiacán)	16. Hidalgo (Pachuca de Soto)	27. Baja California (Tijuana)
6. Colima (Colima)	17. Querétaro (Querétaro)	28. Estado de México (Tlalnepantla de Baz)
7. Campeche (Campeche)	18. Durango (Durango)	29. Jalisco (Guadalajara)
8. Tabasco (Centro/Villahermosa)	19. Puebla (Puebla)	30. Morelos (Cuernavaca)
9. Guanajuato (Celaya)	20. Oaxaca (Salina Cruz)	31. Baja California Sur (La Paz)
10. Coahuila (Torreón)	21. Tamaulipas (Matamoros)	32. Distrito Federal
11. Chihuahua (Cd. Juárez)	22. Quintana Roo (Benito Juárez/Cancún)	

Esta tabla presenta el lugar que ocupan los estados del país en lo que respecta a la facilidad para hacer negocios en ellos. Fuente: Doing Business México 2009.

## CONCLUSIONES

El presente trabajo no tiene como propósito denostar al proyecto *Transformando Campeche*. Su finalidad fue señalar las acciones que han salido mal para tomar medidas correctivas o reorientar las acciones que estén mal encaminadas. Por otro lado, sucede -con bastante frecuencia en México-, la aparición de personas en el ámbito de la política que prometen cambiar como por arte de magia la situación económica y social de un país o de una región. No es que las cosas no puedan cambiar, es que las cosas no cambian por decreto, ni de la noche a la mañana. En el ámbito empresarial, también se da -desafortunadamente- la presencia de consultores y asesores de negocios que, amparados en algún modelo de desarrollo económico tomado de otro país prometen guiar por la senda del éxito a las empresas que los contratan. No es que los modelos sean malos, es que las realidades son diferentes. Y lo que en realidad ha faltado es que los consultores conozcan realmente las regiones donde pretenden implementar dichos modelos.

El problema, en este sentido, es la falta de regulación con respecto a la prestación de servicios de consultoría empresarial. Es decir, en la actualidad prácticamente cualquiera puede -a veces con tomar algún curso sobre benchmarking, agrupamientos industriales o gestión de la calidad- vender sus servicios de consultoría y cobrar sus honorarios sin que exista un sentido de corresponsabilidad por los resultados obtenidos. En este sentido, nuestra propuesta a manera de conclusión, es proponer una mayor regulación al respecto. Mientras esto no se haga, no nos debe asombrar que sigamos escuchando aquella vieja definición acerca de que un consultor es simplemente “una persona que te pide prestado tu reloj, y te cobra por darte la hora”.

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## EXPERIENCIA GENERACIONAL Y TRANSMISION DE PODER COMO ELEMENTOS DE LA CULTURA ORGANIZACIONAL EN EMPRESAS FAMILIARES DE CAMPECHE, MEXICO

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### RESUMEN

*Desde que se constituye una empresa familiar, generalmente los puestos gerenciales son asignados a los miembros del núcleo, de acuerdo al requisito de la relación filial basado sobre los principios de fidelidad y confianza como elementos de su cultura familiar; así se conforman las estructuras de poder y la forma de adquirir y transmitir la experiencia empresarial, para la construcción de su propia cultura organizacional. La prevalencia de estos criterios determina en su mayoría el perfil de este tipo de organizaciones importantes para la economía de los países; pero que presentan una elevada tasa de mortalidad como resultado de una inadecuada planeación de largo plazo en temas como la sucesión generacional. Este estudio es descriptivo porque se mide información sobre las variables que participan en el problema, 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 organizaciones; el principal objetivo es identificar la incidencia de factores como el poder y la experiencia en la cultura empresarial. Los resultados señalan que las variables bajo estudio responden en gran medida al liderazgo del socio fundador y su particular estilo en la toma de decisiones.*

**PALABRAS CLAVE:** Empresa Familiar, Cultura Empresarial, Liderazgo

## GENERATIONAL EXPERIENCE AND TRANSMISSION OF POWER AS ORGANIZATIONAL CULTURE ELEMENTS IN FAMILY BUSINESS CAMPECHE, MEXICO

### ABSTRACT

*Since a family business is constituted, generally the management positions are assigned to the main family members, according to the condition of the filial relationship based on the principles of loyalty and trust as elements of family culture, that is how power structures are formed and how to acquire and transmit the business experience to build their own organizational culture. The prevalence of these criteria largely determines the profile of this kind of important businesses to the economy of the countries, but they have a high mortality rate as a result of inadequate long-term planning issues such as generational succession. This study is descriptive because it measures the information about the variables of the problem, with non-experimental transversal design since it collects data at a single moment in its natural context through interviews with the business leaders; the main objective is to identify the incidence of factors such as power and experience in business culture. The results indicate that the variables under study respond largely to the leadership of founding partner and his particular style in decision making.*

**JEL:** M1, M19

**KEY WORDS:** Family Business, Business Culture, Leadership

## INTRODUCCION

*Antecedentes:* Las empresas familiares emergen de la iniciativa del socio fundador cuya personalidad y estilo de liderazgo influyen en el crecimiento de la misma y en ocasiones complica su rumbo, establecimiento y permanencia (Chua, Chrisman y Chang 2004). El sector camaronero de altura contribuye a la economía de México (Cámara Mexicana de la Industria Pesquera y Acuícola, 2012), y su permanencia y desarrollo es primordial para el gobierno federal y el de los Estados donde se desarrolla, ya que a través de esta actividad se provee de ingresos a parte de la población económicamente más vulnerable mediante la generación de empleos.

*Planteamiento del problema:* Diversos estudios como los desarrollados por Klein, Astrachan y Smyrnios (2005) y Vallejo (2008) evalúan el estilo de liderazgo del socio fundador y cómo este influye en la forma en que se ejerce el poder mediante la propiedad accionaria, cómo se adquiere la experiencia operativa y la forma en que se reflejan en la cultura empresarial, factores que se consideran determinantes en el tipo de administración implementada en las firmas familiares y que trascienden en temas fundamentales como la selección del sucesor y la transición generacional. Actualmente el sector camaronero de altura atraviesa por problemas financieros que son consecuencia entre otros factores, de la toma de decisiones desarrollada por líderes con experiencia empresarial, pero con un enfoque administrativo diferente a las exigencias actuales de la economía, la globalización y su propio mercado, por lo tanto es necesario evaluar los factores que conforman su cultura empresarial elemento determinante en el diseño de estrategias de largo plazo para el desarrollo y permanencia en el sector.

## Objetivos

Toda organización desarrolla una cultura, como resultado de la combinación de factores como la toma de decisiones, los valores de su líder y los empresariales entre otros, por ello el presente estudio pretende alcanzar los siguientes objetivos:

Identificar la forma en que se transmite la experiencia organizacional en las empresas familiares del sector camaronero de altura de la ciudad de Campeche.

Identificar los medios de control de la propiedad utilizado en las empresas familiares del sector camaronero de altura de la ciudad de Campeche.

Determinar la percepción del socio fundador respecto a la cultura empresarial y la influencia de los demás miembros del núcleo en la misma.

## REVISION DE LA LITERATURA

De acuerdo con Cater y Schwab (2008), las firmas familiares tienen características muy particulares en aspectos como la forma de decidir sobre los objetivos propuestos, el diseño e implementación de estrategias, su cultura (Vallejo, 2008), establecimiento de metas (Hall y Nordqvist 2008), presencia y resolución de conflictos (Lee y Rogoff, 1996) y la actitud de los integrantes de la organización en el desarrollo de la operación (Vilaseca, 2002). Respecto a la forma como compiten en el mercado Gudmundson, Hartman y Tower (1999), desarrollaron un estudio donde evalúan las diferentes estrategias que utilizan y cómo las diseñan, sus hallazgos sugieren que la selección de estrategias se ve influenciada por aspectos como el género del líder de la organización, el grado de profesionalización del cuerpo ejecutivo y el número de generación en el poder. Esparza, García y Duréndez (2010) desarrollaron un estudio descriptivo con fuentes

teóricas y empíricas sobre la cultura en las firmas familiares concluyendo que ésta influye de manera importante en el comportamiento gerencial y en la mejora de su rendimiento y gestión. Vallejo (2008) destaca la importancia de la cultura en las firmas familiares al evaluar factores como la homogeneidad en el tamaño de la firma y de la influencia del ambiente, considera que la cultura es una de las fuerzas más poderosas y estables dentro de las organizaciones y con influencia en la ejecución financiera y en el desarrollo interno. Concluye en su estudio que en las empresas familiares: a) los empleados de las firmas familiares muestran niveles más altos de lealtad, involucramiento e identificación, los cuales se traducen en un compromiso más fuerte hacia la firma, b) hay una mejor atmósfera de trabajo en las firmas familiares y niveles más altos de participación y confianza entre los individuos que se traduce en una mayor armonía organizacional, c) estas firmas reinvierten más sus ganancias orientando su administración a largo plazo y d) el liderazgo ejercido en las firmas familiares es más transformacional, lo que lleva a un mayor grado de cohesión entre los miembros de la organización, a diferencia de las firmas no familiares. Poza (2005) señala que los fundadores de firmas familiares suelen manifestar un desdén natural hacia la arquitectura organizacional, como el establecimiento de sistemas, de prácticas administrativas profesionales y de mecanismos de gobierno.

### Solución de Conflictos en Empresas Familiares

Danes, Zuiker, Kean y Arbuthnot (1999) estudiaron al conjunto de elementos predictores de tensiones en el logro de metas de las empresas familiares señalando que si la familia como núcleo es sana, respecto a sus niveles de estrés, entonces esto facilita alcanzar las metas propuestas independientemente del tipo de administrador que la dirija, es decir, ya sea un miembro de la familia o un profesional del área no familiar. Sorenson (1999), analizó la naturaleza única de los conflictos en este tipo de organizaciones, ya que las firmas familiares están interesadas en los resultados de la empresa y de la familia al mismo tiempo, lo que puede desembocar en conflictos relacionados con el rol que tiene el padre con los hijos, relaciones entre los demás miembros, rivalidad entre hermanos, la sucesión y finalmente en conflictos laborales.

### Liderazgo en las Firms Familiares

Martos (2007), menciona que el mayor compromiso (afectivo, de continuidad y normativo), que se presenta generalmente en las empresas familiares, se deriva de un adecuado liderazgo transformacional y puede ser explicado a través del aprendizaje organizacional lo que incrementa los niveles de identificación, implicación y lealtad hacia la organización. Heredar el liderazgo de una empresa familiar de una generación a otra se ve complicado por los cambios en el patrón de negocios familiar, en la medida que crece la empresa se requiere un mayor grado de conocimiento profesional, y la empresa puede verse presionada a romper el molde paternalista, que le da mayor prioridad a la autoridad familiar y menos atención a la capacidad profesional (Longenecker, Moore y Petty, 2001). Planear para lograr la transición de una generación a otra es un proceso difícil y se considera el compromiso más importante en la administración de empresas familiares y éste se hará presente tarde o temprano por diferentes razones (Sorenson, 2000), su falta de previsión como es sabido puede llevar a la división familiar y como consecuencia a la desaparición de la organización; y es aquí donde se da la contribución del estilo de liderazgo al éxito de la familia y la empresa, como indica Vilaseca (2002).

Tokarczyk, Hansen, Grenn y Down (2007) en el estudio desarrollado sobre la teoría del rol que desempeñan los lazos filiales o fraternos “familiness” dentro de una empresa familiar señalan que este “recurso intangible” tiene una influencia determinante en las relaciones familiares y la eficiencia operacional cuando la organización está orientada hacia el mercado. Por su parte Forcadell, Montero, Ortiz y Sacristán (2001) definen la ‘familiness’ como el conjunto de recursos y capacidades específicos de la empresa familiar que en algún grado permiten la obtención y mantenimiento de sus ventajas competitivas. Con base a lo anterior, existe un cierto acuerdo en que los recursos más relevantes para obtener y mantener la ventaja competitiva



son los intangibles y esto depende de un conjunto de orientaciones o enfoques como pueden ser: 1) enfoque basado en el conocimiento, 2) enfoque de los recursos, 3) orientación al mercado y 4) orientación al cliente.

### Experiencia Generacional y Estructuras de Poder en la Cultura Organizacional

La experiencia influye en la suma de los resultados obtenidos en las operaciones del negocio y va generando cambios provocados por la toma de decisiones, el poder se manifiesta mediante el ejercicio de las acciones y el control que se ejerce en las actividades de administración en las que participa la familia; la influencia del poder es proporcional a la posición que ocupa en la administración el miembro familiar, y por último, la cultura refleja el compromiso que tienen los elementos de la familia con sus valores y el trabajo desarrollado en la organización (Klein, Astrachan y Smyrnios, 2005). Por su parte Serna (2012) evaluó la forma en que sobreviven a la crisis financieras las empresas familiares, encontrando que para el caso de México, muchas sobrevivieron usando recursos tangibles e intangibles como el capital económico, el social y el cultural para poder transitar con la menor afectación a la organización

De la Garza, Medina, Cheín, Jiménez, Ayub y Díaz (2011) sostienen que la influencia del fundador es decisiva en la formación de la cultura de su organización y que a su vez ésta proviene del ambiente familiar; siendo la transmisión de valores y su permanencia en cada generación el factor fundamental para conservar el sentido de orgullo y pertenencia hacia la empresa. Vallejo (2008) estudió si la cultura es verdaderamente diferente entre las firmas familiares y desarrolla un modelo basado en valores para la sobrevivencia de las futuras generaciones. Se basa en un marco de teorías generalmente aceptadas como sistemas neoinstitucionales, liderazgo de transformación y de identidad social, los hallazgos señalan que existen elementos de cultura como los valores que ayudan a su permanencia y continuidad, y que a su vez ésta se ve afectada por la institucionalización de procesos en lo que respecta a su transmisión, la preservación y la resistencia al cambio y agrega que los elementos que la distinguen son: a) la apreciación, que es la necesidad que tienen los miembros de la familia respecto a sus prójimos, b) tiempo, que se identifica como aquel que pasan juntos conviviendo de forma planeada y organizada, c) el compromiso que tienen entre ellos para lograr la felicidad y el bienestar de todos sus miembros, d) la comunicación, la cual se alcanza fomentando el respeto mutuo que caracteriza a las familias fuertes; e) la orientación religiosa, la cual les da un sentido de significado y de fortaleza y les ayuda a vencer los conflictos de forma más rápida y f) la capacidad de resolución de crisis mediante la ayuda mutua y la búsqueda de aspectos positivos que les permita confrontar los problemas.

Sharma y Manikutty (2005) evaluaron la influencia de la cultura en las estrategias que se planean y desarrollan cuando las organizaciones deciden diversificarse para penetrar nuevos mercados (Hofstede, 2001), citado por Sharma y Manikutty (2005) define cultura como “la programación colectiva de la mente que distinguen a los miembros de un grupo o categoría de otro grupo de personas”. Hofstede (2001) identifica cinco dimensiones que se distinguen en la cultura como son: a) la fuerza de la distancia, b) evasión de la incertidumbre, c) masculinidad contra la femineidad, d) orientación de largo plazo contra el corto plazo y e) el individualismo contra el colectivismo; sostiene que estas dimensiones tienen implicaciones para las organizaciones y los procesos de administración y que éstos proveen programas mentales colectivos que legitiman los valores y conductas como aceptables.

Por su parte Corbetta y Salvato (2004) señalan que los elementos de experiencia, poder y cultura tienen presencia desde la junta de directores y que estas características influyen en las decisiones que los mismos toman para dirigir a las firmas familiares. Sostienen que la junta de directores es un cuerpo regulador cuyas funciones van desde la representación de los accionistas hasta funciones de monitoreo de operaciones y que los papeles varían según la cultura de cada país. Hall y Nordqvist (2008) evaluaron la competencia formal y cultural de la administración profesional de las empresas familiares, siendo que solamente la primera está reconocida de forma explícita en la literatura que existe en el tema y no así las implicaciones de la

competencia cultural argumentado que sin ésta, un ejecutivo está propenso a trabajar con menos eficiencia sin importar su formación profesional y el lugar que ocupa como miembro de la familia.

## METODOLOGIA

Investigación de tipo descriptiva porque se pretende medir o recoger información sobre las variables que participan en el problema sujeto a estudio como el ejercicio del poder mediante estructuras jurídicas y la transmisión de la experiencia empresarial. El diseño es no experimental transversal ya que se recolectaron datos en un solo momento en su contexto natural, mediante encuestas a los socios fundadores por un periodo comprendido de marzo a junio de 2013; teniendo como objetivo el describir variables y analizar su incidencia e interrelación. El método utilizado para la recolección de información cuantitativa y cualitativa es a través de trabajo de campo y la técnica empleada es el cuestionario (Hernández, Fernández y Baptista, 2006).

### Sujetos en el Estudio

Se consideró como población las empresas familiares del sector camaronero de altura de la ciudad de Campeche y que aceptaron participar en el estudio. Se eligió como población las empresas de este sector al considerar dos aspectos: a) generan empleo para individuos que en su mayoría no cuentan con niveles de estudio que les permitan acceder a otras actividades, y b) por su contribución a la economía del estado.

Las empresas identificadas con esta especialidad fueron 44, según el directorio de socios del Sistema Producto de Camarón de Alta Mar del Estado de Campeche AC al día 31 de julio de 2012, del universo antes señalado se identificaron y eliminaron 14 de las empresas por estar constituidas bajo el régimen de personas físicas con actividad empresarial, y que no estaban constituidas como sociedades mercantiles (personas morales) lo que redujo la población a 30 empresas. Adicionalmente al momento de realizar las entrevistas a las 30 empresas consideradas en la población, se discriminaron aquellas que no cumplen los requisitos para ser consideradas como empresas familiares y entonces tener plenamente delimitada la población: 1) la tenencia accionaria y 2) la participación de por lo menos dos de los miembros de la familia en su administración y funcionamiento (Longenecker et al, 2001); esta situación no pudo preverse hasta el momento de realizar la entrevista al director de cada empresa y conocer la integración accionaria así como la relación filial y laboral de los socios que la integran. De las 30 empresas familiares identificadas, participaron 24, lo que representa el 80% del universo inicial.

### Instrumento

Se administró el cuestionario diseñado por Klein et al. (2005) quienes lo desarrollaron al estudiar la influencia y repercusión de las variables: cultura, poder y experiencia en firmas familiares alemanas; para ello obtuvieron una muestra al azar evaluando finalmente las respuestas de 1,140 socios fundadores. Con estos elementos los autores construyen una escala cuya validez radica en 1) la facilidad de medidas y comparaciones adecuadas, 2) permite determinar el nivel de la influencia familiar y 3) la aplicación e identificación en la construcción del modelo de variables dependientes e independientes.

### Procedimiento Para Recolección y Análisis de Datos

En una primera fase se aplicaron cuestionarios de forma personal a los propietarios de las empresas con una duración de veinte minutos por cada cuestionario. Para procesar la información se utilizó el programa de análisis estadístico denominado SPSS (Statistic Program for Social Sciences). Para analizar la información cuantitativa obtenida de los cuestionarios administrados a los propietarios de las empresas se realizó un análisis estadístico descriptivo y de frecuencias de las principales variables. Estos instrumentos consideran

puntajes asignados en una escala tipo Likert con valores que oscilan de 1 a 5, siendo 5 el valor que se considera el más alto. Posteriormente con un análisis de varianza (ANOVA) se determinaron las diferencias presentes entre cada una de las variables.

## RESULTADOS

Para conservar la confidencialidad de la información, se asignó una clave a cada empresa formada por un número del 1 al 24. Las 24 empresas que participaron finalmente en el estudio reportaron ser familiares ya que la propiedad de las acciones estaba en manos de los miembros integrantes de las mismas y que no participaban dentro de algún corporativo, es decir no han celebrado alianzas estratégicas. De la información generada por el instrumento en su dimensión “poder”, se obtuvo respecto a los órganos para la toma de decisiones, que siete empresas (28.8%) reportaron tener una junta directiva que colabora en la toma de decisiones, sin embargo, se observa que todos sus integrantes son familiares, aun cuando tienen directivos no familiares; las diecisiete restantes señalan tener únicamente el consejo de administración como órgano de gobierno. La dimensión de “experiencia generacional” señala que de todas las empresas participantes, sólo una reporta que la dueña de la compañía es la segunda generación, y todas las demás son propiedad de la primera y que son ellas mismas quienes administran la empresa, aunque el 33% informa que ya están participando dentro de la operación ambas generaciones.

El análisis de los participantes familiares activos en la administración de las empresas, indica que existen dos firmas en las que entre 1 y 3 familiares no participan activamente, y otras 2 cuentan con dos integrantes familiares no interesados aún en la dinámica empresarial. El cuestionario administrado a 24 propietarios de las empresas familiares del sector camaronero de altura igualmente evalúa la dimensión cultura determinándose tanto la media como su desviación estándar, con el objetivo de analizar los reactivos más cercanos y lejanos de los valores asignados así como el nivel de dispersión de las respuestas (Tabla 1).

Tabla 1: Estadística Descriptiva Relativa a la Dimensión Cultura (Escala 1-5)

Reactivo	Valor mínimo	Valor máximo	Media	Desviación estándar
1. Su familia tiene influencia en su negocio.	1	5	4.54	.806
2. Los miembros de su familia comparten valores similares.	2	5	4.57	.543
3. Su familia y su negocio comparten valores similares	3	5	4.61	.470
4. Los miembros de la familia apoyan al negocio familiar dialogando con amigos, empleados, y otros miembros de la familia.	2	5	4.59	.684
5. Los miembros de la familia sienten lealtad hacia el negocio familiar.	3	5	4.55	.675
6. Los miembros de la familia están orgullosos de decirles a los demás que son parte del negocio familiar.	3	5	4.35	.718
7. Hay tanto qué obtener al participar con el negocio familiar en una base de largo plazo.	1	5	4.05	.336
8. Los miembros de la familia están de acuerdo con las metas, planes y políticas.	2	5	4.25	.544
9. A los miembros de la familia les importa realmente el rumbo del negocio familiar.	3	5	4.60	.614
10. La decisión de involucrarme con el negocio familiar tiene una influencia positiva en mi vida	5	5	5.00	.000
11. Entiendo y apoyo las decisiones de mi familia en cuanto al futuro del negocio familiar.	3	5	4.34	.508
12. Los miembros de la familia están dispuestos a poner un muy gran esfuerzo, mayor a lo esperado para ayudar a que el negocio familiar tenga éxito.	2	5	4.10	.536

*La tabla presenta reactivos relacionados con la cultura organizacional evaluada desde la perspectiva del socio fundador o líder actual Fuente: Dimensión cultura del instrumento diseñado por Klein, Astrachan y Smyrniotis (2005).*

Como puede observarse en la tabla 6, la media más alta corresponde al reactivo diez, relacionado con la decisión del socio fundador de crear e involucrarse con el negocio familiar y el tipo de influencia que la empresa ha tenido en su vida y por otra parte, la media más baja la obtuvo el ítem número doce relacionado con la percepción que tiene el líder respecto al esfuerzo que espera de parte de los miembros de la familia para que el negocio tenga éxito. Los valores oscilaron en una escala de 1 a 5 percibiéndose que se agruparon mayormente a valores de aceptación (de acuerdo = 3) y (totalmente de acuerdo =5).

Respecto a la desviación estándar, el reactivo con mayor dispersión en las respuestas es el número uno, relativo a la influencia en el negocio que pueden tener los demás miembros de la familia, de acuerdo a la percepción del líder, y que constituye un reflejo del estilo de liderazgo y control que ejerce en la toma de decisiones administrativas y operativas. Considerando el mismo parámetro todos los líderes coinciden invariablemente en la influencia positiva que la empresa tiene en sus vidas

## CONCLUSIONES

### Discusión de Resultados

La forma en que se constituyeron jurídicamente estas empresas obedeció a fines financieros o legales y no a una planeación organizativa o de largo plazo basada en un proyecto estratégico, tal como lo señala Longenecker et al. (2001) y conlleva que se haga uso de una figura jurídica para cumplir con parte de los requisitos que establecen las instituciones públicas o privadas y poder tener acceso a esquemas de financiamiento que otorgan para el sector primario. Al evaluar la experiencia empresarial, se encontró que está conformada básicamente por los años que tiene al frente la primera generación, pues sólo una empresa informó que la segunda generación ya está al mando de la organización, aun cuando el socio mayoritario es consultado en las decisiones cruciales de la firma como la inversión en infraestructura( Klein et. al, 2005); en todos los demás casos, tanto la operación como la administración de las empresas están realmente en manos del socio fundador aunque actualmente los hijos laboran dentro de las misma a nivel directivo. No se esperaba de que a pesar de tener pocos miembros que conforman el núcleo existan entre uno y tres familiares que no colaboran aún en ella (8.2%), e incluso existen miembros que no están interesados en trabajar dentro de la empresa familiar en lo absoluto (8.2%).

La cultura empresarial se manifiesta por la forma tan individual en la que el socio fundador ha dirigido la empresa según su propia visión del vínculo empresa-familia, al manifestar que involucrarse en el negocio familiar ha tenido una influencia positiva en su vida, lo que coincide con lo especificado en los estudios desarrollados por Forcadell et al. (2001) y Tokarczyk et al. (2007) y adicionalmente consideran que aún hay mucho que esperar de la empresa sobre una base de largo plazo. La mayoría de los entrevistados no perciben que su familia y el negocio compartan la mayoría de sus valores lo que puede desembocar en la presencia de futuros conflictos tal como lo previenen Lee y Rogoff (1996) dependiendo de la actitud que finalmente adopten los integrantes de la organización en el desarrollo de la operación (Vilaseca, 2002) y (Sorenson, 1999). Lo anterior refuerza la idea de la influencia del líder, su personalidad y estilo en la dirección de la firma familiar.

No se encontró información relacionada con la realización de alianzas estratégicas entre las empresas (Sharma y Manikutty, 2005), para hacer frente común a reducciones de costos, gestión de financiamientos o proyectos operativos de captura conjunta en épocas de veda en la captura del camarón con empresas de otras entidades del país (Poza, 2005) y (Forcadell et. al, 2001). Siete de las empresas entrevistadas, aplican la figura de la junta directiva para el análisis y toma de decisiones como lo refieren Corbetta y Salvato (2004), sin embargo no forma parte de la misma ningún ejecutivo no familiar, lo que pone en duda la imparcialidad en la toma de decisiones las demás organizaciones se apoyan en un consejo de administración que es una figura más de tipo jurídico que financiera o administrativa, lo que ratifica la idea de que, el control administrativo y el poder económico, se ejercen más por la participación accionaria de los socios

familiares, que por tomar en consideración la experiencia y opinión de su cuerpo directivo en decisiones trascendentales, tal como lo señala Klein et al. (2005).

En el ámbito gerencial la mayoría de los puestos directivos se confían a los hijos (79.2%) y en consecuencia el 20.8% contratan administradores no familiares, observándose que esta situación se presenta en aquellas empresas con uno o dos hijos, o donde actualmente colabora únicamente la esposa y los hijos no se hacen cargo de las responsabilidades gerenciales; sin que se pueda inferir si la contratación sea por necesidad o se dé por un proceso de selección según la capacidad del administrador, tal como lo refieren Shu-hui y Shing-yang (2007), o que la empresa esté pensando en fomentar una administración profesional en la búsqueda de alcanzar metas y resultados previamente planeados lo que coincidiría con lo señalado por Hall y Nordqvist (2008).

## CONCLUSIONES

La evaluación de los resultados obtenidos permite identificar las principales características de la población de estudio respecto a las dimensiones de poder y experiencia en la cultura organizacional desde la perspectiva del líder de la empresa, concluyéndose que:

La experiencia organizacional de estas empresas está integrada por los resultados de la toma de decisiones realizada por el líder de la primera generación, que es la que se encuentra al frente de las operaciones de la gran mayoría de la población estudiada (95.8%), y dependiendo del estilo de liderazgo se aceptan e implementan planes de largo como parte de una administración estratégica que favorezca la permanencia de la empresa. Por lo anterior es posible señalar que la experiencia como factor en la cultura organizacional está circunscrita al éxito o fracaso empresarial del socio fundador, y que se refleja en el posicionamiento actual de cada organización en el mercado.

El poder está centralizado jurídicamente en los miembros de la familia a través de la tenencia accionaria, sin que se tenga contemplado implementar una junta directiva independiente, formada por los ejecutivos de la organización sean o no familiares, y que con base a la experiencia profesional de cada integrante, coadyuve en las decisiones fundamentales de la empresa como gestión de financiamientos o inversiones en infraestructura.

La cultura organizacional está construida sobre las decisiones tomadas y los resultados obtenidos por el socio fundador, quien no considera que la familia influya fundamentalmente en el negocio y no percibe congruencia entre los valores familiares y los de la empresa, lo anterior puede ser causa de conflictos interpersonales al incrementarse la participación de los hijos en la operación de la empresa.

Es recomendable una evaluación por parte de los miembros de la familia respecto a la cultura empresarial adquirida o desarrollada por el socio fundador, considerando que como proceso natural en la vida de este tipo de organizaciones, en algún momento se presentarán procesos como la selección del sucesor y la transición generacional y que una buena cultura empresarial arroja ideas tales como implementación de una administración estratégica, planeación de inversiones de largo plazo e incluso el desarrollo del protocolo familiar en un esfuerzo de integrar armónicamente el trinomio familia-propiedad-empresa.

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## PROPUESTA DE UNA TRIBUTACIÓN AMBIENTAL, UNA OPCIÓN PARA MÉXICO

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### RESUMEN

*En la actualidad, la economía ambiental, como instrumento de política ambiental para tratar de revertir el proceso de degradación ambiental a través de contribuciones ambientales, ha permitido el interés y motivación para plantear una propuesta de fiscalidad ambiental en el marco del Acuerdo de Asociación Económica México-Unión Europea (UE). Aunque México cuenta con leyes que establecen los fundamentos para el uso de instrumentos económicos como estrategia contra la problemática ambiental; no se ha establecido aun una política fiscal ambiental integral que contemple el uso de impuestos ecológicos como una herramienta eficiente contra los problemas medioambientales. La presente investigación presenta una revisión de la literatura en torno al tema de la tributación ambiental en el contexto internacional, especialmente en los países de la UE que han logrado impacto en la implementación de impuestos ambientales para restituir el daño ambiental, así como los elementos para la implementación de contribuciones ecológicas. Posteriormente se detalla la metodología utilizada en el trabajo de investigación; se continúa con el análisis y opciones para una propuesta de fiscalidad ambiental en México, para terminar con las conclusiones y las referencias bibliográficas utilizadas.*

**PALABRAS CLAVES:** Economía Ambiental, Impuestos Ambientales, Tributación Ambiental y Política Fiscal Ambiental

## PROPOSAL FOR AN ENVIRONMENTAL TAXATION, AN OPTION FOR MEXICO

### ABSTRACT

*At present, environmental economics, as an instrument of environmental policy to try to reverse the process of environmental degradation through environmental contributions, has allowed the interest and motivation to make a proposal of environmental taxation in the framework of the Agreement of Economic Partnership México-European Union. Although Mexico has laws providing the rationale for the use of economic instruments as a strategy against environmental problems; has not yet established a comprehensive environmental tax policy that addresses the use of environmental taxes as an efficient tool against environmental problems. This research presents a literature review on the topic of environmental taxation in the international context, especially in the European Union countries that have made an impact on the implementation of environmental taxes to restore the environmental damage, as well as the elements for the implementation of ecological contributions. Subsequently, the methodology used in the research is detailed; continues with an analysis and options for an environmental taxation proposal in Mexico, ending with conclusions and references used.*

**KEY WORDS:** Environmental Economics, Environmental Taxes, Environmental Taxation and Environmental Tax Policy



**JEL:** H23

## INTRODUCCIÓN

La idea de abordar la temática ambiental proviene del interés y motivación de contribuir en asuntos sustentables como profesional de la contaduría pública y comprender la importancia que tiene la economía en la administración de los recursos naturales y la cuantificación de la pérdida y daños del medio ambiente. De igual forma, el aprendizaje sobre temas relacionados acerca de los impuestos ecológicos en España y el contexto en la Unión Europea (UE) en relación a la economía ambiental como instrumentos de su política ambiental; así como las distintas medidas que podrían adoptarse para tratar de revertir el proceso de degradación ambiental tales como las contribuciones ambientales implementadas y los logros obtenidos en España han permitido el interés y motivación de desarrollar una propuesta de tributación ambiental, una opción para México para ser pertinente a las problemáticas del mundo actual y buscar soluciones para un mundo mejor.

Aunque México cuenta con leyes que establecen los fundamentos para el uso de instrumentos económicos como estrategia contra la problemática ambiental; no se ha establecido aún una política fiscal ambiental integral que contemple el uso de impuestos ecológicos como una herramienta eficiente contra los problemas medioambientales. Por lo tanto, se derivan las siguientes preguntas, en relación al planteamiento, si la aplicación correcta de contribuciones ambientales sumado a las herramientas de política fiscal ambiental en México, podrían aportar una influencia positiva en los agentes contaminantes y al mismo tiempo recaudar recursos para mitigar el daño ambiental: ¿Existen ventajas al implementar impuestos ambientales como herramienta económica contra la problemática ambiental?, ¿Cuál es el contexto internacional en materia de impuestos ambientales?, ¿Cuáles son las bases con las que cuenta México para implementar impuestos ambientales?, ¿Cuáles son los obstáculos que impiden el establecimiento de impuestos ambientales en México?, ¿Cuáles son las estrategias que permitirían la aplicación exitosa de impuestos ambientales en México?. Para dar respuesta a las preguntas que se plantean, la presente investigación inicia con una revisión de la literatura en torno al tema de la tributación ambiental en el contexto internacional, especialmente en los países de la UE que han logrado impacto en la implementación de impuestos ambientales; definición, ventajas y limitaciones de los impuestos ecológicos para revertir el daño ambiental; diseño y elementos para la implementación de contribuciones ecológicas. Posteriormente se detalla la metodología utilizada en el trabajo de investigación realizada por los autores; se continúa con la presentación de la propuesta que permita el desarrollo de una política fiscal ambiental en México, para terminar con las conclusiones y las referencias bibliográficas utilizadas.

## REVISIÓN LITERARIA

Los impuestos ambientales tienen su fundamento teórico en los impuestos pigouvianos, propuestos por el economista Arthur Pigou en 1920, que planteaban la necesidad de la intervención del Estado ante la existencia de discrepancias en los beneficios marginales sociales y privados. Pigou propuso corregir las distorsiones generadas en los sistemas de precios originadas por la presencia de externalidades negativas con el cobro de un impuesto cuyo monto compensaría los daños causados (Mendezcarlo, et al. 2010). De esta manera, un impuesto que recaude el valor monetario de los daños ambientales permite corregir este fallo, ya que internaliza los costos externos causados por las actividades contaminantes. Por otro lado, Ronald Coase, Premio Nobel de Economía en 1991, publicó el artículo “El problema del costo social” en 1960, que señala la innecesaria intervención del Estado para igualar los costos y parte de una crítica al trabajo de Pigou porque señala la dificultad de este tipo de impuestos para medir con certeza el daño producido por el agente contaminante.

## Definición

Según Azqueta (2010) define a los impuestos ambientales como aquellos cuya base imponible consiste en una unidad física o similar de algún material que tiene un impacto negativo, comprobado y específico sobre el medioambiente. Los impuestos ambientales llevan incorporada la finalidad extra fiscal de protección ambiental mediante la eliminación de externalidades y se clasifican en dos categorías básicas:

*Incentivadores*: Buscan modificar la conducta del contaminador para que deje de serlo.

*Recuperadores de Costos o Redistributivos*: Pretenden la obtención de ingresos para satisfacer el gasto público ambiental ocasionado por la degradación del medio ambiente.

Por otra parte, la fiscalidad ambiental es una estrategia de política económica-ambiental que utiliza el sistema fiscal, especialmente a los impuestos, con fines de protección ambiental y el principio “el que contamina paga” se rige básicamente por dos preceptos:

*Los costos sociales causados por la degradación ambiental deben ser pagados por quienes los generan*: Este primer precepto, que pague quien contamine, produce una división del mandato. Por un lado, están los sujetos que producen la contaminación; que según la OCDE existe la intención de afectar a todos los sujetos hasta el consumidor final, ya que se pretende introducir los costos ambientales al sistema de precios. Y por otro lado, se tiene que determinar el valor monetario del costo ambiental.

*Los poderes públicos no deben asumir las externalidades ambientales que benefician particularmente a los individuos*: En lo que respecta al segundo precepto del principio “el que contamina paga”, éste autoriza las actuaciones del poder público que estén encaminadas a corregir las externalidades negativas ambientales y lo autoriza para utilizar los instrumentos necesarios que requiera para conseguirlo (Figueroa, 2005).

## Ventajas

Son muchos los autores que defienden la aplicación de tributos ambientales y destacan sus múltiples ventajas, tal es el caso de Fullerton, et al. (2010) quienes comparan la implementación de impuestos ecológicos contra el uso de otras medidas de comando y control y enumeran entre las ventajas más importantes, las siguientes:

*Eficiencia Estática*: El establecimiento de impuestos de este tipo permite conseguir un mismo nivel de reducción de la contaminación a un menor costo total, pues éstos son lo suficientemente flexibles para que cada agente elija cuanto reducir según sus costos marginales particulares.

*Eficiencia Dinámica*: Ésta tiene su origen en el incentivo que provocan los impuestos ambientales para adoptar tecnologías más limpias en los procesos de producción de los agentes contaminantes con la finalidad de reducir las emisiones, y por ende, el impuesto que tendrán que pagar.

*Tratamiento Generalizado*: Con la implementación de impuestos ecológicos se establece una tasa igual para todos los agentes contaminantes, independientemente de sus características individuales; y sin embargo, cada agente puede ajustar su nivel de reducción según sus particularidades. Con esto, el organismo regulador (el Estado) se quita de la necesidad de tener que negociar con cada agente en particular y por lo tanto se reduce la capacidad de manipulación que puedan ejercer los contaminantes para su beneficio.

*Potencial Recaudatorio:* Si bien, la recaudación no es la finalidad principal de los impuestos ambientales, éstos generan ingresos para el fisco; aunque, en este caso, el objetivo es que dichos ingresos sean cada vez menores para que el impuesto pueda considerarse exitoso. Respecto al destino de los ingresos recaudados por impuestos ambientales, Fullerton, et al (2010) señala que lo ideal es utilizarlos para financiar programas de política ambiental.

*Doble Dividendo:* La hipótesis del doble dividendo tiene su origen en las 2 finalidades de los impuestos: la finalidad fiscal, que consiste en la recaudación de ingresos y la finalidad que se refiere a la corrección de las externalidades. Esta teoría sugiere que cualquier incremento en los impuestos ambientales debe ir acompañada de una reducción con otros impuestos recaudatorios, lo que se conoce como “neutralidad en los ingresos” (Oliva, et al. 2011).

### Limitaciones

Una política ambiental puede estar compuesta de numerosos instrumentos; uno de ellos, los impuestos ambientales. Sin embargo, éstos no siempre son la mejor opción o lo más efectivo, pues en casos extremos como sustancias altamente peligrosas, riesgos de salud, etcétera, lo más factible podría ser una prohibición. Dentro de las limitantes más sobresalientes de la tributación ambiental se hace referencia a las siguientes:

*Cuantificación Económica Exacta:* Esta fue una de las principales limitaciones de la aplicación de impuestos pigouvianos según Ronald Coase porque la cuantificación monetaria exacta representa la mayor dificultad a la hora de establecer un impuesto ambiental, ya que es sumamente difícil asignar un valor monetario exacto a los recursos naturales y más difícil aún es determinar el costo social que conlleva una emisión o residuo determinado.

*Reacción de la Sociedad:* Como cualquier impuesto nuevo, la reacción que la sociedad pueda tener es impredecible y sin embargo de ésta depende en gran medida que un impuesto sea exitoso o no. Por ejemplo, un impuesto sobre residuos tóxicos puede inducir al agente contaminante a quemar esos residuos o a desecharlos en depósitos clandestinos con tal de no pagar el impuesto.

*Equidad:* Este problema se presenta por los bienes y servicios de primera necesidad que son gravados como la energía o los combustibles; es decir, si los hogares de menos recursos gastarán proporcionalmente más en este tipo de bienes, estarían también pagando más.

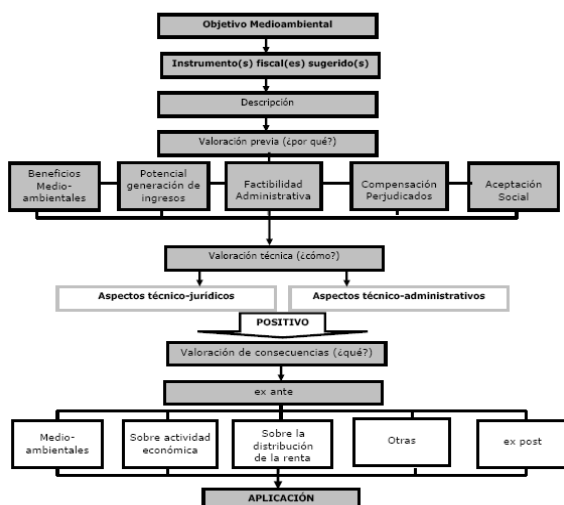
*Competitividad Internacional:* Una de las mayores preocupaciones de los impuestos ambientales se centra en el tema de competitividad internacional, debido a que no todos los países cuentan con una política fiscal que considere los tributos ecológicos y no todos los países pueden aplicar los mismos impuestos; por lo que esto ocasiona una diferencia de precios en un mismo bien (Fullerton, et al. 2010).

### Diseño de una Contribución Ambiental

De acuerdo con Oliva, et al. (2011) el logro de los objetivos ecológicos depende de distintos factores como la elasticidad de los bienes gravados, la existencia de sustitutos, la cantidad y calidad de información que tenga la sociedad, así como criterios ambientales, tales como la capacidad de asimilación de los ecosistemas. Por lo tanto, Fullerton, et al. (2010), Figueroa, (2005), Gil, (2011) y Oliva, et al. (2011) señalan que el diseño de un impuesto ambiental en relación con las emisiones, depende de su relación directa que tenga con las emisiones que pretende atacar; pues a menudo, la dificultad y el costo de la valuación del daño ambiental y las emisiones impedirán la implementación de un impuesto que grave directamente la cantidad de emisiones generadas. Por otro lado, Oliva, et al. (2011) y Sandoval, (2008) consideran el entorno internacional y el impacto de la competitividad internacional en las contribuciones

ambientales, ya que se debe tener en cuenta los mercados que se estarían afectando al aplicar el impuesto, así como los acuerdos internacionales en los que los países tienen participación. A continuación, la figura 3 nos muestra una esquema de diseño y valoración de una contribución ambiental, propuesto por Gil, (2011) quien toma en cuenta no solo los efectos ambientales, sino también los efectos jurídicos, administrativos y sociales.

Figura 1: Esquema de Diseño y Valoración de una Contribución Ambiental



En este esquema se observan los factores que se deben tener en cuenta en la creación, y diseño de un tributo ambiental y se deben tomar en cuenta no solo los efectos ambientales, sino también los efectos jurídicos, administrativos y sociales que son importantes de considerar al momento de diseñar una contribución ambiental.

Atendiendo a los puntos que se deben tomar en cuenta al momento de diseñar una contribución ambiental, Fullerton, et al. (2010) señalan que se pueden identificar tres grupos de contribuciones:

*Impuestos sobre emisiones medibles:* Debido a que este tipo de impuestos gravan las emisiones medibles; estas contribuciones pueden estar focalizadas de manera precisa a los objetivos ambientales que se persiguen.

*Impuestos sobre un bien de mercado relacionado a las emisiones:* Una alternativa a la tributación directa sobre las emisiones es establecer o modificar la tasa de un impuesto indirecto; o bien, introducir un impuesto ambiental basado en la venta de bienes o insumos contaminantes, bienes y servicios asociados con el daño ambiental como las baterías o los fertilizantes que pueden ser gravados de manera más severa ya sea en producción o consumo.

*Instrumentos Multi-Parte:* Al introducir un impuesto sobre bienes relacionados con las emisiones, se economiza en costos administrativos, sobre todo en los costos implicados en medir las emisiones. Sin embargo, existe el riesgo de que se presente un desvío en la respuesta de los agentes contaminantes que no permitan el logro de los objetivos ambientales de la manera más eficiente.

## METODOLOGÍA

La metodología representa la manera de organizar el proceso de la investigación, de controlar los resultados y de presentar posibles soluciones al problema que nos llevará a la toma de decisiones (Zorrilla y Torres, 1992). De acuerdo con Hernández, et al. (2010) la presente investigación se llevará a cabo con un enfoque descriptivo, en el desarrollo de la investigación se pretende efectuar un análisis y plantear opciones para una propuesta de fiscalidad ambiental en el marco del Acuerdo de Asociación Económica México-UE. La presente investigación contribuirá con información teórica, práctica, de responsabilidad social y de desarrollo sustentable.

Caparrós, (2007) presenta el informe sobre la Economía del Cambio Climático (2006) y menciona que al igual que muchos otros estudios recientes evidencian el progresivo deterioro que el medioambiente sufre como consecuencia de las acciones del ser humano al ignorar los límites físicos de nuestro planeta en las decisiones a nivel micro y macro económicas. De igual forma, explica que en el ámbito latinoamericano el problema se agrava, debido a la fuerte dependencia que los países de esta región tienen hacia sus recursos naturales. En este contexto, resulta necesario que los gobiernos de los países se marquen como objetivo, no sólo el aumento de calidad del medio ambiente donde habitamos, sino también encontrar un equilibrio entre desarrollo y naturaleza que permita progresar a la sociedad; y, al mismo tiempo, regenerar el entorno natural. Para ello, los instrumentos económicos de corte medioambiental y en concreto, los impuestos ambientales constituyen una de las alternativas. De esta manera, el origen de esta investigación está en conocer tres aspectos:

*Los elementos, ventajas y limitaciones de las contribuciones ecológicas,*

*El contexto internacional en la implementación de impuestos ambientales y*

*La regulación existente para la protección ambiental en México.*

El gran interés por profundizar en el campo de la economía ambiental nos lleva a planear los elementos de una propuesta que permita considerar los impuestos ambientales como estrategia de innovación para detener y revertir el daño medioambiental en México de una manera eficiente.

### Análisis y Opciones Para una Propuesta de Fiscalidad Ambiental en el Marco del Acuerdo de Asociación Económica México-Unión Europea

El propósito de esta investigación es realizar un análisis de las prácticas y experiencias de los países en la Unión Europea (UE) en el campo de la economía ambiental para promover una propuesta de fiscalidad ambiental en México y así evitar el daño actual de contaminación y pérdida de recursos naturales que están poniendo en riesgo el crecimiento futuro del país y el bienestar de las futuras generaciones. Asimismo, se prevén las ventajas que ofrece el marco institucional europeo para la cooperación con los países en desarrollo en relación con el medio ambiente y específicamente en fiscalidad ambiental, así como las oportunidades que ofrecen el Acuerdo de Asociación Económica entre México y la UE con la finalidad de transformar o revertir la difícil situación ambiental por la que atraviesa México.

A pesar de las condiciones críticas por las que atraviesa el país, no disponemos de un marco normativo moderno que permita la aplicación de instrumentos económicos de carácter fiscal (recaudatorios) y parafiscales (incentivadores) con la finalidad de promover cambios de conducta en los agentes económicos favorables a la sustentabilidad. La experiencia de los países europeos, la mayoría países de la UE, demuestra que la fiscalidad ambiental ha sido una eficiente herramienta para impulsar prácticas que penalicen la producción y consumo que inciden en altos costos ambientales, así como incentivar comportamientos de

responsabilidad a favor de la naturaleza. Sin duda alguna, la UE son el ejemplo a seguir y México puede aprender de esta experiencia, ya que cuenta con el Acuerdo de Concertación Política y Cooperación (AAECPC) firmado con la Unión Europea en diciembre de 1997, así como las oportunidades que ofrece el Tratado de la Comunidad Europea (TCE) en Cooperación Ambiental y particularmente en Fiscalidad Ambiental.

Por ello, el objetivo de la presente investigación consiste en realizar un análisis y plantear opciones para una propuesta de fiscalidad ambiental en México, destacando las posibilidades de cooperación que ofrece el contexto institucional europeo y particularmente en el marco del Acuerdo de la Asociación Económica firmado con México.

La fiscalidad ambiental significa la participación del Estado para regular o eliminar los impactos ambientales, aplicando medidas que posibiliten la internalización del costo ambiental en la función de costos del agente que realiza la contaminación en el medio ambiente. La fiscalidad ambiental parte de la posición fundamental de que “quien genera el costo ambiental debe asumirlo”, o bien, “quien contamina paga”; entonces la fiscalidad ambiental se convierte en una estrategia esencial para cumplir el cometido de resolver el problema distributivo internalizando los costos ambientales mediante la aplicación de impuestos, subsidios o cobros de derechos a los sujetos económicos (productores o consumidores) que se hagan acreedores a dicho cobro.

La fiscalidad ambiental es relativamente reciente en el mundo y se remonta a los años setenta de manera más extensiva en los países de la Organización para la Cooperación y el Desarrollo Económico (OCDE). En los años setenta y hasta los ochenta se orientaron al cobro de derechos por vertido de desechos industriales y contaminación del agua, a partir de los noventa han iniciado una verdadera “reforma fiscal ambiental” con una perspectiva de fiscalidad ambiental “dura” fortaleciendo, en especial, el cobro de impuestos sobre la energía y las emisiones de dióxido de carbono. En esta categoría se ubican el primer grupo de países mencionados, en tanto países como Francia, Alemania, Austria, Bélgica, Suiza y Holanda han diseñado un esquema de fiscalidad ambiental de menor alcance y con objetivos ambientales muy específicos, lo que se conoce en la lenguaje de la economía ambiental como fiscalidad ambiental “blanda” (Sandoval, 2008). En general la experiencia de Europa y de los países de la OCDE es un referente indispensable en la perspectiva de diseñar e implementar una reforma fiscal de largo alcance y un modelo de crecimiento con mayores posibilidades de sustentabilidad. La sustentabilidad en el desarrollo económico de las naciones requiere de la integración de las políticas económicas y ambientales, lo que demanda la realización, por una parte, de una reforma fiscal integral que considere lo ambiental como componente central en la política fiscalizadora, y por otra parte, de las políticas ambientales que tendrán carácter reactivo o compensatorio (Barde, 2002).

Algunas recomendaciones que derivan de la experiencia tenida en países de la UE y la OCDE y que es necesario tener en cuenta en la instrumentación y aplicación de impuestos ambientales son las siguientes: El impuesto ambiental debe estar directamente relacionado con el problema medioambiental que se pretende resolver, de otra manera no se podría cumplir con el objetivo de influir en la modificación de conductas de los agentes económicos. Se debe determinar la etapa en la cual se va a aplicar la carga fiscal. No tiene el mismo efecto un impuesto al consumo o la producción final, que en una etapa intermedia. Se debe tomar en cuenta, de igual forma, el nivel del incentivo respecto de su efecto en la reducción de la contaminación, de tal suerte que al ser más eficiente el impuesto ambiental se reducen las emisiones o daños ambientales, al mismo tiempo que la base gravable se va estrechando y la recaudación resulta también cada vez menor (Cortina, 2005).

Por otra parte, en México los antecedentes en materia de fiscalidad ambiental registrados en leyes y reglamentos no existen formalmente, aunque en materia de normatividad ambiental existe un antecedente

significativo en la Ley Federal para la Prevención y Control de la Contaminación, que entró en vigor en el año de 1971. En 1987 se amplía y reforma dando lugar a la Ley Federal de Protección al Ambiente y consiente su lugar en 1988, a la Ley Federal de Equilibrio ecológico y Protección al Ambiente (LFEPA), con diversas reformas agregadas en su contenido en varias ocasiones. Paralelamente al Tratado de Libre Comercio con América del Norte (TLCAN) se firma el Acuerdo de Cooperación de América del Norte (ACA). Podríamos señalar que con el ACA tiene su origen la fiscalidad ambiental en México porque contempla la aplicación de instrumentos económicos para la consecución de las metas ambientales establecidas en el Acuerdo (Sandoval, 2008).

Además de estos documentos normativos el país únicamente tiene una Ley Federal de Derechos (LFD) fuertemente imprecisa en su aplicación y de alcances muy limitados. Su aplicación se enfrenta a los problemas propios de la fiscalidad ambiental: el de la valoración y el de la cuantificación de los bienes y servicios naturales. La legislación ambiental en México hace más referencia al pago de derechos que al de impuestos ambientales. La LFD insiste que para poder establecer los costos que hay que pagar por el uso de bienes públicos es necesaria una valuación económica y de hecho no existe una metodología establecida para determinar el costo real y que también, refleje el deterioro que sufren estos bienes al ser usados (Cortina, 2002). Sin embargo, de la experiencia en la UE hay muchas cosas que aprender y presenta sin lugar a dudas, un espacio fructífero para imitar las buenas prácticas y las buenas políticas ambientales. Pero, sobre todo otorga el marco institucional para desarrollar reformas y políticas de fiscalidad ambiental. A nivel de los organismos multilaterales y de los gobiernos de los países desarrollados y de algunos en desarrollo, dos asuntos irrumpen la agenda ambiental:

El primero y más preocupante es el calentamiento global y sus secuelas (ambientales, sociales y económicas), así como la pérdida acelerada de recursos bióticos (flora y fauna) y no bióticos (recursos minerales, por ejemplo). En la actualidad, se reconoce que muchos de los bienes y servicios que aporta la naturaleza son bienes públicos mundiales y deben ser conservados mediante acuerdos globales y con la aplicación sincronizada de políticas ambientales; por ejemplo las emisiones de gases de efecto invernadero a la atmósfera. El segundo asunto tiene que ver con el contexto del comercio internacional, por las ventajas que pudieran tomar quienes no incluyen los costos ambientales en los precios de sus bienes y servicios. Debido a estas dos razones, los acuerdos de regionalización, a bilaterales y multilaterales insisten en la integración parcial o ampliada de la variable ambiental en todas las políticas comerciales y económicas. El Acuerdo General sobre Aranceles y Comercio (GATT), y en la Organización Mundial del Comercio (OMC), se discute sobre la necesidad de “enverdecer” el comercio internacional. En la declaración ministerial de Doha en Noviembre de 2001, se expide el mandato para impulsar negociaciones comerciales con acuerdos explícitos en materia ambiental en el seno de la OMC. Los debates al respecto siguen girando en torno a dos condiciones (Altman, 2007).

#### Marco Institucional Comunitario Para la Cooperación Ambiental

El Tratado de la Comunidad Europea (TCE) establece los principios y políticas que definen la integración de sus países miembros, así como se plantea la política comunitaria de Cooperación para el Desarrollo con los países extracomunitarios, entre ellos los de menor desarrollo (Artículos 2, 3, 6, 7, 10, 177 y 178). En este tratado se instituye la obligación de los países comunitarios de integrar lo ambiental en todas las políticas diseñadas e implementadas en el seno de la UE (Art. 6). En el Sexto Programa de Acción Comunitaria en materia de medio ambiente se menciona la lucha contra el cambio climático como una de las principales prioridades. En el mismo documento se recomienda que la política ambiental se fundamente especialmente en enfoques globales más que en enfoques sectoriales” (Red de Autoridades Ambientales, 2002). De igual forma, en el Consejo Europeo de Goteborg (2001) y en el informe de evaluación del Consejo Europeo de Cardiff (1998) se expone como un eje estratégico, para la incorporación de la expansión horizontal de lo ambiental en materia de política económica, apoyar *la cooperación con los*

*países en desarrollo, el diseño e implementación de políticas macroeconómicas que se vinculen a los aspectos sociales.* La estrategia propone impulsar reformas fiscales que beneficien actitudes respetuosas con el medio ambiente o estrategias de la relación entre crecimiento económico y deterioro del medio ambiente (Altman, 2007). Asimismo, están las condiciones institucionales dadas en el seno de la UE, para impulsar políticas con diversos alcances en países como el nuestro, que presenta un evidente retraso en política ambiental. Este espíritu de cooperación se ve reforzado aún más con el Acuerdo de Asociación Económica, Concertación Política y Cooperación vigente entre la UE y México desde el año 2000. En el mismo se establece (Art. 34, apartado 2) que las partes se comprometen a: Desarrollar la cooperación para prevenir el deterioro ambiental. Fomentar la conservación y el aprovechamiento sustentable de los recursos naturales. Desarrollar, difundir e intercambiar información y experiencias sobre legislación ambiental. Estimular la utilización de incentivos económicos para promover su cumplimiento. Fortalecer la gestión ambiental en los distintos niveles de gobierno. Promover la formación de recursos humanos y la educación en temas de medio ambiente. La ejecución de proyectos de investigación conjunta; y Desarrollar canales para la participación social (Sandoval, 2008). Como se puede observar el espectro de oportunidades de cooperación ambiental con la UE son muy amplias, falta crear los consensos sociales y políticos en nuestro país para darle posibilidad a las oportunidades que abre el Acuerdo de Asociación Económica y el Tratado de la Comunidad Europea en Cooperación Ambiental con el objetivo de plantear una política de fiscalidad ambiental para México.

## CONCLUSIONES

La protección al medio ambiente es un objetivo mundial compartido, por lo que es conveniente que se considere la implementación de políticas económicas y fiscales como los impuestos ambientales; tomando en cuenta la experiencia internacional, específicamente de los países de la UE, que han demostrado la eficacia de este tipo de instrumentos para combatir la problemática ambiental a través de la modificación en la conducta de los agentes contaminantes y de la recaudación de recursos económicos para mitigar el daño medioambiental. Por consiguiente, en esta investigación subsisten dos situaciones de importancia. Por un lado, la enorme experiencia que tiene la UE en el diseño de políticas ambientales y, en particular en la aplicación de reformas de fiscalidad ambiental y, por otro lado; la existencia de un marco institucional para la cooperación ambiental impulsando la creación de posibilidades de cooperación entre países en desarrollo, como México, y la UE. Con la ventaja adicional para nuestro país de contar con un Acuerdo de Asociación Económica, Concertación Política y Cooperación donde se considera la cooperación en asuntos ambientales. Las amenazas que pueden acontecer sobre nuestro país en materia ambiental debido a la presencia de un modelo de crecimiento soportado en prácticas de consumo y producción no sustentables son muchas, pero también las numerosas oportunidades. El marco institucional para la cooperación ambiental con la UE y la experiencia exitosa de sus países miembros es una de estas oportunidades. Únicamente nos falta que exista la voluntad política y el apoyo social para realizar los cambios que sean necesarios.

De acuerdo con Araya (2003) ampliar el acceso a la información sobre el tema ambiental es de vital importancia porque más que un asunto comercial es esencialmente un tema de calidad de vida. Y si hablamos de calidad de vida tenemos que dirigirnos del crecimiento económico al desarrollo económico; y que solamente adquiere sentido cuando contribuye a un incremento en el bienestar neto (amortizando los costos sociales y ambientales que signifique) de la población; o bien, contribuiría al desarrollo sustentable de países como México.

Por esto, es substancial la modificación radical de los patrones de consumo y producción que definen el modelo de desarrollo vigente en nuestro país para incentivar el diseño e implementación de instrumentos económicos para detener y revertir el daño medioambiental. Así que, la fiscalidad ambiental en el país debe estar orientada a la modificación de estos esquemas de comportamiento impulsando conductas que tengan



más responsabilidad con la naturaleza. Asimismo, tenemos que ampliar y profundizar la discusión en relación a la pertinencia del modelo de crecimiento vigente en México, altamente costoso en términos ambientales antes de llegar a una situación en el que ya no existan soluciones.

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# COMERCIO INTERNACIONAL Y NEGOCIO INFORMAL DE LAS COMUNIDADES INDIGENAS WAYÚU EN LA FRONTERA COLOMBO- VENEZOLANA

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## RESUMEN

*El estudio tiene como propósito develar la realidad del comercio internacional practicado por los wayúu asentados en la frontera colombo-venezolana eje Guajira-Zulia, conocer la existente de políticas públicas para el comercio ejercido por estas comunidades. Se fundamenta teóricamente en los postulados de reconocidos economistas sobre las teorías existentes del comercio internacional. El estudio es de tipo descriptivo-documental, se realizó un análisis bibliográfico sobre la temática descrita, además de encuestas realizadas a comerciantes de las comunidades wayuu. Los resultados evidencian el aislamiento total por parte del Estado a pesar de la existencia de políticas públicas así como el arraigado comercio ilegal y el contrabando de productos llevado a cabo por los wayúu asentados en la frontera. Se concluyó que a pesar de la existencia de variadas políticas públicas, no se evidencia un aporte positivo en la comercialización realizada en la zona, además, las teorías existentes sobre comercio internacional, desconocen las prácticas comerciales realizadas por estos indígenas en la zona de estudio ya que para ellos no existe frontera entre los países de Colombia y Venezuela en el punto analizado.*

**PALABRAS CLAVE:** Negocio Informal, Comercio Internacional, Comunidades Indígenas, Fronteras Colombo-Venezolana

## INTERNATIONAL TRADE EXECUTED BY WAYÚU COMMUNITIES LOCATED AT THE COLOMBIAN-VENEZUELAN BORDER

### ABSTRACT

*The study aims to reveal the reality of the international trade performed by the Wayúu border settled at the Colombian-Venezuelan, Zulia -Guajira axis. Knowing the existing policies for trade exercised by these communities. It is theoretically based on the principles of renowned economists on existing theories of international trade. The study is descriptive- documentary, we conducted a literature review on the issue described, plus surveys made to Wayúu indigenous traders. Results show total isolation from the state despite the existence of public policies, the ilegal trade rooted and smuggling of products conducted by the Wayúu settled at the border. It was concluded that despite the existence of various public policies, there is no evidence of a positive contribution to the marketing done in the area. Moreover, existing theories of international trade practices, unknown business practices made in the study area, and for them there is no border between the countries of Colombia and Venezuela at the point analyzed.*

**JEL:** F11

**KEYWORDS:** Business Casual, International Trade, Indigenous Communities, Colombian-Venezuelan Border

## INTRODUCCIÓN

Las regiones fronterizas juegan un papel preponderante en procesos de integración, la frontera deja de ser una simple demarcación política-territorial para convertirse en un espacio importante debido básicamente a la intensidad de las relaciones presentadas en ella. Esta realidad es aún más fuerte en contexto donde se han construido redes sociales, económicas y políticas durante antaño, lo cual equivale a decir que se ha generado intereses compartidos a lo largo de la historia, razón por la cual las relaciones comerciales existentes entre las ciudades fronterizas del departamento de La Guajira en Colombia y el Estado Zulia en Venezuela, están influenciadas directamente con el comercio internacional ejercido de manera informal por las personas ubicadas en esa zona de frontera, lo anterior toma un matiz diferencial debido a que este comercio es practicado por comunidades indígenas. El documento presenta una síntesis de la forma en que estas comunidades desconocen los límites geográficos y demuestra cómo se desvirtúa la teoría sobre el comercio internacional respecto a la forma de realizar esta actividad por estas comunidades llevando a cabo la comercialización informal y el contrabando de distintos productos.

Este artículo se propone examinar de qué manera la región de frontera entre Colombia y Venezuela en el punto Paraguachón-Paraguaipoa, ha sido caracterizada por la escasa presencia institucional, prácticas económicas con escasa vigilancia estatal, amplia presencia de población indígena, zonas inhóspitas para la colonización y activo comercio con el país vecino, lo cual ha jugado un rol muy importante en la relación binacional. Con base en una perspectiva histórica, se propone dar a conocer la importancia del conocimiento y respeto de una cultura étnica frente al desarrollo comercial en una frontera de amplio dinamismo comercial, mostrando dos factores claves como son la informalidad y el contrabando. Por otra parte el artículo establece como las teorías expuestas sobre el comercio internacional se desvirtúan frente a una realidad totalmente diferente a la realizada en la zona de frontera colombo-venezolana por los indígenas wayúu asentados en la zona y las políticas gubernamentales relacionadas con la misma. La frontera entre estos dos países es bastante extensa y abarca varias regiones en territorios de ambas naciones, pero la zona de La Guajira específicamente el corregimiento de Paraguachón, municipio de Maicao, frontera colombo-venezolana de la punta norte de Colombia y el municipio de Paraguaipoa en el estado Zulia.

## REVISION LITERARIA

El Comercio internacional es el intercambio de bienes y servicios entre países, según Smith (1776), el cual permite a un país especializarse en la producción de los bienes que fabrica de forma más eficiente y con menores costes, además de aumentar el mercado potencial de los bienes que produce determinada economía, y caracterizar las relaciones entre países, permitiendo medir la fortaleza de sus respectivas economías. En este sentido, el intercambio de los bienes presentado en la frontera, según este concepto, hace referencia a comercio internacional puesto que se está dando entre dos países (Colombia y Venezuela). En cuanto a la sustentación teórica de la investigación, la variable Comercio Internacional, estará soportada en las teorías de reconocidos autores economistas tales como: Philip Kotler, Adam Smit, David Ricardo, entre otros, por otro lado, se analizan las Políticas Públicas, existente en los países Colombia y Venezuela relacionadas con la relación de comercio entre estos se tiene las constituciones de ambos países como la carta magna, entre otras.

### Posición Geográfica del Comercio Binacional

La posición geográfica del comercio binacional de las comunidades wayúu, tal como se evidencia en el mapa, en la flecha roja es el punto exacto donde se desarrollan las actividades comerciales de los indígenas wayúu, este eje de interconexión de los dos países –Colombia-Venezuela- está conformado por el eje vial Maracaibo-Sinamaica-Paraguaipoa-Guarero-Paraguachón con aproximadamente 142 Km, el cual enlaza estos cuatro centros urbanos del Municipio Páez del estado Zulia, para conectar a las poblaciones colombianas de Maicao y Riohacha, en el departamento de La Guajira en Colombia.

Figura 1: Mapa Frontera Binacional Colombo-Venezolana



[http://commons.wikimedia.org/wiki/File:Mapa\\_Frontera](http://commons.wikimedia.org/wiki/File:Mapa_Frontera)

### Políticas Públicas

En cuanto a los elementos que estructuran las políticas públicas son el fin de la acción gubernamental, las metas que desdoblan tal fin, los medios y los procesos para la realización de las metas. Los fines se encuentran básicamente definidos por los derechos incorporados en el ordenamiento jurídico para cuya efectividad se requieren varias fases de organización temporal de la política pública, entre las cuales se encuentran: el establecimiento de una agenda, la formulación de alternativas, la decisión o voluntad pública de implementación de las políticas, su ejecución y evolución. En general se puede decir que las políticas públicas tienen un doble componente: Un marco normativo, pues se expresan en leyes o decretos (aunque también en normas de orden Municipal o Instituciones de acción Administrativas) y los medios de gestión pública, expresados a través de unas autoridades y agentes sociales con una competencia definida y unos recursos financieros.

Las fronteras tienen su propia realidad, sus especificidades, actividades y potencialidades económicas, los cuales constituyen el marco de sus características sociales, culturales e históricas que deben ser tomadas en cuenta a la hora de concebir los programas y proyectos de desarrollo para dichas áreas. Rojas (1998). La comunidad indígena wayúu, es una etnia ancestral que en la actualidad practica sus costumbres, tradiciones y valores y que de algún modo están integrados a una economía de mercado a nivel local. Al respecto Pérez, (2004) cita lo siguiente: “Es fuerte la influencia de la sociedad externa, aunque la cultura tradicional siga siendo dominante. Los wayúu se han transformado en indios con camiones. Cada familia tiene de alguna manera un centro en la península y un anexo en la ciudad. Los que abandonaron el pastoreo van frecuentemente a Maracaibo para practicar el contrabando, buscar empleos temporales o visitar a sus familiares”.

### Las Fronteras Geográficas en la Cultura Indígena

Los responsables de tomar decisiones se están dando cuenta que es muy difícil, en este mundo globalizado, aislar la actividad económica nacional de las circunstancias del mercado internacional, y más aún cuando se trata de ciudades fronterizas, por lo que las mediciones de la política interna en muchas ocasiones son eliminadas por el efecto de las actividades de las fuerzas del mercado global. Políticas como un aumento de tasas de interés o políticas de incentivo agrícola son algunos ejemplos de políticas que pueden atraer a inversionistas extranjeros, sin embargo, para el caso de la frontera en estudio estos aspectos son invisibles puesto que en esta frontera específicamente se presenta un caso atípico debido a la concepción de las comunidades indígenas de lo que significa para ellos el concepto de frontera. Se puede considerar que el modelo económico para esta frontera especialmente con las comunidades indígenas es muy diferente a lo que se presenta en otras fronteras, inclusive de los mismos países. En estudio realizado por la Unidad de Planeamiento Minero Energético –UPME–, se considera que son fuentes formales del derecho en cuanto a

los nexos o áreas protegidas de las comunidades en orden descendente, la Constitución, las normas internacionales, la ley y los decretos. Tanto en Colombia como en Venezuela, se presentan variadas fuentes del derecho relacionadas con la etnia wayúu. En este sentido, Arango y Sánchez (2004), consideran que dentro del contexto político normativo los estados han legitimado, con el fin de proteger y conservar la diversidad cultural y étnica. La Constitución política de Colombia de 1991, en su artículo 7, el estado reconoce y protege la diversidad étnica y cultural de la nación colombiana. De igual forma la Ley 191 de 1995 en su artículo 3, establece que el “Estado apoyará las iniciativas de las comunidades indígenas localizadas en las Zonas de Fronteras, referente a programa de fortalecimiento cultural, y desarrollo de tecnología, con el fin de mejorar su calidad de vida”.

En ese mismo contexto, la Constitución de la República Bolivariana de Venezuela de 1999, en el Capítulo VIII, art.119 reconoce la existencia de los pueblos indígenas y comunidades indígenas, su organización social, política y económica, sus culturas, usos y costumbres, idiomas y religiones, hábitat y derechos originarios sobre la tierra. De igual forma, el art. 121 hace mención sobre el derecho que tienen las comunidades indígenas a mantener y desarrollar su identidad étnica y cultural, cosmovisión, valores, espiritualidad y sus lugares sagrados y de culto; derecho a una educación propia y de carácter intercultural y bilingüe. Por su parte, el artículo 123, ratifica el derecho a mantener y promover sus propias prácticas económicas basadas en la reciprocidad, la solidaridad y el intercambio, sus actividades productivas tradicionales, su participación en la economía nacional y a definir sus prioridades. Así mismo en el artículo 124; garantiza y protege la propiedad intelectual colectiva de los conocimientos, tecnologías e innovaciones de los pueblos indígenas.

Las políticas que se adopten al lado de una franja fronteriza tienen repercusiones inmediatas en el país vecino. Uno de los elementos que caracteriza fundamentalmente son los intercambios comerciales, los cuales reflejan un proceso de intercambio compartido y un proceso de integración económica relacionados con los distintos sectores de las actividades comerciales en la zona. Los aspectos sociales y económicos relacionados con el desarrollo fronterizo deben tomar en cuentas las actividades que generan las poblaciones dentro de sus actividades comerciales y de trabajo, las cuales trascienden los límites políticos, de modo tal que la integración fronteriza, en muchos casos no viene sino a ordenar de una manera integral y técnica, ese movimiento espontáneo hacia la integración. Rojas (1998). En los últimos años se ha producido un cambio fundamental de concepción en la doctrina jurídica y en la ciencia política, sobre derechos de las comunidades indígenas en las políticas públicas de los Estados tanto en Colombia como en Venezuela. En este sentido, la Constitución política de Colombia manifiesta claramente este cambio, cuyas implicaciones empiezan a tener una trascendencia que sobrepasa el ámbito estrictamente jurídico.

De igual forma, La Ley 191 de 1995 en su artículo 3, establece que el “Estado apoyará las iniciativas de las comunidades indígenas localizadas en las Zonas de Fronteras, referente a programas de fortalecimiento cultural, y desarrollo artesanal, con el fin de mejorar su calidad de vida”. El mencionado artículo legal si bien permite la participación de los grupos étnicos minoritarios, circunscribe la iniciativa en los programas fronterizos a los temas allí mencionados. Esta misma ley estableció un régimen especial para aquellas áreas del territorio nacional colindantes con países vecinos. Esta norma buscaba crear condiciones para el desarrollo de las áreas fronterizas con el fin de impulsar su incorporación a la economía nacional y asegurar la integración con las comunidades fronterizas de los países colindantes. Por otra parte, la Constitución de la República Bolivariana de Venezuela (1999), con la Enmienda N° 1 del 19 de febrero de 2009 en su Artículo 120, señala "el aprovechamiento de los recursos naturales en los hábitat indígenas por parte del Estado se hará sin lesionar la integridad cultural, social y economía de los mismos. Artículo 123. Los pueblos indígenas tienen derecho a mantener y promover sus propias prácticas económicas basadas en la reciprocidad, la solidaridad y el intercambio; sus actividades productivas tradicionales, su participación en la economía nacional y a definir sus prioridades.

De igual forma, la Ley orgánica de pueblos y comunidades indígenas del 2005 (LOPCI), en su artículo 126, establece el fomento de la economía de los pueblos y comunidades indígenas, legislado por el Estado, en garantía del derecho de los pueblos y comunidades indígenas a participar en la economía nacional, fomentando fondos nacionales o regionales de financiamiento de actividades productivas para el desarrollo socioeconómico. Asimismo, la colocación de los productos indígenas en los mercados regionales, nacionales e internacionales, el establecimiento de mercados y centros de acopios promovidos por los pueblos, comunidades y organizaciones indígenas, a fin de acercar productores y consumidores, facilitar el intercambio comercial entre pueblos y comunidades indígenas ubicados en espacios fronterizos, mediante un régimen aduanero preferencial; mecanismos y facilidades de procesamiento, transporte, distribución y comercialización de los productos, la capacitación y asistencia técnica para la formulación, ejecución, control y evaluación de sus proyectos.

En este orden de ideas, en el marco del desarrollo local sustentable y su participación en la economía de la Nación, los pueblos y comunidades indígenas podrán decidir libremente sobre los productos indígenas, el desarrollo de sus prácticas económicas propias, ejercer sus actividades productivas tradicionales, fomentando a los productores indígenas la colocación de sus productos en el ámbito local, regional, nacional e internacional. Asimismo, dispone que aquellos pueblos y comunidades indígenas que ejerzan el comercio, mediante la prestación de actividades, bienes y servicios, deben identificar los bienes o productos con un símbolo que indique a que pueblo y comunidad indígena pertenece, si proviene de un sector, zona, territorio indígena, o si los materiales utilizados son productos de técnicas indígenas o si fue realizado por manos indígenas. Así las cosas, le corresponde al Estado, a través del Ejecutivo Nacional de sus órganos y entes, competentes en materia de Comercio e Industrias y Turismo, promover las condiciones favorables a los productores indígenas para que participen con sus productos en los procesos de intercambio comercial en el ámbito nacional e internacional.

En este sentido, es necesario legislar, sobre la materia de Patrimonio Cultural de los Pueblos y Comunidades Indígenas, se garantizaría más, según el gobierno, que un concepto de patrimonio, porque respondería más a la necesidad de los pueblos y comunidades indígenas, de tener seguridad jurídica en sus espacios vivos, con relación a sus prácticas, usos y costumbres, patrimonio cultural, artístico, espiritual, tecnológico, científico, conocimiento sobre la vida animal y vegetal, los diseños, procedimientos tradicionales, en especial, todos los conocimientos ancestrales relacionados con los pueblos y comunidades indígenas plasmados en el artículo 103 de la Ley Orgánica de los Pueblos y Comunidades Indígenas LOPCI, de igual manera, las comunidades tendrían oportunidades para seguir vinculados a los dos países sin interferir en sus costumbres.

En los pueblos indígenas la identidad descansa sobre el pilar de la pertenencia a su pueblo, sus lazos de parentesco, y el concepto de territorio ancestral generan fuertes lazos de identidad con su pueblo antes que con su nación. Se destacan cuatro elementos que caracterizan a los pueblos indígenas que afectan la dinámica de relaciones comerciales y la informalidad i) existencia de un pueblo indómito que valora su autonomía, ii) construcción de un territorio de refugio, iii) circulación y uso de armas de fuego, y iv) desarrollo de actividades comerciales al margen de los circuitos oficialmente establecidos. En este punto, cabe mencionar lo expuesto por Freije (2001) “Las normas y regulaciones, por una parte, y los resultados macroeconómicos, por la otra, han sido mencionados como las principales causas del tamaño del empleo informal. La falta de protección social y la baja productividad son las consecuencias que deben enfrentar los trabajadores que se dedican a actividades informales” (Freije, S., El Empleo Informal en América Latina y el Caribe: Causas, consecuencias y recomendaciones, documento presentado durante el primer seminario técnico de Consulta Regional sobre Temas Laborales. Panamá en Noviembre del 2001).

## METODOLOGIA

Desde la perspectiva metodológica, esta investigación constituye un estudio de tipo descriptivo-documental, por cuanto se realizó un análisis de la bibliografía fundamental disponible en español sobre los aspectos relacionados con el comercio internacional y las políticas públicas desarrolladas por los estados colombianos y venezolanos, respecto a la forma de comercializar en las zonas de fronteras ejercido por las comunidades indígenas wayúu. Como instrumentos y técnicas de recolección de la información se utilizaron fuentes secundarias, se recurrió a la observación de las actividades desarrolladas en la frontera colombo-venezolana en el eje de interconexión de los dos países conformado por el eje vial Maracaibo-Sinamaica-Paraguaipoa-Guarero-Paraguachón con aproximadamente 142 Km, el cual enlaza estos cuatro centros urbanos del Municipio Páez del estado Zulia en Venezuela, para conectar a las poblaciones colombianas de Maicao y Riohacha, en el departamento de La Guajira en Colombia, aplicando la etnografía como herramienta útil para explorar nuevas aproximaciones al objeto de investigación.

Tabla 1: Población y Muestra de la Investigación

Población	327.156 Comerciantes wayuu en la Guajira 115.755 Comerciantes wayuu en Maracaibo
Área GeoFigura	Departamento de La Guajira (Colombia), Estado Zulia (Venezuela).
Muestra	Comerciantes wayuu
Método de Recolección de la Información	Encuesta a los comerciantes
Método de Muestreo	Muestreo Simple
Tamaño de la Muestra	95 comerciantes wayuu
Error del Muestreo	+/- 2% error (p=q=0.5)
Nivel de confiabilidad	95%
Trabajo de Campo	Agosto 2012 a Agosto de 2013

Fuente: Grupo de Investigación Financo

$$no = \frac{z^2 \cdot x \cdot p \cdot x \cdot q}{e^2}; n = \frac{no}{1 + \frac{no}{N}}$$

La muestra de este estudio está compuesta por 95 comerciantes wayúu ubicados en el departamento de La Guajira, y el Estado Zulia, de acuerdo a la estructura indígena realizada por la ONIC (Organización Nacional Indígena de Colombia), estos representan el 48% (327.156) de ese departamento y el 8% (116.755), de la población del estado de Zulia al noroeste de Venezuela. El departamento de La Guajira tiene una población de 681.575 habitantes según datos del censo 2005 (DANE, Departamento Administrativo Nacional de Estadística). El Municipio de Maracaibo tiene una población total de 1 459 448 personas según el censo de 2011, lo que representa un 40% de la población de Zulia. Total indígenas 443.912. La técnica de recogida de información empleada fue la encuesta personal, a comerciantes indígenas utilizándose como soporte un cuestionario auto-administrado dirigido. Se realizaron contrastes de control en el proceso de elaboración de la encuesta. El trabajo de campo se inició en agosto 2012 y finalizó en agosto de 2013.

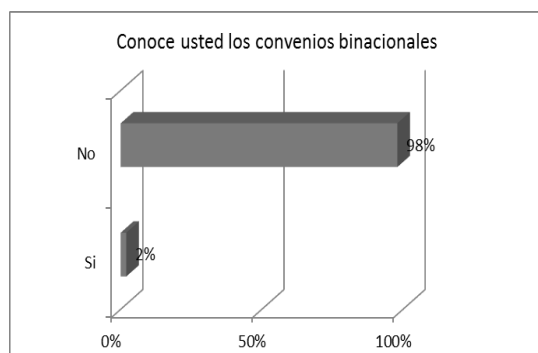
*Cuestionario estructurado:* Instrumento construido a partir de preguntas cerradas y abiertas, cuyo diligenciamiento se complementó con comentarios anexos. El cuestionario fue aplicado a una muestra de 95 comerciantes wayuu, específicamente a los que realizan transacciones en la frontera en estudio



## RESULTADOS

El departamento de La Guajira posee una larga tradición en la actividad de comercio internacional; su ubicación geográfica, su vecindad con Venezuela y la disponibilidad de varios puertos en su extensa área de litoral, le otorgan a la región importantes ventajas para dicha actividad. No obstante, el comercio se ha explotado de manera ilegal e informal, sin información cualificada, desconociendo las oportunidades que ofrecen los acuerdos bilaterales y multilaterales celebrados con la nación y otros países y subregiones sin la adecuada infraestructura de servicios complementarios, y en esos términos, los índices de productividad del sector son bajos, a tal punto, que no soportan los tratados económicos, y en lugar de verlos como una oportunidad los ven como una amenaza para el comercio de La Guajira. La Figura 2 muestra que el 98% de los encuestados no conocen los convenios que se han establecido entre los dos países relacionados con las actividades comerciales.

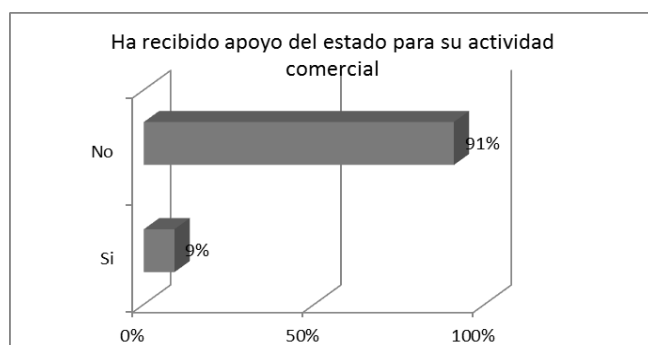
Figura 2: Convenios Bilaterales



Fuente: Grupo de Investigación Financo

Son múltiples y variadas las normativas existentes en los países tanto de Colombia como de Venezuela, respecto a las distintas actividades comerciales realizadas por las comunidades indígenas, es así como en Colombia la Ley 191 de 1995 en su artículo 3, establece que el "Estado apoyará las iniciativas de las comunidades indígenas localizadas en las Zonas de Fronteras, referente a programa de fortalecimiento cultural, y desarrollo de tecnología, con el fin de mejorar su calidad de vida". Por su parte, la Constitución de la República Bolivariana de Venezuela de 1999, en el Capítulo VIII, art.119 reconoce la existencia de los pueblos indígenas y comunidades indígenas, su organización social, política y económica, sus culturas, usos y costumbres, idiomas y religiones, hábitat y derechos originarios sobre la tierra. La Figura 3 por su parte dice que el 91% de los encuestados no ha recibido ningún tipo de apoyo o beneficio por parte del Estado.

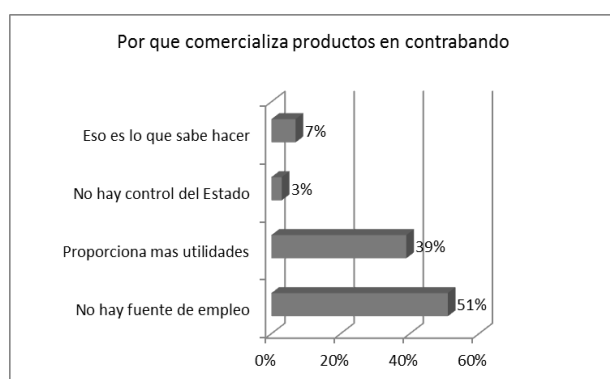
Figura 3: Apoyo Recibido del Estado



Fuente: Grupo de Investigación Financo

El comercio informal lo practican de manera natural, indistintamente del lugar donde se encuentren. Es notable que las actividades ilícitas como la fabricación y el tráfico de drogas; la comercialización de artículos robados, y actividades de contrabando; así como también actividades que no tienen un carácter estrictamente ilícito pero que escapan a registro y/o a la regulación del gobierno, son actividades que se realizan de manera “normal” en la zona fronteriza colombo-venezolana en el punto Paraguachón, sin que medie un organismo que vele por estas comunidades que a lo largo de la historia han padecido de las inclemencias del destino. La Figura 4 presenta los resultados a la pregunta de las causas por las cuales se dedica a comerciar productos de contrabando y el 51% considera que es por la falta de fuentes de empleos formales mientras que el 39% manifiesta que les genera mayor utilidad, el 7% dice que el contrabando es la actividad que sabe hacer.

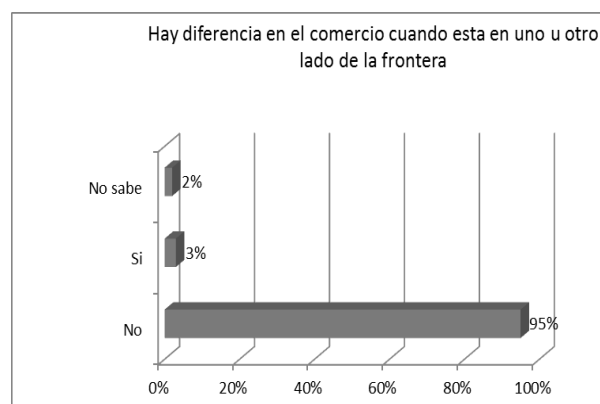
Figura 4: Comercio de Productos en Contrabando



Fuente: Grupo de Investigación Financo

Las comunidades indígenas wayúu desarrollan sus actividades comerciales sin pensar que se está actuando en dos países, precisamente porque se han establecido políticas que han respetado la territorialidad de esta comunidad, lo cual hace que conserven sus costumbres, su lengua, tradiciones y creencias ya que estas etnias no conciben una existencia separada de su comunidad, que geográficamente está ubicada en una región dividida por unos límites que para ellos no existen. De allí que al preguntarles si existía alguna diferencia en la forma de comercio de uno u otro lado de la frontera manifestaron en un 95% que no hay ninguna diferencia, que es prácticamente lo mismo. VER Figura 5.

Figura 5. Diferencia Fronteriza



Fuente: Grupo de Investigación Financo

## CONCLUSIONES

Realizado el análisis de las Políticas Públicas en el ámbito económico para la práctica del comercio informal llevado a cabo por las comunidades indígenas wayúu ubicadas en la zona fronteriza Colombo Venezolana, se concluye que el estado colombiano al igual que el estado venezolano, reconocen y garantizan a través de las distintas fuentes legales, el derecho que tienen los pueblos y comunidades indígenas a decidir libremente el desarrollo de sus prácticas económicas propias, a ejercer sus actividades productivas tradicionales, a participar en la economía nacional, a definir su modelo económico en el marco del desarrollo local sustentable al igual que el derecho sobre su territorio, expresado en la Constitución Política de los dos países, el Convenio 169 de la Organización Internacional del Trabajo OIT, sobre pueblos indígenas y tribales en países independientes celebrado en Ginebra en 1989, las sentencias 769 de 2009, respecto de la exploración y explotación de los recursos naturales dentro de los territorios de las comunidades indígenas; los autos 004 y 005 de 2009, referido a la protección de los derechos fundamentales de las personas y los pueblos indígenas desplazados por el conflicto armado o en riesgo de desplazamiento forzado; y en la ley orgánica de pueblos y comunidades indígenas- LOPCI.

En esa zona de frontera confluyen las comunidades indígenas wayúu de los dos países, practican un comercio informal, indistintamente de las políticas públicas que cada gobierno establece. Son situaciones atípicas diferentes a lo que normalmente se escribe sobre dos países vecinos, no se dan las características que describen los distintos autores sobre fronteras, sobre formas de comercializar, sobre el comercio binacional, sobre las comunidades indígenas wayúu.

Algunos grupos indígenas conserven su lengua, tradiciones y creencias, no conciben una existencia separada de su comunidad, para ellos no existen fronteras, el límite es invisible. Por otra parte, se concluye que muchas teorías económicas quedan sin piso al analizar la forma de comercio llevado a cabo en la zona en estudio, entre ellas se tiene lo que argumenta Jiménez (1997) en su artículo sobre la nueva teoría del comercio internacional, el cual expresa que existen dos razones por las que puede surgir el comercio entre países: la primera razón es que los países comercian porque son diferentes entre sí (en tecnología, dotaciones o preferencias) y pueden beneficiarse de ese comercio si cada uno produce y vende lo que sabe hacer relativamente mejor; la segunda razón es que los países comercian para aprovechar la presencia de economías de escala en la producción (retornos crecientes a la escala); si cada país produce un número limitado de bienes, puede producirlos mejor y en mayor volumen; así, venderán el excedente de lo que producen y comprarán lo que no producen. Lo que se observa en el mundo real es que ambas razones explican la presencia de comercio. Analizando el concepto, y comparando lo que sucede en la zona de

frontera en estudio, se tiene que cuando al autor menciona “Los países comercian porque son diferentes entre sí (en tecnología, dotaciones o preferencias)” la frase se queda sin piso, después de lo percibido en la zona en estudio, porque la diferencia en tecnología, dotaciones o preferencias es nula. No hay diferencia alguna en las comunidades wayúu que comercializan en la zona fronteriza de este sector.

Por otra parte, el mismo autor expresa “Lo que se observa en el mundo real es que ambas razones explican la presencia de comercio”. Sin embargo, en el mundo real, en este caso lo evidenciado en la frontera en estudio, también se observa que ninguna de esas razones se da, pero existe el comercio entre dos países, aunque de manera informal, y es precisamente el practicado por las comunidades indígenas wayúu asentadas en la frontera colombo-venezolana en el eje La Guajira-Estado Zulia. Otra conclusión del estudio es que el pueblo wayúu tiene libre movilidad en todo el departamento de La Guajira en Colombia y en el estado Zulia en Venezuela, indistintamente, es parte sustancial de su cultura y de su identidad, no presentan pasaporte para entrar o salir de un país a otro, lo cual es aceptado legalmente por los dos países, sin embargo, en variadas ocasiones los indígenas han manifestado su inconformidad en el sentido que consideran que su movilidad se ve afectada por la injerencia del Estado, los gobiernos y empresas multinacionales lo cual hace que estas comunidades se vean afectadas en su cultura. Lo anterior a causa de grandes proyectos desarrollados en su territorio, por lo que siguen luchando debido a que consideran que el pueblo wayúu es uno solo, el cual está unido por su historia, tienen distintas formas de organización, pero consideran que históricamente sobre la nación wayúu fueron formados los estados político-administrativos de los países Colombia y Venezuela, sin embargo, para ellos es indiferente esta división geoFigura, porque sostienen que para ellos no existe la frontera ni las divisiones entre países ni regiones. De allí que a pesar de existir una normatividad por parte del Estado, donde se reconoce la territorialidad, cultura, y demás aspectos de los grupos étnicos, hacen poca aplicabilidad de las mismas por su misma costumbre y culturalidad en lo referente a la comercialización de sus productos y un desconocimiento mínimo de su existencia, de ahí que hoy se refleje mas la comercialización desde la informalidad que desde la formalidad del Estado.

Como consecuencia de lo anterior, se percibe, la intervención estatal para focalizar esfuerzos en proyectos de desarrollo social, dentro de estos sectores, en particular con el fin de ayudarlos a generar su auto desarrollo pero no está presente de manera activa, se ve pero desde el punto de vista normativo, es decir, las políticas de Estado no tienen en cuenta la importancia de la comercialización como vehículo de desarrollo cultural sostenible en beneficio de las comunidades wayúu. Así las cosas, los gobiernos colombianos y venezolanos desarrollan programas en función de la situación que viven las comunidades indígenas asentadas en las fronteras respecto de la comercialización informal y el contrabando de distintos productos. Por último, se concluye que en los últimos años, el ejercicio de la actividad comercial ha sido afectado de manera significativa por las políticas económicas y fiscales de los diferentes gobiernos entre ellas: la apertura económica, las constantes reformas tributarias aduaneras, la firma de tratados de libre comercio, el desplazamiento forzado, entre otros. Todo esto ha generado un incremento del comercio informal, lo que conlleva a la competencia desleal en la actividad económica, desorganización empresarial, explotación infantil, invasión del espacio público, poco acceso a la seguridad social, desempleo y desarrollo de actividades comerciales al margen de los circuitos oficialmente establecidos, que afecta de igual manera a las comunidades indígenas asentadas en la zona de frontera en estudio. El gobierno nacional ha estado de espaldas a la realidad comercial de la ilegalidad y el contrabando que a través de la historia se viene dando en la zona de frontera en estudio.

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# **POLITICAS PÚBLICAS Y MARKETING DE LAS COMUNIDADES WAYUU ASENTADAS EN LA FRONTERA COLOMBO-VENEZOLANA**

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## **RESUMEN**

*El estudio tiene como propósito conocer la existente de políticas públicas y fiscal para el comercio ejercido por las comunidades wayuu y develar la realidad del comercio internacional practicado por los wayúu asentados en la frontera colombo-venezolana eje Guajira-Zulia, Se fundamenta teóricamente en los postulados de reconocidos economistas sobre las teorías existentes del comercio internacional. El estudio es de tipo descriptivo-documental, se realizó un análisis bibliográfico sobre la temática descrita, además de encuestas realizadas a comerciantes de estas comunidades. Los resultados evidencian el aislamiento total por parte del Estado a pesar de la existencia de políticas públicas así como el arraigado comercio ilegal y el contrabando de productos llevado a cabo por los wayúu asentados en la frontera. Se concluyó que a pesar de la existencia de varias políticas públicas, no se evidencia un aporte positivo en la comercialización realizada en la zona, además, las teorías existentes sobre comercio internacional, desconocen las prácticas comerciales realizadas por estos indígenas en la zona de estudio ya que para ellos no existe frontera entre los países de Colombia y Venezuela en el punto analizado.*

**PALABRAS CLAVE:** Políticas Públicas, Comercio Internacional, Comunidades Indígenas, Fronteras Colombo-Venezolana.

## **INTERNATIONAL TRADE EXECUTED BY WAYÚU COMMUNITIES LOCATED AT THE COLOMBIAN-VENEZUELAN BORDER**

### **ABSTRACT**

*The study aims to reveal the reality of the international trade performed by the Wayúu border settled at the Colombian-Venezuelan, Zulia -Guajira axis. Knowing the existing policies for trade exercised by these communities. It is theoretically based on the principles of renowned economists on existing theories of international trade. The study is descriptive- documentary, we conducted a literature review on the issue described, plus surveys made to Wayúu indigenous traders. Results show total isolation from the state despite the existence of public policies, the illegal trade rooted and smuggling of products conducted by the Wayúu settled at the border. It was concluded that despite the existence of various public policies, there is no evidence of a positive contribution to the marketing done in the area. Moreover, existing theories of international trade practices, unknown business practices made in the study area, and for them there is no border between the countries of Colombia and Venezuela at the point analyzed.*

**JEL:** F11

**KEYWORDS:** Public Policy, International Trade, Indigenous Communities, Colombian-Venezuelan Border

## INTRODUCCIÓN

Las regiones fronterizas juegan un papel preponderante en procesos de integración, la frontera deja de ser una simple demarcación política-territorial para convertirse en un espacio importante debido básicamente a la intensidad de las relaciones presentadas en ella. Esta realidad es aún más fuerte en contexto donde se han construido redes sociales, económicas y políticas durante antaño, lo cual equivale a decir que se ha generado intereses compartidos a lo largo de la historia, razón por la cual las relaciones comerciales existentes entre las ciudades fronterizas del departamento de La Guajira en Colombia y el Estado Zulia en Venezuela, están influenciadas directamente con el comercio internacional ejercido de manera informal por las personas ubicadas en esa zona de frontera, lo anterior toma un matiz diferencial debido a que este comercio es practicado por comunidades indígenas. El documento presenta una síntesis de la forma en que estas comunidades desconocen los límites geográficos y demuestra cómo se desvirtúa la teoría sobre el comercio internacional respecto a la forma como se lleva a cabo esta actividad por estas comunidades llevando a cabo la comercialización informal y el contrabando de distintos productos.

Este artículo se propone examinar de qué manera la región de frontera entre Colombia y Venezuela en el punto Paraguachón-Paraguaipoa, ha sido caracterizada por la escasa presencia institucional, prácticas económicas con escasa vigilancia estatal, amplia presencia de población indígena, zonas inhóspitas para la colonización y activo comercio con el país vecino, lo cual ha jugado un rol muy importante en la relación binacional. Con base en una perspectiva histórica, se propone dar a conocer la importancia del conocimiento y respeto de una cultura étnica frente al desarrollo comercial en una frontera de amplio dinamismo comercial, mostrando dos factores claves como son la informalidad y el contrabando. Por otra parte el artículo establece como las teorías expuestas sobre el comercio internacional se desvirtúan frente a una realidad totalmente diferente a la realizada en la zona de frontera colombo-venezolana por los indígenas wayúu asentados en la zona y las políticas gubernamentales relacionadas con la misma. La frontera entre estos dos países es bastante extensa y abarca varias regiones en territorios de ambas naciones, pero la zona de La Guajira específicamente el corregimiento de Paraguachón, municipio de Maicao, frontera colombo-venezolana de la punta norte de Colombia y el municipio de Paraguaipoa en el estado Zulia.

## REVISION LITERARIA

El Comercio internacional es el intercambio de bienes y servicios entre países, según Smith (1776), el cual permite a un país especializarse en la producción de los bienes que fabrica de forma más eficiente y con menores costes, además de aumentar el mercado potencial de los bienes que produce determinada economía, y caracterizar las relaciones entre países, permitiendo medir la fortaleza de sus respectivas economías. En este sentido, el intercambio de los bienes presentado en la frontera, según este concepto, hace referencia a comercio internacional puesto que se está dando entre dos países (Colombia y Venezuela). En cuanto a la sustentación teórica de la investigación, la variable Comercio Internacional, estará soportada en las teorías de reconocidos autores economistas tales como: Philip Kotler, Adam Smit, David Ricardo, entre otros, por otro lado, se analizan las Políticas Públicas, existente en los países Colombia y Venezuela relacionadas con la relación de comercio entre estos se tiene las constituciones de ambos países como la carta magna, entre otras.

### Posición Geográfica del Comercio Binacional

La posición geográfica del comercio binacional de las comunidades wayúu, tal como se evidencia en el mapa, en la flecha roja es el punto exacto donde se desarrollan las actividades comerciales de los indígenas wayúu, este eje de interconexión de los dos países –Colombia-Venezuela- está conformado por el eje vial Maracaibo-Sinamaica-Paraguaipoa-Guarero-Paraguachón con aproximadamente 142 Km, el cual enlaza estos cuatro centros urbanos del Municipio Páez del estado Zulia, para conectar a las poblaciones colombianas de Maicao y Riohacha, en el departamento de La Guajira en Colombia.



Figura 1: Mapa frontera binacional Colombo-Venezolana



[http://commons.wikimedia.org/wiki/File:Mapa\\_Frontera](http://commons.wikimedia.org/wiki/File:Mapa_Frontera)

### Políticas Públicas

En cuanto a los elementos que estructuran las políticas públicas son el fin de la acción gubernamental, las metas que desdoblan tal fin, los medios y los procesos para la realización de las metas. Los fines se encuentran básicamente definidos por los derechos incorporados en el ordenamiento jurídico para cuya efectividad se requieren varias fases de organización temporal de la política pública, entre las cuales se encuentran: el establecimiento de una agenda, la formulación de alternativas, la decisión o voluntad pública de implementación de las políticas, su ejecución y evolución. En general se puede decir que las políticas públicas tienen un doble componente: Un marco normativo, pues se expresan en leyes o decretos (aunque también en normas de orden Municipal o Instituciones de acción Administrativas) y los medios de gestión pública, expresados a través de unas autoridades y agentes sociales con una competencia definida y unos recursos financieros.

Las fronteras tienen su propia realidad, sus especificidades, actividades y potencialidades económicas, los cuales constituyen el marco de sus características sociales, culturales e históricas que deben ser tomadas en cuenta a la hora de concebir los programas y proyectos de desarrollo para dichas áreas. Rojas (1998). La comunidad indígena wayúu, es una etnia ancestral que en la actualidad practica sus costumbres, tradiciones y valores y que de algún modo están integrados a una economía de mercado a nivel local. Al respecto Pérez, (2004) cita lo siguiente: “Es fuerte la influencia de la sociedad externa, aunque la cultura tradicional siga siendo dominante. Los wayúu se han transformado en indios con camiones. Cada familia tiene de alguna manera un centro en la península y un anexo en la ciudad. Los que abandonaron el pastoreo van frecuentemente a Maracaibo para practicar el contrabando, buscar empleos temporales o visitar a sus familiares”.

### Las Fronteras Geográficas en la Cultura Indígena

Los responsables de tomar decisiones se están dando cuenta que es muy difícil, en este mundo globalizado, aislar la actividad económica nacional de las circunstancias del mercado internacional, y más aún cuando se trata de ciudades fronterizas, por lo que las mediciones de la política interna en muchas ocasiones son eliminadas por el efecto de las actividades de las fuerzas del mercado global. Políticas como un aumento de tasas de interés o políticas de incentivo agrícola son algunos ejemplos de políticas que pueden atraer a inversionistas extranjeros, sin embargo, para el caso de la frontera en estudio estos aspectos son invisibles puesto que en esta frontera específicamente se presenta un caso atípico debido a la concepción de las comunidades indígenas de lo que significa para ellos el concepto de frontera. Se puede considerar que el modelo económico para esta frontera especialmente con las comunidades indígenas es muy diferente a lo que se presenta en otras fronteras, inclusive de los mismos países. En estudio realizado por la Unidad de

Planeamiento Minero Energético –UPME–, se considera que son fuentes formales del derecho en cuanto a los nexos o áreas protegidas de las comunidades en orden descendente, la Constitución, las normas internacionales, la ley y los decretos. Tanto en Colombia como en Venezuela, se presentan variadas fuentes del derecho relacionadas con la etnia wayúu. En este sentido, Arango y Sánchez (2004), consideran que dentro del contexto político normativo los estados han legitimado, con el fin de proteger y conservar la diversidad cultural y étnica. La Constitución política de Colombia de 1991, en su artículo 7, el estado reconoce y protege la diversidad étnica y cultural de la nación colombiana. De igual forma la Ley 191 de 1995 en su artículo 3, establece que el “Estado apoyará las iniciativas de las comunidades indígenas localizadas en las Zonas de Fronteras, referente a programa de fortalecimiento cultural, y desarrollo de tecnología, con el fin de mejorar su calidad de vida”.

En ese mismo contexto, la Constitución de la República Bolivariana de Venezuela de 1999, en el Capítulo VIII, art.119 reconoce la existencia de los pueblos indígenas y comunidades indígenas, su organización social, política y económica, sus culturas, usos y costumbres, idiomas y religiones, hábitat y derechos originarios sobre la tierra. De igual forma, el art. 121 hace mención sobre el derecho que tienen las comunidades indígenas a mantener y desarrollar su identidad étnica y cultural, cosmovisión, valores, espiritualidad y sus lugares sagrados y de culto; derecho a una educación propia y de carácter intercultural y bilingüe. Por su parte, el artículo 123, ratifica el derecho a mantener y promover sus propias prácticas económicas basadas en la reciprocidad, la solidaridad y el intercambio, sus actividades productivas tradicionales, su participación en la economía nacional y a definir sus prioridades. Así mismo en el artículo 124; garantiza y protege la propiedad intelectual colectiva de los conocimientos, tecnologías e innovaciones de los pueblos indígenas.

Las políticas que se adopten al lado de una franja fronteriza tienen repercusiones inmediatas en el país vecino. Uno de los elementos que caracteriza fundamentalmente son los intercambios comerciales, los cuales reflejan un proceso de intercambio compartido y un proceso de integración económica relacionados con los distintos sectores de las actividades comerciales en la zona. Los aspectos sociales y económicos relacionados con el desarrollo fronterizo deben tomar en cuentas las actividades que generan las poblaciones dentro de sus actividades comerciales y de trabajo, las cuales trascienden los límites políticos, de modo tal que la integración fronteriza, en muchos casos no viene sino a ordenar de una manera integral y técnica, ese movimiento espontáneo hacia la integración. Rojas (1998). En los últimos años se ha producido un cambio fundamental de concepción en la doctrina jurídica y en la ciencia política, sobre derechos de las comunidades indígenas en las políticas públicas de los Estados tanto en Colombia como en Venezuela. En este sentido, la Constitución política de Colombia manifiesta claramente este cambio, cuyas implicaciones empiezan a tener una trascendencia que sobrepasa el ámbito estrictamente jurídico.

De igual forma, La Ley 191 de 1995 en su artículo 3, establece que el “Estado apoyará las iniciativas de las comunidades indígenas localizadas en las Zonas de Fronteras, referente a programas de fortalecimiento cultural, y desarrollo artesanal, con el fin de mejorar su calidad de vida”. El mencionado artículo legal si bien permite la participación de los grupos étnicos minoritarios, circunscribe la iniciativa en los programas fronterizos a los temas allí mencionados. Esta misma ley estableció un régimen especial para aquellas áreas del territorio nacional colindantes con países vecinos. Esta norma buscaba crear condiciones para el desarrollo de las áreas fronterizas con el fin de impulsar su incorporación a la economía nacional y asegurar la integración con las comunidades fronterizas de los países colindantes. Por otra parte, la Constitución de la República Bolivariana de Venezuela (1999), con la Enmienda N° 1 del 19 de febrero de 2009 en su Artículo 120, señala "el aprovechamiento de los recursos naturales en los hábitat indígenas por parte del Estado se hará sin lesionar la integridad cultural, social y economía de los mismos. Artículo 123. Los pueblos indígenas tienen derecho a mantener y promover sus propias prácticas económicas basadas en la reciprocidad, la solidaridad y el intercambio; sus actividades productivas tradicionales, su participación en la economía nacional y a definir sus prioridades. De igual forma, la Ley orgánica de pueblos y

comunidades indígenas del 2005 (LOPCI), en su artículo 126, establece el fomento de la economía de los pueblos y comunidades indígenas, legislado por el Estado, en garantía del derecho de los pueblos y comunidades indígenas a participar en la economía nacional, fomentando fondos nacionales o regionales de financiamiento de actividades productivas para el desarrollo socioeconómico. Asimismo, la colocación de los productos indígenas en los mercados regionales, nacionales e internacionales, el establecimiento de mercados y centros de acopios promovidos por los pueblos, comunidades y organizaciones indígenas, a fin de acercar productores y consumidores, facilitar el intercambio comercial entre pueblos y comunidades indígenas ubicados en espacios fronterizos, mediante un régimen aduanero preferencial; mecanismos y facilidades de procesamiento, transporte, distribución y comercialización de los productos, la capacitación y asistencia técnica para la formulación, ejecución, control y evaluación de sus proyectos.

En este orden de ideas, en el marco del desarrollo local sustentable y su participación en la economía de la Nación, los pueblos y comunidades indígenas podrán decidir libremente sobre los productos indígenas, el desarrollo de sus prácticas económicas propias, ejercer sus actividades productivas tradicionales, fomentando a los productores indígenas la colocación de sus productos en el ámbito local, regional, nacional e internacional. Asimismo, dispone que aquellos pueblos y comunidades indígenas que ejerzan el comercio, mediante la prestación de actividades, bienes y servicios, deben identificar los bienes o productos con un símbolo que indique a que pueblo y comunidad indígena pertenece, si proviene de un sector, zona, territorio indígena, o si los materiales utilizados son productos de técnicas indígenas o si fue realizado por manos indígenas. Así las cosas, le corresponde al Estado, a través del Ejecutivo Nacional de sus órganos y entes, competentes en materia de Comercio e Industrias y Turismo, promover las condiciones favorables a los productores indígenas para que participen con sus productos en los procesos de intercambio comercial en el ámbito nacional e internacional.

En este sentido, es necesario legislar, sobre la materia de Patrimonio Cultural de los Pueblos y Comunidades Indígenas, se garantizaría más, según el gobierno, que un concepto de patrimonio, porque respondería más a la necesidad de los pueblos y comunidades indígenas, de tener seguridad jurídica en sus espacios vivos, con relación a sus prácticas, usos y costumbres, patrimonio cultural, artístico, espiritual, tecnológico, científico, conocimiento sobre la vida animal y vegetal, los diseños, procedimientos tradicionales, en especial, todos los conocimientos ancestrales relacionados con los pueblos y comunidades indígenas plasmados en el artículo 103 de la Ley Orgánica de los Pueblos y Comunidades Indígenas LOPCI, de igual manera, las comunidades tendrían oportunidades para seguir vinculados a los dos países sin interferir en sus costumbres.

En los pueblos indígenas la identidad descansa sobre el pilar de la pertenencia a su pueblo, sus lazos de parentesco, y el concepto de territorio ancestral generan fuertes lazos de identidad con su pueblo antes que con su nación. Se destacan cuatro elementos que caracterizan a los pueblos indígenas que afectan la dinámica de relaciones comerciales y la informalidad i) existencia de un pueblo indómito que valora su autonomía, ii) construcción de un territorio de refugio, iii) circulación y uso de armas de fuego, y iv) desarrollo de actividades comerciales al margen de los circuitos oficialmente establecidos. En este punto, cabe mencionar lo expuesto por Freije (2001) “Las normas y regulaciones, por una parte, y los resultados macroeconómicos, por la otra, han sido mencionados como las principales causas del tamaño del empleo informal. La falta de protección social y la baja productividad son las consecuencias que deben enfrentar los trabajadores que se dedican a actividades informales”( Freije, S., El Empleo Informal en América Latina y el Caribe: Causas, consecuencias y recomendaciones, documento presentado durante el primer seminario técnico de Consulta Regional sobre Temas Laborales. Panamá en Noviembre del 2001.)

## METODOLOGIA

Desde la perspectiva metodológica, esta investigación constituye un estudio de tipo descriptivo-

documental, por cuanto se realizó un análisis de la bibliografía fundamental disponible en español sobre los aspectos relacionados con el comercio internacional y las políticas públicas desarrolladas por los estados colombianos y venezolanos, respecto a la forma de comercializar en las zonas de fronteras ejercido por las comunidades indígenas wayúu. Como instrumentos y técnicas de recolección de la información se utilizaron fuentes secundarias, se recurrió a la observación de las actividades desarrolladas en la frontera colombo-venezolana en el eje de interconexión de los dos países conformado por el eje vial Maracaibo-Sinamaica-Paraguaipoa-Guarero-Paraguachón con aproximadamente 142 Km, el cual enlaza estos cuatro centros urbanos del Municipio Páez del estado Zulia en Venezuela, para conectar a las poblaciones colombianas de Maicao y Riohacha, en el departamento de La Guajira en Colombia, aplicando la etnografía como herramienta útil para explorar nuevas aproximaciones al objeto de investigación.

Tabla 1. Población y Muestra de la Investigación

<b>Población</b>	<b>327.156 Comerciantes Wayuu en la Guajira 115.755 Comerciantes Wayuu en Maracaibo</b>
Área GeoFigura	Departamento de La Guajira (Colombia), Estado Zulia (Venezuela).
Muestra	Comerciantes wayuu
Método de Recolección de la Información	Encuesta a los comerciantes
Método de Muestreo	Muestreo Simple
Tamaño de la Muestra	95 comerciantes wayuu
Error del Muestreo	+/- 2% error (p=q=0.5)
Nivel de confiabilidad	95%
Trabajo de Campo	Agosto 2012 a Agosto de 2013

Fuente: Grupo De Investigación Financo

$$no = \frac{z^2 \cdot p \cdot q}{e^2}; n = \frac{no}{1 + \frac{no}{N}}$$

La muestra de este estudio está compuesta por 95 comerciantes wayúu ubicados en el departamento de La Guajira, y el Estado Zulia, de acuerdo a la estructura indígena realizada por la ONIC (Organización Nacional Indígena de Colombia), estos representan el 48% (327.156) de ese departamento y el 8% (116.755), de la población del estado de Zulia al noroeste de Venezuela. El departamento de La Guajira tiene una población de 681.575 habitantes según datos del censo 2005 (DANE, Departamento Administrativo Nacional de Estadística). El Municipio de Maracaibo tiene una población total de 1 459 448 personas según el censo de 2011, lo que representa un 40% de la población de Zulia. Total indígenas 443.912. La técnica de recogida de información empleada fue la encuesta personal, a comerciantes indígenas utilizándose como soporte un cuestionario auto-administrado dirigido. Se realizaron contrastes de control en el proceso de elaboración de la encuesta. El trabajo de campo se inició en agosto 2012 y finalizó en agosto de 2013.

*Cuestionario estructurado:* Instrumento construido a partir de preguntas cerradas y abiertas, cuyo diligenciamiento se complementó con comentarios anexos. El cuestionario fue aplicado a una muestra de 95 comerciantes wayuu, específicamente a los que realizan transacciones en la frontera en estudio.

## RESULTADOS

El departamento de La Guajira posee una larga tradición en la actividad de comercio internacional; su ubicación geoFigura, su vecindad con Venezuela y la disponibilidad de varios puertos en su extensa área de litoral, le otorgan a la región importantes ventajas para dicha actividad. No obstante, el comercio se ha explotado de manera ilegal e informal, sin información cualificada, desconociendo las oportunidades que ofrecen los acuerdos bilaterales y multilaterales celebrado con la nación y otros países y subregiones sin la adecuada infraestructura de servicios complementarios, y en esos términos, los índices de productividad del sector son bajo, a tal punto, que no soportan los tratados económicos, y en lugar de verlos como una oportunidad los ven como una amenaza para el comercio de La Guajira. El 98% de los encuestados no conocen los convenios que se han establecidos entre los dos países relacionados con las actividades comerciales.

Son múltiples y variadas las normativas existente en los países tanto de Colombia como de Venezuela, respecto a las distintas actividades comerciales realizadas por las comunidades indígenas, es así como en Colombia la Ley 191 de 1995 en su artículo 3, establece que el “Estado apoyará las iniciativas de las comunidades indígenas localizadas en las Zonas de Fronteras, referente a programa de fortalecimiento cultural, y desarrollo de tecnología, con el fin de mejorar su calidad de vida”. Por su parte, la Constitución de la República Bolivariana de Venezuela de 1999, en el Capítulo VIII, art.119 reconoce la existencia de los pueblos indígenas y comunidades indígenas, su organización social, política y económica, sus culturas, usos y costumbres, idiomas y religiones, hábitat y derechos originarios sobre la tierra. El 91% de los encuestados no ha recibido ningún tipo de apoyo o beneficio por parte del Estado.

El comercio informal lo practican de manera natural, indistintamente del lugar donde se encuentren. Es notable que las actividades ilícitas como la fabricación y el tráfico de drogas; la comercialización de artículos robados, y actividades de contrabando; así como también actividades que no tienen un carácter estrictamente ilícito pero que escapan a registro y/o a la regulación del gobierno, son actividades que se realizan de manera “normal” en la zona fronteriza colombo-venezolana en el punto Paraguachón, sin que medie un organismo que vele por estas comunidades que a lo largo de la historia han padecido de las inclemencias del destino. Los resultados a la pregunta de las causas por las cuales se dedica a comerciar productos de contrabando y el 51% considera que es por la falta de fuentes de empleos formales mientras que el 39% manifiesta que les genera mayor utilidad, el 7% dice que el contrabando es la actividad que sabe hacer. Las comunidades indígenas wayúu desarrollan sus actividades comerciales sin pensar que se está actuando en dos países, precisamente porque se han establecido políticas que han respetado la territorialidad de esta comunidad, lo cual hace que conserven sus costumbres, su lengua, tradiciones y creencias ya que estas etnias no conciben una existencia separada de su comunidad, que geoFiguramente está ubicada en una región dividida por unos límites que para ellos no existen. De allí que al preguntarles si existía alguna diferencia en la forma de comercio de uno u otro lado de la frontera manifestaron en un 95% que no hay ninguna diferencia, que es prácticamente lo mismo.

## CONCLUSIONES

Realizado el análisis de las Políticas Públicas en el ámbito económico para la práctica del comercio informal llevado a cabo por las comunidades indígenas wayúu ubicadas en la zona fronteriza Colombo Venezolana, se concluye que el estado colombiano al igual que el estado venezolano, reconocen y garantizan a través de las distintas fuentes legales, el derecho que tienen los pueblos y comunidades indígenas a decidir libremente el desarrollo de sus prácticas económicas propias, a ejercer sus actividades productivas tradicionales, a participar en la economía nacional, a definir su modelo económico en el marco del desarrollo local sustentable al igual que el derecho sobre su territorio, expresado en la Constitución Política de los dos países, el Convenio 169 de la Organización Internacional del Trabajo OIT, sobre pueblos indígenas y

tribales en países independientes celebrado en ginebra en 1989, las sentencia 769 de 2009, respecto de la exploración y explotación de los recursos naturales dentro de los territorios de las comunidades indígenas; los autos 004 y 005 de 2009, referido a la protección de los derechos fundamentales de las personas y los pueblos indígenas desplazados por el conflicto armado o en riesgo de desplazamiento forzado; y en la ley orgánica de pueblos y comunidades indígenas- LOPCI.

En esa zona de frontera confluyen las comunidades indígenas wayúu de los dos países, practican un comercio informal, indistintamente de las políticas públicas que cada gobierno establece. Son situaciones atípicas diferentes a lo que normalmente se escribe sobre dos países vecinos, no se dan las características que describen los distintos autores sobre fronteras, sobre formas de comercializar, sobre el comercio binacional, sobre las comunidades indígenas wayúu. Algunos grupos indígenas conserven su lengua, tradiciones y creencias, no conciben una existencia separada de su comunidad, para ellos no existen fronteras, el límite es invisible.

Por otra parte, se concluye que muchas teorías económicas quedan sin piso al analizar la forma de comercio llevado a cabo en la zona en estudio, entre ellas se tiene lo que argumenta Jiménez (1997) en su artículo sobre la nueva teoría del comercio internacional, el cual expresa que existen dos razones por las que puede surgir el comercio entre países: la primera razón es que los países comercian porque son diferentes entre sí (en tecnología, dotaciones o preferencias) y pueden beneficiarse de ese comercio si cada uno produce y vende lo que sabe hacer relativamente mejor; la segunda razón es que los países comercian para aprovechar la presencia de economías de escala en la producción (retornos crecientes a la escala); si cada país produce un número limitado de bienes, puede producirlos mejor y en mayor volumen; así, venderán el excedente de lo que producen y comprarán lo que no producen. Lo que se observa en el mundo real es que ambas razones explican la presencia de comercio.

Analizando el concepto, y comparando lo que sucede en la zona de frontera en estudio, se tiene que cuando al autor menciona “Los países comercian porque son diferentes entre sí (en tecnología, dotaciones o preferencias)” la frase se queda sin piso, después de lo percibido en la zona en estudio, porque la diferencia en tecnología, dotaciones o preferencias es nula. No hay diferencia alguna en las comunidades wayúu que comercializan en la zona fronteriza de este sector. Por otra parte, el mismo autor expresa “Lo que se observa en el mundo real es que ambas razones explican la presencia de comercio”. Sin embargo, en el mundo real, en este caso lo evidenciado en la frontera en estudio, también se observa que ninguna de esas razones se da, pero existe el comercio entre dos países, aunque de manera informal, y es precisamente el practicado por las comunidades indígenas wayúu asentadas en la frontera colombo-venezolana en el eje La Guajira-Estado Zulia.

Otra conclusión del estudio es que el pueblo wayúu tiene libre movilidad en todo el departamento de La Guajira en Colombia y en el estado Zulia en Venezuela, indistintamente, es parte sustancial de su cultura y de su identidad, no presentan pasaporte para entrar o salir de un país a otro, lo cual es aceptado legalmente por los dos países, sin embargo, en variadas ocasiones los indígenas han manifestado su inconformidad en el sentido que consideran que su movilidad se ve afectada por la injerencia del Estado, los gobiernos y empresas multinacionales lo cual hace que estas comunidades se vean afectadas en su cultura. Lo anterior a causa de grandes proyectos desarrollados en su territorio, por lo que siguen luchando debido a que consideran que el pueblo wayúu es uno solo, el cual está unido por su historia, tienen distintas formas de organización, pero consideran que históricamente sobre la nación wayúu fueron formados los estados político-administrativos de los países Colombia y Venezuela, sin embargo, para ellos es indiferente esta división geoFigura, porque sostienen que para ellos no existe la frontera ni las divisiones entre países ni regiones.

De allí que a pesar de existir una normatividad por parte del Estado, donde se reconoce la territorialidad, cultura, y demás aspectos de los grupos étnicos, hacen poca aplicabilidad de las mismas por su misma costumbre y culturalidad en lo referente a la comercialización de sus productos y un desconocimiento mínimo de su existencia, de ahí que hoy se refleje mas la comercialización desde la informalidad que desde la formalidad del Estado. Como consecuencia de lo anterior, se percibe, la intervención estatal para focalizar esfuerzos en proyectos de desarrollo social, dentro de estos sectores, en particular con el fin de ayudarlos a generar su auto desarrollo pero no está presente de manera activa, se ve pero desde el punto de vista normativo, es decir, las políticas de Estado no tienen en cuenta la importancia de la comercialización como vehículo de desarrollo cultural sostenible en beneficio de las comunidades wayúu. Así las cosas, los gobiernos colombianos y venezolanos desarrollan programas en función de la situación que viven las comunidades indígenas asentadas en las fronteras respecto de la comercialización informal y el contrabando de distintos productos.

Por último, se concluye que en los últimos años, el ejercicio de la actividad comercial ha sido afectado de manera significativa por las políticas económicas y fiscales de los diferentes gobiernos entre ellas: la apertura económica, las constantes reformas tributarias aduaneras, la firma de tratados de libre comercio, el desplazamiento forzado, entre otros. Todo esto ha generado un incremento del comercio informal, lo que conlleva a la competencia desleal en la actividad económica, desorganización empresarial, explotación infantil, invasión del espacio público, poco acceso a la seguridad social, desempleo y desarrollo de actividades comerciales al margen de los circuitos oficialmente establecidos, que afecta de igual manera a las comunidades indígenas asentadas en la zona de frontera en estudio. El gobierno nacional ha estado de espaldas a la realidad comercial de la ilegalidad y el contrabando que a través de la historia se viene dando en la zona de frontera en estudio.

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Dios Mio Que Sea Excelente Que Lo Acepten Donde Se Presente

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# LA PERCEPCION DEL MULTI DEPENDIENTE A TRAVES DE SUS FUNCIONES COMO FACTOR DE FACILITACIÓN DEL DESPACHO DE MERCANCÍAS.

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## RESUMEN

*El propósito de esta investigación es dar a conocer la percepción que se ha generado respecto del multidependiente a través de sus funciones como factor de facilitación del despacho de mercancías y su desaduanamiento, que se realizan por la aduana de Manzanillo ubicada en el puerto de Manzanillo, Colima, así como las ventajas y desventajas que se generan por su intervención e identificar en que otras tareas puede participar y con esto poder proponer la manera en que su actuación pueda favorecer al desarrollo del puerto de Manzanillo, Colima y su actividad de comercio exterior. La exploración de la información se efectuó a través de una investigación de campo realizada sobre el personal que labora en las agencias aduanales asociadas a la asociación de agentes aduanales del puerto de Manzanillo, Colima A. C. (AAPUMAC, A. C.), respecto de una muestra de las agencias aduanales que reciben el servicio del multi dependiente, obteniendo los siguientes resultados: la agilización del despacho aduanero de mercancías a través de las funciones del multi dependiente han generado resultados favorables en favor de las agencias aduanales, destacando la facilitación de los tramites de relativos al despacho aduanero y desaduanamiento de mercancías, disminución del tiempo del despacho, tiendo mayor presencia en los módulos del sistema de selección automatizada, la plataforma del reconocimiento aduanero y los recintos fiscalizados, concluyendo que para optimizar el movimiento de mercancías en el despacho aduanero y su desaduanamiento, los encuestados proponen el reclutamiento de más personal para desempeñarse como multi dependientes.*

**PALABRAS CLAVE:** Percepción, Funciones, Multi Dependiente, Facilitación, Puerto, Comercio Exterior

## PERCEPTION OF DEPENDENT MULTI FUNCTIONS THROUGH AS A FACTOR OF FACILITATION OFFICE OF GOODS

### ABSTRACT

*The purpose of this research is to provide the perception that has been generated regarding multi dependent through their roles as facilitating factor for clearance of goods and customs clearance which are performed by the office of Manzanillo located in the port of Manzanillo, Colima, and the advantages and disadvantages that are generated by his speech and identify other tasks that can participate and to propose how their actions may favor the development of the port of Manzanillo, Colima and foreign trade activity. Exploring the information was made through a field research on personnel working in customs agencies associated brokers association of Manzanillo, Colima AC (AAPUMAC, AC), for a sample of customs agencies served by the multi-dependent, with the following results: speed up the clearance of goods through the functions of multi-dependent generated favorable results for Customs agencies, highlighting the simplification of paperwork related to customs clearance and customs clearance of goods, decreased clearance time, I tend more presence in the automated system modules selection, the platform of the customs inspection and bonded warehouses, concluded that to optimize the movement of goods in customs clearance and customs clearance, respondents suggested recruiting more staff to serve as multi-dependent.*

**KEYWORDS:** Perception, Functions, Multi-Dependent, Facilitation, Port Trade

## INTRODUCCIÓN

Las empresas mexicanas que participan en la economía internacional, buscan que su mercancía llegue a su destino en las condiciones adecuadas y pactadas entre cliente-vendedor y en el menor tiempo posible, ya sea a los almacenes o bodegas del importador o al domicilio del comprador en el extranjero, en el caso de los exportadores. Por tanto, por parte del gobierno federal de México a fin de contribuir a la competitividad de las empresas, sin perjuicio del control y cumplimiento de las disposiciones aduaneras y de comercio exterior, a través de las secretarías de Economía y de Hacienda y Crédito Público ha implementado diversas acciones de simplificación, automatización y mejora de los procesos aduaneros y de comercio exterior, que contemple, entre otras, la incorporación de tecnología y el desarrollo de esquemas adicionales para realizar operaciones de comercio exterior, la disminución de medidas de control que incrementan tiempos y costos de las operaciones aduaneras y la unificación de los programas de fomento a las exportaciones, por mencionar algunas situaciones, para lo cual se han modificado, adicionado, abrogado o derogado diversas disposiciones legales, sobre este respecto Reyes, E.

(2006) expresa que “Desde 1991 la aduana de México demostró su interés por pasar desapercibido, al implementar el semáforo que, en aquel entonces, era aleatorio y que con el paso del tiempo se convirtió en automatizado, por no decir parametrizado. Con este nuevo mecanismo se logró que el 90% de las operaciones de comercio exterior pasaran sin revisión física haciendo mucho más fluido el tráfico de las mercancías y dada la parametrización que controla los “rojos” sin exponer en demasía al país con la entrada de productos nocivos o peligrosos para nuestra salud o para la economía nacional. A partir de entonces se inició el camino a la simplificación y agilización...”

Los actores que participan en el proceso del despacho aduanero de mercancías llevan en hombros una gran responsabilidad, ya que si estos realizan sus funciones de forma oportuna, apegados a los lineamientos de calidad, regulaciones, higiene, leyes y demás disposiciones, la introducción o extracción de mercancías de territorio nacional se efectuara de manera efectiva. El proceso de importaciones y exportación de mercaderías implica la atención de una serie de requisitos y el desarrollo de otros tantos procesos, el proceso principal que se atiende a fin de poder realizar la introducción o extracción de mercadería desde territorio extranjero hacia nuestro territorio o viceversa, es el despacho aduanero o despacho de mercancías, el cual de conformidad con la ley Aduanera vigente en México debe entenderse como “el conjunto de actos y formalidades relativos a la entrada de mercancías al territorio nacional y a su salida del mismo, que de acuerdo con los diferentes tráficos y regímenes aduaneros establecidos en el presente ordenamiento, deben realizar ante la aduana, las autoridades aduaneras y quienes introducen o extraen mercancías del territorio nacional, ya sea los consignatarios, destinatarios, propietarios, poseedores o tenedores en las importaciones y los remitentes en las exportaciones, así como los agentes aduanales, empleando el sistema electrónico aduanero.”

Se desprende de la definición legal del despacho aduanero, que es un proceso ( relativo a la importación y exportación de mercaderías) constituido por actos y formalidades, donde intervienen diferentes entes, dentro de los cuales se encuentran los Agentes Aduanales, agentes cuya principal función es promover por cuenta ajena el despacho de las mercancías, en los diferentes regímenes aduaneros previstos en la ley aduanera vigente de México, en relación a la importancia de la intervención de los agentes aduanales Reyes, E. (2009) señala que “la intervención de los Agentes y Apoderados Aduanales, ha sido por mucho muy positiva para nuestro país en términos de facilitación, cumplimiento y representatividad. Por su parte los Agentes Aduanales son personas físicas independientes que obtienen su licencia, patente o autorización de manos de la Administración General de Aduanas”

Los agentes aduanales según lo establecido en la legislación aduanera vigente en México, serán apoyados en la gestión de los trámites relativos al despacho aduanero por mandatarios, dependientes autorizados e inclusive con la posibilidad de constituir sociedades con otros agentes para extender la realización de las formalidades del despacho aduanal, sin embargo, en el caso de los dependientes autorizados, su existencia no ha sido del todo suficiente, al existir limitación en la cantidad dependientes por parte de las autoridades aduaneras en función del tipo de aduana y el volumen de sus operaciones, generándose la necesidad de incorporar un nuevo ente que participe en los trámites del despacho aduanal al cual se le denominó multidependiente, es en el año 2010, con las modificaciones a las reglas de carácter general en materia de comercio exterior, en donde se incorpora la posibilidad legal de que las confederaciones y asociaciones de agentes aduanales pondrán a disposición de sus agremiados, un listado con los nombres de las personas que podrán actuar como multidependientes, que coadyuvarán con estos en la gestión de sus trámites en los diversos espacios donde se desarrolla el despacho aduanero de mercancías. Por lo que el blanco de la investigación es conocer la percepción del multidependiente a través de sus funciones como factor de facilitación del despacho de mercancías por la aduana de Manzanillo y en base a los resultados de la investigación realizar propuestas de mejora a fin de contribuir al mejoramiento del proceso de despacho de mercancías, en beneficio, no solo de los agentes aduanales, si no en general del comercio exterior en México.

## REVISIÓN LITERARIA

En México a través de los años se ha acentuado cada vez más la situación relacionada con el entorpecimiento del proceso del despacho aduanero de mercancías, dejando a importadores y exportadores en su calidad de clientes de los agentes aduanales, insatisfechos, demorándose el proceso de desaduanamiento de mercancías dentro del Puerto de Manzanillo. Como se mencionó, a quien se le encomienda de forma general los trámites relacionados al despacho aduanero de mercancías es a los agentes aduanales, resultando importante definir que es un agente aduanal. Para efectos de la ley aduanera vigente en México en su artículo 159 el agente aduanal es definido como “la persona física autorizada por el Servicio de Administración Tributaria, mediante una patente, para promover por cuenta ajena el despacho de las mercancías, en los diferentes regímenes aduaneros previstos en esta Ley”

Para Acosta, F. (2005) “Agente Aduanal es la persona física debidamente autorizada por la Secretaría de Hacienda y Crédito Público, mediante la expedición de una patente, para ocuparse a nombre y por cuenta ajena de los actos y las formalidades del despacho aduanero y celebrar los actos civiles y mercantiles necesarios para recibir las mercancías, así como para hacerlas llegar a su destino” En México para la representación y gestión de los intereses de los agentes aduanales se han constituido asociaciones civiles con esa función, en el puerto de Manzanillo, Colima, México, existe la asociación de agentes aduanales del puerto de Manzanillo, Colima, A.C. (AAPUMAC, A. C) constituida legalmente el 14 de Agosto de 1985 y conformada originalmente por ocho Agentes Aduanales adscritos a la Aduana de Manzanillo, en la figura de una Asociación civil, ha sido y seguirá siendo un detonante del desarrollo, prospección y proyección del Puerto de Manzanillo.

La AAPUMAC, A. C. Nace como respuesta a la necesidad e interés de un grupo de emprendedores agentes aduanales quienes visualizaron que agruparse en un organismo que los representara ante las diversas autoridades del ámbito local y regional, les volverá capaces de replicar esta representatividad a sus clientes y de poder ser partícipes del crecimiento del puerto de Manzanillo. De tal forma que a través de ella sus asociados puedan contar con servicios comunes encaminados a la satisfacción de los requerimientos directamente relacionados con la materia aduanera y de comercio exterior mediante asesoría, gestión, representación, capacitación y promoción del comercio internacional, fomentando el mejoramiento colectivo e individual de sus miembros. En relación a los propósitos señalados para la gestión de los intereses de los agentes aduanales por cuenta de las asociaciones en el puerto de Manzanillo se impulsó en

el año 2011, un proyecto por parte del entonces presidente Arturo Eleazar Villaseñor Sánchez, en coordinación con el también entonces administrador de la Aduana de Manzanillo, Lic. Jorge Daniel Castro Acedo y el ministerio público federal, para la gestión e implementación de una novedosa figura a la cual se le indetifico como “Multidependiente”, firmando el convenio (acuerdo) el día 15 de febrero del 2012, con la finalidad de realizar un despacho aduanero más eficiente y eficaz en el cual se agilizaran las operaciones aduaneras autorizadas previamente por la autoridad aduanera, así como también por el agente aduanal que desee que el observador aperture sus embarques.

Dicha autorización emitida por el agente aduanal nace del reconocimiento pleno de la representación del multidependiente designado por la AAAPUMAC, A. C., en la cual la agencia aduanal manifiesta su autorización para que la figura pueda desempeñar su función de multidependiente y poder así intervenir dentro del despacho en operaciones propias de la patente que ejerza y en los términos y condiciones establecidos en los lineamientos del convenio dado a conocer a la aduana de Manzanillo, con la finalidad de facilitar la prestación de los servicios propios de la agencia aduanal.

La importancia de la implementación de esta figura estriba principalmente en el desarrollo oportuno de las operaciones aduaneras, ya que los servicios prestados por el multidependiente servirán para brindar apoyo a las agencias aduanales adscritas a la aduana de Manzanillo y asociadas a la AAAPUMAC, A. C. En el reconocimiento aduanero de las mercancías con el objetivo de agilizar los tiempos de las operaciones aduaneras. Las ventajas proyectadas para agencias aduanales respecto de esta figura, es para agilizar el movimiento de mercancías, manteniendo canales de comunicación directa con la autoridad aduanera y que las agencias aduanales cuenten con un área de apoyo al personal, la existencia de coordinación con las demás autoridades para un mejor desempeño de la operación aduanera (PGR, SEMARNAT, PROFEPA, SEDENA, SRIA DE SALUD), así como dotar de herramientas en materia arancelaria, legal y operativa a las asociadas, eficientar procesos y espacios operativos actuales organizando el despacho de las mercancías con fluidez, reducir costos por maniobras de transporte, observar y emitir procesos que ayuden a la agilización de las mercancías para obtener indicadores de servicios, son algunos de los beneficios que se proyectaron obtener.

Debido a que la figura del multidependiente cuenta con la capacidad y un nivel adecuado de conocimientos para el desempeño de sus funciones, se encuentran enfocados en crear sistemas personalizados con el apoyo del centro de desarrollo e investigación de la AAAPUMAC, A. C. que generan un crecimiento constante en información respecto de áreas como plataforma de reconocimientos, recintos fiscalizados y módulos para la automatización de las operaciones de desaduanamiento de mercancías. De esta manera en comparación con los dependientes (tramitadores), la capacitación del multidependiente está realmente más optimizada y enfocada en las áreas de mayor interés en el despacho aduanero. Por todo lo antes expuesto y a fin de conocer la idea que se ha generado por cuenta de los agentes aduanales asociados a AAAPUMAC, A. C. Que han admitido la intervención del multidependiente en los trámites del despacho aduanero que gestionan. Es que se determina como blanco de la investigación el conocer la percepción del multidependiente a través de sus funciones como factor de facilitación del despacho de mercancías.

## METODOLOGIA

El objetivo principal de esta investigación es conocer la percepción del multidependiente a través de sus funciones como factor de facilitación del despacho de mercancías. Resulta interesante resolver algunas cuestiones: ¿Cuáles son los trámites del despacho aduanero en los que interviene el multidependiente para la realización de las operaciones de comercio exterior de las agencias aduanales? ¿Cuáles son las ventajas que las agencias aduanales obtienen derivado de la intervención del multidependiente en los trámites del despacho aduanero en las operaciones de comercio exterior que se realizan por el puerto de Manzanillo, Colima? ¿Cuáles son las desventajas que las agencias aduanales obtienen derivado de la intervención del

multidependiente en los trámites del despacho aduanero en las operaciones de comercio exterior que se realizan por el puerto de Manzanillo, Colima? ¿Qué beneficios existen para las agencias aduanales derivado de la intervención en los trámites del despacho aduanero en las operaciones de comercio exterior? ¿Cuál es la percepción que existe por parte de las agencias aduanales en relación a la función del multidependiente como facilitador de sus operaciones de comercio exterior? ¿Qué acciones se propondrían para optimizar las funciones del multidependiente respecto de su intervención en los trámites del despacho aduanero?

Además se pueden enlistar algunos objetivos específicos que se cumplirán al término de la investigación: conocer los trámites del despacho aduanero en los que interviene el multidependiente para la realización de las operaciones de comercio exterior de las agencias aduanales, conocer si existen ventajas para las agencias aduanales derivadas de la intervención del multidependiente en los trámites del despacho aduanero en las operaciones de comercio exterior que se realizan por el puerto de Manzanillo, Colima, conocer si existen desventajas para las agencias aduanales derivadas de la intervención del multidependiente en los trámites del despacho aduanero en las operaciones de comercio exterior que se realizan por el puerto de Manzanillo, Colima, determinar si derivado de la intervención del multidependiente en los trámites del despacho aduanero en las operaciones de comercio exterior existen beneficios para las agencias aduanales, conocer la percepción que existe por parte de las agencias aduanales en relación a la función del multidependiente como facilitador de sus operaciones de comercio exterior, proponer acciones que permitan la optimización de las funciones del multidependiente respecto de su intervención en los trámites del despacho aduanero.

El cumplimiento de los objetivos planteados, así como la resolución a las preguntas elaboradas para la investigación, conducen una hipótesis general. Derivado de las funciones que realiza el multidependiente se facilitan los trámites del despacho aduanero generando ventajas y beneficios para los agentes aduanales del puerto de Manzanillo, Colima. En el transcurso de la investigación se determinó la cantidad agencias aduanales que se encuentran asociadas a las funciones e intervención del multidependiente y al tenerlas plenamente identificadas se siguió el método inductivo, ya que se planteó la intervención del multidependiente en los trámites del despacho aduanero es un factor de facilitación de este proceso, situación que podría ser aplicada en general en cualquier otro tipo de organización para identificar estas situaciones y que su desempeño sea eficiente.

La investigación tendrá un enfoque cuantitativo ya que para comprobar la hipótesis, el estudio se basará en el instrumentos de medición aplicado, dicho instrumento es un cuestionario que se podrá tabular de manera estadística, a través de herramientas informáticas como el Excel. Cabe hacer mención que la información analizada fue obtenida de una encuesta que se aplicó a las agencias aduanales relacionadas con las funciones que realiza el multidependiente autorizado que es 75, sobre la cual se realizó el estudio estadístico, es importante señalar que a fin de determinar la muestra se utilizó la fórmula de muestra de poblaciones finitas, considerando un universo finito cuando la población objeto de estudio es menor a 500000. La investigación de campo se realizó durante el año 2012.

La población a la que se le aplicó la encuesta se determinó en base al padrón de Agencias Aduanales que se encuentran asociadas a la asociación de agentes aduanales del puerto de Manzanillo, Colima, A. C. (AAPUMAC) y que se encuentran relacionadas con las funciones del multidependiente, de lo anterior se desprende una población de 75 agencias aduanales asociadas a esta organización y que se encuentran ubicadas en el puerto de Manzanillo, Colima, México, de las cuales nuestra muestra constó de 63 entidades a aplicarles la encuesta. Las personas a las que se les aplicó la encuesta fueron los jefes de dependientes autorizados (tramitadores) del departamento de operación, pertenecientes a cada una de las 63 agencias aduanales para tener un valor más correcto en las gráficas producto de la tabulación de resultados, estos individuos tienen como característica principal el laborar para una agencia aduanal y participar en las operaciones de comercio exterior que realizan como parte de sus servicios las agencias aduanales ubicadas en el puerto de Manzanillo, Colima, México. Se elaboró una encuesta de 17 preguntas que servirán de

apoyo para conocer cuál es la percepción del multidependiente a través de su función como elemento facilitador de las operaciones de comercio exterior.

## RESULTADOS

Después de haber realizado la investigación correspondiente, de haber tabulado, graficado los datos, haber realizado el análisis y la respectiva investigación de los datos, finalmente se obtuvieron los siguientes resultados: Se observa que las agencias aduanales de Manzanillo con respecto a el multidependiente y la percepción a través de su función como elemento facilitador de las operaciones de comercio exterior, consideran que conocen las funciones que realiza el multidependiente para el despacho en la Aduana el 100% opino que solo el 100% opinan que conocen la figura del multidependiente lo que indica que todas las agencias aduanales asociadas operan con esta figura, debido a que el multidependiente interviene en los tramites del despacho aduanero, por lo cual se mencionó sobre la percepción por parte de las agencias aduanales respecto a las funciones del multidependiente.

Una vez recibida esta percepción de las funciones del multidependiente por parte de las agencias aduanales, se tiene por aclaradas las funciones que realiza este para así poder implementarlas y así las agencias aduanales no quieran que realice las funciones del dependiente, así estando con la finalidad de agilizar el proceso de apertura de contenedores en reconocimiento aduanero, recintos fiscalizados y en la Secretaria de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentos (SAGARPA); y la recepción de documentos en el área de módulos. Es importante mencionar, que en la encuesta realizada se identifica que las agencias aduanales, en un 100%, conocen la figura en mención, por lo tanto se cumple con la finalidad de dar a conocer si la difusión de dicha figura ha sido la apropiada, de tal manera que el personal que integra a cada agencia aduanal asociada a esta figura conozca y sepa para que se ha implementado el multidependiente en este contexto, la respuesta de esta pregunta ha servido de apoyo ya que el resultados de la encuesta da confianza a la asociación para seguir adelante en sus proyectos referentes al multidependiente.

Debido a lo importante que es tener conocimiento de las funciones de dicha figura, el 100% respondió que en particular tienen la noción de las funciones que realiza en multidependiente para realizar las funciones en el despacho de las mercancías en la Aduana Manzanillo. Mas sin embargo, se toma en cuenta que las agencias aduanales conocen hasta adonde comprenden las funciones de dicha figura para que así no realicen más funciones de las que se autorizaron por la autoridad aduanera. Respecto al tiempo que se lleva desde que se inicia el reconocimiento hasta que este es liberado actualmente con la figura en mención, se observa que para las agencias aduanales el tiempo que se lleva es, en un porciento del 44% menciona que es normal y 44% respondió que es rápido, mientras que el 8% opino que es demorado y 4% más lento de lo normal. Lo anterior atiende, a la diferencia de los porcentajes ya que el motivo de que el tiempo que se lleva para ser liberado es demorado y normal se debe a la mercancía que se presente ante reconocimiento al momento de realizar las funciones de dicha figura.

Derivado de lo anterior se tiene que el tiempo aproximado que tarda para ser liberado un embarque que le es asignado reconocimiento aduanero es, de menos de 3 horas según el 54% de los encuestados, más de 4 horas con el 27%, más de 5 horas respondieron el 11%, más de 6 horas opinaron el 4%, más de 7 horas el 2% y el otro 2% que más de 8 horas. La controversia de resultados es por lo dicho anteriormente, ya que depende del tipo de mercancía en operación, ya que con esta puede ser más lento el proceso para que pueda ser liberada. Con lo anterior se tiene que disminuyo el tiempo que tarda para ser liberado un embarque en el status de reconocimiento con la figura del multidependiente según el 75% de los encuestados y el otro 25% opino que no ha disminuido.

Así mismo, la percepción por parte de las agencias aduanales respecto a las funciones del multidependiente según el 75% opinaron que es buena, el 3% respondió que es mala, el 20% que es regular y el otro 2% que es excelente. Es importante mencionar que la que se ha recibido de parte de los multidependientes al momento que les han brindado el servicio, el 65% de los encuestados respondieron que es buena, más sin embargo el 5% de respondieron que es mala, así como el 14% de opino que es regular y el otro 16% de los encuestados opinaron que es excelente.

Derivado de lo anterior resulto ser beneficioso para el 87% de los encuestados que exista esta figura de multidependiente y el 13% opino que no, esto derivado de que algunos tienen recelo de que el dependiente pierda todas sus funciones y en alguno de los casos pierda su trabajo esto se comentó con el personal de las agencias asociadas. Sin embargo, el 100% de los encuestados conocen ventajas que obtiene la agencia aduanal con la intervención del multidependiente, estas son según el 77% agilizar el movimiento de mercancías, mientras que el 10% opino que mantiene canales de comunicación directa con la autoridad aduanera, así como el 3% que cuenta con un área de apoyo al personal y el otro 10% que eficiente procesos y espacios operativos del despacho de las mercancías.

Derivado de lo anterior se tiene que la implementación del multidependiente ha sido aceptada por las agencias aduanales asociadas manifestando así la mejoría que les causa en los procesos dicha figura. Con lo anteriormente descrito se obtienen ventajas en las operaciones de comercio exterior con la intervención del multidependiente según el 100% de los encuestados, estas ventajas son puesto que el 19% respondió el mayor flujo comercial y de inversión extranjera directa, mientras que el 62% opinaron que el mayor control operativo, así como el 17% respondió que la eficiencia, calidad y transparencia de los servicios y tramites del comercio exterior y el otro 2% respondió que el desarrollo económico del país. Por consecuente se refleja que en las operaciones de comercio exterior se tiene un mayor control operativo con la intervención de esta figura para así mejorar los procesos del reconocimiento.

Derivado de esto, las agencias aduanales mencionan el lugar más frecuentemente en el que utilizan los servicios de la figura del multidependiente, ya que el 43% respondió que en el área de plataforma, el 5% opinaron que en recintos fiscalizados, el 19% de los encuestados respondieron que en módulos y el 33% de los encuestados opinaron que en ambos lugares. Procedente de lo antepuesto, derivado de la investigación de campo se comentó por personal encuestado que generalmente se utiliza más en plataforma ya que ayuda a las agencias aduanales en las gestiones con la Autoridad. Con lo antepuesto el principal beneficio que aportan las funciones del multidependiente en los trámites del despacho aduanero según el 59% mencionaron que la facilitación de los trámites del despacho aduanero, así como el 2% de los opino que la disminución de costos por la contratación de personal, mientras que el 27% respondió que la disminución del tiempo de despacho y el otro 12% opino sobre la mejora de las gestiones ante la autoridad. Mientras que las agencias aduanales menciona que el multidependiente aporta desventajas puesto que el 63% respondió que no trabaja para la empresa, mientras que el 17% opino que desconoce la organización de la empresa, así como el 8% de menciona que no está comprometido con la empresa y el otro 12% opina que no tiene disposición del personal.

Cabe señalar que estas desventajas surgirán debido a que el multidependiente forma parte de la AAPUMAC, A. C. y las agencias aduanales aspiran a que formen parte de su organización, pero esto no puede ser posible ya que la autoridad aduanera es la que analizo las funciones que realizaría esta figura para así trabajar conjuntamente con la asociación. Cabe hacer mención que las agencias aduanales propondrían acciones para optimizar las funciones del multidependiente en los trámites del despacho aduanero según el 100% de los encuestados, dichas acciones serian según el 48% que respondió contratar mayor número de multidependientes, así como el 6% opino que propondrían la difusión de la figura, mientras que el 29% respondió que mayor grado de capacitación y el otro 17% respondieron que propondrían la intervención en más trámites del despacho.



Cabe hacer mención que la contratación de mayor número de multidependientes dependerá de la cantidad de operaciones que se realicen en las que esta figura va a intervenir para así y de igual forma se capacitarlos para que realicen una buena intervención en los tramites del despacho para así mejorar las operaciones de comercio exterior.

## CONCLUSIONES

Con la creación e implementación de la figura multidependiente, la AAPUMAC, A.C. quiso solucionar el problema que a través del tiempo se había presentado con respecto al tiempo en que las mercancías permanecían en el proceso de despacho aduanero, por lo cual esta figura vino a coadyuvar para que dicho proceso se agilizará, en relación a que los dependientes autorizados de las agencias aduanales no contaban con la comunicación y presencia adecuadas en el proceso a fin de que este concluyera de forma ágil y eficiente. De acuerdo con los resultados obtenidos de la presente investigación, se deduce las funciones del multidependiente, están debidamente encauzadas a agilizar el proceso del despacho aduanero de mercancías en las operaciones de comercio exterior que se realizan en el Puerto de Manzanillo, Colima, México. La implementación del multidependiente se generó debido a la preocupación de la AAPUMAC, A. C. respecto a la demora del proceso de despacho de mercancías en la aduana de Manzanillo, en virtud de que los dependientes autorizados no contaban con un canal de comunicación adecuado con la autoridad aduanera, teniendo como consecuencia que el proceso del despacho de mercancías en el momento de su aforo no se desarrollara con regularidad.

De esta forma, la creación e implementación de la figura del multidependiente fue sin lugar a dudas una acción importante, la cual implicó una inversión, que generó de manera positiva un gran impacto dentro de las actividades de comercio exterior que se realiza por el puerto de Manzanillo, Colima, México, las encuestas revelaron datos interesantes, probando y dando a conocer que fue un gran acierto de la AAPUMAC, A. C. en coordinación con sus asociados y la autoridad aduanera. Concluyendo, la implementación del multidependiente se alcanzó el objetivo de agilizar el movimiento de mercancías en los procesos de despacho en la Aduana de Manzanillo, Colima. La percepción que se ha generado respecto del multidependiente en resumen es de confianza por la comunidad portuaria, situación que se ve materializada en la ampliación de las áreas materia de su intervención, iniciando sus gestiones originalmente en la plataforma del reconocimiento aduanero hasta ir teniendo mayor presencia en trámites que se realizan ante otras entidades tales como: recintos fiscalizados, líneas navieras, etc.

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# LA ADMINISTRACIÓN DE LABORATORIOS EXPERIMENTALES DE INSTITUCIONES EDUCATIVAS DE NIVEL SUPERIOR: UN ESTUDIO DE CASO

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## RESUMEN

*La aplicación de normatividad y uso de sistemas de gestión de calidad en laboratorios experimentales de instituciones educativas de nivel superior en los cuales se manejan sustancias y residuos peligrosos en comparación con los laboratorios clínicos, es un área de importancia que puede ser apoyada mediante herramientas de gestión que coadyuven al administrador a contribuir en el cuidado del medio ambiente así como optimizar su trabajo diario. Los objetivos primordiales que persigue el presente artículo de investigación es diagnosticar la situación que se desempeña actualmente en la administración del laboratorio de una institución educativa en lo referente a la aplicación de sistemas de calidad, normatividad, manejo de residuos, seguridad y capacitación. Utilizamos la metodología de investigación cualitativa con estudio de caso en una Universidad Privada de Saltillo, Coahuila, México, encontrando mediante la guía de observación utilizada resultados como nula capacitación en materia ambiental o de manejo de residuos, no cuenta con procedimientos documentados y no realizan acciones como minimización de residuos, tratamiento in situ o reutilización. Concluyendo que sería de gran ayuda un sistema de gestión integral para la administración de dichos laboratorios para garantizar el cumplimiento de la normatividad.*

**PALABRAS CLAVE:** Instituciones Educativas, Laboratorios, Residuos Peligrosos, Normatividad, Medio Ambiente, Sistemas de Gestión

## ADMINISTRATION OF EXPERIMENTAL LABORATORIES OF INSTITUTIONS OF HIGHER EDUCATION: A CASE STUDY

### ABSTRACT

*The applications of standards and use of quality management systems in experimental laboratories of educational institutions of higher learning level in which hazardous substances and wastes are handled in comparison with clinical laboratories, is an area of importance that can be supported by management tools that help administrator to contribute to the care of the environment and optimize his daily work. The primary objectives of this research article is to make a diagnostic of the situation that is currently happening in the administration of the laboratory of an educational institution in relation to the implementation of quality systems, standards, waste management, safety and training. We use the methodology of qualitative research case study in a private university in Saltillo, Coahuila, México. We found by observation method results such as null environmental training or waste management, lack of documented procedures and absence of actions as waste minimization, in situ treatment or reuse. I concluded that a complete management system would help administration of these laboratories to guarantee the accomplishment of regulations.*

**JEL:** I2, Q5

**KEYWORDS:** Educational Institutions, Laboratories, Hazardous Waste, Regulations, Environment, Management Systems

## INTRODUCCIÓN

La competitividad, mejora continua y globalización pareciera que son las palabras clave que en la actualidad no deberían faltar cuando hablamos de cualquier organización, sin embargo, al referirnos a la administración de instituciones educativas de nivel superior en el área de sus laboratorios experimentales, encontramos que al ser un licenciado en química o en alguna materia de la especialidad quien debe dirigirlos, se encuentran poco o nulos conocimientos referentes a los sistemas de calidad y la normatividad que pudiera simplificar, y mejorar el trabajo diario para cumplir con el objetivo central de los laboratorios que es la enseñanza, investigación y sobretodo el servicio, además de lo anterior, no debemos dejar de lado la importancia de la capacitación en materia de gestión ambiental tanto para el personal docente, administrativo así como para los estudiantes.

Por otro lado, tenemos el tema del medio ambiente de actual relevancia y preocupación, respecto al cual escuchamos noticias sobre las convenciones, convenios, cumbres y demás acontecimientos relevantes que ocurren en estos días, sin embargo, debemos estar conscientes respecto a las acciones específicas que cada uno de nosotros debemos llevar a cabo desde el ámbito en el que nos desenvolvemos tanto personal como profesionalmente para coadyuvar al cuidado del medio ambiente. Analizaremos en este caso una universidad privada de la localidad de Saltillo, Coahuila que cuenta con laboratorios experimentales, observaremos las medidas de seguridad y revisaremos la administración que se aplica en cuanto al manejo de sustancias y residuos peligrosos, así como los sistemas de gestión de calidad, normatividad y capacitación en materia ambiental. Cabe mencionar que este trabajo es parte de una investigación más amplia en la que se estudiarán más laboratorios. Finalmente esperamos que esta investigación nos ayude para determinar las pautas generales a seguir en las visitas de campo que se seguirán realizando en otras universidades participantes para poder llegar a la realización de un sistema integral de gestión conforme a la normatividad en materia ambiental y de calidad. El objetivo general de este artículo es diagnosticar la situación actual en el laboratorio experimental de una institución educativa respecto a:

- Aplicación de sistemas de gestión de calidad
- Normatividad ambiental
- Medidas de seguridad
- Educación ambiental
- Manejo de residuos peligrosos

## REVISIÓN LITERARIA

Bertini (2009) analizó que la normativa enfoca la gestión de residuos peligrosos a los de origen industrial, no teniéndose en cuenta las características particulares de los generados en los laboratorios químicos universitarios en cuanto a su poca cantidad y gran variedad. Reyes (2009) indica en su investigación que la implementación de una adecuada gestión de la calidad ha resultado ser un proceso lento y engorroso, además de caro. Etcheverry (2001) indica que la calidad de una organización puede mejorarse de varias maneras, como un director más exigente, un supervisor muy amable o un nuevo equipo, pero que estos cambios son temporales y dependen un tanto de la suerte, sin embargo, que el uso de modelos para mejorar el desempeño aumenta la probabilidad de un éxito duradero y constituye la base de la gestión de la calidad Izquierdo (2007) observa que sólo el 7.20% de los requisitos se encuentran implantados concluyendo que se necesitaba tiempo y recursos tanto humanos, materiales y económicos.

Galicia (2010) indica que se han realizado investigaciones con la finalidad de dar cumplimiento a la normatividad en los laboratorios clínicos, pero principalmente son manuales de procedimientos, pero sólo se enfocan en una norma y no están integrados a algún proyecto de trabajo, incluso pareciera que sólo tapan huecos, y no toman en cuenta todas las demás normas oficiales aplicables, dando la impresión de que se trabaja separadamente, como si se pusiera un parche a algo descubierto, en vez de encajar en un proyecto en conjunto. Uno de los puntos más relevantes es el que abarca (Galicia, 2010) respecto a la cultura de calidad, que al momento de dar un primer paso, lo directivos y trabajadores presentan indistintamente una resistencia al cambio y en ocasiones incluso actitudes negativas y a la defensiva.

## METODOLOGÍA

La generalización de estudios cualitativos (incluido el estudio de casos) no radica en una muestra probabilística extraída de una población a la que se pueda extender los resultados, sino en el desarrollo de una teoría que puede ser transferida a otros casos. De aquí que algunos autores prefieran hablar de “transferibilidad”, en vez de generalización, en la investigación de naturaleza cualitativa (Larrinaga & Rodríguez, 2010). El caso es definido como algo específico (Stake, 1999), algo complejo, en funcionamiento, es visto como un sistema integrado con límites y partes constituyentes, y es utilizado en esta investigación por sus características, así mismo tomaremos en cuenta las recomendaciones que hace respecto a algunas orientaciones para la realización de observación de campo en el estudio de casos.

Utilizaremos el procedimiento metodológico de la investigación utilizado para un estudio de casos (Monge, 2010): fase teórica, Fase de trabajo de campo y Fase analítica. En la investigación en campo se explorará el laboratorio de la Universidad privada seleccionada para este estudio, se visitará y evaluará para cerciorarse que sea la adecuada como lo indica la descripción del ingreso en el ambiente (campo) que marca (Sampieri, 2010), se realizará observación directa, así como las notas de campo de la observación, interpretativas, temáticas y personales.

Para el diagnóstico tomaremos en cuenta que de acuerdo a la integración de información de Norma Técnica 480: *La gestión de los residuos peligrosos en los laboratorios universitarios y de investigación* (Subías & Comas), y el estudio de Bertini (2009) revisamos si se cuenta con la información de la Guía de observación con información de la Universidad “A” nombre que asignaremos a la Universidad estudiada, ya que por solicitud de las autoridades, deberá permanecer anónimo el nombre de la institución educativa en la que realizamos el presente estudio, y los posteriores.

## RESULTADOS

La Universidad que se investigó en este artículo es una Universidad Privada, la cual cuenta con programas de nivel medio superior, superior y posgrado. Ofrece diversas carreras para las cuales cuentan con talleres y laboratorios que es donde se manejan las sustancias y residuos peligrosos. El laboratorio se encuentra en buen estado en general, aunque tiene detalles de mantenimiento y limpieza profunda, por ejemplo, se encontraron puertas de gavetas zafadas, y mucho polvo en los estantes y mobiliario en general; además las válvulas de las mesas, de gas, agua, etc. se encuentran sin identificar correctamente, se percibe un tanto descuidada, además no cuenta con equipo de alta sofisticación o moderno, tienen los mismos equipos desde hace nueve años que inició la escuela.

En la Universidad “A” en lo que respecta a reactivos encontramos que se encuentran almacenados según los colores correspondientes, así mismo cuenta con su etiqueta de identificación de riesgos, en el lugar donde se encuentran es una gaveta en el mismo laboratorio y se tiene un letrero de precaución, además de que se tienen las hojas de seguridad de los reactivos. Cuenta con un botiquín con muy poco material, así como una simbología para la tubería de las mesas, además de que no tiene implementado ningún sistema

de gestión de calidad, el personal indica que sólo recibe capacitación una vez al año respecto a las brigadas de evacuación, es decir es nula la capacitación en materia ambiental o de gestiones propias del laboratorio o de sustancias y residuos peligrosos. Respecto a los residuos peligrosos es de llamar la atención que sí se utilizan etiqueta de identificación para dichos residuos, sin embargo, no todos los contenedores contaban con ella, argumentaban que la colocaban hasta que la empresa recolectora se los iba a llevar. Se almacenan mientras se van generando en la parte baja de una campana de extracción, que se encuentra llena de polvo, pero lo que es de mayor consideración es que el lugar donde se almacenan hasta que acuden por ellos, y cuyo tiempo efectivamente nunca rebasa los seis meses como lo indica la reglamentación, es un sitio que se encuentra alejado de los edificios pero está muy descuidado.

En cuanto a la minimización, sustitución, tratamiento in situ y reutilización se afirma que tan sólo se aplica la de la eliminación mediante empresa de recolección de residuos peligrosos y control de manifiestos en orden. En cuanto a la discusión respecto al estudio de Galicia (2010) en donde tenemos en común la norma NOM-005-STPS-1998 que trata de los procedimientos de seguridad e higiene en los centros de trabajo en el manejo, transporte y almacenamiento de sustancias químicas peligrosas, encontramos diferencias en la revisión de la aplicación de varios puntos como por ejemplo, en el laboratorio de la Universidad "A" si cuenta con botiquín pero no proporciona los medicamentos y materiales de curación necesarios para prestar los primeros auxilios, se tiene muy poco material, a diferencia del Laboratorio Clínico del Hospital Escuela de la Universidad Veracruzana que no cuenta con ningún botiquín, por otro lado encontramos en común que no se cuenta con: estudios para analizar los riesgos potenciales de sustancias químicas peligrosas, elaboración de diversos manuales, registros, entre otros. En las cuestiones generales del laboratorio, el reglamento se encuentra a un lado de la puerta de entrada, observamos también un letrero de simbología de identificación de los colores de la tubería que se encuentra en las mesas de trabajo, según la norma NOM-026-STPS-1998, así mismo el botiquín con muy poco material, aunque el personal argumentó que como ya se iba a terminar el semestre, se resurtirá en el inicio del próximo ciclo.

## CONCLUSIONES

En esta investigación inicial en la visita a campo para el diagnóstico de una Universidad a estudiar, pudimos observar varias cuestiones de gran relevancia para nuestro estudio, iniciando con todo lo referente al manejo de sustancias y residuos peligrosos, su identificación, almacenamiento, clasificación, etc. Así mismo observamos las generalidades del laboratorio desde su limpieza, reglamentos, botiquín, etc. Otra de las cuestiones relevantes que no cuentan con ningún sistema de administración de calidad y en cuanto a la normatividad sólo vimos la indicada en el letrero de la identificación de colores de la tubería. Finalmente podemos afirmar que no se cuenta con programas de capacitación en materia ambiental ni respecto al manejo de las sustancias químicas y residuos peligrosos para el personal relacionado como coordinadores, auxiliares de laboratorio, docentes y alumnos. Verificamos la importancia de una herramienta que ayude a los administradores de los laboratorios experimentales de instituciones educativas de nivel superior a realizar su trabajo de manera más eficiente mediante un sistema de gestión integral en el que estamos trabajando.

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# NEGOCIOS INTERNACIONALES Y COMERCIO EXTERIOR: IDENTIFICACIÓN DE TEMÁTICAS PARA LA CONSTRUCCIÓN DE LÍNEAS DE INVESTIGACIÓN

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## RESUMEN

*El presente trabajo identifica los campos actuales de investigación alrededor del comercio exterior y los negocios, desde lo que se registra en la literatura académica hasta el abordaje del tema desde la institucionalidad mundial, regional y nacional-local (Colombia). El objetivo es que estudiantes, docentes, investigadores y empresarios de las áreas de comercio exterior y negocios internacionales, se adentren en el entendimiento de las tendencias globales, y enmarquen los procesos de investigación propiamente dicha y aquellos con fines formativos, prácticas investigativas, trabajos de grado y formulación de proyectos, en las áreas identificadas en este documento con el fin de construir comunidad académica alrededor del tema. Asimismo, se busca promover el trabajo interdisciplinario con otros actores de la comunidad académica que permitan alcanzar un mayor grado de profundidad y complejidad en los tópicos investigados.*

**PALABRAS CLAVES:** Comercio Exterior, Negocios Internacionales, Temas de Investigación, Revisión, Análisis Bibliográfico

## INTERNATIONAL BUSINESS AND FOREIGN TRADE: RESEARCH TRENDS ON SELECTED TOPICS

### ABSTRACT

*This paper identifies the current research agenda on trade and international business, ranging from the different positions in the academic literature to the institutional perspectives in the world, regional, and national and local levels (Colombia). The goal of this paper is to build a framework for the understanding of global trends in the field, in order for students, teachers, researchers and entrepreneurs to deepen their knowledge in the areas of foreign trade and international business, as well as to frame research and academic processes in these fields, promoting an interdisciplinary work with other academic disciplines.*

**JEL CLASSIFICATION:** B41, F00, F1, L22, M16

**KEYWORDS:** Foreign Trade, International Business, Research Topics, Review, Bibliographic Analysis

## INTRODUCCIÓN

Las líneas de investigación son los cimientos de un objeto de estudio que se fijan los grupos de investigación en distinto tipo de universidades y centros de pensamiento; que se convierten en la plataforma conceptual, teórica y metodológica con el propósito de generar y decantar conocimiento. En el caso particular del comercio exterior y los negocios internacionales aparecen temáticas bastante frecuentes y reiterativas como eje de estudio, las cuales pareciera que en torno a ellas ya todo está dicho. No obstante, la propuesta de identificación de temáticas para la construcción de una línea de investigación consiste en tomar esas situaciones como un dato, como un hecho que ha ocurrido, que sirven como punto de partida para plantear

contextos y continuar la discusión, discurrir en nuevos escenarios y obtener nuevos conocimientos desde la interdisciplinariedad de la investigación que permitan situarnos en la frontera del conocimiento, y así dilucidar propuestas acordes a una realidad específica en un mundo globalizado. En un mundo dinámico y cambiante con nuevas tendencias en las áreas del comercio exterior e internacional, es plausible plantear la existencia de nuevos escenarios que pueden cambiar el rumbo de las economías con juegos de suma cero en el ámbito de la negociación internacional. Las políticas comerciales de gran parte de los países en desarrollo han alcanzado un mayor grado de liberalización a partir de la década de los ochenta (World Bank, 2012, January), lo que significa que al aumentar la tasa de globalización, las economías tienden a estar más interconectadas y dependientes, por lo que las políticas comerciales internacionales juegan un papel clave.

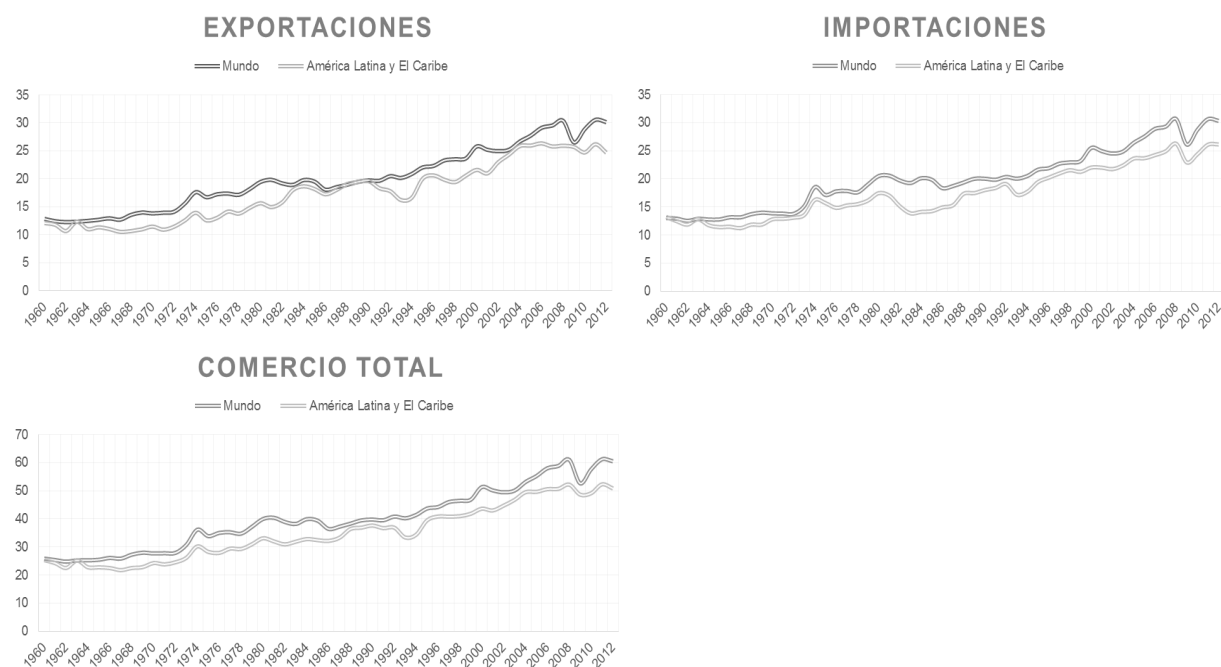
El principal aporte de este documento, se encuentra la identificación de tendencias frente a la fundamentación de una línea de investigación, lo cual se convierte en un proceso relevante ya que ofrece visibilidad, donde interesa tanto la forma como el producto final, se genera un espacio de discusión abierto que nutre aportaciones al desarrollo de grupos de investigación y centros de pensamiento, e invita a descubrir la lógica de los procesos y proyectos, y bajo qué lineamientos y en qué objeto de estudio se debe profundizar. Además, con el fin de aportar no solo desde la óptica de la literatura publicada en revistas especializadas, sino también desde la realidad de la representación institucional en distintos niveles, en este trabajo las tendencias de investigación abarcan dos ámbitos complementarios que componen las temáticas del comercio exterior y la negociación internacional: i) desde lo académico, y ii) desde las asociaciones, gremios y demás instituciones relacionadas.

En este sentido, el estudio del comercio exterior y los negocios internacionales permite imprimirle rigor a los procesos actuales que son de real importancia, pues es posible registrar y clasificar de manera ordenada la información que se desea conocer, donde la praxis retroalimenta los hallazgos empíricos con su quehacer teórico. Sumado a lo anterior, desde un punto de vista cuantitativo se avanza hacia la construcción de bases de datos, que dan cuenta de los procesos y de la información detallada en un orden coherente. La estructura del presente documento, aparte de esta introducción, está organizada de la siguiente manera: la sección 2 se muestran algunos hechos estilizados que dan cuenta de la magnitud del comercio y los negocios en los datos agregados; la sección 3 expone las tendencias de investigación desde la visión de la academia; la sección 3 muestra la visión de la institucionalidad en sus niveles internacional, regional y nacional-local para Colombia; finalmente, se presentan unas reflexiones finales y la bibliografía soporte.

### Hechos Estilizados: Un Panorama General a los Resultados del Comercio y los Negocios

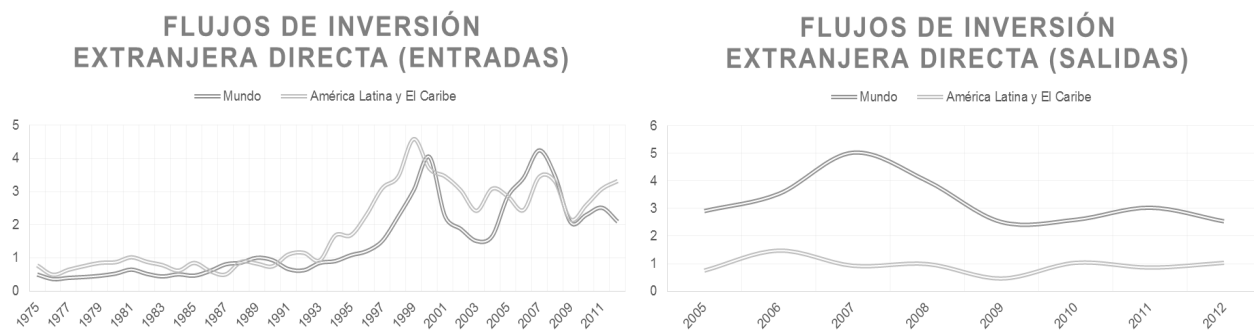
Para ubicar en contexto las cifras agregadas de las negociaciones internacionales a nivel mundial, y cómo éstas representan un porcentaje importante de la producción económica, se hace el siguiente recorrido en los principales indicadores agregados de movilidad de mercancías, servicios y recursos financieros. En los últimos veinte años la participación del comercio total mundial en el producto interno bruto (PIB), entendido como el peso de la suma de exportaciones e importaciones, ha crecido de forma significativa al pasar de 39,8% en 1990 a 57,7% en 2012 (Figura 1). De igual forma, las entradas de inversión extranjera directa han pasado de representar en el PIB para el mismo periodo de tiempo 0,93% a 2,3%, respectivamente (Figura 2). Por su parte, los ingresos de remesas provenientes de nacionales en el extranjero en la década del noventa representaron en promedio 0,4% del PIB, mientras que dos décadas más tarde dicha participación fue del 0,7% (Figura 3).

Figura 1: Participación del Comercio de Bienes y Servicios en el PIB (%), 1960-2012



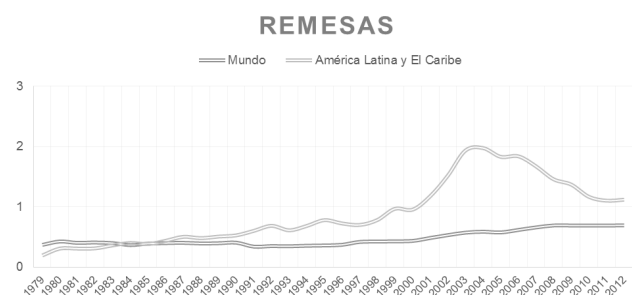
Fuente: elaboración propia a partir de World Bank (2013c).

Figura 2: Participación de los Flujos de Inversión Extranjera Directa en el PIB (%), 1960-2012



Fuente: elaboración propia a partir de World Bank (2013c).

Figura 3: Participación de las Remesas en el PIB (%), 1960-2012



Fuente: elaboración propia a partir de World Bank (2013c).

Estas dinámicas están directamente relacionadas con los accesos preferenciales a nuevos mercados, vía tratados de libre comercio, tratados de inversión y otros tipos de accesos, lo cual permite contar con tamaños de mercado mayores, generando así posibilidades de crecimiento potenciales adicionales para el sector externo de los países.

### Tendencias en Investigación Desde la Academia

La literatura académica alrededor de los flujos de exportación e importación y la negociación internacional es bastante amplia. Por ello, con el fin de acotar los tópicos de discusión, se abordarán siete grandes temáticas que ubican trabajos teóricos y empíricos aplicados que marcan la frontera del conocimiento en la investigación en comercio exterior (NBER, 2013; Rose, 2013). Los temas anteriores se recogen en estudios a distinto nivel. De acuerdo con el Programa de Comercio Internacional e Inversión de la National Bureau of Economic Research (NBER, 2013), los tópicos actuales de investigación en el área comprenden:

*Las generalidades del comercio internacional:* en esta subárea el enfoque se basa en la identificación de puntos de quiebre y de tendencias desde una visión cuantitativa, es decir, desde los datos históricos se busca la explicación de patrones comerciales, de inversión y de migración; deuda soberana; institucionalidad del sistema multilateral y su efecto en el comercio mundial (Acuerdo General sobre Aranceles Aduaneros y Comercio –GATT- / Organización Mundial del Comercio –WTO-); política comercial; y la relación existente entre comercio y el entorno (desarrollo, crecimiento, medio ambiente, pobreza, etc.).

*Efectos de las formas de integración:* las tendencias actuales muestran un crecimiento exponencial en los patrones de integración, vía acuerdos con diferente tipo de alcance (comercial, inversión, económico, monetario); luego, éste tipo de vinculación tiene efectos en la reconfiguración del comercio intra e interindustrial; en la producción nacional y sectorial; en la búsqueda de unas zonas monetarias óptimas (por ejemplo, euro); y en el clima de los negocios internacionales en América Latina como un elemento de ventaja para la integración económica, liberación del mercado y privatización.

*Aspectos financieros:* el capital financiero transita de frontera en frontera buscando maximizar la rentabilidad de su inversión, por lo que los estudios buscan dar respuesta a los determinantes de estos flujos financieros, incidencia en los balances de las finanzas internacionales, así como la integración financiera de activos.

*Crisis internacionales:* las crisis económicas generan puntos de quiebre y formas de repensar los fundamentales sobre los que se sustenta el aparato económico; la crisis financiera internacional reciente (2008-09) ha mostrado mecanismos de transmisión y efectos profundos con ciertas particularidades que los diferencian de otras crisis. Este tópico de estudio cubre temas (Desde el punto de vista logístico también se estudia el impacto negativo de las crisis financieras en el comercio vía los tiempos de envío (Berman et al., 2012) como ataques especulativos de tasa de cambio; efectos contagio en crisis monetarias; nuevos mecanismos de transmisión en países desarrollados y en vía de desarrollo.

*Tasa de cambio:* la relación de precios de una moneda nacional y una extranjera, denominada tipo de cambio, ha sido objeto de estudio como elemento generador de ganancias o pérdidas en términos de competitividad en el escenario comercial; luego su estudio cobra relevancia y dentro de los enfoques recientes resalta la determinación del tipo de cambio; relación entre la determinación del precio y las fluctuaciones cambiarias, regímenes monetarios, impacto de la volatilidad cambiaria en las decisiones de inversión, y en la supervivencia y en el performance empresarial.

*Tamaño económico:* las teorías clásicas del comercio exterior dan cuenta de los patrones de especialización comercial de acuerdo a ventajas, absolutas, comparativas o competitivas (Hernández (1992), en temas de

integración regional acuña otro tipo de ventajas: las compartidas. Este tipo de ventajas se aduce que son una forma que facilitan los procesos de integración y creación de mayor flujo comercial. Czinkota y Ronkainen (1997). Todas estas temáticas de estudio hacen parte de los contenidos de los cursos de Comercio Internacional y Economía Internacional (DESU, 2012; NISU, 2012) dotaciones factoriales, etc.; la entrada de China a la OMC pone de relieve un nuevo jugador en las reglas de juego, lo cual sin duda surge como campo de estudio en los efectos del comercio en países grandes y países pequeños.

*Entornos empresariales y organizacionales:* en los mercados internacionales la competencia se genera entre firmas, por ello como temas investigativos destacan: la forma en que entran las empresas a estos mercados, como realizan negocios y cómo se asocian; los perfiles gerenciales o de top-management ante los nuevos riesgos del entorno internacional, las formas de internacionalización empresarial y su configuración (exportación, IED, Offshoring/outsourcing, adquisición/fusión, licencia, franquiciamiento, joint-venture, consorcio, maquila y manufactura propia); la importancia relativa de la estructura organizacional (gobierno corporativo) y la estrategia para alcanzar el éxito de las empresas en el marco internacional (Czinkota y Ronkainen, 1997)., el caso de las *born global* y su espíritu empresarial (start-ups); tipología de negocios online/offline (digital/convencional) y aprovechamiento de la tecnología con propósito de expandir el mercado; y manejo del recurso humano para la internacionalización empresarial. Dentro de las categorías enunciadas previamente, aparecen como un objeto de estudio la heterogeneidad de firmas que registran transacciones comerciales y las decisiones de exportación por parte de éstas, los diferentes tipos de inversión extranjera directa, las fricciones institucionales y que incidencia o impacto tienen éstas en la configuración de los flujos de comercio, el papel de las firmas multinacionales, la interacción entre el comercio internacional y la teoría de la firma (Todas estas temáticas de estudio hacen parte de los contenidos de los cursos de Comercio Internacional y Economía Internacional (DESU, 2012; NISU, 2012).

#### Tendencias en Investigación Desde la Institucionalidad: Organizaciones, Asociaciones, y Gremios

En el plano institucional existen diversas organizaciones, asociaciones, y gremios que se encargan de establecer las reglas de juego en torno al comercio, o de representar intereses sectoriales en la negociación internacional. Bajo esta perspectiva es posible acercarse a la actualidad del comercio exterior e internacional desde lo que sucede en la práctica o en el mundo real, y que impacta el entorno mundial, regional y nacional, y aspectos de las esferas macro, meso y microeconómicos.

#### Contexto Internacional

En el contexto internacional se encuentran tópicos alrededor de los cuales gira la investigación en instituciones, entre las que se destacan el Banco Mundial (WB), la Organización Mundial del Comercio (WTO), la Federación Internacional de Asociaciones Comerciales (FITA), la Organización para la Cooperación y el Desarrollo Económico (OECD), la Cámara de Comercio Internacional (ICC), el Instituto Peterson para la Economía Internacional (PIIE), y la Organización Mundial de Aduanas (WCO).

Los tópicos de investigación en torno al comercio internacional que destaca el World Bank (2012, January; 2013a; 2013b) van encaminadas a que éste impacte en el desarrollo sostenible y reducción de la pobreza en los países en vía de desarrollo. Estos tópicos comprenden: patrones comerciales e información estadística, asuntos multilaterales, efectos del comercio en diversos campos (pobreza, crecimiento, inversión, trabajo y medioambiente), regionalismo, sectores económicos (agricultura y servicios), estándares internacionales, costos y facilitación del comercio, migración internacional, acceso a la WTO, ronda de Doha, política de competencia, reforma a las barreras comerciales, protección contingente, derechos y propiedad intelectual, contratación pública, geografía económica, política económica de la política comercial, y estudios de países. La investigación en la Organización Mundial del Comercio se enmarca en diferentes tipos de estudios que parten del análisis económico para estructurar las cuestiones más relevantes para esta organización.

Entre éstos se encuentran los estudios especiales que incluyen: ajustes a la liberalización comercial; barreras y obstáculos en el acceso a mercados; relación y efectos del comercio en: disparidad de ingresos y pobreza, medio ambiente, finanzas y crisis financieras; comercio electrónico; y mercados abiertos de servicios financieros (WTO, 2013). En algunas de las mismas líneas temáticas señaladas previamente se enmarca el enfoque de la OECD. Algunos de los estudios se pueden clasificar en la interacción y el impacto del comercio sobre la generación de empleo, el papel de las organizaciones internacionales en la política comercial, el análisis de las tendencias comerciales, los aspectos relacionados con la integración económica y las políticas de movimientos de los factores productivos y políticas de régimen cambiario internacional (OECD, 2013).

La FITA (2013) en sus tendencias de mercado plantea oportunidades comerciales internacionales y negocios tanto de importación y como de exportación. Los estudios de mercado donde se encuentran clasificados la mayor cantidad de trabajos se dan en los siguientes sectores: agricultura y ganadería, alimentos, bebidas y tabaco, médico, salud y productos cosméticos, tecnologías de información y comunicaciones en energía y medio ambiente, transporte y almacenamiento, textiles, confecciones y accesorios, productos y maquinaria para la construcción y robótica. Por su parte, el mayor número de análisis de mercado en Colombia, aparte de los anteriores incluye el sector defensa y seguridad y el sector automotriz. En los temas relacionados con el comercio internacional que aborda la ICC (2013), se puede encontrar el comercio financiero. Dentro de esta línea destacan el panorama económico mundial, tendencias globales y regionales, tendencias comerciales en seguros de crédito a la exportación, y tendencias comerciales en los programas de facilitación del comercio.

Asimismo, reportes especiales del grupo de países del G20, que incluyen guías comerciales y de negocios. De igual forma, la medición de un índice de apertura de mercados a nivel mundial. A nivel privado, el PIIIE (2013) plantea grandes líneas en torno al estudio del comercio internacional e inversión. Dentro de los tópicos de análisis destacan: políticas de competencia, transparencia y gobierno corporativo, la relación comercio electrónico y tecnología, sanciones económicas, energía, inversión extranjera directa, derechos de propiedad intelectual, los bloques comerciales regionales, el tema de los servicios, la política de tasación (fiscal), y la OMC y otras instituciones globales reguladoras.

### Contexto Latinoamericano

Por su parte, en el plano regional latinoamericano aparecen la Asociación Latinoamericana de Integración (ALADI), la Comisión Económica para América Latina (CEPAL), y el Banco Interamericano de Desarrollo (BID). Para empezar, la Aladi (2013) concentra sus esfuerzos en el análisis de los efectos de la integración en sus países miembros. Sus tópicos principales de investigación se enfocan en las tendencias generales de comercio exterior, en particular las relacionadas con el comercio intraindustrial, el comercio negociado y el aprovechamiento de las preferencias arancelarias; informes sobre el avance del proceso de integración latinoamericano; el análisis de competitividad de los productos exportables de los países latinoamericanos en sus pares de la misma región; y la identificación de oportunidades comerciales que tienen los productos de estos países para acrecentar sus exportaciones en otros mercados.

La Cepal (2013) en el tema del comercio exterior ha direccionado su investigación hacia varios tópicos entre los que sobresalen: “i) tendencias del comercio global y regional de bienes y servicios; ii) políticas y negociaciones comerciales en los ámbitos multilateral, plurilateral, regional, bilateral hemisférico e interregional; iii) procesos de integración regional; iv) relaciones económicas interregionales; v) otros temas de especial interés, desde la óptica de la inserción internacional de América Latina y el Caribe”.

Por su parte, el BID (2013) en sus temas recientes de investigación en comercio prioriza los estudios de caso de nuevas actividades de exportación, que tipo de actividades han sido pioneras en alcanzar los mercados extranjeros en los países de la región y cuáles de ellas han sido exitosas. Otros temas que han

sido abordados desde esta institución tiene que ver con la liberalización comercial, efectos de la integración comercial y competitividad.

### Contexto Colombiano

En el ámbito nacional nos remitiremos al Ministerio de Comercio, Industria y Turismo (Mincomercio) y a la Oficina de Promoción de Turismo, Inversión y Exportaciones (Proexport), a la Asociación Nacional de Comercio Exterior (Analdex), cámaras de comercio, la Cámara de Comercio Colombo Americana (CCCA); e instituciones del orden local como la Asociación de Comercio Exterior del Valle (Adicomex).

De acuerdo con los estudios económicos del Mincomercio (2013), la hoja de ruta investigativa gira en torno a las relaciones comerciales de Colombia, en particular aquellas relacionadas con los tratados de libre comercio (TLC) vigentes (Estados Unidos y Europa) y algunos otros en etapa de negociación, análisis de tendencias comerciales, y perfiles de exportación departamentales. De acuerdo con el Ministerio los ejes centrales de la política comercial deben virar en torno a la internacionalización de la economía, la transformación productiva, y Colombia como destino turístico de clase mundial. Bajo estos lineamientos se han definido unos sectores de clase mundial por su potencialidad de desarrollo en el corto plazo y creciente demanda global, éstos son: i) autopartes, ii) industria gráfica, iii) energía eléctrica, bienes y servicios conexos, iv) textiles, confecciones, diseño y moda, v) servicios tercerizados a distancia, vi) software y servicios de TI, vii) cosméticos y artículos de aseo, y viii) turismo de salud.

Por su parte, Proexport produce informes coyunturales de la situación del turismo internacional, la inversión extranjera directa y el sector externo, así como estudios de mercado con nuevos socios comerciales (ejemplo, Canadá) y socios antiguos como el Acuerdo Europeo de Libre Comercio (EFTA), enfocados básicamente en cinco sectores: alimentos procesados, software, textiles y confecciones, ingredientes naturales para cosméticos, y frutas y verduras orgánicas. Asimismo, se encarga de divulgar las potencialidades de los 32 departamentos de cara a las nuevas oportunidades comerciales que generan los acuerdos comerciales vigentes y las posibilidades que tienen las firmas colombianas de “diversificar sus destinos de exportación en países de América, Europa y Asia, especialmente en aquellos con los que Colombia tiene tratados de libre comercio vigentes” (Proexport, 2013).

Analdex (2013a), en su publicación de la revista Exponotas resalta las temáticas actuales de estudio alrededor del tema. Con base en la revisión realizada en estas publicaciones, se resaltan tres grandes temas y los ejes específicos de estudio, los cuales se interconectan directa e indirectamente: i) logística empresarial para la competitividad (cadenas de valor, nuevo estatuto aduanero y operador económico autorizado, eficiencia logística, infraestructura, internacionalización portuaria, facilitación del comercio); ii) viejos y nuevos retos en materia comercial, así como expectativas del comercio exterior colombiano (dentro de estas problemáticas resaltan los acuerdos comerciales, escenarios de tasa de cambio y el ‘problema de la revaluación’, innovación, contrabando, alianzas público-privadas, reglas del juego claras, adhesión Rusia OMC, obstáculos al comercio, la visión china); y iii) las grandes reformas legales y su impacto en el comercio exterior (impacto reforma tributaria en asuntos aduaneros y de comercio exterior, nueva ley marco aduanera, reglamentación de sociedades de comercialización internacional, fortalecimiento de zonas Francas y su impacto fiscal).

Al igual que las entidades anteriores, las cámaras de comercio, en particular las de Medellín (CCMA, 2013) y Bogotá (CCB, 2013), se encargan de presentar estudios de mercados internacionales con potencialidades para las regiones, entre los que destacan los mercados de Centro y Norteamérica, la India y la Unión Europea; así como estudios sectoriales como los de autopartes, cosméticos y artes gráficas. De igual forma, sus análisis se centran en el tema de las aglomeraciones empresariales (clústeres) y generación de valor compartido. Finalmente, a la hora de reunir público y difundir o comunicar temas de actualidad alrededor del comercio exterior, las visiones expuestas en las secciones previas se complementan con las posturas

desarrolladas en congresos, seminarios o foros. A continuación se presentan los ejes de discusión desarrollados en este tipo de eventos:

El Congreso Nacional de Exportadores en sus últimas dos versiones (XXV y XXIV) ha enfatizado en la relación crecimiento económico y comercio exterior (tendencias, modelos, impactos), en el tema del contrabando (facilitación del comercio y penalización), cadenas de valor transfronterizas (vinculación de pymes), infraestructura y logística para el comercio exterior (intermodalidad vial, portuaria, aeroportuaria y de plataformas logísticas), desarrollo empresarial (emprendimiento e innovación), política económica (riesgos y limitaciones de la política fiscal, incentivos tributarios), y oportunidades comerciales (TLC: EEUU y Unión Europea, países nórdicos) (Analdex, 2013b).

Por su parte, el Foro de Importadores (versión III) no solo ha puesto en escena los temas de integración, comercio y aprovechamiento de los TLC's, inversión e incentivos tributarios, sino también ha enfatizado en la ley marco de aduanas y nuevo estatuto aduanero, así como el proceso de modernización de la normatividad FDA, la contratación internacional, los incoterms y avances en el operador económico autorizado (Analdex, 2013b). Entre tanto, el Encuentro Logístico e Industrial del Caribe (versión II) ha puesto de relieve el impacto de la infraestructura logística de cara a los TLC's, las cadenas de abastecimiento como estrategia financiera, la experiencia de internacionalización portuaria (caso chileno), la 'posible' enfermedad holandesa en Colombia, y la facilitación al comercio: vuce, inspección simultánea y administración del riesgo (Analdex, 2013b).

Por su parte, las dos últimas Jornadas de Comercio Exterior (VI y VII) han dado una mayor relevancia al tema de normatividad contable hacia el conocimiento de operaciones de cara a los TLC's: normas internacionales de información financiera (NIIF), agencias, procedimientos y estatuto aduanero, normas de origen, reforma aduanera y tributaria, así como hacia la sostenibilidad de las cadenas de abastecimiento (Adicomex, 2013). Las dos últimas ediciones del Congreso Internacional de Negocios realizados en Medellín (IV y V), han discutido en torno a la importancia de la prospectiva en negocios internacionales, el proceso de internacionalización de Colombia como país emergente, el vínculo entre el comercio y las nuevas preocupaciones mundiales: medio Ambiente, sostenibilidad, pobreza y otros, los escenarios futuros y las nuevas oportunidades de negocio comercial para Colombia, los nuevos escenarios logísticos y la infraestructura portuaria de la vanguardia del comercio internacional, el consumidor del futuro y las megatendencias del mercado, los nuevos jugadores mundiales, los conflictos internacionales como las guerras del futuro. Por último, el seminario la Determinación del Origen de las Mercancías: Un reto para los empresarios, se abordaron temas concernientes a los aspectos generales de los TLC, aspectos a tener en cuenta para determinar el origen de las mercancías, el acuerdo de valoración del GATT, la certificación de origen, y cómo afrontar un proceso de investigación de origen (Legis, 2013).

## REFLEXIÓN FINAL

Las temáticas relacionadas con el mundo del comercio exterior y los negocios internacionales que fueron abordadas en este documento permiten focalizar campos de trabajo que pueden ser sistemáticamente estudiados. Ciertas aristas de investigación pueden ser encaminadas hacia temáticas específicas y áreas problemáticas que conlleven a la realización de proyectos de investigación, que interdisciplinariamente y críticamente se enfoquen en el comercio exterior e internacional, así como las relaciones de negociación derivados de éste. Si bien, el abanico de posibilidades es amplio se propone como ejes temáticos los siguientes:

*Determinantes del comercio exterior (desempeño exportador e importador) y de inversión extranjera en distintos niveles: micro, meso, macro y regional.*



*Volatilidad cambiaria y afectación del comportamiento competitivo empresarial y sectorial.  
Internacionalización empresarial y capacidad exportadora*

*Medición de la apertura de mercados a nivel nacional, departamental y sectorial  
Aprovechamiento e impactos de los TLC*

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# PROCESO DE ENTREGA DE FONDOS GUBERNAMENTALES NO BANCARIOS A MIPYMES EN MEXICALI, BAJA CALIFORNIA, MÉXICO

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## RESUMEN

*La presente investigación aborda el tema de los fondos gubernamentales no bancarios a los que pueden tener acceso la Micro, Pequeñas y Medianas Empresas (MIPYMES) mexicanas. El propósito de este estudio es brindar información actualizada a las MIPYMES de Mexicali, Baja California para que identifiquen las instancias a las que pueden acudir cuando requieran obtener fondos gubernamentales no bancarios. Se analizan investigaciones previas sobre el tema, así como el marco conceptual y legal de los fideicomisos. Se esquematiza y explica el procedimiento que aplica el gobierno federal, estatal y municipal para la entrega de los fondos. Se investiga el grado de conocimiento que tienen las MIPYMES sobre los tipos y montos de apoyos gubernamentales no bancarios. Es un estudio de corte cuantitativo de tipo descriptivo. Se estudia una muestra no probabilística de tipo por conveniencia de 30 empresas mexicalenses que aceptaron participar en la investigación. Un hallazgo en esta indagatoria fue que en Mexicali, Baja California los fideicomisos no se dan a conocer en su totalidad tal como los promueve el gobierno federal. Los datos obtenidos permitieron concluir, que la mayoría de las MIPYMES desconocen los diferentes tipos de apoyos gubernamentales no bancarios y utilizan sus ahorros personales para financiarse.*

**PALABRAS CLAVES:** Fondos Gubernamentales, Fideicomisos, Mipymes

## DELIVERY PROCESS OF GOVERNMENT NON-BANKING FUNDS TO SMES IN MEXICALI, BAJA CALIFORNIA, MEXICO

### ABSTRACT

*This research addresses the issue of Government non-banking funds that Mexican micro, small and medium enterprises (SMES) may access. The purpose of this study is to provide updated information to SMEs in Mexicali, Baja California so they can identify the options that they can turn to when they require to obtain government non-banking funds. Research on the commented topic, as well as the conceptual and legal framework of trusts is analyzed. It outlines and explains the procedure that is applied by the federal, state and municipal Governments for the delivery of funds. Research is done on the degree of knowledge had by SMEs on the types and amounts of Government non-banking supports. This is a descriptive research quantitative in nature. It also explores a non-probability sample, a convenience sample of 30 companies that agreed to participate in this research. One finding in this investigation was that in Mexicali, Baja California trusts are not disclosed in its entirety as promoted by the federal government. The data obtained allowed to conclude that most SMEs unaware of the different types of non-bank government support and use their personal savings to finance.*

**JEL:** G23, N86

**KEYWORDS:** Government Funds, Trusts, Smes

## INTRODUCCIÓN

En México los empresarios dueños de MIPYMES son los principales empleadores del país. De acuerdo a datos proporcionados por la Comisión Nacional para la Defensa de los Usuarios de las Instituciones Financieras [CONDUSEF] (2012) los empresarios dueños de MIPYMES aportan un 72% del empleo en México. Actualmente el 99.8 por ciento de las empresas mexicanas son MIPYMES, de las cuales el 90 por ciento son microempresas. La totalidad de MIPYMES dan empleo al 70 por ciento de la población económicamente activa, según estudios realizados por el Banco de México (Banxico, 2013). A partir de la administración del ex presidente Vicente Fox Quesada, el Gobierno Federal emprende e implementa acciones a través de dos programas fundamentales en los cuales participan instituciones, organismos públicos y privados. Estos programas fueron impulsados también por gobiernos posteriores como fué el caso del expresidente Felipe Calderón Hinojosa, a través del: Plan Nacional de Desarrollo (2007 – 2012) y el Programa Nacional de Financiamiento del Desarrollo. El Plan Nacional de Desarrollo pretende a través del Gobierno Federal y por medio de la Secretaría de Economía, brindar apoyo a las MIPYMES. Para tal efecto, se ofrecen programas de financiamiento, asesoría y asistencia.

Una herramienta de política fundamental ha sido sin duda la Banca de Desarrollo, la cual a través del Programa Nacional de Financiamiento del Desarrollo (PRONAFIDE), promueve el desarrollo de las MIPYMES, soluciona sus problemas de acceso a los servicios financieros y mejora sus condiciones. Lo anterior resulta importante especialmente para aquellos sectores que destacan por su contribución al crecimiento económico y al empleo. No obstante los esfuerzos federales que se mencionan anteriormente, según Nacional Financiera (2004), algunas MIPYMES fracasan debido a “la ausencia de una planeación adecuada de las necesidades de recursos”, lo que evidencia una problemática de financiamiento en las MIPYMES. Aunado a lo anterior, a decir de Sánchez Barajas (2004), la normatividad para la promoción y consolidación de las MYPES ha sido incompleta e inoportuna;

es sintomático observar que no ha existido secuencia lógica ni un enfoque integral en la promulgación de los ordenamientos establecidos para el fomento de estos estratos empresariales; parece que el gobierno aún no acaba de conocer el universo de las MYPES con sus características y problemas correspondientes (p. 7)

Algunos autores que han estudiado el tema de las MIPYMES han sido Echavarría, Morales, Varela (2011); Anguiano (2010) y Bardán (2002). Echavarría y cols. (2011) realizaron un estudio en el que analizan las alternativas de financiamiento para las pequeñas y medianas empresas PYMES mexicanas. Así también Anguiano (2010) estudió las formas de Irrigación y capital para transformar el desierto en Baja California profundizando en la formación de las primeras empresas de este estado. Por su parte Bardán (2002) analizó la evolución de las micro, pequeñas y medianas empresas en México, su funcionamiento y problemática. Si bien es cierto que el tema en comento ha sido estudiado por algunos autores, las investigaciones mencionadas no abordan el procedimiento que se aplica para la entrega de fondos, ni a las instancias que se deben acudir para la obtención de financiamientos gubernamentales, por lo que se justifica ampliamente el desarrollo del presente estudio.

Dado lo anterior el propósito de éste estudio es brindar información actualizada a las Micro, Pequeña y Mediana Empresas (MIPYMES) para que identifiquen las instancias a las que deben acudir cuando requieran obtener fondos gubernamentales no bancarios. Es un estudio de corte cuantitativo de tipo descriptivo. Se estudia una muestra de 30 empresas ubicadas en la ciudad de Mexicali, Baja California. El presente trabajo se estructura de la siguiente manera: una introducción, revisión literaria, metodología,

resultados y conclusiones. En la introducción se presentan los antecedentes y problemáticas de las MIPYMES en la actualidad, se analizan investigaciones previas sobre el tema y se plantea el propósito de la investigación. En el apartado de revisión literaria se presenta el marco conceptual y legal de los fideicomisos. En el apartado de resultados se esquematiza y explica el procedimiento que aplica el gobierno federal para la entrega de los fondos y se presentan los resultados de la investigación de campo realizada sobre el grado de conocimiento que tienen las MIPYMES sobre los tipos y montos de apoyos gubernamentales no bancarios.

## REVISIÓN LITERARIA

Para iniciar la revisión literaria se considera pertinente conceptualizar algunos términos que son de interés en este estudio, tales como fideicomiso, financiamiento y MIPYME. El término fideicomiso encuentra sus raíces en el derecho romano, pues ya desde entonces se consideraba dentro de la sucesión. A decir de Luna (2005) la palabra fideicomiso según el diccionario de la lengua española es:

La disposición testamentaria por la cual el testador deja su hacienda o parte de ella encomendada a la fe de uno para que, en caso y tiempo determinados, la transmita a otro sujeto o la invierta del modo que se le señale (p. 17).

El citado autor precisa que si bien originalmente el fideicomiso fue utilizado con fines testamentarios, en la actualidad también se aplica tanto para arrendamientos como para aspectos empresariales. El término financiamiento es definido por Ortega (2005), como la captación de fondos a través de préstamos o aportaciones de capital. De acuerdo al diccionario LID de Empresa y Economía el fideicomiso se define como la aportación de dinero para desarrollar un proyecto o empresa. Puede ser como fondos propios con retribución variable en función de los beneficios o como fondos ajenos que cobran una retribución fija o interés. Las MIPYMES son las micro, pequeñas y medianas empresas. A decir de Vazquez (2007), las MIPYMES son consideradas como...

las organizaciones dominantes en todos los países del continente, representan más del 95% de los negocios existentes en el mundo, cuentan con una ventaja competitiva sobre las empresas grandes, no requieren de grandes capitales, altos inventarios y costosos equipos sino de saber general activos intangibles como es el capital intelectual y mejorar el conocimiento y la innovación por lo que deben entender el valor del conocimiento (p. 99).

### Financiamiento No Bancario Federal

En México, las MIPYMES son apoyadas por la Secretaría de Economía a través de fondos públicos. El objetivo de estos apoyos es contribuir al desarrollo económico nacional, fomentar la creación, consolidación y competitividad de estas empresas y la inversión productiva que genere más empleos. Así la Secretaría de Economía a través de un fideicomiso ofrece a las MIPYMES el fondo Pyme, el cual apoya a las empresas de menor tamaño y a emprendedores otorgando apoyos a sus programas y proyectos. El Fondo Pyme también ofrece los Centros México Emprende que otorgan servicios y apoyos públicos o privados de acuerdo con su tamaño y su potencial. El tamaño de las MIPYMES se establece mediante una estratificación conforme los siguientes criterios: tamaño, sector, rango de número de trabajadores, rango de monto de ventas anuales (Ver Tabla 1). Otros tipos de intermediarios o entidades financieras no bancarias que existen en México ofrecen opciones de financiamiento con base en la necesidad del negocio. Entre estos intermediarios se encuentran las arrendadoras financieras, las cuales adquieren bienes para que otra persona haga uso de él. En este caso la entidad financiera se obliga a pagar una renta para cubrir el valor de la adquisición del bien, sin que éste sea de su propiedad. Las empresas de factoraje financiero y las

entidades de ahorro y crédito popular son otras entidades financieras, éstas sirven como intermediario para pactar con el cliente el que ceda todos sus derechos de crédito por un precio determinado.

Tabla 1: Estratificación de MIPYMES

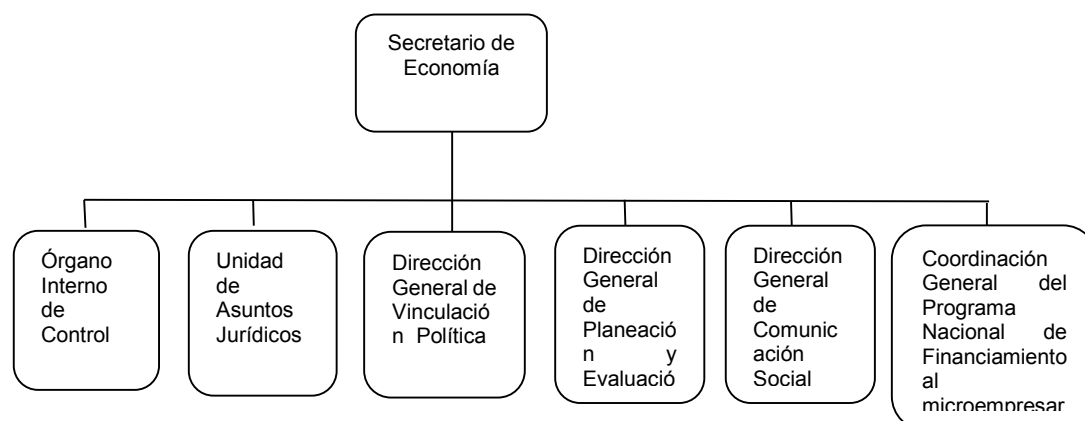
Tamaño	Sector	Rango De Trabajadores	Número de	Rango De Ventas (Mdp)	Monto de Anuales	Tope Máximo Combinado
Micro	Todas	Hasta 10		Hasta \$4		4.6
Pequeña	Comercio	Desde 11 hasta 30		Desde \$4.01 hasta \$100		93
	Industria y Servicios	Desde 11 hasta 50		Desde \$4.01 hasta \$100		95
Mediana	Comercio	Desde 31 hasta 100		Desde \$100.01 hasta \$250		235
	Servicios	Desde 51 hasta 100				
	Industria	Desde 51 hasta 250		Desde \$100.01 hasta \$250		250

*En esta tabla se observa la estratificación que la Secretaría de Economía hace para distinguir el tamaño de las MIPYMES. Destaca que a diferencia de la pequeña y mediana empresa en donde son consideradas sólo aquellas que participan en el sector comercio, industria y servicio, en el estrato de la micro empresas entran todas. Fuente: Reglas de Operación del Fondo de Apoyo para las Micro, Pequeña y Mediana Empresa (Fondo PyMe) para el ejercicio fiscal 2013. Diario Oficial de la Federación (28 de febrero de 2013).*

Según se establece en el artículo 3 de la Ley de Instituciones de Crédito (1990), reformada en 2010 y vigente en 2013, el Sistema Bancario Mexicano está integrado por: el Banco de México, las instituciones de banca múltiple, las instituciones de banca de desarrollo y los fideicomisos públicos constituidos por el Gobierno Federal para el fomento económico que realicen actividades financieras y los organismos autoregulatorios bancarios. Las instituciones de la Banca de Desarrollo del sector empresarial está regulada por la Secretaría de Hacienda y Crédito Público y la conforman Nacional Financiera (NAFIN) y el Banco Nacional de Comercio Exterior (BANCOMEXT) para impulsar el desarrollo de las MIPYMES ofreciendo acceso a productos financieros, capacitación, asistencia técnica con el fin de lograr un mayor desarrollo y generar más empleos. NAFIN es regida por la Ley Orgánica de Nacional Financiera y BANCOMEXT por la Ley Orgánica de Banco Nacional de comercio Exterior.

El Presupuesto Federal que se asigna al Fondo Pyme es del 95.62 por ciento destinados a la población objetivo y hasta un 4.38 por ciento a los gastos asociados a la promoción, operación, supervisión, seguimiento y evaluación que se requiere para la ejecución del Fondo Pyme por parte del Instituto Nacional del Emprendedor (INADEM). Para brindar apoyo financiero no bancario a las MIPYMES, el gobierno federal se apoya en la Secretaría de Economía y en algunas dependencias como la Coordinación General del Programa Nacional de Financiamiento al Microempresario y en el Instituto Nacional del Emprendedor [INADEM]. La Coordinación General del Programa Nacional de Financiamiento al Microempresario depende directamente de la Secretaría de Economía (Ver Figura 1). Se hace la precisión que a partir del año 2013 se creó el Instituto Nacional del Emprendedor, aunque aún no aparece como una dependencia dentro del organigrama oficial.

Figura 1: Organigrama de la Secretaría de Economía



La figura muestra un fragmento del organigrama de la Secretaría de Economía, la cual está a cargo de brindar apoyos no bancarios a las MIPYMES. Fuente: Secretaría de Economía

Los programas que ofrece la Secretaría de Economía (SE) a los empresarios dueños de micro y pequeños negocios a través del fideicomiso México Emprende, destaca el programa de consultoría empresarial como otra opción para recibir apoyo por parte del gobierno federal que ayuda a las MIPYMES (Ver Tabla 2). Así las cosas, para las microempresas existen tres programas de apoyo, Mi tortilla, Franquicias y Mi tienda. Estos apoyos contribuyen al fortalecimiento y modernización integral de las microempresas.

Tabla 2: Cuadro de Apoyos Para Mipymes de la Se

Fondo	Tipo de Empresa	Destino del Financiamiento
Mi Tortilla	Microempresa	Mejorar la competitividad y participación de mercado de la industria de la masa y la tortilla por medio de su modernización administrativa, comercial y tecnológica
Mi tiendita	Microempresa	Creación, modernización, eficiencia, consolidación, competitividad y sustentabilidad en logística y abasto.
Asesoría financiera	Pequeña y Mediana Empresa	Apoyar a las MIPYMES en el diagnóstico de sus necesidades de financiamiento y en la gestión para obtenerlo.
Programas Emergentes	Pequeña y Mediana Empresa	Impulsar la recuperación económica en las zonas afectadas por desastres naturales mediante el otorgamiento de crédito en condiciones preferenciales y esquemas crediticios no tradicionales, a las MIPYMES que hayan interrumpido la actividad económica.
Proyectos Productivos	Pequeña y Mediana Empresa	Financiar proyectos de inversión que fortalezcan la competitividad de las MIPYMES; como medio para detonar la creación y conservación de empleos y el desarrollo regional.
Promoción	Pequeña y Mediana Empresa	Otorgar apoyos destinados a difundir y promover los esquemas y mecanismos para el desarrollo de la productividad y competitividad de las micro, pequeñas y medianas empresas, mediante el acceso a distintas expos y eventos. Asimismo apoya la formación y consolidación de los emprendedores, con la participación del sector empresarial y diversas instituciones públicas y privadas.
Capacitación y Consultoría Empresarial	Pequeña y Mediana Empresa	Instrumento que permite a las MIPYMES ser más rentables y productivas, mediante la identificación de programas de intervención empresarial especializada, dirigida a una o varias de las áreas sustantivas de la empresa.

En esta tabla se observan los diversos fondos que ofrece la SE, de los cuales dos están dirigidos exclusivamente para microempresas.

Fuente: Elaboración propia con información de la página de la SE.(2012).

El objetivo del fondo para apoyar el programa Mi Tortilla es el modernizar su desempeño administrativo, comercial y tecnológico y de esta manera hacer más competitiva la industria de la masa y la tortilla. Por su parte el programa de apoyo Mi Tienda está dirigido a tiendas de abarrotes que generen un desarrollo competitivo a través de consultorías y capacitación para mejorar su administración. Bajo este rubro de financiamiento no bancario federal, se puede observar que para cualquiera de las empresas de los programas Mi tortilla y Mi tienda el monto asignado es de hasta \$40,000 pesos en la subcategoría de Capacitación y Consultoría, según las reglas de operación del fondo PYME. El fondo PYME deriva los montos al estado



y éste establece las fechas de convocatorias y plazos de pago una vez que determinan la capacidad de pago de las empresas.

En la subcategoría de Fondo de Financiamiento que se destina a las pequeñas y medianas empresas, llama la atención el hecho que en las reglas de operación no se muestra un monto asignado a ella, sólo se indica que se destina el 100 por ciento del monto. Sin embargo, en el resto de las subcategorías, si se desglosan montos asignados a los distintos conceptos que las conforman. Así se puede observar que en las subcategorías de Capacitación en Capital de Riesgo se asigna un monto de hasta \$15,000.00 pesos y un porcentaje de apoyo de hasta un 50 por ciento, en tanto que en la subcategoría de Metodología, Contenidos y Materiales se ofrece un monto de hasta \$500,000.00 pesos, con un porcentaje de apoyo de hasta 50 por ciento. La subcategoría de Elaboración de Estudios y Proyectos muestra un monto asignado de hasta \$500,000.00 pesos con hasta 50 por ciento de apoyo y la subcategoría Esquemas de Reducción de Costos de Financiamiento muestra un monto de hasta \$50,000.00 pesos, con porcentaje de apoyo del 100 por ciento.

#### Financiamiento No Bancario en Baja California

En Baja California, para fomentar la participación social en la educación y para fortalecer comisiones y consejos de desarrollo económico, la Ley de Hacienda del estado asigna recursos que provienen del Impuesto sobre Remuneraciones del Trabajo Personal (IRTP) en las áreas de Seguridad Pública con cargo al patrimonio al Fideicomiso Empresarial de Baja California (FIDEM). La operación del FIDEM está reglamentada y determinada por un fideicomitente integrado por el gobierno del Estado a través del Poder Ejecutivo, un fiduciario BBVA Bancomer y fideicomisarios que son las instituciones públicas y privadas y las comisiones o consejos empresariales reconocidos legalmente en Baja California a las que el Comité Técnico designe como beneficiarias. EL FIDEM es un fideicomiso público el cual apoya áreas estratégicas del desarrollo de los municipios y deberá relacionarse con algunas de las áreas estratégicas de la Constitución Política de los Estados Unidos Mexicanos o del Plan Nacional de Desarrollo. La Ley de Hacienda del estado de Baja California, asigna recursos que provienen del Impuesto sobre Remuneraciones del Trabajo Personal (IRTP) en las áreas de Seguridad Pública, con cargo al patrimonio del Fideicomiso Empresarial de Baja California (FIDEM), lo anterior para fomentar la participación social en la Educación y para fortalecer comisiones y consejos de Desarrollo Económico.

El FIDEM es el fideicomiso No. 1249 “Para Coadyuvar al Desarrollo de las Entidades Federativas y Municipios” el cual se rige por sus propias reglas de operación. Este fideicomiso público apoya áreas estratégicas del desarrollo de los municipios y deberá relacionarse con algunas de las áreas estratégicas de la Constitución Política de los Estados Unidos Mexicanos o del Plan Nacional de Desarrollo. En el desarrollo de este fideicomiso, el fideicomitente aporta el 5% de los ingresos por la recaudación del IRTP y los proyectos susceptibles de apoyo de las tres áreas anteriores deberán encuadrar en las líneas de apoyo que entre otras están los programas de apoyo a las micro, pequeñas y medianas empresas. Los siguientes son los programas que ofrece en Baja California, la Secretaría de Desarrollo Económico (SEDECO) a los empresarios dueños de micro y pequeños negocios a través del fideicomiso México Emprende (Ver Tabla 3). No se incluyen los programas dirigidos a emprendedores. En estos fondos la comisión de apertura es de 1.5% por única ocasión más IVA (No aplica para el Emprende Tradicional). Tasa de interés anual 6% más IVA. Tasa moratoria de 27% anual fija. El plazo de financiamiento es de 18 meses, incluyendo un período de gracia en capital de hasta 3 meses.

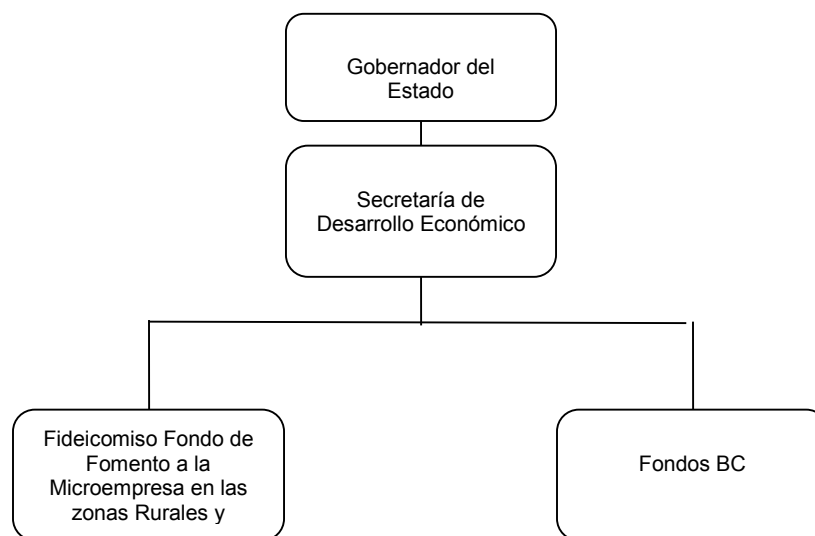
Tabla 3: Cuadro Comparativo de Apoyos Para MIPYMES de la SEDECO en Baja California

Fondo	Tipo de Empresa	Destino del Financiamiento	Monto
Prosoft	Micro, pequeña y mediana empresa	Capacitación y certificación, habilitación equipamiento tecnológico, normas y modelos, adopción y producción de TI.	
Prologýca	Micro, pequeña y mediana empresa	Creación, modernización, eficiencia, consolidación, competitividad y sustentabilidad en logística y abasto.	
Capital Semilla	Micro, pequeña y mediana empresa	Negocios tradicionales, tecnología intermedia y alta tecnología.	

En esta tabla se observa que son tres los fondos dirigidos a las Micro, Pequeña y Medianas empresas a través de la SEDECO en Baja California. Fuente: Elaboración propia con información de la página de SEDECO de Baja California (2012).

Según información que se presenta en la Convocatoria del Fideicomiso Empresarial del Estado de Baja California, en la página oficial de Secretaría de Desarrollo Económico de Baja California (2013), los proyectos susceptibles de apoyo son: 1) elaboración de estudios y proyectos, 2) programas de promoción, 3) campañas de difusión, 4) programas de capacitación, 5) programas de becas, 6) programas de apoyo a las Micro, Pequeñas y Medianas Empresas, 7) gestión de proyectos, 8) obra pública y 9) apoyo para equipamiento. De acuerdo a lo anterior y considerando la política de desarrollo empresarial, así como la visión de los organismos intermedios, se apoyan proyectos que resuelven una necesidad específica de desarrollo económico, educación y de seguridad pública del Estado. El gobierno estatal de Baja California, se apoya en la Secretaría de Desarrollo Económico para brindar los Fondos Baja California a las MIPYMES (Ver Figura 2). La Secretaría de Desarrollo Económico es la encargada de lanzar la convocatoria y las fechas para que participen las MIPYMES.

Figura 2: Organigrama del Poder Ejecutivo de Baja California



La figura muestra el organigrama del Poder Ejecutivo de Baja California, la cual está a cargo de brindar apoyos no bancarios a las MIPYMES. En el organigrama se señala a la Secretaría de Desarrollo Económico como la encargada del Fideicomiso Fondo de Fomento a la Microempresa en las zonas Rurales y Marginadas, así también aparece como la encargada de los Fondos Baja California. Fuente: Gobierno del Estado de Baja California

## METODOLOGÍA

El tema que se ha venido abordando a lo largo de la presente investigación es el financiamiento gubernamental no bancario para las micro y pequeñas empresas en Baja California, México. Es un estudio de corte cuantitativo de tipo descriptivo explicativo. Se realizó una investigación de tipo transversal, haciendo un corte en el tiempo para describir el estado del arte, la normatividad vigente al momento de llevar a cabo el estudio y las opiniones de los empresarios encuestados durante el segundo semestre del año 2012. Se estudió un universo conformado por las micro pequeñas y medianas empresas establecidas en Baja California. Según datos obtenidos del Sistema de Información Empresarial Mexicano (2012) existen 11,420 empresas en la citada entidad federativa, de las cuales 3000 se encuentran en la ciudad de Mexicali. Se estudió una muestra no probabilística que estuvo conformada por empresas que aceptaron participar en el presente estudio. De esta manera los sujetos estudiados fueron 30 micro y pequeñas empresas, las cuales se dedican únicamente a los giros comercial y de servicios. De las 30 empresas encuestadas el 78 por ciento se dedica al sector comercio y el 22 por ciento al sector servicio. Como características demográficas de quienes contestaron la encuesta se especifica que 55 por ciento de los encuestados fueron mujeres, mientras que el 45 por ciento fueron hombres. El rango de edad varió de 41 a 50 años en un 39 por ciento, de 31 a 40 en un 38 por ciento y de 20 a 30 en un 16 por ciento.

El material utilizado en este estudio fueron libros, páginas web, revistas, leyes aplicables, así como un cuestionario. Se consultaron autores como Anguiano (2010), Bardán (2002) Luna (2005) y Echavarría, Morales y Varela (2011), entre otros. Se consultaron páginas web como la de Banco de México, CONDUSEF, la de Secretaría de Economía, Gobierno del Estado de Baja California y la del Sistema de Información Empresarial Mexicano, entre otras. También se consultaron revistas como Business Conexión. También se revisó la normatividad aplicable como la Ley de Instituciones de Crédito. Asimismo se elaboró una guía de entrevista con siete preguntas abiertas (Ver Tabla 4).

Tabla 4: Guía de Entrevista

No.	
1	¿Cuál cree usted que es la razón por la que los empresarios dueños de Mipymes no acuden a solicitar más apoyos gubernamentales no bancarios?
2	¿A cuántas empresas se les ha dado apoyo desde del inicio del programa?
3	¿Cuáles son los fondos de gobierno que no utilizan créditos bancarios?
4	¿Cómo es la promoción que hace SEDECO para dar a conocer los apoyos?
5	¿Cuál es el proceso para que le sea aprobado un crédito a un empresario?
6	¿Cuál es el objetivo de los fondos gubernamentales?
7	Una vez aprobado el crédito, ¿cuáles son los requisitos que debe seguir el empresario?

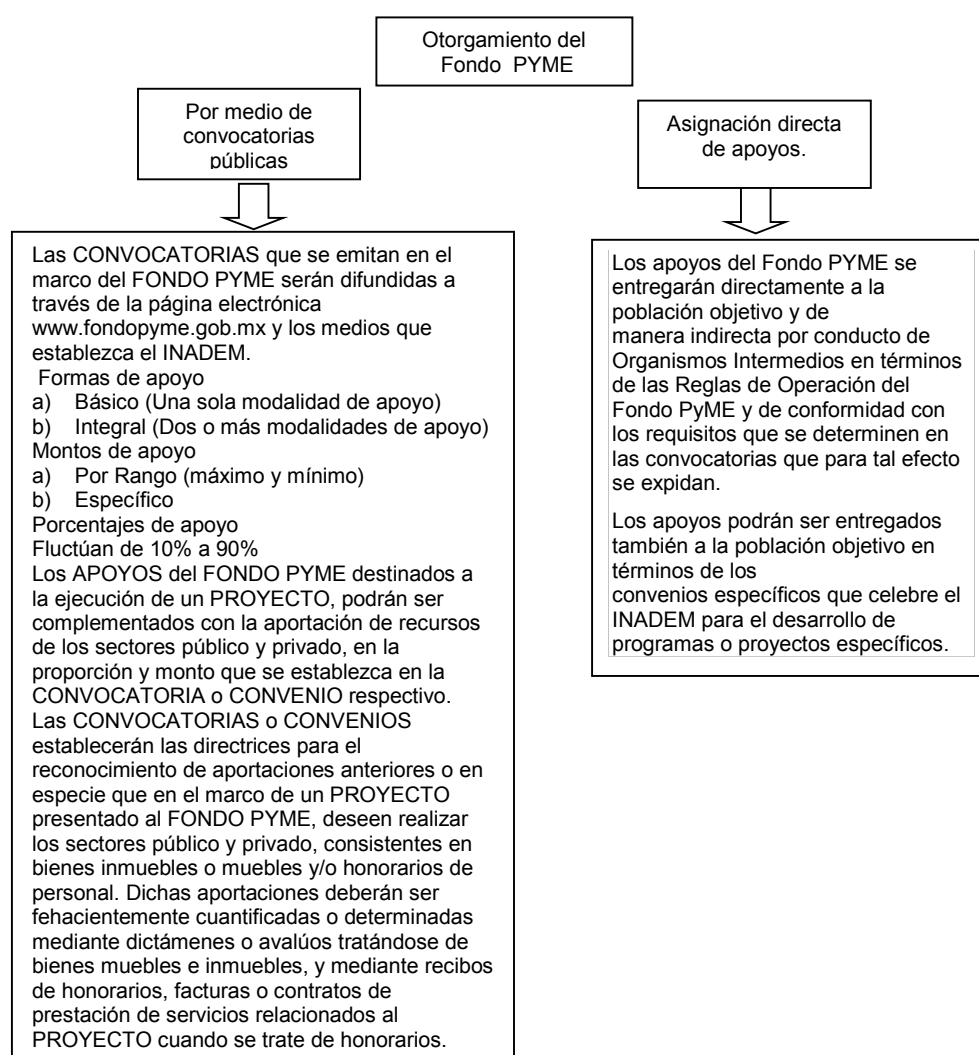
*En esta tabla se muestran las preguntas que sirvieron de base para la realización de la entrevista al encargado del Centro de Atención Empresarial.*

Se analizó como variable independiente a Apoyos Gubernamentales No Bancarios y como la variable dependiente al Financiamiento para Empresas cuya dimensión fue las micro y pequeñas empresas. El procedimiento aplicado en este estudio inició con una revisión documental en la que se identificaron algunas investigaciones previas realizadas sobre el tema de estudio y algunos autores que han abordado este tema. Se elaboró una guía de entrevista y se entrevistó al encargado del Centro de Atención Empresarial (CEA) en la Secretaría de Desarrollo Económico (SEDECO). Asimismo se encuestaron a 30 micro y pequeñas empresas de la ciudad de Mexicali. El cuestionario se aplicó durante los meses de Agosto y Septiembre de 2012. La aplicación del cuestionario se realizó en las empresas durante los turnos matutino y vespertino. Las respuestas dadas por los sujetos de estudio, fueron capturadas en una hoja de cálculo y se tabularon los resultados, los cuales reflejan los valores agrupados. Los datos obtenidos se procesaron aplicando estadística descriptiva a través de medidas de tendencia central como fue el cálculo de la media. Se utilizó una hoja de cálculo para vaciar los datos al programa Excel y se generaron las gráficas respectivas.

## RESULTADOS

A continuación se muestran los resultados obtenidos en esta investigación, los cuales se presentan en cuatro subsecciones: (1) Financiamiento No Bancario Federal, (2) Financiamiento No Bancario en Baja California (3) Resultados de la Entrevista y 4) Resultados de la Encuesta. Para explicar el procedimiento que aplica el gobierno federal para la entrega de los fondos a MIPYMES, es importante entender el contexto en el que éste se realiza (Ver figura 3). Como se mencionó en el apartado de revisión literaria, y de acuerdo al Artículo 3 de la Ley de Instituciones de Crédito, el Sistema Bancario Mexicano se encuentra integrado por Banco de México, instituciones de banca múltiple, los organismos auto regulatorios bancarios y “las instituciones de banca de desarrollo y los fideicomisos públicos constituidos por el gobierno federal para el fomento económico que realicen actividades financieras”.

Figura 3: Procedimiento Que Aplica el Gobierno Federal Para la Entrega del Fondo PYME



En esta figura se observa el procedimiento que aplica el gobierno federal para el otorgamiento del fondo PyME. Destaca el hecho que este fondo podrá ser complementado con la aportación de recursos de los sectores público y privado, de acuerdo a la convocatoria o convenio respectivo. Fuente: Elaboración propia con base en las Reglas de Operación del Fondo de Apoyo para la Micro, Pequeña y Mediana Empresa (Fondo PyME) para el ejercicio fiscal 2013

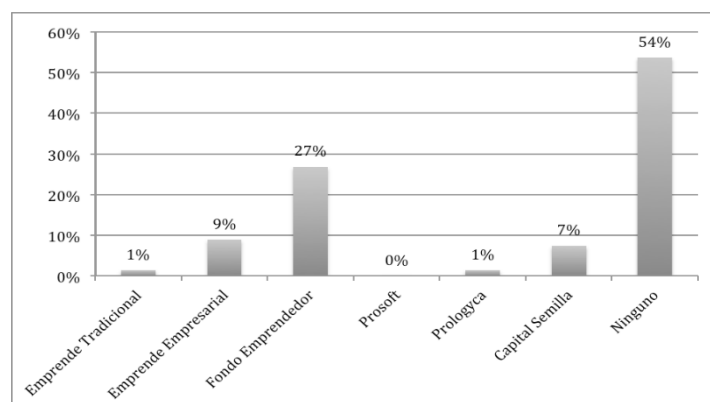
Los fideicomisos públicos realizan actividades financieras de fomento económico, a través de las cuales se realizan actividades auxiliares de crédito. Las actividades auxiliares de crédito se encuentran reguladas por la Ley General de Organizaciones y Actividades Auxiliares de Crédito (1985), reformada en 2006 y vigente a 2013, en su Artículo 4 fracción III, se establece que se consideran actividades auxiliares del crédito a la transmisión de fondos. En este contexto opera el fondo de apoyo para la micro, pequeña y mediana empresa (fondo PYME).

Los recursos que asigna el Gobierno Federal por medio de la Secretaría de Economía, son otorgados a través de la Subsecretaría para la Pequeña y Mediana Empresa (SPYME) a quienes sean beneficiados por el fondo de Apoyo para las Mipymes. La SPYME concerta con las Entidades Federativas la aportación conjunta de recursos públicos, y cuando las Entidades no logren aportar recursos a los proyectos de carácter estatal, el Consejo Directivo podrá destinar recursos federales del Fondo Pyme a la población objetivo a través de Organismos Intermedios para la ejecución de proyectos estatales. El subcomité en cada estado evalúa, dictamina y da seguimiento a los proyectos estatales a los cuales se les fue aportado algún recurso de una Entidad Federativa. La Ley de Hacienda del estado de Baja California, con cargo al patrimonio del Fideicomiso Empresarial de Baja California (FIDEM), asigna recursos provenientes del Impuesto sobre Remuneraciones del Trabajo Personal (IRTP) en el área de Seguridad Pública, y así fomentar la participación social en la Educación y fortalecer comisiones y consejos de Desarrollo Económico. La entrevista realizada al Director de la Secretaría de Desarrollo Económico de Baja California, permitió conocer algunos puntos importantes en cuanto al procedimiento y criterios de entrega de los apoyos gubernamentales no bancarios. De esta manera se obtuvo que la razón por la que los empresarios dueños de Mipymes no acuden a solicitar más apoyos gubernamentales no bancarios es por falta de información y falta de cultura empresarial. Según los datos proporcionados por el entrevistado, a la fecha se han apoyado alrededor de 1600 empresas.

El entrevistado comentó que los fondos de gobierno para Mipymes que no utilizan créditos bancarios son: emprende tradicional, Prosoft, Prológica y Capital Semilla. Emprende tradicional es un fondo 100% estatal, el cual requiere la elaboración de un plan de negocio. Por su parte, Prosoft es un fondo 50% Federal y 50% Estatal, el cual no requiere la elaboración de un plan de negocio. Asimismo Prológica es un fondo 50% Federal y 50% Estatal, tampoco requiere plan de negocio. En cuanto a Capital Semilla el entrevistado comentó que se trata de un fondo 50% Federal y 50% Estatal. Con relación a la promoción que hace SEDECO para dar a conocer los apoyos, el entrevistado mencionó que el CEA o centro de Atención Empresarial de esta institución depende del Estado y se asocia con Cámaras.

Existe un presupuesto para promover eventos en Cámaras, el cual se encuentra contenido en el presupuesto de egresos del Plan Nacional de Desarrollo El proceso para que le sea aprobado un crédito a un empresario inicia con el envío de la solicitud a Finanzas y si es aprobada por el comité se programan sus abonos dependiendo de su capacidad de pago y bajo el análisis financiero se le hace la observación de que se le dará el dinero dependiendo de cuánto puede pagar. El objetivo de los fondos gubernamentales es generar empleos. Una vez aprobado el crédito se le dan 3 meses de gracia para el primer pago y tiene un plazo de 18 meses con mensualidades fijas con una tasa del 6%. La ganancia por intereses se envía a una cuenta concentradora y al siguiente año se presta a otro empresario. La encuesta realizada mostró que más del 50 por ciento de los empresarios desconoce los programas que se encuentran disponibles. Sólo tres fondos resultaron ser conocidos por los encuestados: el fondo emprendedor, el fondo empresarial y el fondo capital semilla (Ver figura 4).

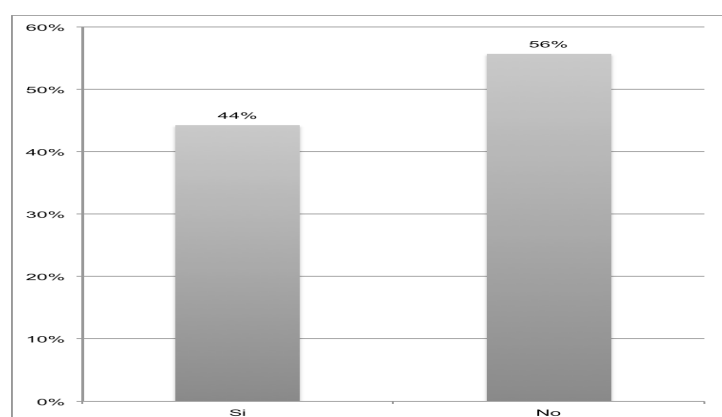
Figura 4: Grado de Conocimiento de los Empresarios Sobre los Tipos de Fondos



En la figura 1 se observa el grado de conocimiento que tienen los empresarios sobre los diferentes tipos de fondos y muestra que el 54% no tiene ningún conocimiento sobre dichos apoyos.

En cuanto al conocimiento que tienen los empresarios de MIPYMES sobre los montos de los apoyos gubernamentales no bancarios se obtuvo que la mayoría desconoce dichos montos. La figura 2 representa el grado de conocimiento que tienen los empresarios sobre los montos que ofrece el gobierno a través de los fondos y muestra que el 56% de los empresarios desconoce los montos, aunque por otro lado el 44% dice tener conocimiento de ellos. Es decir, no se confirmó el discurso que se ha venido manejando por algunos estudiosos del tema en comento y por las propias autoridades mexicanas en cuanto a que los empresarios no utilizan los apoyos gubernamentales porque los desconocen (Ver Figura 5).

Figura 5: Respuestas de los Empresarios Sobre los Montos de los Fondos de Gobierno



En esta figura se puede observar que algunos de los empresarios encuestados si conocen los montos que ofrecen los fondos gubernamentales.

## CONCLUSIONES

La investigación realizada mostró que a lo largo de los años las MIPYMES no han sido bien respaldadas, pues se pudo observar que no existe una base de datos real que indique la cantidad de empresas y el seguimiento que se les ha dado. Dado que estas empresas no son prioridad para el gobierno Mexicano, pues no pagan gran cantidad de impuestos ni requieren grandes cantidades de crédito. Se pudo observar también que ha habido constantes modificaciones de los criterios para determinar el tamaño de las empresas y la inexistencia de series históricas consistentes y detalladas. Asimismo sobresale otra inconsistencia, pues el fideicomiso empresarial de Baja California actualmente canaliza recursos a líneas que no fueron concebidas

originalmente. En la creación del FIDEM, los acuerdos originales fueron que los recursos serían tomados del Impuesto Sobre Remuneraciones al Trabajo Personal (ISRTP) y se entregaría a la iniciativa privada; sin embargo, actualmente sólo se entrega el 5% del ingreso y el 95% restante se va al presupuesto de egresos. (Business Conexión, 2012).

Cabe señalar que si bien el Sistema Financiero Mexicano no ha logrado que las MIPYMES lleguen a desarrollarse aún y con los apoyos que ofrecen, se han hecho algunos cambios importantes como el aglutinar todos los programas en una sola institución como lo es la Secretaría de Economía. Lo anterior puede considerarse un logro importante, ya que se inicia una mejor organización al dividir a las empresas para su estudio separando a las Microempresas de las Pequeñas empresas. El Gobierno del Estado de Baja California, ofrece como intermediario algunos programas que son apoyados por la Secretaría de Economía, sin embargo no ha dado los resultados esperados, ya que la encuesta mostró cómo los micro y pequeños empresarios aún tienen desconocimiento de los fondos públicos.

La mayoría de los estudios hechos a MIPYMES se enfocan en su administración, sus conocimientos sobre finanzas o si conocen los fondos públicos. En ésta investigación se puso de manifiesto que los micro y pequeños empresarios desean invertir en sus negocios y conocen los créditos de la Banca Comercial y conocen algunos apoyos públicos. Sin embargo, fue evidente que existe un gran desconocimiento sobre lo que ofrece la Secretaría de Economía y lo que ofrece SEDECO.

Se hace conciencia que la Secretaría de Economía ha logrado un gran avance en tratar de informar a las MIPYMES y los diferentes medios con los que pretende persuadirlo. La SEDECO por otro lado, no logra acercarse a los empresarios y los esfuerzos que hace no son suficientes; tienen constantes cambios en sus directivos y no presentan la información de los proyectos que apoyan, lo cual debe ser publicado para cumplir con la Ley de Transparencia. Tras la realización de la presente investigación, se puede concluir que existe una gran brecha entre lo que el Gobierno Estatal ofrece en sus fondos de apoyo con lo que son las necesidades creadas por la situación actual. También se llega a la conclusión que las MIPYMES no conocen los programas y que se requiere hacer un mayor esfuerzo para llegar a ellas. En este sentido la SE debe mostrar los programas a los que ha apoyado y el monto de la inversión para que aumente la confianza hacia dichos programas y se acerquen un poco más a solicitarlos.

La investigación realizada puso de manifiesto que existen fuentes de financiamiento para las Micro y pequeñas empresas y que se ofrecen diferentes alternativas a los empresarios que solicitan financiamiento; sin embargo, de acuerdo a los resultados obtenidos se puede inferir que la mayoría de las MIPYMES visitadas desconocen los diferentes tipos de apoyos gubernamentales no bancarios y utilizan sus ahorros personales para financiarse. Se concluye además que el grado de conocimiento de los programas de financiamiento gubernamentales no bancarios en los dueños de MIPYMES es muy bajo, ya que en las encuesta aplicada más de la mitad de los empresarios dijo no conocer dichos fondos. Los fondos gubernamentales no bancarios pueden ser más aprovechados por las MIPYMES iniciando con una actualización en la información de la página de internet de la SEDECO en Baja California, ya que no presenta todos los apoyos que ofrece el Fondo Pyme derivado de la Secretaría de Economía.

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# PLANES NACIONALES DE DESARROLLO, EL SECTOR SALUD Y EL SEGURO POPULAR EN LA ZONA ORIENTE DEL ESTADO DE MÉXICO

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## RESUMEN

*Las políticas públicas en el sector salud, siempre ha estado presente en los últimos cuatro Planes Nacionales de Desarrollo, donde ha sido pilar fundamental en la determinación en las necesidades de salud de la población más desprotegida. A finales del sexenio 2000-2006, se crea el seguro popular como una alternativa de proveer los servicios de salud de manera gratuita, y determinar que el 100% de la población tuviera seguridad social y que fuera proporcionada por los sectores de salud de los estados. Es en el sexenio 2006-2012, donde se concreta y se divulga que el seguro popular está cubriendo al 100% de la población a nivel nacional. Es por ello que la investigación que se realizó en la Zona Oriente del Estado de México, donde se buscó medir la satisfacción de los pacientes en los servicios que recibe, determinan que en la mayoría de los casos no es el que ellos esperan y que le han publicitado como la alternativa de salud que le resuelve los problemas en sus comunidades. Los pacientes de bajos recursos que acuden a solicitar una consulta a un hospital que presta los servicios del seguro popular, se encuentran que los servicios ofrecidos en la mayoría de los casos no son de calidad. Así mismo, la satisfacción del paciente con la atención recibida es un aspecto clave, utilizado como referente en la evaluación de la calidad de los servicios de salud. Conocer la percepción del paciente, permitirá detectar áreas de oportunidad para la mejora de los servicios de salud. Dentro de las áreas de oportunidad de mejora se encuentran: el tiempo de espera para ser atendido, el interés del personal por resolver los problemas de los pacientes, la disposición del personal para ayudar cuando lo necesita el paciente, la rapidez con que se consigue lo que se necesita o se pide y la capacidad del personal para comprender las necesidades de los pacientes.*

**PALABRAS CLAVES:** Políticas Públicas, Sector Salud, Planes Nacionales de Desarrollo, Seguro Popular

## NATIONAL DEVELOPMENT PLANS, THE HEALTH SECTOR AND SEGURO POPULAR IN THE EAST ZONE OF THE STATE OF MEXICO

### ABSTRACT

*Public policies in the health sector, has always been present in the last four National Development Plans, which has been fundamental in determining the health needs in the most vulnerable populations. At the end of the six-year period 2000-2006, the popular insurance is created as an alternative to provide health services free of charge, and determine that 100 % of the population has social security which was provided by the sectors of health states. It is in the six-year period 2006-2012, which is concrete and it is reported that the popular insurance is covering 100 % of the national population. That is why the research was conducted in the East Zone of the State of Mexico , where we sought to measure patient satisfaction in the services you receive , determine that in most cases is not what they expect and that have advertised as an alternative to solve health problems in their communities. The low-income patients who come to request consultation with a hospital that provides the services of popular insurance services that are offered in most cases are not of quality. Also, patient satisfaction with the care received is key, used as a benchmark*

*in assessing the quality of health services. To know the perception of the patient, it will identify areas of opportunity for improving health services. Within the areas of opportunity for improvement include: the waiting time for treatment, staff interest to solve the problems of the patients, the staff's willingness to help when you need it the patient, the rapidity with which it is achieved needed or requested and staff capacity to understand the needs of patients.*

**JEL:** I00, I10, I18, I19, I30, I38, I39

**KEYWORDS:** Public Policy, Health Sector, National Development Plans, Seguro Popular

## INTRODUCCIÓN

En México el Sistema Nacional de Salud se integra por las instituciones de seguridad social bajo el régimen de cuotas obrero-patronales y el presupuesto federal, por ejemplo, el Instituto Mexicano del Seguro Social y el Instituto de Seguridad Social y Servicios Sociales de los Trabajadores del Estado. El Seguro Popular para la población que no cuenta con seguridad social y la medicina privada. En la segunda modalidad, la Ley General de Salud se refiere a la Protección Social de Salud como un mecanismo mediante el cual el Estado garantiza el acceso efectivo y oportuno como mínimo a los servicios de consulta externa en el primer nivel de atención médica así como en las especialidades básicas del segundo nivel de atención. Se garantiza también la existencia permanente de un cuadro básico de insumos en el primer nivel de atención médica con disponibilidad a la población que los requiera (DOF, 2013).

En congruencia con dichas metas el Gobierno Federal establece a partir del sexenio 2000-2006, el Seguro Popular de Salud (Seguro Popular) para garantizar la cobertura universal de salud a la población mexicana, en especial a quienes no son derechohabientes a la seguridad social. El Seguro Popular incluye en el Catálogo Universal de Servicios de Salud la atención de las enfermedades desde el primer al tercer nivel de atención médica. De esta forma se crea un fondo de protección contra gastos catastróficos y disminución del pago de bolsillo por gastos en salud lo que se refleja en la economía de las familias beneficiarias (Gobierno Federal, 2012). El gasto de bolsillo es el total de desembolso económico que hace un hogar para recibir atención médica. Incluye los gastos que se relacionan en forma directa con la atención así como aquellos que son necesarios para acceder a dicha atención (OMS, 2003). En el mismo orden de ideas, de acuerdo con un informe reciente, el Consejo Nacional de Evaluación de la Política de Desarrollo Social (CONEVAL, 2012), reporta que entre 2006 y 2011, el gasto total en salud del Gobierno Federal tuvo un crecimiento de 34.1%. En el mismo informe se menciona que la reducción de la carencia de acceso a los servicios de salud se debió en buena medida al avance de cobertura del Seguro Popular y es esta la carencia que disminuyó de manera más pronunciada entre las consideradas para la medición de la pobreza.

El sistema mexicano de salud desde su creación en 1943, ha experimentado tres generaciones de reformas que han dado lugar a significativos avances en materia atención de salud y al desarrollo del mismo sistema. La última de las reformas surgió a finales de los noventa, en atención a las evidencias internacionales que sugerían una reorganización de los sistemas de salud, aprobándose para abril del 2003 y teniendo como objetivo el hacer efectivo el derecho constitucional de todos los mexicanos a la protección de la salud. Es por ello que el tema en la calidad en los servicios de salud a las comunidades más desprotegidas en el país, busca la participación del estado y es impulsada por el Sector Salud, en donde se establece que los servicios de salud que se proporcionan deben ser de calidad, por lo que esta situación ha sido una preocupación constante para el gobierno en México, por lo tanto se registran esfuerzos importantes por mejorar la calidad, es a partir de los finales de la década de 1950, en donde se le presta mayor importancia. Los múltiples esfuerzos realizados sirvieron de cimiento para que en el año 2001 se implementara la Cruzada Nacional por la Calidad de los Servicios de Salud, con el objetivo de mejorar las condiciones de salud y garantizar un trato adecuado a la ciudadanía.

Para el año 2007 se implementó el Programa de Acción Específico 2007-2012 llamando Sistema Integral de Calidad en Salud (SICALIDAD), en respuesta al llamado que hiciera la Organización Panamericana de la Salud (OPS) en la 27a Conferencia Sanitaria Panamericana, celebrada en 2007 y en donde se destacara la importancia de contar con una política y estrategia regionales para garantizar la calidad de la atención médica. El objetivo general del programa pretende entre otras cosas situar a la calidad como una permanente prioridad en la agenda del sistema nacional de salud. En la búsqueda permanente de la calidad de la atención médica, se han utilizado diferentes modelos, fundamentalmente de mejora continua<sup>42</sup> sin embargo, es hasta años recientes, cuando la calidad de la atención a la salud se vincula con un enfoque ético<sup>43</sup>. Dado que las organizaciones sanitarias son un tipo de organización empresarial en la que se conjugan diferentes tipos de ética: la ética de los profesionales y la ética de la institución, denominada como ética organizacional, la cual trata de articular, aplicar y evaluar la misión de la organización con vistas a desarrollar un clima ético, entendiendo por este: la percepción compartida de que los valores de una organización afectan a una amplia gama de decisiones.

De acuerdo a lo anterior, se busca que los apoyos a los servicios de salud que otorga el seguro popular sea de la satisfacción del usuario y de los servicios de salud de la Secretaría de Salud, por lo que es un indicador del resultado de la atención médica y es uno de los principales retos para el sistema de salud en la generación de confianza en los ciudadanos y en sus instituciones de salud. A pesar de que los equipos de atención de salud pública han recibido mucha atención en los últimos años, esto ha sido abordado en varios sectores, por lo que se carece de suficientes investigaciones enfocadas a los servicios de salud. Dada la importancia de la evaluación de la calidad y su vinculación con la ética en los servicios, resulta conveniente el conocimiento de los aspectos vulnerables porque representan una oportunidad de mejorar en los servicios que se ofrecen.

## REVISIÓN LITERARIA

Los servicios institucionales de salud en el primer nivel de atención médica se otorga en las localidades rurales a la población afiliada o no al Seguro Popular, a través de las clínicas de la Secretaría de Salud, presentan deficiencias en los mismo debido a que a pesar de que es gratuito, en la realidad no es cierto, porque les solicitan los montos de los servicios en instrumentos médicos tales como jeringas, medicamentos, entre otros. La fuente de ingresos económicos adquiere importancia en el presente estudio desde el momento en que, en México el tipo de empleo se asocia con la oportunidad para ser derechohabiente de alguna institución de seguridad social bajo el régimen contributivo financiado por cuotas obrero-patronales. Las actividades de los hombres son en el sector agropecuario como jornaleros por día o semana; pescadores o bien como campesinos con tierra propia donde el destino final de los productos es para abasto del hogar. Otras actividades de los hombres son empleados en comercio, meseros, albañiles, obreros, policías o trabajadores de la limpia pública.

Las mujeres reportaron como actividad principal las labores domésticas. La cestería es una actividad tradicional que para la mayoría de las mujeres entrevistadas se considera como una actividad secundaria, complemento para el ingreso familiar. En México existen procedimientos normados a seguir para el diagnóstico, control y tratamiento de la DM (DOF, 2010a) y de la HTA (DOF, 2010b) en el primer nivel de atención médica. Todos estos procedimientos se contemplan en el Catálogo 2012 de enfermedades que cubre el Seguro Popular (Gobierno Federal, 2012) por lo que la población tendría garantizados en sus lugares de residencia los servicios farmacológicos y no farmacológicos una vez que se diagnostican estas enfermedades. El impacto que tiene el Seguro Popular en la población mexicana se evalúa por diversos autores (Frenk, 2004 y 2007; Knaul, 2005; Galárraga, 2010; Danese-Santos *et al.*, 2011) quienes reportan que tiene una buena focalización y apoya a las familias que no tienen acceso a los sistemas de seguridad social formal. Sin embargo, se reconoce que existen deficiencias en el desabasto de medicamentos e insuficiente equipamiento de las clínicas para brindar una atención médica de calidad. Las consecuencias

de este desabasto tienen efectos biológicos, sociales y económicos muy fuertes precisamente en la población que se debería beneficiar del sistema de Protección Social de Salud.

El desabasto de medicamentos para la DM es un problema que se comparte con otros países latinoamericanos (Vieira *et al.*, 2010; Elorza, 2012). Independientemente de que la población se encuentre afiliada/o no al Seguro Popular, la Secretaría de Salud enfatiza la necesidad de garantizar el acceso y la calidad de los servicios de salud a través del suministro de medicamentos e insumos así como de fortalecer la infraestructura y el equipo médico para atender en su lugar de origen a las personas que demandan atención médica (SESA, 2007). De los resultados del estudio se hace evidente que la visita periódica de control de la enfermedad se concreta a cumplir con un requisito. No se evalúa el control metabólico y aun cuando el personal médico considera el riesgo al que se exponen estas personas al no tener acceso a un tratamiento farmacológico, no se encuentran en posibilidades de solucionar el problema. Desde la Salud Pública, se agregan las consecuencias de solicitar la cita periódica de control como requisito obligatorio para recibir el apoyo económico de programas sociales gubernamentales sin garantizar la calidad de dicha consulta.

Un requisito que se contempló como un beneficio para la población se ha convertido en una obligación que se tiene que cumplir restando valor a las bondades de la prevención y el control. De esta forma para las personas entrevistadas el Seguro Popular se asocia a la atención de enfermedades graves y un medio para evitar los gastos que conlleva una urgencia médica, sin embargo, no se contempla el derecho a un servicio médico de calidad en el primer nivel de atención. No se debe pasar por alto que es precisamente este nivel de atención donde se llevan a cabo todas las acciones básicas de la prevención primaria y secundaria que incluye la promoción, protección específica y detección, diagnóstico y tratamiento oportuno de enfermedades. Las enfermedades tienen un componente biológico y otro social. Las personas con antecedentes familiares, inmunodeprimidas, con escasa actividad física y con obesidad o sobrepeso tienen mayor riesgo de presentar enfermedades crónicas. Se sabe también que las personas con desnutrición en la infancia y con infecciones frecuentes tienen mayor probabilidad de desarrollar en la edad adulta enfermedades cardiovasculares y Diabetes Melitis (DM) (OMS, 1985; Ravelli, *et al.*, 1997; Phillips, 1998). Al momento de evaluar el impacto de los programas de prevención y control, es necesario no pasar por alto los determinantes sociales. Organismos gubernamentales e instituciones académicas reconocen la carga social y económica que representan las enfermedades crónicas para los grupos de población desfavorecidos económicamente (Salinas *et al.*, 2001; Arredondo, 2004; OMS, 2010).

## METODOLOGÍA

La investigación está estructurada por un enfoque mixto, es decir en ella se hará uso de una combinación de métodos cuantitativos y cualitativos para la recolección, análisis y presentación de resultados. Los métodos mixtos de la investigación según Hernández Sampieri y Mendoza que están representados por un conjunto de procesos que implican la recolección y análisis de datos tanto de tipo cuantitativo como cualitativo, así como su integración y discusión conjunta, con objeto de realizar inferencias con base en la información recabada y lograr un mayor entendimiento del fenómeno estudiado. La investigación se realizó a un nivel descriptivo porque se buscará especificar características y rasgos importantes del fenómeno de estudio. El diseño será de tipo no experimental, transeccional. No experimental porque se pretende observar el fenómeno de estudio en su contexto natural para posteriormente analizarlo, y transeccional porque la recolección de los datos se realizará en un único momento.

## RESULTADOS

Los enlaces de la Comisión Nacional de Protección Social en Salud en las entidades federativas son los Regímenes Estatales de Protección Social en Salud (REPSS), los cuales son las instancias responsables en

el ámbito local de la administración de recursos y supervisión de prestadores de servicios, así como de la afiliación de beneficiarios a través de los Módulos de Afiliación y Orientación. Sin embargo, existen diferencias entre el uso y la calidad de ese control como queda en evidencia cuando se analiza la información cualitativa. Las personas entrevistadas coincidieron en mencionar que la consulta de rutina para el control de estas enfermedades se limita a medir la glicemia capilar, la tensión arterial y el peso. No existe un control metabólico regular y el antecedente de valoración especializada por el oftalmólogo. Otro aspecto importante es la irregularidad en el abasto de medicamentos, por lo que el médico extiende una receta para que los adquieran con recursos propios. Ante la falta de recursos económicos las personas suspenden el tratamiento hasta que reúnen el dinero suficiente para comprarlo.

## CONCLUSIONES

Las personas que participaron en el presente estudio trabajan en el sector informal o en actividades que no les permiten el acceso a las instituciones de seguridad social. El costo social que pagan es alto, altas también son las probabilidades de sufrir complicaciones secundarias a estas enfermedades tales como nefropatía y glaucoma. En los resultados de este estudio resalta el número de personas que presentan discapacidad visual o ceguera, que de acuerdo con cifras oficiales es actualmente la segunda causa de discapacidad en México, después de las limitaciones en la movilidad.

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# COMUNICACIÓN CORPORATIVA EN ORGANIZACIONES DE LA SOCIEDAD CIVIL DE ORIGEN LOCAL Y REGIONAL

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## RESUMEN

*Para las organizaciones es de suma importancia generar una imagen que genere transparencia, confianza y reputación que perdure con el paso del tiempo pues entre los beneficios que se logran es el consolidarse en sus mercados. Para las OSC (Organismos de la sociedad civil) es trascendental, ello se puede lograr a través de una adecuada gestión de la comunicación corporativa. El presente trabajo de investigación se realizó con el objetivo de conocer si la gestión de la comunicación y visibilidad, tiene influencia importante en la práctica de la transparencia de las organizaciones de la sociedad civil de origen local o regional localizados en la región centro del Estado de Coahuila para posteriormente proporcionar a sus directivos alternativas de reforzamiento o mejora en la gestión de comunicación. La metodología empleada consistió en obtener información cuantitativa de 18 organismos de éste tipo, localizados en la región centro del estado de Coahuila mediante un cuestionario estructurado tipo escala de Likert del cual se utilizaron dos de sus variables: Comunicación y Visibilidad y Transparencia. Para medir su fiabilidad se utilizó la prueba Alfa de Cronbach obteniéndose un coeficiente de consistencia interna de .908 y .774 respectivamente lo cual indica ambas ser confiables.*

**PALABRAS CLAVE:** Organismos de la Sociedad Civil, Comunicación, Transparencia, Mercadotecnia

## CORPORATE COMMUNICATION IN NON PROFIT ORGANIZATIONS OF LOCAL AND REGIONAL ORIGIN

### ABSTRACT

*For organizations is critical to generate an image that generates transparency, trust and reputation that will endure over time as among the benefits achieved is consolidated in their markets. For nonprofit organizations is transcendental, it can achieve through proper management of corporate communication. The present investigation was performed in order to determine whether the management of communication and visibility, has significant influence on the practice of transparency of the civil society of local or regional origin located in the central region of the State of Coahuila later provide alternatives reinforcement or improvement in communication management executives. The methodology employed was to obtain quantitative information from 18 organisms of this type, located in the central region of the state of Coahuila through a structured Likert scale which two of its type questionnaire variables were used: Communication and Visibility and Transparency. To measure the reliability Cronbach alpha test was used to obtain a coefficient of internal consistency of .908 and .774 respectively, indicating both be reliable.*

**JEL:** L31, E62, F16, F19

**KEYWORDS:** Nonprofit Organizations, Communication, Transparency, Marketing

## INTRODUCCIÓN

Las Organizaciones de la sociedad civil juegan un rol de gran trascendencia en el contexto social, político y hasta económico de nuestro país ya que además de generar empleos, contar con actividad económica, gran parte de su función es el de facilitar los vínculos sociales, apoyar a los sectores de la población a los que el gobierno no ha podido llegar, contribuir a la formulación y defensa de los intereses colectivos y estimular formas de participación y compromisos mutuos. Pública el Banco Mundial, que el término OSC, abarca una gran variedad de organismos, tales como grupos comunitarios, sindicatos, organizaciones no gubernamentales, grupos indígenas, organizaciones de caridad, religiosas asociaciones profesionales y fundaciones. Es hasta la década de los años 40, que la figura de las éstas Organizaciones obtuvo estatus propio ante la Organización de las Naciones Unidas. Estas, tienen cinco características cruciales:

Son entidades organizadas

Son privadas

Están separadas del gobierno

No distribuyen ganancias entre sus asociados

En ellas se realiza actividades voluntarias y gratuitas

Y pueden actuar en cualquiera de las siguientes áreas:

Asistencia social

Desarrollo y vivienda

Derechos humanos

Medio ambiente

Filantropía

Salud

Educación e investigación

Cultura

Recreación y deportes

Asociaciones profesionales y laborales.

Es en el 2004, bajo el gobierno del presidente entonces Vicente Fox Quesada, les da el reconocimiento legal como organizaciones de la sociedad civil. Hasta la fecha su operatividad en nuestro país, es regulada por las leyes mexicanas bajo el nombre de Ley Federal de Fomento a las Actividades de las Organizaciones de la Sociedad Civil (Unión, 2004). Resalta Jurisdman, C (2013) que a la fecha, en nuestro país solamente se encuentran registrados ante Sedesol 19,500 organizaciones con registro oficial las cuales se concentran en unas pocas entidades federativas..

Expresa Cepeda, S. (2008) en entrevista de prensa que la transparencia es la principal característica que deben de tener los Organismos de la sociedad civil, que están obligados a conducirse con total honestidad en el trabajo que realizan por quien lo necesita, y en ese sentido es necesario rendir cuentas a los benefactores en forma sistemática para que conozcan en dónde se están empleando los recursos. Al respecto, pública Villaseñor, P. (2013) que los principales desafíos que las OSC's enfrentan en nuestro gobierno son tales como:

Fortalecerse como puente de confianza.

Generar espacios de interés público a través de un diálogo con enfoque de corresponsabilidad y rendición de cuentas.

Construir el dialogo intersectorial donde todos asumimos nuestra responsabilidad sobre el bien público.

Construir una cultura de transparencia y rendición de cuentas

El actor de la sociedad civil está llamado a ser el portavoz del bien común.

Llevar a cabo estrategias de comunicación, diálogo e interacción

Una nueva estrategia de la sociedad civil debe ser reflejada en nuevas instituciones y reglas del juego en el espacio público.

Como se observa en estos últimos años día con día aumenta la necesidad de actuar con transparencia en la conducción de sus proyectos, de su misión, visión, así como en la rendición de cuentas a sus diversos mercados, además del cliente, que es el beneficiario, el mercado del donante ya que ellos representan una parte importante para su sostenimiento. Bajo este contexto surge el interés de generar y aportar conocimiento a los directivos de las OSC'S de origen regional y local en la región centro de Coahuila, para establecer estrategias en la gestión de la comunicación y visibilidad que les permita generar y mantener una imagen de transparencia, confianza, seriedad y respeto ante la sociedad

## REVISIÓN LITERARIA

En la actualidad, como resultado del incremento de nuevas tecnologías y formas de comunicar, la capacidad y necesidad de dar respuesta de las organizaciones, también experimentan un rápido crecimiento, pues además de crear un estado de tensión por actuar en el menor tiempo posible y con la transparencia requerida las instituciones tiene que comunicarlo. La palabra *comunicación* denota Valarezo K y Túñez M, (2009) supone participación, interrelación, interacción con la comunidad o con el entorno en el que una persona o ciudadano se encuentra para satisfacer sus necesidades y desarrollar sus proyectos.

Por su parte para Herranz J. (2010) el estudiar la comunicación en las organizaciones, explica que implica el estudio de la denominada *Gestión de la Comunicación Corporativa* y la define como el proceso global, inmerso en la estrategia de la organización, que agrupa a todas las acciones comunicativas que previa investigación, son planificadas, puestas en marcha y se encuentran en constante evaluación. Estas acciones tienen como objetivo en primer lugar transmitir valores y generar una imagen de la organización y de los productos y servicios que ofrece, en todos los grupos de interés; y en segundo lugar, consolidar una imagen en el tiempo que genere confianza y reputación. Dependiendo del objetivo y el público a los que se dirijan las acciones, se utilizarán diferentes estrategias, herramientas, técnicas o soportes, procedentes del campo de la comunicación, el periodismo, las relaciones públicas, la publicidad, el marketing, de los recursos humanos, etc.

Algunos otros autores, como Duran P. (2010) la llaman comunicación Organizacional.

Las OSC juegan un papel muy importante a la hora de comunicar valores y romper prejuicios, puesto que esta función comunicativa está implícita en su propia identidad como afirma Vidal V (2003): Las empresas comunican para existir, pero las organizaciones de la sociedad civil, existen para comunicar, para transmitir sus valores a la sociedad ya que obtener la confianza de sus poblaciones objeto requieren actuar en todo momento con transparencia, es decir con la mayor claridad posible para que conozcan y descubran su funcionamiento e identidad. Como se muestra en la fig. 1, Herranz J. (2007) desarrolla una fórmula a través de la cual sintetiza el proceso de gestión de la comunicación para la transparencia y es la base para comprender como ésta se convierte en un elemento fundamental para generar transparencia en una OSC

Figura 1: Proceso de Gestión de la Comunicación para la transparencia

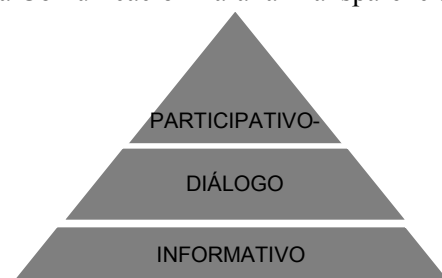
$$\text{Transparencia} \times \text{comunicación} = \text{Imagen, Confianza y Reputación}$$

**Transparencia= valor**  
**Comunicación= estrategia y/o herramienta**  
**Imagen= percepción**  
**Confianza= sentimiento**  
**Reputación= reconocimiento**

*En ésta figura se muestran los elementos que interviene en el proceso de gestión de la comunicación para la transparencia en un organismo de la sociedad civil. Fuente: José María Herranz de la Casa.*

El autor expone que la transparencia debe de ser un valor en el que la OSC proyecte de manera implícita su misión, cultura, comportamiento e identidad para desear compartirlo con la sociedad. La comunicación en su doble sentido Tres años después, Herranz J. (2010) propone un Modelo de gestión de la comunicación para la transparencia pensado para las pequeñas y medianas OSC por su fácil entendimiento además de poderse implementar al funcionamiento diario de la organización, adaptándolo a sus necesidades. La clave del éxito en su funcionamiento es tener muy en claro los objetivos, mensaje, público destinatario y los soportes a utilizar. Las condiciones fundamentales idóneas para su implementación son: un liderazgo directivo y ejecutivo que guíe y confíe en el proceso, así como crear y fomentar dentro de la organización una cultura de comunicación para la transparencia. Obsérvese en la fig. 2, que dicho modelo consta de tres niveles, dependiendo del grado de relación entre la OSC y cada uno de sus grupos de interés:

Figura 2: Modelo de Gestión de la Comunicación Para la Transparencia



*En esta figura piramidal se muestra los tres niveles de participación y compromiso entre la OSC y su grupo de interés. Se percibe que entre mayor sea el nivel alcanzado mayores la comunicación y por ende la transparencia. Fuente: José María Herranz. De la Casa*

Estos niveles son propuestos como una pirámide, con un primer nivel informativo más amplio y consolidado, un segundo nivel de transición, y un tercer nivel más reducido pero cercano a la consecución de los objetivos marco. Las razones que llevan a explicar este planteamiento piramidal son dos. En primer lugar, el primer nivel es la base sobre la que se sostienen el resto de pisos y se corresponde con la función informativa y comunicativa que muchas OSC desarrollan. Y en segundo lugar, porque a medida que se asciende, el grado de implicación con la OSC aumenta, y del mismo modo, el número de personas que participan y se comprometen con la organización es menor que el número de personas que pueden recibir información sobre la OSC.

En la medida en que se ascienda de nivel, aumentará la relación entre OSC y grupo de interés, y en consecuencia los niveles de transparencia. El paso de un nivel a otro supone desarrollar programas y acciones cada vez más participativas entre la OSC y sus públicos de interés. Desde sus orígenes las OSC se han preocupado por establecer de la mejor manera posible una buena comunicación y visibilidad, si bien es cierto que por medio de la gestión de la comunicación se pueden desarrollar estrategias para hacer

visibles propuestas y demandas de la sociedad civil organizada para contribuir al desarrollo de una sociedad más justa, se pueden apoyar en la aplicación del concepto de Mercadotecnia. Kotler, P. (2001) describe a ésta disciplina como un proceso social y administrativo mediante el cual grupos e individuos obtienen lo que desean a través de intercambio de productos, servicios, y/o ideologías con sus semejantes. Esta concepción hace posible extender la aplicación de la Mercadotecnia a organizaciones que no tienen el fin de lucro, y cuando ésta condición se presenta entonces se conoce como Mercadotecnia Filantrópica.

## METODOLOGÍA

El diseño metodológico corresponde a una investigación transversal, descriptiva y cuantitativa. Para efecto de la recolección de la información se tomo como guía el *Instrumento Diagnostico Del Centro Virtual Par La Ciudadanía Y Organizaciones De La Sociedad Civil* dando como resultado un cuestionario recortado, estructurado tipo escala de Likert que consta de 130 reactivos correspondientes a preguntas relativas de 6 variables: Estructura, Pensamiento estratégico, Administración de Recursos (financieros y humanos y voluntarios), Comunicación y visibilidad, Sustentabilidad (Procuración de fondos y Desarrollo), y Capital Social (Transparencia y Alianzas Estratégicas). Para el llenado del instrumento se dividió en dos secciones.

En la primera parte se solicitan, datos generales de identificación de la persona que responde y puesto que ocupa, así como del organismo. Además se solicita responder a la primera variable (Estructura) en el que los reactivos cuenta con 3 opciones de respuesta (si, no, en proceso). El resto de los reactivos del cuestionario que corresponden a las 5 variables restantes, tienen 5 opciones de respuesta (nunca, casi nunca en ocasiones, casi siempre y siempre). En la presente investigación solamente se sometieron a estudio las variables y su respectivo constructor que se muestran en la tabla 1. Para determinar la fiabilidad de las variables “Transparencia” y “Comunicación y Visibilidad” se utilizo la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de .908 y .774 respectivamente lo cual indica ambas ser confiable.

El objetivo del presente estudio es de conocer si la gestión de la comunicación y visibilidad, tiene influencia importante en la práctica de la transparencia de las organizaciones de la sociedad civil de origen local o regional localizados en la región centro del Estado de Coahuila. La pregunta de investigación que se formuló fue: ¿Cómo influye la gestión de la comunicación y la visibilidad con la práctica de la transparencia en las organizaciones de la sociedad civil de origen local y regional en la región centro del Estado de Coahuila?, Una vez tabulados los datos, el tratamiento estadístico realizado fue el cálculo de coeficiente de correlación de Spearman ya que las variables sujetas a estudio son de tipo discreto, se utilizo el programa *SPSS versión 17.00*. El tamaño de la muestra fue de 18 organismos seleccionados a conveniencia, en donde se priorizo la inclusión de organizaciones que tienen un cierto grado de visibilidad pública, todas ellas de origen y cobertura de mercado local (7) o regional (11), en la región centro del estado de Coahuila.

Tabla 1: Operacionalización de Variables y Constructor Sujetos a Estudio

Variable		Constructo	pregunta
Comunicación y Visibilidad		La Organización comunica activamente al público sobre sus programas y servicios.	1, 2, 3, 4, 5, 6 y 7
		La Organización reconoce su aporte específico y ventaja comparativa en relación con los actores sociales que lo rodean.	
		La comunicación en el interior de la organización es fluida y en doble sentido.	
		Se ha creado espacios adecuados para que la comunicación circule oportunamente en el interior de la organización.	
		La Organización sistematiza sus experiencias usando la información principalmente a lo interno para elaborar sus informes a los donantes y demás interesados.	
		La Organización informa periódicamente a sus donantes sobre la de recursos recibidos y los beneficios generados con ellos.	
Transparencia		La Organización cuenta con una estrategia de comunicación que le permita colocar temas de interés de la opinión pública	1, 2, 3, 4, 5, 6 y 7
		La Organización elabora un informe anual de actividades, estados financieros el cual pone a disposición de los beneficiarios, voluntarios, donantes y personas interesadas.	
		Es una política institucional informar públicamente sobre las fuentes de financiamiento y el empleo de los recursos en la organización.	
		La Organización elabora un informe anual de actividades, estados financieros el cual pone a disposición de los beneficiarios, voluntarios, donantes y personas interesadas.	
		La Organización cuenta con herramientas para el control de actividades y aplicación presupuestal.	
		La organización verifica periódicamente la coherencia entre las políticas institucionales y la práctica cotidiana.	
		La organización da seguimiento al plan operativo y aplica medidas correctivas para mejorar su acción.	
		Si la organización realiza transacciones con consejeros	

En ésta tabla se muestra la Operacionalización de Variables y constructor sujetos a estudio. Fuente: Elaboración propia

## RESULTADOS

En respuesta a los reactivos de datos generales relativos a objetivo social y años de operación en la tabla 2, se presentan frecuencias.

Tabla 2: Datos Generales de OSC'S Encuestadas

Frecuencia por objetivo Social	
Asistencia Social	11
Derechos humanos	1
Educación e investigación	1
Cultura y recreación	1
Asociaciones profesionales y laborales	1
Cultura y recreación	1
Asistencia social y filantropía	1
Cultura, recreación y deportes	1
Total:	18
Frecuencia por años de operación	
1 a 3 años	1
Más de 3 a 6 años	4
Más de 6 a 10 años	3
Más de 10 años	10
Total:	18

Se muestra las frecuencias de datos generales de las OSC encuesta Fuente: Elaboración propia.

Se percibe que los organismos que predominan son aquellos que tienen como objetivo social la asistencia social, entre ellos encontramos aquello que se enfocan a asilos de ancianos, casas hogar, comedores, entre otros, con una cobertura local y regional. Si el 55% de la muestra corresponden a organismos que tienen más de 10 años en operación, denota que se encuentran posicionados ante la comunidad lo que les facilita el logro de su misión, sin embargo el entorno al que se enfrentan los organismos de corta edad son más las dificultades que se les antepone, ya que no existe pleno conocimiento de su existencia por parte de la sociedad y del sector empresarial por lo que el beneficio que pueden obtener a través de uso de la Mercadotecnia no lucrativa o filantrópica.

En seguida, se realizó el cálculo estadísticos del coeficiente de correlación de Spearman el cual arroja como resultado que la variable comunicación y visibilidad con la variable transparencia tienen una correlación positiva de 0.636\*\* con un nivel alto significativo de .005, por lo que se percibe que las practicas de comunicación y visibilidad usadas por las OSC de la muestra sujeta a estudio son medianamente promotores de la práctica de la transparencia ante sus públicos seleccionados como meta respondiendo así a la primer pregunta de investigación.

Como se observa el *Modelo de Gestión de la comunicación para la transparencia* propuesto por Herranz J. en el 2007 es aplicable en las OSC participantes en el estudio pues la comunicación forma parte del plan estratégico del organismo el cual es revisado con cierta regularidad. El que comunique al mercado de donantes y beneficiados le permite actuar con transparencia, valor que conlleva a la institución a generar cierta imagen y confianza. Así lo denota que el 55% de la muestra pertenece a OSC que tiene un funcionamiento mayor de 10 años y que ya cuentan con cierta posición en la comunidad y estrategias para

procurar fondos que los lleve a cubrir los gastos de operatividad del organismo. Por otro lado llama la atención el escaso crecimiento de OSC en la región centro del estado, una de las causas que deja ver el presente estudio, es que de acuerdo al modelo mejorado propuesto por Herranz J. 2010 es que aunque cuentan con los elementos necesarios para desarrollar la gestión de comunicación y transparencia aun no han logrado construir una cultura de transparencia, al encontrarse en la etapa inicial del modelo, es decir en la base de la pirámide que corresponde al informativo, pues este modelo se plantea como un sistema cuyo objetivo es mejorar la comunicación y la transparencia, además de ganar confianza y reputación interna y externamente, con lo cual, a medida que los implicados avancen con cada uno de los grupos de interés hacia niveles superiores, generan un contexto más favorable para conseguirlos.

## CONCLUSIONES

El Estado de Coahuila se caracteriza por ocupar el segundo lugar con el mayor número de Osc en el país, sin embargo su número es reducido en comparación con los beneficios que pueden aportar a la sociedad, una alternativa para su crecimiento y consolidación en la sociedad es que a través de la generación de una cultura de comunicación y transparencia que prolongue el mayor tiempo posible el sentimiento de confianza entre los distintos públicos meta, cristalizando el reconocimiento que refuerce la reputación de la organización a largo plazo.

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# PERFIL DE INGRESO DE LOS ALUMNOS DE NUEVO INGRESO A LA UNIVERSIDAD TECNOLÓGICA DE CHIHUAHUA

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## RESUMEN

*Las Universidades Tecnológicas fueron creadas con la finalidad de ampliar y diversificar la oferta educativa en México orientadas hacia el aspecto práctico y al desarrollo en estrecha vinculación con el sector productivo para conocer sus necesidades y desarrollar los planes y programas destinados a satisfacer los requerimientos de las empresas en términos de sus capacidades profesionales y técnicos. El presente estudio tiene la finalidad de describir las características sociodemográficas de los alumnos de nuevo ingreso a la Universidad Tecnológica de Chihuahua que permita realizar un análisis para la elaboración de estrategias de pertenencia, deserción y eficiencia terminal. Las variables evaluadas son las características socioeconómicas que comprenden algunos datos como la edad, sexo, estado civil y niveles socioeconómicos, características familiares, escuela de procedencia, entre otros. La recolección de los datos se llevo a cabo a través de la información proporcionada por el Centro Nacional de Evaluación (CENEVAL) la cual se obtiene al momento de registro del sustentante para la aplicación del Examen Nacional de Ingresos. Los principales resultados nos indican que los alumnos provienen de familias de un nivel socioeconómico D+, el 92% estudiaron el Bachillerato en la ciudad y en promedio, los alumnos que trabajan dedican una hora diaria a sus actividades académicas.*

**PALABRAS CLAVE:** Ingreso, Deserción, Eficiencia Terminal, Ceneval, Características Sociodemográficas

## THE SOCIO-DEMOGRAPHIC FEATURES OF THE FRESHMEN STUDENTS OF UNIVERSIDAD TECNOLÓGICA DE CHIHUAHUA

### ABSTRACT

*The Universidades Tecnológicas were created with the purpose to extend and diversify the educational offer in Mexico. The above, oriented towards a more practical aspect and development, through close cooperation alongside the manufacturing sector, in order to know their needs and create plans and programs to satisfy business requirements regarding professional and technical features. This research's main goal is to describe the socio-demographic features of the freshmen students of Universidad Tecnológica de Chihuahua allowing the analysis of results to develop the strategies as to sense of belonging, withdrawing, and academic completion. The assessed variables are the socioeconomic characteristics that include certain data such as age, gender, marital status, family environment, and source school, among others. The data recollection took place based on the information provided by Centro Nacional de Evaluación (CENEVAL), which is gathered when the applicant carries out registration at Examen Nacional de Ingresos. The main results indicated that the students come from families with a social*

*status classified as D+, 92% studied at the local Highschool and in average, the working students spend one daily hour to study.*

**KEYWORDS:** Freshmen, Withdrawing, Academic Completion, Ceneval, Socioeconomic Characteristics

## INTRODUCCIÓN

En 1990 se suscribió un convenio de vinculación entre la SEP y el sector productivo privado de bienes y servicios, cuyo objeto fue establecer el grado de concertación mediante el cual los sectores productivo y educativo impulsarían acciones concretas tendientes a modernizar el aparato productivo y el sistema educativo del país. Las Universidades Tecnológicas en México fueron creadas con la finalidad de apoyar al sector productivo de bienes y servicios. (Espinoza 2009 p.1-2). En México se realizó un estudio a nivel nacional dividido por zonas regionales del país efectuado en el 2003 por Garay en el que nos expone algunas características socio demográficas de los estudiantes de nuevo ingreso de las Universidades Tecnológicas que son de interés para este trabajo. A Chihuahua le corresponde la zona noroeste por su ubicación geográfica. Sus resultados nos muestran que el sexo de los estudiantes es en su mayoría hombres con un 73.1%, la edad promedio de los estudiantes oscila entre 17 y 19 años con un 48.8%, solteros en un 87.8%, alumnos que además de estudiar realizan una actividad laboral 41.3% de los cuales el 40.1% trabajan para mantener sus estudios y el 36.2 ayuda o sostiene a su familia.

Otro aspecto es la escolaridad de sus padres en la que el 80.6% de los padres de esta zona noroeste no tiene estudios superiores y las madres en un 89.2%. Solo el 58.6% de estos estudiantes dijo tener computadora en su casa. En Universidades tradicionales como es la Universidad de Sonora, Irigoyen (2009) y et al, mencionaron el estudio sobre las características sociodemográficas de los estudiantes de nuevo ingreso a dicha universidad en el cual el 52% son mujeres, la edad de ingreso promedio se situó en 20 años, el 27% de los alumnos trabajan, el 79% de ellos realizaron estudios de bachillerato en escuelas públicas, y el 67% reporto ingresos menores a 4.5 veces el salario mínimo vigente en el estado.

## REVISIÓN DE LITERATURA

La sociología ha sido influida por las nuevas tendencias de los estudios demográficos. Tanto la fecundidad como la formación de la familia han sido siempre campos de interés para la sociología, al igual que los aportes en los estudios sobre la urbanización, la migración y la distribución espacial de la población (Naciones Unidas, 1978). El hombre por naturaleza es un ser social, el cual siempre se encuentra influido por factores internos y externos que definen su perfil, así como por una sociedad, compuesta de muchas estructuras a la cual pertenece y que constantemente lo evalúa. Principalmente, los factores internos y externos que influyen en el ser humano, son los elementos socio demográficos.

Los factores demográficos (Flores et. al, 2011), son estudiados por la demografía disciplina que articula los fenómenos sociales que se refiere a los parámetros que afectan los elementos de los sistemas políticos, económicos, sociales y culturales del entorno; además del estudio de la población humana, ocupándose de su dimensión, estructura, evolución y caracteres generales, principalmente desde un punto de vista cuantitativo. La importancia de esta disciplina radica en que los datos que aporta son fundamentales para diseñar y planificar políticas para el desarrollo de los pueblos, dado que ofrecen una caracterización exhaustiva del estado de una población, así como también de su desarrollo y cambio a lo largo de su historia. A lo anterior, Schiffman y Kanuk (2008) agregan la necesidad de información respecto de fenómenos sociales específicos, así como también de poblaciones y asentamientos, pueden ser múltiples de acuerdo a las demandas e inquietudes, así mismo, definen algunos de los factores demográficos como la edad, la cual en particular cronológica, lleva implícita varias fuerzas fundamentales.

En concreto, los demógrafos han establecido una distinción importante entre los efectos de la edad y los efectos de las experiencias y vivencias de las personas, en este caso los alumnos. Otro de los factores es el sexo o género, siendo esta una variable de segmentación distintiva. Tradicionalmente, se observa que la mayoría de las mujeres prefieren carreras de ciencias sociales y los hombres por su parte se interesan más por las carreras, que en su mayoría la retícula tiene materias de ciencias exactas. Aunque, hoy en día esa tendencia está cambiando. Otras variables que definen son educación, ocupación e ingresos, pero más que definición ellos encuentran una relación estrechamente correlacionadas en una relación casi exacta de causa y efecto. Las ocupaciones de alto nivel que reditúan ingresos elevados suelen requerir una formación académica avanzada. Los individuos cuya educación es escasa rara vez son aceptados en empleos de alto nivel. Mientras que Fischer y Espejo (2011) definen otros factores demográficos como son la clase social y familia. Como clase social o también conocido como nivel socioeconómico, comentan que son divisiones relativamente permanentes y homogéneas dentro de una sociedad en la que los individuos comparten estilos de vida y conductas similares, y que están definidos con base a las características del hogar al que pertenecen todos sus integrantes, para que todos tengan el mismo nivel socioeconómico; actualmente los estudios que han realizado diversas asociaciones y agencias de investigación han demostrado que las personas de diferentes clases sociales muestran diferencias en materia de valores, lo cual en ocasiones es una determinante para seleccionar una carrera o profesión.

Con lo anterior, se puede afirmar que al realizar un buen análisis del nivel socioeconómico de los alumnos de nuevo ingreso a cualquier institución, permite identificar las áreas de oportunidad o de apoyo que requiere un alumno durante su trayectoria escolar.

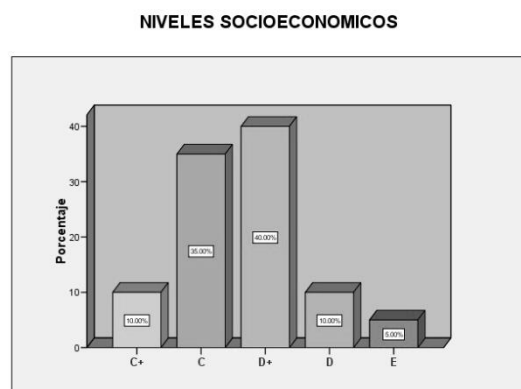
## METODOLOGÍA

Se define al mercado que será objeto de estudio, en este caso los alumnos de nuevo ingreso de la Universidad Tecnológica de Chihuahua, donde se analizarán algunas de las variables sociodemográficas como son: la edad, sexo, nivel socioeconómico o estatus social, características familiares, psicográficas, escuela de procedencia, entre otras. Los elementos, material o instrumentos que se utilizarán para llevar a cabo el análisis de información serán las bases de datos con las que cuentan el departamento de servicios escolares en la Universidad Tecnológica de Chihuahua, las cuales son proporcionadas por el Centro Nacional de Evaluación (CENEVAL) cuando se entregan los resultados del EXANI, los cuales presentaron los sustentantes; dicha información se analiza a través de la elaboración de bases de datos.

La investigación se lleva a cabo en la Universidad Tecnológica de Chihuahua, la información obtenida se entrega a las instancias correspondientes para la elaboración de estrategias que se requieran de acuerdo a las necesidades de la institución.

## RESULTADOS

El nivel socioeconómico de los alumnos de nuevo ingreso de la Universidad Tecnológica de Chihuahua que se obtiene después de un análisis de información arroja que tienen un nivel D+. De acuerdo al análisis realizado se obtiene que el 20% de los alumnos que ingresan a la Universidad Tecnológica de Chihuahua (UTCH) provienen del Centro de Bachillerato Tecnológico e Industrial y de Servicios (CBTIS) y el otro 80% son de diversas escuelas públicas y privadas. Los alumnos que se encuentran económicamente activos estudian o le dedican solo una hora diaria a sus responsabilidades académicas. Con respecto a las características de la familia se obtiene que la escolaridad promedio de la madre es de 7.5, es decir, hasta primero de secundaria y el promedio del padre es de 9, lo cual significa que termino sus estudios de nivel básico, hasta secundaria.



## CONCLUSIONES

En la presente investigación se logra el objetivo general que es conocer el perfil sociodemográfico de los alumnos de nuevo ingreso a la Universidad Tecnológica de Chihuahua, a partir del análisis de las bases de datos que son proporcionadas por Centro Nacional de Evaluación (CENEVAL), con el fin de obtener información para la elaboración de diferentes estrategias, como puede ser disminuir la deserción por motivos económicos en un 10%. Se tiene como referencia que la media nacional de deserción por diferentes motivos, en el primer cuatrimestre es del 45%, mientras que en los últimos años en la universidad donde se lleva a cabo la investigación la deserción en el primer cuatrimestre es del 40%.

Por otro lado, también se tiene como meta a partir de la obtención y análisis de la información, incrementar en un 10% la participación de los alumnos en las actividades extraescolares u ofrecer actividades de acuerdo a las habilidades y aptitudes de los alumnos, además de diseñar estrategias de promoción donde se vea reflejado el incremento de la matrícula en un 10% en comparación al año anterior inmediato. A partir de este análisis sociodemográfico, se puede lograr el incremento de la eficiencia terminal en un 20%, ya que se tiene detectado a los alumnos más vulnerables, además también se pueden gestionar el incremento en un 15% las becas académicas y alimenticias, así como apoyos a alumnas madres solteras.

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## RETOS Y OPORTUNIDADES DEL SECTOR COMERCIO EN BAJA CALIFORNIA, MÉXICO

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### RESUMEN

*El sector comercio en Baja California, es importante en cuanto al número de empresas activas, población empleada, derrama económica y aportación al PIB nacional; sin embargo, no logra recuperarse después de la crisis económica del 2008, tan sólo en Tijuana registró un índice de ventas de -4.2 % y Mexicali de -10.8% en 2013 y se reporta una fuga de consumo a los condados del Sur de California en Estados Unidos de 6 mil millones de dólares anuales (Díaz, 2012), esto sin contar el efecto negativo que se experimentará por el encarecimiento de los bienes y servicios en la franja fronteriza en un 25% por la diferencia de impuestos, producto de la nueva reforma hacendaria (Brugues y Díaz, 2014). Bajo el esquema anterior, la "Cámara Nacional de Comercio" en la entidad enfrenta un escenario inquietante y reconoce la importancia de identificar la mejor manera de hacerle frente a tal situación, para lograrlo se llevó a cabo un análisis comparativo de la competencia y se retoma el estudio de mercado de consumo fronterizo, con la intención de identificar las áreas de oportunidad para innovar y proponer una estrategia de comercialización acorde a las nuevas condiciones de consumo identificadas en el estado.*

**PALABRAS CLAVE:** Comportamiento de Compra, Estructura de Mercado, Comportamiento de Mercado

## CHALLENGES AND OPPORTUNITIES OF THE SECTOR I TRADE OF BAJA CALIFORNIA, MEXICO

### ABSTRACT

*The sector I trade in Baja California, it is important as for the number of active companies, direct employment, economical distribution and contribution to the national GDP; however, it does not manage to recover after the economic crisis of 2008, only Tijuana registered an index of sales of -4.2 % and Mexicali -10.8 % in 2013 and an escape of consumption is brought to the counties of the South of California in The United States of 6 billion annual dollars (Díaz, 2012), This without counting the negative effect that will be experienced by the increase in prices of the products and services in the frontier band in 25 % by the difference of taxes, product of the new tax reform (Brugues and Díaz, 2014). Under the previous scheme, the "National Chamber of Trade" in the entity faces a worrying scene and recognizes the importance of identifying the best way of facing it such a situation, to achieve it a comparative analysis of the competition was carried out and there is taken again the market research of frontier consumption, with the intention of identifying the areas of opportunity to innovate and to propose a strategy of commercialization for the new conditions of consumption identified in the region.*

**JEL:** M310, L10, D40

**KEYWORDS:** Buying Behavior, Market Structure, Market Behavior

## INTRODUCCIÓN

La importancia del sector comercio en el desarrollo de un país no es tema que se encuentre en discusión, lo primordial es como éste afronta los cambios en el mercado y la capacidad de los empresarios para adaptarse a los nuevos modelos de negocios impuestos por una dinámica de comercialización distinta a la doméstica. Este es el caso del sector comercio en Baja California, México, el cual no ha logrado recuperarse de la caída sufrida por la crisis económica del 2008, de hecho se puede decir que la situación actual no deslumbra un escenario optimista para esta franja fronteriza. Bajo este esquema y con la convicción de proveer información a la "Cámara Nacional de Comercio" de la entidad se emprendió el proyecto para identificar las áreas de oportunidad y en consecuencia los retos a los cuales se enfrenta el sector comercio; para lograrlo se desarrollo un análisis comparativo de la competencia y un estudio de mercado a partir de la información proporcionada por una investigación de hábitos de consumo desarrollada en esta zona en el 2012, la cual permite identificar los productos de mayor adquisición por los consumidores fronterizos. El proyecto describe con claridad las condiciones comerciales que prevalecen en la región y deja en claro que la fuga de consumidores fronterizos al Estado de California en Estados Unidos es multifactorial, y poco puede hacer al respecto el comercio doméstico, al no contar con estrategias de comercialización lo suficientemente competitivas para retener a los consumidores de la frontera, que se estima podría alcanzar los 1200 millones de dólares anuales en compras para el 2020 si no se buscan nuevos esquemas de comercio (Fuentes, 2013).

La información obtenida muestra que la innovación en procesos es el eje rector que deberá seguir el sector comercio en Baja California para salir adelante, así como valorar al consumidor doméstico que no cuenta con visa para ingresar a Estados Unidos y por tanto realiza sus compras en la región. En relación a los retos, el empresario bajacaliforniano debe aprender del modelo de negocios del sector comercio en California que se caracteriza por centrar su estrategia en el sistema de mercadotecnia vertical, lo que permite generar acciones comerciales lo suficientemente atractivas que sin importar la diferencia cambiaria de la moneda y las horas de espera para ingresar a los Estados Unidos, los consumidores fronterizos no renuncian a su estilo de compra. De la misma manera, es preciso mencionar que las nuevas acciones comerciales deben favorecer a los servicios que estimulan la compra, ya que estas estrategias son altamente valoradas por los consumidores de esta zona. En suma el presente documento muestra los desafíos que el sector comercio debe afrontar con inteligencia y entereza, así como las coyunturas de mercado que aprovechadas al máximo podrían beneficiar en mayor proporción que la pérdida de mercado registrado por la fuga de consumidores fronterizos, ya que éstos representan tan sólo el 38 por ciento de la población del estado (Secretaría de Relaciones Exteriores, 2013). El escuchar y cultivar al consumidor doméstico será la estrategia más apropiada para el desarrollo del sector comercio en la entidad.

## REVISIÓN LITERARIA

### Sector Comercio en Baja California

El sector comercio representa uno de los pilares más importante en la economía de Baja California con el 38.4 por ciento de la actividad económica del estado, contribuye con las de la mitad del empleo y aporta las tres cuartas partes del producto interno bruto estatal. Este panorama es el reflejo de la actividad comercial en el país, ya que este sector contribuye con el 29.9% del empleo formal en México y cuenta con cuarenta y tres tratados internacionales que lo han impulsado para convertirse en uno de los sectores de mayor crecimiento (Secretaría de Economía 2013). Sin embargo el panorama anterior se vio frenado a raíz de la crisis económica del 2008 y al crecimiento del comercio informal por la desaceleración de la economía en México. Tan sólo en el 2009 el Instituto Mexicano del Seguro Social registro una disminución en su padrón de 7 mil 319 patrones, de los cuales el 42 por ciento fueron del sector comercio; en la actualidad el escenario prevalece al registrar una pérdida de unidades de negocio de 16 mil 560 en los últimos cinco años (INEGI, 2012).



Desafortunadamente la situación se agrava en la zona fronteriza del país, tan sólo en Baja California se registró fuga de 6 mil millones de dólares por consumo hacia el sur de California en EE.UU. específicamente en San Diego y condados circundantes (Chalita, 2013) y las dos Ciudades principales del Estado muestra un avance nulo en su esfuerzo por recuperar al consumidor fronterizo. Mientras que a nivel nacional el sector comercio interno observa en diciembre del 2013 un incremento de 2.35 por ciento en ventas al por mayor y al por menor disminuyó -2.12 por ciento en comparación al año anterior (INEGI, 2014). El panorama en Baja California es igualmente sobrio, ya que Tijuana y Mexicali (municipios principales del Estado) presentan una recuperación en sus ventas al por menor de 1.7 por ciento y al mayoreo de 1.3 por ciento a finales del 2013, lo cual no es suficiente ya que estos han registrado números negativos en los últimos cinco años, tan solo Tijuana y Mexicali registraron -2.3 y -4.3 respectivamente en el comportamiento de ventas al mayoreo en diciembre del 2012, colocándose en la tercera y segunda posición a nivel nacional entre las ciudades que no logran remontar la pérdida de mercado, en cuanto a las ventas al menudeo, el comportamiento se agravó al registrar -10.8 Mexicali y -4.6 por ciento en Tijuana posición que las coloca en el nivel 3 y 11 de las 19 ciudades que no logran registrar ventas positivas (CONCANACO, 2013).

Este escenario es inquietante ya que el sector terciario en Baja California alberga al 60.8 por ciento de la población económicamente activa y aportan el 63.52 por ciento al Producto Interno en el Estado (INEGI, 2012). La vulnerabilidad observada en el sector comercio del Estado se atribuye en gran medida a la incapacidad del gobierno federal para establecer un equilibrio entre la política pública y la realidad del mercado fronterizo, lo que dificulta la labor del empresario bajacaliforniano al no contar con recursos para invertir en investigación y desarrollo, a diferencia del sector comercio en California que se caracteriza por su dinámica y capacidad para diseñar estrategias comerciales lo suficientemente atractivas e innovadoras que a pesar de la diferencia cambiaria de la moneda y tiempo de espera para ingresar a EUA mantienen el comportamiento de compra que caracteriza a la región (vives en B.C. – compras en California), entre las que destaca el alto nivel de integración del sector comercial a través de redes de colaboración desarrolladas bajo el enfoque de mercadotecnia vertical. (Díaz, 2012).

Este sistema de mercadotecnia se reconoce como una forma de colaboración entre los distintos niveles y miembros de un canal de distribución en la que trabajan juntos para promover la eficiencia y la economía de escala, de tal forma que los productos son promocionados entre los consumidores bajo un esquema en donde el factor crédito y tasas de interés juegan un papel importante, así como las políticas de compra, devolución, atención a clientes y servicios posventa (Lamb, Hair, Mc Daniel, 2011). En EUA el sistema de mercadotecnia vertical toma fuerza en la década de los noventa debido a la importancia que adquiere el cliente como centro de la estrategia de comercialización tanto a nivel doméstico como internacional. Partiendo del esquema anterior el Gobierno Federal mexicano en forma conjunta con la Secretaría de Economía y las agrupaciones más importantes de empresarios en el país lanzó en el 2011 una estrategia innovadora para el comercio doméstico denominada el “Buen Fin”, la cual consiste en estimular a las empresas a diseñar ofertas e implementarlas el fin de semana del Aniversario de la Revolución Mexicana (18 al 21 de noviembre). En la primera edición se reportó un incremento de 30 a 35 por ciento.

Sin embargo los especialistas identificaron que sólo se adelantaron las ventas de diciembre por tanto el efecto económico neto fue oscuro por dos razones: primero en México no existe la cultura de colocar altos volúmenes con bajos márgenes de ganancia y segundo las empresas no tenían contemplado el proyecto por lo que no pudieron hacer una planeación financiera adecuada para aplicar promociones de mayor impacto, limitándose a promover descuentos ligeros (Mayoral, 2011). Para el 2012 la Asociación Nacional de de Tiendas de Autoservicios y Departamentales A.C (ANTAD) lo calificó como exitoso en comparación al 2011, al registrar un crecimiento por encima del 30 por ciento. Para el 2013 el Buen Fin supero la meta del 2012 en un 16% (Santa Rita, 2013). Sin embargo en Baja California esta medida no se puede calificar

como exitosa ya que el consumidor fronterizo prefiere esperar el ya tradicional “Viernes Negro” (Black Friday); en la edición del 2013 los bajacalifornianos gastaron 100 millones de dólares diariamente en una celebración que ya se extendió a tres días, mientras que el “Buen Fin” dejó una derrama económica en el Estado de 3 mil millones de pesos (Sánchez, 2013), mostrando la preferencia del consumidor en el Estado de Unión Americana.

En este mismo sentido el COLEF elaboró en el 2012 (Díaz) un estudio del comportamiento del consumidor fronterizo e identificó que gastan en promedio 300 dólares en cada visita y 4 de cada 10 acuden al viernes negro y consumen en promedio 1150 dólares, de la misma forma el estudio reconoce que el consumidor fronterizo ha adoptado el viernes negro dentro de sus tradiciones. Por tanto tienen más de 38 años aprovechando descuentos que oscilan entre el 50 y 80 por ciento, con políticas de venta flexibles, devoluciones sin restricciones, y estrategias que estimulan la compra por internet. El presidente de la "Cámara Nacional del Comercio" (Chalita, 2012) en Tijuana afirma que los comerciantes no cuentan con armas para enfrentar a la competencia y no encuentran la manera de combatir al “monstruo de la fuga de consumidores”, aún así, el sector comercio busca renovarse y enfocarse a las necesidades que impone la regionalización de su economía, la mayor libertad en el comercio y el tránsito de personas, lo que hace evidente que la reorganización del comercio requieren de acciones innovadoras que le permitan recuperar el mercado que han perdido en los últimos años.

#### Reformas Hacendarias 2014

México se encuentra en una dinámica de cambios estructurales que pretenden fortalecer el nivel de competencia mostrado a la fecha, entre los más importantes para el sector empresarial se encuentran las reformas hacendarias las cuales entraron en vigor en enero del año en curso. En este sentido la homologación del Impuesto al Valor Agregado (IVA) en Baja California se convirtió en el punto focal del sector comercial de la región ya que diversos estudios muestran que la decisión empeorará la situación del sector comercio en Baja California, específicamente se estima que la fuga de consumidores alcanzará los 1200 millones de dólares anuales para finales del 2014, una caída en las ventas del sector comercio tanto minorista como mayorista entre el 4 y 5.7 por ciento respectivamente y en consecuencia una contracción directa del Producto Interno Bruto Estatal entre el 1.8 y 2.2 por ciento (Fuentes, 2013). En cuanto a la capacidad para competir del sector comercio no presenta signos de poder revertir la situación actual y continuará a la sombra del sector comercio de California, en Estados Unidos.

Se pudiera pensar que las estimaciones anteriores son dramatizadas para justificar el amparo colectivo que se interpuso en contra del IVA, en donde más de 60,000 quejosos de la frontera dieron a conocer su descontento por la homologación, estimulados en gran medida por un 2013 que cerró con un desempleo del 6.4 por ciento en Baja California, una baja en el sector comercio, vivienda e infraestructura que llevó a catalogar al 2013 como un “año con cierre catastrófico” por parte del Consejo Coordinador Empresarial (Gracias, 2013).

#### Comportamiento de Compra del Consumidor Fronterizo

Sierra y Serrano (2012) estudian el modelo de consumo en Baja California e identifican que la historia del comercio de bienes y servicios está marcado por la cercanía con los condados del sur de California. Todavía a principios de los años ochentas los productos básicos que se consumían eran de procedencia estadounidense. Esta vinculación favoreció el desarrollo de hábitos de consumo similares, lo que no ha cambiado con el paso de los años. Dentro de los resultados obtenidos destaca que el 74 por ciento de la población que percibe más de cinco salarios mínimos cuenta con visa para ingresar a EE.UU. y gasta en promedio 275 dólares por visita, en cuanto al propósito de cruce el 63.6 por ciento lo hace para ir de compras y tan sólo el 8.1 por ciento por trabajo y el 25.6 por ciento ingresa a EE.UU. una vez a la semana,

un 18 por ciento cada quince días y 15 por ciento de forma mensual. De la misma forma se identificó que el 29.2 por ciento visita por lo menos 3 tiendas y la calidad y precio son las razones por las que el consumidor fronterizo decide comprar en EE.UU. En relación a los artículos que adquieren con mayor frecuencia en California, destaca la ropa con un 42.2 por ciento, seguido de los alimentos con un 33.8 por ciento. El estudio concluye diciendo que “los hábitos de consumo de la población en Baja California son resultado de una serie de acontecimientos geográficos, económicos, políticos, sociales y culturales. La manera en que eligen los productos que incluyen en su canasta de consumo necesariamente está influida por el estilo de vida del estado de California, en Estados Unidos, esto se traduce en particular en el deseo y en ocasiones en la posibilidad de acceder a los mismos satisfactoria de aquella población. Por los años de residencia en el estado, se reconoce la prevalencia de patrones de consumo consolidados” (Sierra y Serrano, 2012)

### Otros Aspectos

Para ampliar la imagen del sector comercio en Baja California es necesario mencionar que éste guarda las mismas proporciones identificadas a nivel nacional en el cual se observa que el sector empresarial en México se compone de 95.2 por ciento de microempresas, 4.3 por ciento de pequeñas, 0.3 por ciento de medianas y 0.2 por ciento son grandes empresas. En cuanto a su agrupamiento el sector comercio alcanza el 26 por ciento de las unidades económicamente activa (INEGI, 2012). Otro dato a considerar y que merma el nivel de competitividad del sector comercio son los vendedores ambulantes y la piratería. La "Confederación de Cámaras Nacionales de Comercio, Servicio y Turismo" (2013) puntualiza que las ganancias por piratería en México alcanzan los 75 mil millones de dólares anuales, cifras que rebasan por mucho los ingresos obtenidos por la venta de petróleo. Por último, la "Cámara de Comercio Mexicana" reveló los resultados de una investigación en el 2012 en la cual identificaron que un 88 por ciento de los sujetos de estudio habían adquirido algún artículo pirata y sólo el 58 por ciento tenía una percepción negativa de la piratería. El panorama anterior establece que el sector comercio en Baja California se enfrenta a una estructura de mercado que exige estrategias de comercialización diferentes, ya que es evidente que las empleadas actualmente no logran mitigar las nuevas condiciones de mercado.

### **METODOLOGÍA**

Con la finalidad de revertir la situación actual del sector comercio en Baja California e identificar las oportunidades, se establecieron como objetivos específicos: Identificar y comparar las estrategias de comercialización empleada por el sector comercio en Tijuana, B.C. y San Diego, CA., del producto con mayor fuga de compradores, Definir qué elementos de las estrategias de comercialización son valoradas por el consumidor fronterizo. Por las características del estudio se requirió emplear diferente métodos de análisis a partir de los mismos.

La tabla uno muestra el método y modelo seleccionado para desarrollar el análisis comparativo entre los negocios del sector comercio de venta de ropa por ser el producto de mayor demanda por los consumidores fronterizos ubicado en San Ysidro, Chula Vista, Nacional City y San Diego California contra el sector comercio de Tijuana, México. En cuanto al estudio de mercado éste se enfocó en conocer los gustos y preferencias de los consumidores fronterizos de clase media que residen y trabajan en Tijuana y que tradicionalmente realizan sus compras en el Sur de California; este perfil permitió identificar que se tienen una población sujeta de estudio de 156 mil 800 personas y se decide trabajar con un nivel de confianza de 1.96, un margen de error de 5 por ciento y una probabilidad de 50; en cuanto al tipo de análisis se decidió seleccionar el descriptivo por la naturaleza del proyecto y fortalecerlo con la observación no participativa. Es necesario mencionar que se decide concentrar el proyecto en el municipio de Tijuana ya que este es el que muestra mayor movimiento de consumo en el estado y transitan anualmente alrededor 13 millones 600 mil autos y 24 millones de personas anualmente (Ibarra, 2013).

Tabla1: Metodología Empleada en el Estudio

Objetivo específico	Sujeto de estudio	Método	Modelo
Análisis comparativo de la competencia	Negocios del sector comercio de San Ysidro, Chula Vista, National City , San Diego, CA y Tijuana:	Evaluación de fuerza competitiva de Thompson A. Gamble J. & Peteral (Edición 10. 2012)	Modelo de las 4C's de Robert Lauterborn (1993) Variables para la hoja de verificación.
Estudio de mercado	segmento de interés: venta de ropa Consumidores fronterizos de clase media residentes de la Ciudad de Tijuana B.C con visa para ingresar a EUA y que acostumbren a comprar en el sur de California.	William G. Zikmund y Barry J. Badin. (N: 156,800) (Z: 1.96) (E: 5%) (P:50)	Modelo a) Descriptivo b) Observacional no participativo

*Esta tabla describe la metodología empleada en el proyecto y permite observar a partir del objetivo específico los sujetos de estudio a observar, el método y modelo empleado; destacando el nivel de confianza de 1.96 y un margen de error del 5 por ciento. Fuente: Elaboración propia.*

## RESULTADOS

Las estrategias de comercialización del sector comercio división “Ropa” fue el centro del análisis comparativo de la competencia, partiendo del hecho que este sector muestra un porcentaje mayor de fuga de consumidores fronterizos. Para lograrlo fue necesario identificar las tiendas y plazas más buscadas por los clientes en ambos lados de la frontera en este caso: Tijuana y San Diego. La tabla dos muestra las zonas y comercios que acostumbran visitar los sujetos de estudio en ambos lados de la frontera.

Tabla 2: Plazas y Tiendas Más Buscadas Por los Consumidores Tijuanaenses en Ambos Lados de la Frontera

Tipo	Tijuana, B.C.	San Ysidro, Chula Vista, National City & San Diego, CA.
Plaza comercial o sustitutos	Plaza Rio, Macro Plaza, Tianguis Siglo XXI Tianguis Mercado de todos, Tianguis las carpas.	Las Americas Premium Outlets Center (San Ysidro), Big Nazz 99 Cents Plus Store (Chula Vista end San Ysidro), Chula Vista Center “H” St. (Chula Vista), Plaza Bonita (Chula Vista), Fashion Valley Center ( San Diego), Horton Plaza (San Diego), Spring Valley Swap Meet (National City), San Ysidro Swap Meet (San Ysidro).
Tienda de ropa	SEARS, Wal Mart, Coppel C&A, Boutiques en diversos lugares , ventas independientes	Wal Mart, Ross Dress For Less, Macy's, Tj Market, Target, K Mart, Men's Fashion Depot (San Diego), 3 cuerdas de Boutiques en San Ysidro Boulevard.

*La tabla 2 observa los lugares más visitados por el consumidor fronterizo en el municipio de Tijuana y el en Condado de San Diego y sus alrededores, clasificados en dos grupos plazas comerciales y sustitutos en lo general y tiendas de ropa en lo particular. Fuente: elaboración propia.*

Al señalar las plazas y tiendas más visitadas por los consumidores fronterizos es importante mencionar que se identificó con claridad una diferencia de tamaño entre ellos y por consecuencia en su capacidad para implementar estrategias de comercialización, por tanto se vio en la necesidad de realizar un proceso de discriminación y garantizar de ese modo la equidad comparativa, así como el hecho de estudiar al segmento más vulnerable del sector comercio y quedar sólo con las tiendas Boutique dentro de las plazas, puestos en el swap meet o tianguis, boutique en avenidas y se eliminan las tiendas departamentales y personas que venden ropa en casa, estas últimas por no formar parte del segmento de estudio al ser clasificado como comercio informal.

Una vez realizado el análisis comparativo y el estudio de mercado (anexo 1) los resultados generales observados en la tabla tres son por demás desalentadores para la micro, pequeña y mediana empresa del sector comercio en Tijuana y Baja California y quedan al descubierto los elementos más sensibles de la estrategia de comercialización empleada actualmente en comparación a la implementada por los pequeños

negocios del sector comercio en San Diego, CA y sus alrededores. El resultado corrobora las afirmaciones del Lic. Karim Chalita (2013) presidente de la "Cámara Nacional de Comercio" en Tijuana al asegurar que el sector comercio no cuenta con armas para enfrentar la fuga de consumidores al Estado de California. Con una capacidad para competir limitada, con apenas un 23.3 por ciento de las características de acuerdo a la ponderación trabajada, el sector comercio no podría recuperar el mercado perdido en los últimos años y enfrentar las nuevas condiciones de mercado.

Tabla: 3: Resultados Generales del Análisis Comparativo de la Competencia Desde la Perspectiva del Consumidor Fronterizo

Variable	Elementos Observados	Elementos Desfavorables Para El Comerciante Tijuaneño (Detalles Anexo1)	Capacidad Para Competir Por Variable
1. Cliente	18	13	27.2%
2. Costo	6	6	0%
3. Conveniencia	3	1	66%
4. Comunicación	3	3	0%
Capacidad total para competir	30	23	23.3%

La tabla encuadra los resultados generales identificados en el análisis comparativo entre los sujetos de estudio de Tijuana y San Diego. Se observaron 30 elementos, de los cuales el sector comercio de Tijuana salió por debajo en 23 de ellos lo que implica un nivel de competencia general de 23.3 por ciento en una escala de 100. Fuente: Elaboración propia

## CONCLUSIONES

### Oportunidades del Sector Comercio en Baja California

El sector comercio en Baja California tiene mucho camino por recorrer y luchas por ganar antes de pensar en remontar las posiciones perdidas, de hecho se recomienda que aprenda del pasado y de vuelta a la página para escribir un capítulo con acciones distintas. La nueva estrategia de comercialización deberá contemplar la innovación como eje rector e iniciar un proceso interno de reflexión y apertura a nuevas ideas, que si bien ya existen en el mercado, son un área de oportunidad para la micro, pequeña y mediana empresa del sector comercio. En este sentido y como respuesta al objetivo general se identificaron tres áreas de oportunidad visualizadas bajo un esquema de innovación que permitirán mejorar su nivel de competencia: La primera de ellas se observa en un plano estructural y de comportamiento, entre las que destacan:

- Disponibilidad para formar parte de una asociación o grupo empresarial (participación en las Cámaras)
- Llevar a un nivel de colaboración la relación con proveedores y fabricantes (mercadotecnia vertical).
- Hacer de la capacitación un soporte para enfrentar los nuevos retos (Capital Humano)
- Aprender a escuchar al consumidor (Administración de la relación con los clientes)
- Buscar la mejora continua (filosofía de calidad)
- Aprender a definir, transmitir y medir los resultados (definición y evaluación de objetivos)

La segunda área de oportunidad se presenta en un plano funcional y se debe innovar en los siguientes rubros:

- Ampliar los servicios de apoyo: servicios de crédito, de atención al cliente, de información y consulta, así como los servicios para la comodidad de los clientes en sus compras (competir con productos aumentados)
- Trabajar en mejorar la relación costo y calidad (Análisis de proveedores)
- Planear la temporada alta para ganar en ventas al volumen (redes de colaboración)

### Administración de compras y manejo de inventarios (Satisfacción de necesidades).

La tercera área de oportunidad está relacionada con la estructura de mercado de consumo de Baja California el cual se caracteriza por su relación histórica con los condados del Sur de California y su fuerte influencia en los hábitos y patrones de consumo, sobre todo entre las familias de mayor antigüedad en la región, las cuales han replicado el modelo de consumo por generaciones. En este sentido, se identificó que alrededor del 62 por ciento (Secretaría de Relaciones Exteriores, 2013) de la población de Tijuana no cuenta con visa para ingresar a los Estados Unidos, lo que sugiere que el mercado de consumo interno es mayor al consumo fronterizo, por tanto la micro, pequeña y mediana empresa del sector comercio debe aprovechar la oportunidad que tiene y voltear a ver al comercio del Sur de California como un aliado para posicionarse en el mercado interno y aprender el concepto de servicio y formación de redes de colaboración para enfrentar con audacia a las tiendas departamentales situadas en la región y mitigar el impacto del comercio informal.

### Retos Que el Sector Comercio en Baja California Debe Enfrentar

El sector comercio en Baja California se encuentra inmerso en una demanda histórica para México, ya que busca por la vía legal derogar la homologación del impuesto al valor agregado en la zona fronteriza y dejar en claro que las decisiones tomadas sin tomar en cuenta las características propias de la zona inhiben el desarrollo regional. Sin embargo, este desafío no es el único que el sector comercio debe afrontar, ya que se identificó en el análisis comparativo que la calidad y el precio son los elementos de mayor influencia y que la estrategia de comercialización empleada en California está diseñada bajo un enfoque de mercadotecnia vertical y que existe una cultura empresarial que favorece la relación entre las partes involucradas (fabricantes, distribuidores mayoristas, minoristas e instituciones bancarias), de tal forma que el sector comercio ha desarrollado un modelo de negocio centrado en la estimulación del consumo y no en la obtención de la mayor rentabilidad por venta.

Este último modelo es el que predomina en el sector comercio de Baja California, por lo tanto, las nuevas condiciones de mercado estimulan a modificarlo de lo contrario su futuro no se deslumbra alentador. Finalmente se identificó que las estrategias de comercialización que valoran los consumidores fronterizos están centrados en el servicio, específicamente los orientados a facilitar las compras, elemento que el sector comercio en Baja California debe valorar e implementar estrategias sin afectar las finanzas de la empresa, en este sentido el reto se localiza en que se debe considerar la importancia de generar información financiera para la toma de decisiones sin importar el tamaño de la empresa.

## ANEXO

### Resultados Detallados del Análisis Comparativo de la Competencia y el Estudio de Mercado

El anexo 1 muestra a detalle el análisis comparativo de la competencia y el resultado del estudio de mercado, lo anterior con la finalidad de cruzar ambos indicadores e identificar aquellos elementos de la estrategia de comercialización que deben ser replanteados en forma innovadora.

## Anexo 1: Resultados del Análisis Comparativo de la Competencia y del Estudio de Mercado

Análisis Comparativo de la Competencia							
VARIABLES	San Diego y Alrededores, USA		Tijuana, Baja California, México		Estudio de Mercado	Resultado de la comparación del sector comercio	Trabajar en mejoras innovadoras
	Boutique	Puestos	Boutique	Puestos			
<b>Cliente</b>							
<b>1. Servicio de crédito:</b> Aceptación de tarjetas de crédito y debito	Todas		Algunas	No	Importante	Por debajo de la competencia	Si
<b>2. Servicio de manejo de mercancías:</b>  Apartado de mercancías.	Todas	Algunas	Algunas	No	No importante	Por debajo de la competencia	No
<b>3. Servicios de atención al clientes:</b> Reclamaciones, devoluciones e intercambios.	Algunas restricciones, hasta 30 días Y devolución de dinero	Algunas restricciones, hasta 30 días Cambio de mercancía a	Restringida, no devolución de dinero	Altamente restringida, no cambios ni devoluciones	Importante	Por debajo de la competencia	Si
Pedidos especiales.	Si	En forma limitada	En forma limitada	No	Medianamente importante	Por debajo de la competencia	No
Probador de ropa	Todo tipo de ropa	En algunos casos	Tipo de ropa limitada	En algunos casos y limitado	Importante	Por debajo de la competencia	Si
	Página de internet/en algunos casos catálogo	Catálogo en algunos casos	No	No	No importante	Por debajo de la competencia	No
<b>4. Servicios de información y consulta:</b>							
<b>5. Servicios para comodidad de los clientes en sus compras:</b>							
Instalaciones adecuadas.	Si	Regulares	Si	Regulares	Importante	igual	<b>Mantener</b>
Horarios ampliados en temporada alta.	Si		En forma limitada		Importante	Por debajo de la competencia	<b>Si</b>
Puntualidad.	Si		Si	Regular	Importante	Por debajo de la competencia	<b>Si</b>
Limpieza.	Si		Si	Regular	Importante	Por debajo de la competencia	<b>Si</b>
	Si		Limitado		Importante	Por debajo de la competencia	<b>Si</b>
Estacionamiento.							
Servicios a la comunidad: apoyo a equipos, becas, etcétera.	Como asociación		No		Medianamente importante	Por debajo de la competencia	<b>Si</b>
	Excelente		Regular	Mala	Importante	Por debajo de la competencia	<b>Si</b>
Respuesta y solución rápida a problemas específicos.	Excelente		Excelente		Importante	igual	<b>Mantener</b>
Actitud de servicio: amabilidad, disponibilidad a escuchar, capacidad de respuesta y honestidad.	Buena		Limitada		Importante	Por debajo de la competencia	<b>Si</b>
Variedad de productos							
Novedades (mercancía nueva)	Excelente Cada 15 días	Buena Cada 30	Todos manejan lo mismo.		Importante	Por debajo de la competencia	<b>Si</b>
			Por temporada cada 4 a 6 meses				
Calidad de la ropa	Buena		Regular		Importante	Por debajo de la competencia	<b>Si</b>

Seguridad en la compra	Buena	Regular	Importante	Por debajo de la competencia	Si
<b>Costo</b>	Adecuado	Alto	Importante	Por debajo de la competencia	Si
Costo de compra	Excelente a buena	Regular	Importante	Por debajo de la competencia	Si
Relación costo y calidad	Si Si	disfrazados	Importante	Por debajo de la competencia	Si
Descuentos	Si Si	Limitado	Importante	Por debajo de la competencia	Si
Promociones	A menor escala	Mercancía obsoleta	Importante	Por debajo de la competencia	Si
Participa en promociones y descuentos en temporada alta.	Temporada alta descuento en el precio regular	Temporada alta mismo precio	Importante	Por debajo de la competencia	Si
Relación temporada & precio	Excelente a buenas. Planeación urbana	Buena Regular	Importante	Por debajo de la competencia	No
<b>Conveniencia</b>	Buena	Buena	Importante	Igual	No
Ubicación	Excelente	Buena Buena	Importante	Por debajo de la competencia	Si
Cercanía	En temporada alta cuenta con transporte la línea a las plazas y swap meet.	No No	Medianamente Importante	Por debajo de la competencia	Si
Accesibilidad	En grupo Periódico especializado/ bolsa azul	No No	Importante en temporada alta	Por debajo de la competencia	Si
<b>Comunicación</b>	En grupo / asociaciones y grupos empresariales	No No	Medianamente importante	Por debajo de la competencia	Si
Medios Impresos	Si	Limitada			
Medios masivos de comunicación					
Cercanía con el consumidor					

*El anexo 1 muestra en forma detallada el resultado del análisis comparativo e integra el resultado del estudio de mercado con el objetivo de identificar aquellas acciones que son valoradas por el consumidor fronterizo y deja en claro las áreas de oportunidad para el sector comercio en Tijuana. Fuente: Elaboración propia.*

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# CONSTRUCCIÓN DE UN INSTRUMENTO PARA MEDIR CLIMA ORGANIZACIONAL EN FUNCIÓN DE LA CALIDAD EN EL SERVICIO EN EL SECTOR GUBERNAMENTAL

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## RESUMEN

*El presente estudio establece como objetivo principal analizar en instituciones gubernamentales el clima organizacional y su relación con la calidad en el servicio de acuerdo a la carta iberoamericana de calidad en la gestión pública. Se pretenden estudiar las Secretarías del Gobierno del Estado de Durango ubicadas en el municipio de Durango. Las variables fueron operacionalizadas en base a las diferentes teorías del clima organizacional y la carta iberoamericana de la calidad en la gestión pública, donde surgieron 14 dimensiones: estructura, comunicación, capacitación y desarrollo, trabajo en equipo, ambiente físico y cultural, identidad liderazgo, dirección estratégica y ciclo de mejora, gestión por procesos, mejora de la normatividad, gobierno electrónico, gestión del conocimiento y aportación de los funcionarios. Por otra parte se realizó un proceso de validación por expertos a través de un Panel de Expertos y de acuerdo a la revisión de la literatura se confirman las dimensiones propuestas, el instrumento es de escala tipo likert, cuenta con 62 ítems los cuales evalúan las variables objeto de estudio.*

**PALABRAS CLAVE:** Clima Organizacional, Calidad en el Servicio, Sector Gubernamental, Instrumento de Medición

## DEVELOPMENT OF AN INSTRUMENT TO MEASURE ORGANIZATIONAL CLIMATE, IN TERMS OF THE QUALITY OF SERVICE IN THE GOVERNMENT SECTOR

### ABSTRACT

*The main objective of this study is to analyze the organizational climate in government institutions, and its relationship to service quality according to the Latin American letter of quality in public administration. The aim is to study the Government Secretaries of the State of Durango located in Durango city. The variables based on different theories of organizational climate and the Ibero-American letter quality in public administration were operated, where 14 dimensions emerged : structure , communication, training and development, teamwork, physical and cultural environment , identity, leadership, strategic direction and improvement cycle , adoption of a model of excellence, process management , improved regulations , e-government , knowledge management and contribution of staff . Moreover, a validation process through a panel of experts was conducted and according to the literature review the proposed dimensions are confirmed, the instrument is in scale, Likert type, has 62 items, which assess the variables object of study.*

**JEL:** M12

**KEYWORDS:** Organizational Climate, Service Quality, Government Sector, Measuring Instrument

## INTRODUCCIÓN

El clima organizacional es un fenómeno de importancia para la mayoría de las organizaciones, ya que mediante su análisis y medición, se busca mejorar el ambiente de trabajo que en ellas predomina, para incidir sobre la eficiencia de su operación y el aumento de su productividad (INE, 2008). El presente trabajo se establece desde dos perspectivas: la primera en relacionar el clima organizacional en función de la calidad en el servicio en instituciones gubernamentales, estas variables han sido vinculadas con la literatura organizacional en el contexto nacional e internacional; por otra parte se pretende desde el punto de vista metodológico, validar un instrumento de medición que considere las variables del clima organizacional y de calidad en el servicio, tomando en cuenta la confiabilidad, validez y las dimensiones evaluadas. Se tomó en cuenta la Carta Iberoamericana de la Calidad en la Gestión Pública (CLAD, 2008) emitida por este organismo y en base a la carta se adaptaron dimensiones del clima organizacional de acuerdo a las diferentes teorías existentes sobre el tema como: Litwin y Stringer 1968, Valenzuela 2003 y 2007 Chiang, et. AL Y Marín 2002 para asociar estos constructos conceptualmente. El resto de esta investigación se organiza de la siguiente manera: se inicia con la revisión de literatura relacionada con el clima organizacional sus autores y algunas de sus dimensiones, posteriormente se presenta la Carta Iberoamericana de la Calidad en la Gestión Pública emitida por el CLAD (2008), después, en la sección de metodología se incluye, la operacionalización de las variables para elaborar el instrumento de medición así como la confiabilidad del instrumento. Finalmente se presentan las conclusiones.

## REVISIÓN LITERARIA

### Clima Organizacional

La investigación sobre clima organizacional comenzó en los finales de los 1960, y por lo tanto, más de 40 años de investigación han acumulado ahora un tema. Mucho se ha avanzado en ese tiempo. Destaca que se consideran cinco de los logros más significativos 1) el desarrollo de estrategias y los focos del proceso de investigación, 2) la distinción de un clima de satisfacción en el trabajo, 3) las resoluciones de los niveles de problemas de análisis 4) el estudio del acuerdo sobre el clima dentro de las unidades de trabajo y 5) el aumento de la complejidad conceptual del clima como una variable potencial, mediador y asesor. (Neal M. Ashkanasy, Celeste P.M. Wilderom, Mark F. Peterson , 2011)

El clima organizacional es un fenómeno socialmente construido, que se deriva de las interacciones individuo-grupo-condiciones de trabajo, dando como resultado un significado a las expectativas individuales y grupales (Perez de Maldonado, 1997). El desarrollo de bases de teóricas de la administración pública, clima organizacional, dimensiones del clima organizacional, ha permitido la comprensión y desarrollo de este tema, sin dejar de mencionar las múltiples investigaciones realizadas sobre el mismo que han sido muy útiles dentro de las organizaciones ya sean públicas como el gobierno o una escuela de educación superior o privadas como cualquier tipo de empresa.

Otro enfoque menciona que el clima es un elemento fundamental de las percepciones que el trabajador tiene de las estructuras y procesos que ocurren en un medio laboral. Al referirse a las estructuras y procesos de la organización es hablar de su estructura orgánica prácticamente y de cada uno de los procesos que se llevan a cabo en la misma con el fin de cumplir con los objetivos planteados. (Goncalves , 1997) Existe una polémica bastante grande respecto a la definición al concepto de clima organizacional (Brunet, 2002) el clima de una organización puede ser sentido por un individuo sin que esté consciente del papel y de la existencia de los factores que lo componen; de esta forma resulta difícil de medir el clima, porque no se sabe bien si empleado lo evalúa en función de sus opiniones personales o de las características verdaderas de la organización.

### Dimensiones del Clima Organizacional

En cuanto a la operacionalización del clima organizacional, podemos decir que existen insuficientes mediciones validadas del constructo (Neal M. Ashkanasy, Celeste P.M. Wilderom, Mark F. Peterson, 2011). A través de los años, las dimensiones que han sido identificadas como componentes de esta compleja variable han sido distintas, por lo que diversas visiones emanaron, conduciendo a una confusión y un lento progreso teórico (Brunet, 2002). Por lo anteriormente mencionado algunas de las dimensiones que evalúa el clima organizacional y sus diferentes autores se presentan enseguida; (Litwin & Stringer, 1968), resaltan que el clima organizacional depende de nueve dimensiones: estructura, responsabilidad, recompensas, riesgos, relaciones, estándares de desempeño, identidad, cooperación y conflicto. (Valenzuela, 2003), diseñó un cuestionario de 80 preguntas de respuesta cerrada, tipo Likert agrupadas en 10 categorías: trabajo personal, supervisión, trabajo en equipo, administración, comunicación, ambiente físico, capacitación y desarrollo, promoción y carrera, sueldos y prestaciones y orgullo de pertenencia. (Díaz, Galván, & Ocampo, 2008) se basó en el trabajo de Likert enfatizando en las dimensiones de: instalaciones de la empresa, herramientas de trabajo y equipo, seguridad y equipo de protección, estructura, compensaciones, ambiente de trabajo, relación entre compañeros, dirección y liderazgo, comunicación, trabajo en equipo, capacitación y desarrollo, mejora continua y relación empresa-familia-amigos. (Hernandez, 2005), hizo una revisión de literatura de los estudios más comunes de clima organizacional en México y el extranjero quedando las siguientes dimensiones: moral, dirección, innovación, percepción de la empresa, percepción del desempeño, motivación intrínseca, satisfacción general, liderazgo, visión y recompensas. Después de la revisión de la literatura, para el presente documento se seleccionaron como dimensiones del clima organizacional las siguientes: estructura, comunicación, capacitación y desarrollo, trabajo en equipo, ambiente físico y cultural, identidad y liderazgo.

### La Calidad en el Servicio

La filosofía de calidad de servicio está fundamentada en un enfoque corporativo en el cliente, cultura y sistema de direcciones. El enfoque presenta todo un proceso que incluye desde la preparación y mejoramiento de la organización y del proceso hasta las estrategias, para que además del servicio base, se presten servicios a través de una comprensión total de las necesidades y expectativas del cliente (Colunga, 2006). Por tanto para entender mejor este concepto debemos conocer primero que es un servicio, el cual es una actividad o conjunto de actividades de naturaleza casi siempre intangible que se realiza a través de la interacción entre el cliente y el empleado y/o instalaciones físicas de servicio, con el objeto de satisfacerle un deseo o necesidad. Los servicios ofrecidos dependen en gran medida de la calidad del factor humano que labora en la empresa. Se deben afinar y fortalecer los procesos de integración y dirección del personal para obtener los niveles de calidad ya señalados, reiteradamente, en los puntos anteriores. El área responsable de la administración de factor humano jugará un papel central en las estrategias competitivas que se diseñen, ya que aportará sus procesos para atraer y retener talento en la organización. La profesionalización de: planes de factor humano, reclutamiento, selección, contratación, orientación, capacitación, desarrollo, remuneraciones, comunicación interna, higiene, seguridad y las relaciones laborales contribuirán significativamente en la construcción de ventajas competitivas ancladas en el personal sus conocimientos, sus experiencias, su lealtad, su integridad, su compromiso con los clientes la empresa y sus colegas.

Se requiere de un sistema que gestione la calidad de los servicios, aquí es pertinente establecer el ciclo del servicio para identificar los momentos de verdad y conocer los niveles de desempeño en cada punto de contacto con el cliente (Díaz & Pons, 2003). La gestión de calidad se fundamenta en la retroalimentación al cliente sobre la satisfacción o frustración de los momentos de verdad propios del ciclo de servicio. En los casos de deficiencias en la calidad, son críticas las acciones para recuperar la confianza y resarcir los perjuicios ocasionados por los fallos. El prestigio y la imagen de la organización se mantendrán debido al

correcto y eficaz seguimiento que se haga de los posibles fallos que se den en el servicio, hasta cerciorarse de la plena satisfacción del cliente afectado. Inclusive debe intervenir forzosamente la dirección general para evitar cualquier suspicacia del cliente. Esto inspirará confianza en los clientes y servirá de ejemplo a todo el personal para demostrar la importancia que tiene la calidad en todo lo que hacemos. Dentro de los organismos que evalúan la calidad en el servicio, podemos encontrar entre muchos en el siguiente cuadro algunos de los aspectos considerables para evaluar esta variable, dichos aspectos son importantes dentro de las organizaciones que prestan servicios, y por consecuencia es factible que en las instituciones públicas tomen en cuenta lo anteriormente mencionado ya que el objetivo de las mismas es la prestación de servicios.

### Carta Iberoamericana de la Calidad en la Gestión Pública

Al final de los años setenta del Siglo XX, la crisis económica mundial dificultó la viabilidad del modelo de Estado de bienestar construido por los países industrializados y post-industrializados después de la segunda guerra mundial. Frente a dicha crisis, surgió una propuesta de corte neoliberal-conservador que perseguía restablecer el equilibrio fiscal y de la balanza de pagos de los países en crisis. Para ello se promovió la reducción del tamaño del Estado y su sustitución por el mercado como instrumento predominante del desarrollo. Contrario a lo que se afirmó, años después de la aplicación de las medidas neoliberales, los problemas de desarrollo se agudizaron en la región, los mercados nacionales se debilitaron, no hubo crecimiento económico, la pobreza se expandió, la gobernabilidad decayó y el Estado que había sido desmantelado perdió su capacidad de respuesta a los nuevos desafíos.

En consideración a lo anterior, el Consejo Directivo del CLAD, reunido el 14 de octubre de 1998, aprobó el documento doctrinario *Una Nueva Gestión Pública para América Latina*, en el que se declara la necesidad de reconstruir el Estado para enfrentar los nuevos desafíos de la sociedad post-industrial, un Estado para el siglo XXI, que además de garantizar el cumplimiento de los contratos económicos, debe ser lo suficientemente fuerte como para asegurar los derechos sociales y la competitividad de cada país en el escenario internacional. Con ello, se reconoce que el Estado es un instrumento indispensable para el desarrollo económico, político y social de cualquier país, y que en la región tiene que orientarse a la atención de tres grandes problemas: la consolidación de la democracia, la necesidad de retomar el crecimiento económico y la reducción de la desigualdad social, garantizando la inclusión social. Para abordar dichos desafíos, los Estados iberoamericanos deben adecuar su organización y funcionamiento a las nuevas realidades, aprendiendo de los errores y aciertos de las diversas experiencias recientes y adoptando un nuevo modelo de gestión pública que recupere la capacidad de las Administraciones Públicas iberoamericanas como instrumentos útiles y efectivos al servicio del bien común o interés general de sus respectivas sociedades.

Bajo dicho mandato, y continuando con el esfuerzo sostenido en esta área por la Comunidad Iberoamericana, se elabora la presente “Carta Iberoamericana de Calidad en la Gestión Pública”, que se inscribe en la propuesta de adecuar el funcionamiento de las Administraciones Públicas iberoamericanas para garantizar que sean instrumentos útiles, efectivos y confiables al servicio de sus respectivas sociedades. En tal sentido, la presente Carta Iberoamericana vincula la calidad en la gestión pública con dos propósitos fundamentales de un buen gobierno democrático: 1. toda gestión pública debe estar referenciada a la satisfacción del ciudadano, ya sea como usuario o beneficiario de servicios y programas públicos, o como legítimo participante en el proceso formulación, ejecución y control de las políticas públicas bajo el principio de corresponsabilidad social; 2. la gestión pública tiene que orientarse para resultados, por lo que debe sujetarse a diversos controles sobre sus acciones, suponiendo entre otras modalidades la responsabilización del ejercicio de la autoridad pública por medio del control social y rendición periódica de cuentas. La Carta Iberoamericana de Calidad en la Gestión Pública persigue los objetivos siguientes:

Promover un enfoque común en Iberoamérica sobre la calidad y la excelencia en la gestión pública, que integre las distintas perspectivas políticas y técnicas que se encuentran presentes en los diversos niveles y sectores de las Administraciones Públicas de la región.

Conformar un cuerpo de principios y orientaciones que sirvan de referencia a las diferentes Administraciones Públicas de los Estados iberoamericanos en la formulación de políticas, planes, modelos y mecanismos que permitan la mejora continua de la calidad de su gestión pública.

Proponer la adopción de instrumentos que incentiven la mejora de la calidad en la gestión pública, que sean flexibles y adaptables a los diferentes entornos de las Administraciones Públicas iberoamericanas y a sus diversas formas organizativas.

Servir como guía para el diseño, regulación, implantación, desarrollo, mejora y consolidación de planes de calidad y excelencia en la gestión pública, que le permitan a las diferentes Administraciones Públicas de los Estados iberoamericanos potenciar sus capacidades y utilizarlas plenamente para acometer los retos y desafíos del desarrollo integral de sus respectivas sociedades y lograr el bienestar de sus ciudadanos.

#### Acciones E Instrumentos Para la Calidad en la Gestión Pública de Acuerdo a la Carta

Los Estados Iberoamericanos promoverán el desarrollo normativo que facilite la aplicación de acciones, técnicas e instrumentos para la calidad en la gestión pública de las diferentes Administraciones, órganos, entes y unidades administrativas. En la carta se recomiendan algunas acciones, técnicas e instrumentos básicos de calidad, en los que los órganos y entes públicos pueden apoyarse para la implementación de la calidad en la gestión pública, donde se toman en cuenta las siguientes dimensiones: dirección estratégica y ciclo de mejora, gestión por procesos, los equipos y proyectos de mejora, la mejora de la normatividad, el gobierno electrónico, la gestión del conocimiento, aportaciones y sugerencias de los funcionarios públicos.

### **METODOLOGÍA**

Se efectúa una revisión de literatura de los principales autores sobre el clima organizacional y la Carta Iberoamericana de la Calidad en la Gestión Pública 2008. La presente investigación es de modalidad descriptiva y responde por sus características a la metodología cuantitativa. Se llevó a cabo un proceso de validación mediante un panel de expertos por 5 académicos y 5 ex-servidores públicos, y de acuerdo a la revisión de literatura y la evidencia de validez cara a cara se eligieron 7 dimensiones del clima organizacional para enmarcarlas dentro de las dimensiones que presenta la Carta Iberoamericana de la Calidad en la Gestión Pública 2008. El instrumento de medición busca recoger información de las dimensiones seleccionadas sobre las variables de clima organizacional y calidad en el servicio, las cuales son estructura, comunicación, capacitación y desarrollo, trabajo en equipo, ambiente físico y cultural, identidad, liderazgo, dirección estratégica y ciclo de mejora, gestión por procesos, los equipos y proyectos de mejora, la mejora de la normatividad, el gobierno electrónico, la gestión del conocimiento, aportaciones y sugerencias de los funcionarios públicos, a través de una serie de preguntas que pretenden identificar la percepción de los actores hacia el clima organizacional y la calidad en el servicio.

El cuestionario quedó diseñado de la siguiente manera: Una primera sección que corresponde a la dimensión estructura, está compuesta por un total de 6 reactivos; la siguiente sección que es la dimensión de comunicación, por 5 reactivos; la sección de capacitación y desarrollo tiene 5 reactivos, la sección de ambiente físico y cultural se muestra con 6 reactivos la dimensión de identidad está integrada por 4 reactivos por último sobre las dimensiones del clima organizacional está la de liderazgo con 6 reactivos. Sobre la variable de calidad en el servicio el instrumento evalúa las siguientes dimensiones: la primera es la de dirección estratégica y ciclo de mejora con 5 reactivos, la dimensión de gestión por procesos con 7 reactivos,

la dimensión de mejora de la normatividad con 2 reactivos, la siguiente dimensión que trata sobre el gobierno electrónico contiene 4 reactivos, la dimensión de gestión de conocimiento también con 4 reactivos y por último la dimensión de aportación de los funcionarios con 1 reactivo siendo en total 62 reactivos en el cuestionario. 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 Muy De Acuerdo= 1, De Acuerdo= 2, En Desacuerdo= 3 y Muy En Desacuerdo=4.

## RESULTADOS

El instrumento fue sometido a una prueba piloto 40 cuestionarios y en base a la misma se determinó el criterio de confiabilidad del instrumento, por el coeficiente de Alfa Cronbach, desarrollado por J. L. Cronbach, requiere de una sola administración del instrumento de medición y toma valores entre 0 y 1 que sirve para comprobar si el instrumento que se está evaluando recopila información defectuosa y por tanto nos llevaría a conclusiones equivocadas o si se trata de un instrumento fiable que hace mediciones estables y consistentes. Alfa de Cronbach es por tanto un coeficiente de correlación al cuadrado que, a grandes rasgos, mide la homogeneidad de las preguntas promediando todas las correlaciones entre todos los ítems para ver que, efectivamente, se parecen. Su interpretación será que, cuanto más se acerque el índice al extremo 1, mejor es la fiabilidad, considerando una fiabilidad respetable a partir de 0,80 (Hernandez S. R., 2006). El coeficiente de alfa de Cronbach obtuvo una confiabilidad = 0.954

Tabla 1: Coeficiente Alfa de Cronbach de la Variable de Clima Organizacional y Calidad en el Servicio

		No. Casos	No. Ítems	Coeficiente Alfa de Cronbach
Variable	Clima organizacional	40	37	0.919
	Dimensión			
	Estructura	40	6	
	Comunicación	40	5	
	Capacitación y desarrollo	40	5	
	Trabajo en equipo	40	5	
	Ambiente físico y cultural	40	6	
	Identidad	40	4	
Variable	Liderazgo	40	6	0.941
	Calidad en el servicio	40	23	
	Dimensión			
	Dirección estratégica y ciclo de mejora	40	5	
	Gestión por procesos	40	7	
	Mejora de la normatividad	40	2	
	Gobierno electrónico	40	4	
	Gestión del conocimiento	40	4	
	Aportaciones de los funcionarios	40	1	

*Determinación del coeficiente alfa de cronbach donde la dimensión del clima organizacional obtiene un coeficiente de 0.919 que es un coeficiente alto y la variable de calidad en el servicio obtiene un alfa de conbach con valor de 0.941*

## CONCLUSIONES

En relación al objetivo de la presente investigación se concluye que se cumple con relacionar conceptualmente al clima organizacional con la calidad en el servicio de acuerdo a la carta iberoamericana de la calidad en la gestión pública, además se adaptó y valido un instrumento para medir el clima organizacional en función de la calidad en el servicio. El instrumento pretende medir las dimensiones de estructura, comunicación, capacitación y desarrollo, trabajo en equipo, ambiente físico y cultural, identidad y liderazgo que pertenecen a algunas teorías del clima organizacional y las dimensiones de dirección estratégica y ciclo de mejora, gestión por procesos, los equipos y proyectos de mejora, la mejora de la normatividad, el gobierno electrónico, la gestión del conocimiento, aportaciones y sugerencias de los funcionarios públicos de la calidad en el servicio. Después de la validación cara a cara por el panel de expertos la prueba piloto se realizó a 40 servidores públicos del municipio de Durango donde el coeficiente alfa de cronbach resulto de 0.954 lo que indica un alto índice de fiabilidad, así mismo se calculó el

coeficiente para las dos variables donde el clima organizacional obtuvo una fiabilidad de 0.919 y la variable de calidad en el servicio un 0.941. Por último se pretende realizar una investigación en el sector gubernamental dentro del estado de Durango donde se tomen en cuenta los diferentes niveles organizacionales en las Secretarías de Gobierno y se puedan presentar algunas recomendaciones para la mejora de las variables ya que son aspectos de los cuales los directivos pueden tomar decisiones que mejoren el ambiente dentro de las organizaciones y a su vez este impacte en la calidad del servicio que se presta.

## ANEXOS

Presentación Este cuestionario tiene como objetivo principal obtener información que apoye en la evaluación del clima organizacional y la calidad en el servicio en el sector público. Este cuestionario tiene una naturaleza confidencial. Se le solicita cordialmente dar su opinión sobre la veracidad de los siguientes enunciados según su experiencia en esta institución. Le agradecemos su colaboración.

Puesto:	Sexo:	Tipo de contrato:	Antigüedad:	Máximo nivel de estudios:	Edad:
<b>Pregunta</b>					
<p> Muy De Acuerdo  de Acuerdo  en Desacuerd o  Muy En </p>					
<p> Considero que es necesario el establecimiento de reglas  Considero que mis funciones y responsabilidades están claramente definidas  Las normas de disciplina de la institución me parecen adecuadas  Los procedimientos ayudan a la realización de mis tareas  La cantidad de registros son necesarios para apoyar la realización de mis tareas  Es importante la información plasmada y recabada en los registros para la institución  La comunicación entre las áreas trabajo de esta dependencia es clara completa y permanente  En esta institución existe buena comunicación entre subordinados y jefes  En esta institución existe buena comunicación entre jefes y subordinados  Tengo confianza con mis compañeros de trabajo  Nos reunimos para analizar si el trabajo se está llevando conforme los objetivos establecidos  La capacitación que la institución ofrece va de acuerdo con la misión y los objetivos de la misma  La institución me pregunta mis intereses y necesidades de capacitación  La capacitación que se ofrece al personal es obsoleta  Mis responsabilidades me impiden recibir la capacitación que yo necesito para mi desempeño  La institución solo ofrece cursos de capacitación básica.  En mi departamento existe trabajo en equipo con mis compañeros  En mi trabajo todos nos llevamos bien  En esta institución tratamos de hacer bien el trabajo de equipo  Se reconocer cuando existen fallas y errores en el departamento.  En esta institución existe espíritu de trabajo en equipo  Las instalaciones en mi departamento son adecuadas para desarrollar mis actividades.  El espacio para desempeñarme es el adecuado  La limpieza en mi área de trabajo es frecuente  Cuento con los materiales suficientes para realizar mis actividades  Considero que el equipo existente en mi departamento es el adecuado para el desarrollo de mis funciones  Considero que el mobiliario de mi departamento es apto para realizar mis actividades  Siento orgullo de pertenecer a esta organización  Considero que soy miembro de un equipo que se desempeña bien  Considero que hay lealtad por parte del personal hacia la organización  En esta organización cada cual se preocupa por sus propios intereses  El superior se preocupa porque entendamos bien nuestro trabajo  A nuestro superior solo le podemos decir lo que quiere escuchar  Mi jefe inmediato tiene la capacidad para ayudar, motivar y dirigir proyectos de personas  Mi jefe es claro en la asignación de tareas  Mi jefe muestra interés en el resultado de mis tareas  Mi jefe toma en cuenta mis aportaciones  Las políticas del departamento apoyan a los servicios que se prestan en esta institución  Las estrategias de mi departamento son adecuadas para el servicio que se brinda  Considero que los objetivos de mi departamento se cumplen conforme a lo planeado  La normatividad vigente facilita mi desempeño  Los planes de mi departamento ayudan a la realización de mis tareas  Los requerimientos de las prestaciones de servicios en esta institución son adecuados  Los procesos para la prestación de servicios públicos en esta dependencia son adecuados  Los objetivos de los procesos ayudan a mejorar la calidad en el servicio  Considero que las actividades de los procesos son adecuadas para brindar el servicio a los usuarios  Considero que son suficientes las actividades de los procesos de mi departamento  Las obligaciones de las autoridades y directivos van de acuerdo a las funciones de esta dependencia  En esta dependencia los indicadores para evaluar los procesos están bien definidos </p>					



Existen necesidades de mejora de la calidad en el servicio en mi departamento  
La normatividad vigente facilita las funciones para el servicio que se presta  
Considero importantes los trámites electrónicos en esta secretaría  
La digitalización dentro de mi departamento ayuda a prestar un mejor servicio  
En este departamento los trámites electrónicos facilitan el servicio al usuario  
Existen procesos sistemáticos para el servicio al ciudadano  
Se realiza una evaluación periódica sobre los procesos realizados en su departamento  
Se intercambian experiencias de su departamento con otro departamento  
Considero que mis procedimientos están bien definidos para prestar un buen servicio  
El manual de organización de mi departamento es claro y especifica mis funciones  
Recibo sugerencias y aportaciones para mejorar el servicio por parte de los funcionarios  
Conozco algún modelo de calidad en el servicio  
Conozco algún premio de la calidad en el servicio  
Agradecemos su participación y sinceridad para contestar este cuestionario. Si tiene algún comentario adicional favor de plasmarlo enseguida.

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# LA MUJER EMPRESARIA EN COAHUILA: SUS MOTIVACIONES, PERCEPCIONES, CONCILIACIÓN ENTRE LA VIDA FAMILIAR Y LABORAL

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## RESUMEN

*Hoy en día la participación de las mujeres se ha ido incrementando en los distintos ámbitos de la sociedad, gran parte de las mujeres no son sólo amas de casa, sino ahora participan como trabajadoras aportando económicamente al sustento familiar y algunas de ellas son dueñas de su propio negocio, o en otros casos ocupando altos mandos en diversas organizaciones, como lo confirma un estudio publicado por CONCYTEG (Rojas, Salazar, & Batres, 2007). Existen innumerables investigaciones sobre la mujer y su entorno, pero la mayoría enfatizan la violencia familiar o a la mujer en una posición inferior al hombre, entre otros factores que abarcan una serie de variables sobre las mujeres, pero no existen estudios de género enfocados a la mujer empresaria y el entorno laboral en el que se desenvuelven. El presente estudio tiene como objetivo profundizar en los aspectos del perfil de la mujer empresaria coahuilense que conciernen con los motivos para emprender, la conciliación entre la vida familiar y laboral, discriminación y sus percepciones cualitativas en torno a estos aspectos. La metodología tiene un enfoque mixto cuantitativo, aplicando dos instrumentos, validados por FAEDPYME, y por la ESADE, España. El estudio de campo abarcó una muestra de 103 mujeres empresarias de mypes en los sectores de servicio, comercio e industria del estado de Coahuila. Los datos fueron procesados mediante técnicas estadísticas descriptivas. Los resultados muestran a una mujer coahuilense en edad promedio entre 40 y 55 años, madres de familia con nivel de estudios universitarios en más de la mitad de ellas, decidida a empoderarse cada día más en el desarrollo económico del estado, mostrando microempresas en su mayoría familiares con visión de consolidación y crecimiento, percibiéndose como mujeres activas, capacitadas, independientes y autosuficientes, innovadora, con determinación y actitud para enfrentar los retos y las diferencias con las que día a día luchan para demostrar sus capacidades, habilidades y conocimientos que aún muchos hombres no reconocen. Esta información servirá de base para una propuesta de acciones para las políticas públicas en apoyo a la mujer emprendedora del estado.*

**PALABRAS CLAVE:** Estudios de Género, Perfil de la Mujer Empresaria, Conciliación Entre la Vida Laboral y Familiar

## BUSINESSWOMAN PROFILE WOMAN IN COAHUILA: AN EMPIRICAL STUDY

### ABSTRACT

*Today the participation of women has been increasing in various areas of society, many of the women are not just housewives, but now participate as workers financially contributing to family support and some of them own their business itself, or in other cases holding senior managers in various organizations, as confirmed by a study published by CONCYTEG (Rojas, Salazar, & Batres, 2007). There are countless research on women and the environment, but most emphasize domestic violence or women in an inferior position to man, among other factors, covering a number of variables on women, but there are no studies of gender focused women businesswoman and working environment in which they operate. The present*

*study aims to describe the profile of women entrepreneurs Coahuila . The methodology has a mixed quantitative and qualitative approach , using 2 instruments , validated by FAEDPYME , and the ESADE , Spain . The field study covered a sample of 103 women entrepreneurs of MSMEs in the service sectors , trade and industry of the state of Coahuila. The data were processed using descriptive statistical techniques. The results show a woman coahuilense average age between 40 and 55, mothers with college level in more than half of them , determined to empower more and more in the economic development of the state , showing mostly micro family thinking of consolidation and growth , perceived as active women , trained , independent and self-sufficient, with determination and innovative attitude to face the challenges and differences that daily struggle to demonstrate their abilities , skills and knowledge that many men still not recognized. This information will form the basis for a proposed action for public policies to support women entrepreneurs in the state.*

**JEL:** J16

**KEYWORDS:** Gender Studies Women's, Profile Businesswoman, Reconciliation of Work and Family Life

## INTRODUCCIÓN

En la actualidad en México existen varias asociaciones, grupos y fundaciones creadas para el apoyo de las mujeres, enfocándose principalmente en el combate hacia la violencia, pero no se ha profundizado hacia el ámbito empresarial. Aunque existe la Asociación Mexicana de Mujeres Empresarias (AMMJE), la Red de Mujeres Empresarias (RME), así como también la Secretaría de Economía lanza el Fondo de Micro financiamiento a Mujeres Rurales (FOMMUR) para el apoyo a proyectos, y el Programa “Impulso Productivo para la Mujer” del Fondo Nacional para la Empresa Social; en Coahuila no se ha realizado un estudio que muestre a profundidad el perfil y características de la mujer emprendedora coahuilense en sus múltiples facetas. En el marco de un proyecto de investigación sobre Autonomía y Empoderamiento económico de las mujeres en el Estado de Coahuila, de la Facultad de Contaduría y Administración, Unidad Torreón, de la Universidad Autónoma de Coahuila se han realizado dos estudios para ir conformando el perfil de la mujer emprendedora en la ciudad de Torreón y su comparación con el que resulta en la ciudad de Saltillo.

(Guerrero Ramos, Canibe Cruz, Armenteros Acosta, Lopez Chavarria, & Reyna Garcia, 2013) (Guerrero Ramos, Gomez Gutierrez, & Armenteros Acosta, Mujeres emprendedoras: Similitudes y diferencias entre las ciudades de Torreon y Saltillo, Coahuila., 2014) Esta investigación es continuidad de las anteriores y pretende: contrastar el perfil de la mujer empresaria coahuilense, identificar rasgos peculiares de las empresas dirigidas por mujeres, profundizar en motivaciones para emprender y los obstáculos que han tenido estas mujeres en su trayectoria como empresarias, así como analizar la conciliación entre la vida familiar y laboral; y las percepciones que de ellas mismas y de otras mujeres tienen, en este contexto.

## REVISIÓN LITERARIA

El Sistema Económico de Latino América y del Caribe (SELA) en su reporte titulado “Desarrollando Mujeres Empresarias: La Necesidad de Replantear Políticas y Programas de Género en el Desarrollo de PYMES”, aborda el perfil de la mujer empresaria latinoamericana, por lo que da a conocer entre otros, los siguientes aspectos: El motor detrás de la empresa de mujeres, como regla general, está en la necesidad económica más que en la identificación de una oportunidad o en un deseo de desarrollar una idea innovadora. Las mujeres son dueñas de empresas más pequeñas que las empresas de los hombres. El nivel de educación de las mujeres empresarias en América Latina y el Caribe (ALC) en general es más bajo que el de los hombres. Las empresas de mujeres en ALC operan de manera predominante en el sector servicios

y están mejor posicionadas para atender nichos de mercado. Las mujeres empresarias enfrentan dificultades estructurales para acceder a crédito y capital limitado, lo que impide que sus empresas crezcan al tiempo que carecen de acceso a educación financiera, y también luchan contra los estereotipos negativos sobre su capacidad para establecer y desarrollar una empresa. La conciliación entre vida familiar y empleo muchas veces se resuelve a través de una empresa pero hace difícil el desarrollar la empresa. (SELA, 2010). La CEPAL por su parte, en uno de sus estudios publicó por medio de la revista *Mujer y Desarrollo*, la investigación realizada por Lidia Heller donde menciona que, frecuentemente las emprendedoras comienzan la actividad por el deseo de poner en práctica alguna idea innovadora, cubrir un nicho específico del mercado o la necesidad de generar sus propios ingresos.

En algunos casos —sobre todo las profesionales— deciden por esta alternativa ante la imposibilidad de ascender en sus carreras laborales dentro de una organización o encontrar un trabajo acorde con sus habilidades y contar además con mayor flexibilidad horaria que les posibilite compatibilizar trabajo y familia, así como ganar mayor independencia. (Heller, 2010) En lo referido al perfil de la mujer emprendedora en México, Gina Zabludovzky muestra en su estudio publicado en 1998 por la UNAM una serie de características de la empresa de la mujer mexicana: Son más pequeñas que las de los hombres y tienen un menor desarrollo, la empresaria se caracteriza por tener un estrecho contacto personal con todo su lugar de trabajo y sus trabajadores(as), tienen menor antigüedad que la de los hombres, las empresarias, en su mayoría, fundan e inician su empresa con recursos propios.

Para financiar sus empresas la mayoría de ellas recurre a sus ahorros personales y a la reinversión de sus ganancias, la mayoría de las empresarias se insertan de manera gradual en las actividades empresariales, muchas empiezan sin concebirse a sí mismas como empresarias, las situaciones más comunes que precipitan el inicio de la actividad empresarial en las mujeres son la pérdida de empleo y la enfermedad o muerte de un familiar, las mujeres tienen menos posibilidades de obtener créditos bancarios, más aún, la mitad de las mujeres empresarias ni siquiera ha intentado obtener alguno. Para la mayoría de las empresarias, su empresa es la única fuente de ingreso económico y se concentra en el mercado interno, no exportan ni importan ningún producto o servicio. El machismo y la corresponsabilidad entre distintos roles (el profesional con el doméstico) son los obstáculos más comunes que afrontan. Las empresarias tienden a ser más jóvenes que los empresarios. Al preguntarle a empresarias de distintas regiones del país por qué se decidieron a crear sus propias empresas, tanto en el estudio de Gina Zabludovsky, que data de 1998, como en el Diagnóstico sobre la situación de las empresarias mexicanas del INMUJERES, realizado diez años después, se han obtenido coincidencia en relación a los resultados. (Zabludovski, 1998) (INMUJERES, 2003) (Zabludovsky, Hacia un perfil de la mujer empresaria en México, 1993)

## METODOLOGÍA

La presente investigación tiene en principio un enfoque exploratorio ya que analiza documentalmente experiencias previas de investigaciones sobre el perfil de mujeres emprendedoras, y en uno de los cuestionarios aplicados se agregan preguntas cualitativas para entrevista a profundidad. En lo referido al enfoque cuantitativo estuvo basado en estadística descriptiva con tablas de frecuencia que utilizan porcentajes, tomados como base para la comparación. Se aplicaron dos instrumentos; el primero desarrollado y validado por FAEDPYMES. (FAEDPYME. Fundación para el Análisis Estratégico y Desarrollo de la Pequeña y Mediana Empresa), y el segundo fue adaptado de la Escuela Superior de Administración y Dirección de Empresas, de Barcelona España. Los instrumentos se aplicaron de manera presencial a 704 empresarios o directivos de micros, pequeñas y medianas empresas del estado de Coahuila; dicha información se estructuró y capturó en el programa SPSS versión 19, mismo que arroja resultados estadísticos de acuerdo a la información introducida a la base de datos creada para su análisis e interpretación. Una vez capturada la información en la base de datos con el programa estadístico SPSS versión 19, se filtró la misma por la variable de sexo del directivo, con el fin de analizar de manera

independiente las empresas dirigidas por mujeres. La base de datos de Mujeres quedó con 103 registros y la de Hombres con 601. El segundo instrumento se aplicó solamente a las 103 mujeres resultantes de la recogida de datos analizando así los resultados arrojados y relacionando variables con el fin de interpretar tanto el perfil como los motivos que impulsaron a la mujer coahuilense a emprender, entre otros factores que el instrumento incluye.

## RESULTADOS

El 14.6% de las empresas de Coahuila están dirigidas por mujeres, mientras que los hombres manejan el 85.4%, esto nos revela que en este Estado aún existe un gran dominio empresarial por los hombres, se sabe que el índice de mujeres económicamente activas aumenta con gran velocidad, pero desgraciadamente no pasa lo mismo cuando hablamos de puestos ejecutivos o directivos, pues hay una gran brecha entre hombres y mujeres empresarios, como lo confirma el estudio de Cerna donde "se analiza la situación de las mujeres que perciben ingresos provenientes de la propiedad y administración de empresas, dado que se ha documentado ampliamente que existe desigualdad en términos de acceso y control de recursos productivos. En México, el 81.1% de los empleadores son hombres, y el 18.9% restante son mujeres". (Cerna, 2008) La CEPAL menciona que la proporción de empleadores/as es de 74% varones y 26% de mujeres en zonas urbanas de diferentes países de América Latina y el Caribe.

(Heller, 2010). No obstante la participación de las mujeres como empresarias es un fenómeno que afortunadamente crece y merece estudio. En el análisis de los motivos para emprender el primero resultado ser la Superación con un 36 %, seguido de la Necesidad con un 30 %, siendo la diferencia entre uno y otro de solo 6 %, observándose una conjunción de estos dos motivos. Estos resultados son, en general coincidentes con el estudio que se presentan (Guerrero Ramos, Canibe Cruz, Armenteros Acosta, Lopez Chavarria, & Reyna Garcia, 2013) se muestra también una combinación de motivos en Necesidad y Oportunidad, y el análisis por separado es mayor en un 5 %, (27 %) el Motivo Necesidad que el de Oportunidad (23%). Según Antón los motivos son varios pero predominan el deseo de tener un negocio propio (29.6%), la necesidad económica (15.5%), oportunidad o negocio familiar (14.5), la flexibilidad de horario (11%) y la pérdida del empleo previo (4.4%). (Antón, 2009)

### Conciliación Entre la Vida Laboral y Familiar

El 91% de las mujeres encuestadas afirman que su trabajo no afectó o interfirió en la decisión de tener hijos, mientras que el 9% opina lo contrario. El 62% menciona que su carrera se vio afectada al ser madre, el 23% afirma que un poco y el 15% opina que su carrera no se vio afectada al tener hijos. "El trabajo no remunerado que realizan las mujeres empresarias en cuanto a atender las labores domésticas y cuidar a su familia puede influir en el esfuerzo y el tiempo que pueden dedicar al negocio. De hecho, se trata de dos factores interrelacionados, ya que las mujeres pueden tomar la decisión de emprender algún tipo de negocio que permita compatibilizar sus responsabilidades laborales y familiares" (Banco, Mundial Banco Internacional de Reconstrucción y Fomento /, 2010) El 55% de las mujeres cuentan con hijos menores que dependen económicamente de ellas, el 13% con hijos mayores de 18 años, el 8% de las mujeres sostienen a sus padres, el 5% a sus esposos, el 2% a otros no especificados y el 17% no tienen a ningún dependiente económico. El estudio en Torreón Coahuila revela que el 77 % de las mujeres emprendedoras tienen dependientes económicos. (Hijos o familiares). (Guerrero Ramos, Canibe Cruz, Armenteros Acosta, Lopez Chavarria, & Reyna Garcia, 2013)

### Percepciones

En el instrumento se integraron dos preguntas cualitativas, de estructura abierta donde se les da la oportunidad de que expongan su percepción; la primera se les pide describir a la mujer actual, a lo que

respondieron: "La mujer actual es dedicada al trabajo y decidida en su familia", "Es más independiente y trabajadora capaz de hacer igual o mejor el trabajo de los hombres", "Está demostrando lo que es ser emprendedora y dinámica", "Hay más mujeres que se desarrollan profesionalmente", "Es innovadora, perseverante y positiva", "Como personas independientes y trabajadoras pueden lograr lo que se propongan", "Capaz de salir adelante", "Libres, honestas, extremadamente fieles al trabajo y la familia", "Luchista", "Con muchas ganas de triunfar y sobresalir, de tener éxito en todos los aspectos de la vida", "Con hambre de superación y triunfo", "Con muchos sueños por alcanzar, mucho más preparada y comprometida", "Emprendedora, capaz de manejar su vida laboral y familiar", "Autónoma", "Actualmente la mujer tiene mayor oportunidad en el ámbito del negocio, cuenta con mucho apoyo de todo tipo y es más activa", "Capacitada para cualquier trabajo",

"Un ser que poco a poco logra su independencia y estabilidad económica y emocional", "Mas liberal, con más expectativas para laborar y ser más independiente, perseverante y capaz de asumir cualquier puesto importante dentro de una empresa", "Cada vez son más las mujeres que ocupan altos puestos o son dueñas de empresas, con derecho a toma de decisiones", "Empresarias responsables y decididas", "Capaz de lograr muchas cosas con metas fijas y ganas de seguir triunfando", "Estudiosas, capacitadas y deseosas de sobresalir", "Valientes con potencial amplio, luchando por una transformación individual y colectiva", "Seguras de sí mismas, atrevidas, decididas y preparadas con ganas de salir adelante con muchas metas por cumplir y con ganas de aportar siempre algo mejor", "Sin miedo, aventadas y soñadoras", "Segura, firme y emprendedora con ganas de mejorar para el bien de la familia", "Participando en el desarrollo del país, de mente amplia ante cualquier situación", "Tiene más oportunidad de tener cargos más relevantes en las empresas", "Inteligente, profesional y capaz, con deseos de crecer",

"Con muchos obstáculos para desarrollarse, con ganas de tener un mejor porvenir, guerrera y motivada", "Mucho más independiente, menos sumisa, en proceso de asimilamiento y acoplamiento a los cambios para alcanzar un balance saludable", "Independiente en cuestiones desde educativas, económicas, personales hasta afectivas, multifacética, organizada y con mayor capacidad que el hombre", "Productivas por necesidad", "Trabajadoras por necesidad", "Tiene mayor facilidad de decidir el rumbo de su profesión", "Hay mujeres muy capaces pero su rol de madre y esposa las limita, pero la hace una mujer más plena y puede ser más creativa" También algunas mujeres manifiestan perspectivas poco admirables:

"Mucho más trabajadoras pero con más pérdida de valores", "Todavía en la actualidad hay mujeres que tienen miedo y no se atreven a poner un negocio", "La mujer activa antepone su profesión a su hogar e hijos", "A la mujer actual le falta preparación, apoyo familiar y decisión".

## CONCLUSIONES

Podemos concluir que en la actualidad en el estado de Coahuila sólo el 14.6% de las mipymes son dirigidas por mujeres siendo en su mayoría microempresas familiares enfocadas a los sectores de servicios. Son mujeres preparadas con un perfil académico en economía o negocios (57%) y un nivel de licenciatura (56%) y posgrado (11%), mientras que sus parejas, el 56% cuentan con licenciatura y el 9% con posgrado demostrando que tienen la misma preparación académica que ellos, y en ocasiones los superan. Las empresarias en su mayoría son mujeres casadas (71%), madres (87%) con un promedio de 2 ó 3 hijos de todas las edades lo que nos demuestra que las edades de los hijos no tienen relevancia entre las actividades y la profesión de las empresarias. Son mujeres que sostienen tanto a hijos, padres y algunas a sus parejas, solamente el 17% no tiene ningún dependiente económico.

Los principales motivos por el cual decidieron emprender su negocio fue la Superacion personal y la independencia seguida de la necesidad, dejando como tercer plano el gusto o la pasión por lo que hacen además de las oportunidades que se les presentaron, situando la ambición y el poder como últimos

motivadores. En cuanto a la conciliación entre la vida familiar y laboral las empresarias del estado ha sabido combinar sus distintos roles pues afirman que su trabajo no afectó o interfirió en la decisión de tener hijos, aunque al ser madres más de la mitad de ellas confiesan que su carrera sí se vio afectada, sólo el 15% menciona lo contrario.

A grandes rasgos la empresaria coahuilense se percibe como una mujer dinámica, independiente, innovadora, trabajadora, autosuficiente, con sueños y metas por cumplir, preparada para enfrentar obstáculos y vencerlos, capacitada y sin miedos. Perseverante y con iniciativa, libre y decidida a superarse, dispuesta a asumir distintos roles para lograr atender a su familia y a su negocio apoyando a su pareja y familiares económicamente y en muchos casos siendo el sostén de su hogar.

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# CRECIMIENTO ECONÓMICO Y ROTACIÓN LABORAL: EL CASO DE LA IME EN MEXICALI, BAJA CALIFORNIA

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## RESUMEN

*En el presente trabajo, se realiza un análisis de los procesos de rotación laboral en un grupo de empresas maquiladoras asentadas en el municipio de Mexicali, industria de gran relevancia por el número de plazas laborales que genera. El estudio es de corte longitudinal y cubre el periodo 2009-2013. Se utiliza información de una encuesta que permita obtener los datos para caracterizar los índices de rotación laboral. Los resultados muestran que la rotación laboral está vinculada con el dinamismo de la economía, cuya tendencia se correlaciona directamente con la del Producto Interno Bruto (PIB) e inversamente con el desempleo. Los sectores con mayores tasas de rotación están representados por el de electrónica, vidrio y médico, mientras que los menores valores de rotación se observan en el de mecánica.*

**PALABRAS CLAVE:** rotación laboral, industria maquiladora, desempleo, Mexicali.

## INTRODUCCIÓN

La maquila es una forma de organización diseminada por diversas regiones en el mundo que genera un importante número de plazas de trabajo, particularmente de tipo obrero. Esta estrategia productiva, ha sido la puerta de entrada hacia la industrialización para muchos países en desarrollo y representa, en teoría, un elemento del modelo económico neoliberal donde ganan los países que cuentan con abundante mano de obra y las maquiladoras ante la presencia de una fuerza laboral relativamente joven, educada y con costos competitivos. En términos económicos, la maquila representa una actividad donde el propietario de la materia prima hace las veces de empresario que contrata al dueño del bien de capital y a su fuerza de trabajo para elaborar un producto o proveer un servicio; mientras que el pago es un porcentaje fijo del valor del bien (Buitelaar et.al., 1999, citado por López, 2009). En la actualidad, hablar de maquila implica distinguir una parte del proceso productivo global dentro de la reorganización capitalista, dedicada a actividades de ensamble de las partes de un producto cuya materia prima y sub-ensambles provienen de otras regiones del mundo. De la misma forma, se considera que la maquila representa una actividad que emplea mano de obra contratada temporalmente a destajo y donde el capital inicial proviene de inversiones extranjeras o transnacionales, y cuya producción se destina mayormente hacia los mercados internacionales.

## REVISIÓN DE LA LITERATURA

La temática de rotación laboral ha sido una de las tópicos más estudiados en las últimas cuatro décadas en la literatura psicológica, empresarial, sociológica y económico-administrativa. Este es un tema bastante recurrente en los análisis asociados al sector empresarial, dado que tiene importantes consecuencias en el desempeño de las organizaciones; asimismo, y de acuerdo a Adler (2001) este elemento seguirá estando en la mesa de discusión dado que a medida que el mundo empresarial se mueve hacia una estructura económica basada en el conocimiento, la renuncia –voluntaria e involuntaria- de un trabajador implicará la pérdida de habilidades y conocimiento específico de ese empleado y el riesgo de transferencia de conocimiento hacia otras organizaciones.

En ese marco, para March y Simon (1958) el término de rotación laboral hace referencia a la partida de un empleado de la organización formalmente definida. Mientras que para Abassi y Hollman (2000), es el proceso de rotación de los trabajadores alrededor del mercado laboral, ya sea entre empresas y empleos, así como también entre una situación de ocupación y desocupación. De acuerdo a Price (1977), el concepto no es otra cosa más que la razón del número de trabajadores de una empresa que han renunciado voluntariamente o han sido despedidos en un periodo de tiempo, dividido entre la cantidad de empleados promedio en esa organización para el mismo periodo de tiempo.

Como se comentaba previamente, el tránsito hacia una economía basada en el conocimiento que va de la mano de un proceso de globalización, hace que las organizaciones realicen considerables inversiones en los empleados en términos de inducción, entrenamiento, desarrollo, mantenimiento y retención. De la misma forma, las empresas se enfrentan a una creciente competencia ante la reducción de las barreras comerciales, y es el capital humano quienes deben de continuar con el desarrollo de productos tangibles y la provisión de servicios que estén basados en estrategias creadas por ellos mismos. Por ello, estos se convierten en un elemento crucial al interior de las organizaciones dado que el valor que incorporan a tales estrategias es esencialmente intangible y no fácilmente replicable (Stovel y Bontis, 2002).

En buena medida los análisis revisados hasta ahora sobre los procesos de rotación laboral, permiten documentar que mayormente éstos son el resultado de dos factores (Ongori, 2007), i) aquellos relacionados con el empleo y ii) los organizacionales; en el primero, se encuentran variables asociadas al estrés asociado al trabajo, a la falta de compromiso para con la organización y a la no satisfacción con el empleo. Destaca además, el hecho de que dentro de las personas que renuncian a una organización, buena parte lo hacen por razones económicas, como son las condiciones generales del mercado de trabajo (tasa de desempleo), las posibilidades de ascenso y un mayor salario si se encuentran empleados en grandes empresas (Rainayee, 2012). Además, también son de reconocer los elementos asociados a la información insuficiente acerca de cómo desempeñar el trabajo de una forma adecuada, expectativas poco claras respecto a sus pares y supervisores, ambigüedad en los métodos de evaluación del desempeño, extensa presión laboral y falta de consenso en las funciones o deberes (Tor, 1997).

En lo que respecta a factores organizacionales, se observa que los procesos de inestabilidad organizacional además de empresas con altos grados de ineficiencia han mostrado tener un impacto elevado en los indicadores de rotación laboral (Rainayee, 2012). Lo anterior en buena medida se explica por el hecho de que en empresas estables los trabajadores pueden predecir las posibilidades de ascenso en las mismas. Siguiendo a Labov (1997), las organizaciones con sistemas de comunicación formales y robustos, tienden a presentar menores niveles de rotación laboral, mientras que para Magner et.al (1996), los empleados permanecen en organizaciones donde se sienten cómodos y en posiciones que encierran algún nivel en el proceso de toma de decisiones, es decir, los empleados deben entender completamente acerca de los aspectos que afectan su atmósfera laboral. Para Abassi y Hollman (2000), la rotación laboral se ve agravada cuando las compañías cuentan con procesos de contratación deficientes, falta de reconocimiento a los empleados, ausencia de compensación competitiva, oportunidades de ascenso poco claras, así como un mal ambiente de trabajo.

#### Rotación Laboral en la Industria Maquiladora en Mexicali, Baja California

En ese marco, el presente apartado está construido con base en la información de una encuesta mensual que aplica el grupo Sada y Asociados, S.C., a un conjunto de empresas maquiladoras de la ciudad, con énfasis particular en aquellas organizaciones asentadas en algunos de los parques industriales que pertenecen al grupo PIMSA. En términos globales, se obtuvo información de la tasa de rotación laboral desde enero de 2004 hasta julio de 2013, lo que implica una serie de 115 valores mensuales. De la misma forma, el número de empresas encuestadas en el periodo de análisis ha sido en promedio de 25 establecimientos, que emplean

una población de alrededor de 23,000 trabajadores. A manera de resumen, el Tabla siguiente contiene información de los valores obtenidos a través de esta encuesta.

Tabla 1: Valores Estadísticos de las Empresas Encuestadas, 2009 - 2013

	Tasa de Rotación	Empresas	Empleados
Media	4.0	26.9	22,335.7
Desviación Estándar	1.5	1.7	1,790.5
Mínimo	1.9	23	19,106
Máximo	8.3	31	25,697

Fuente: Elaboración propia.

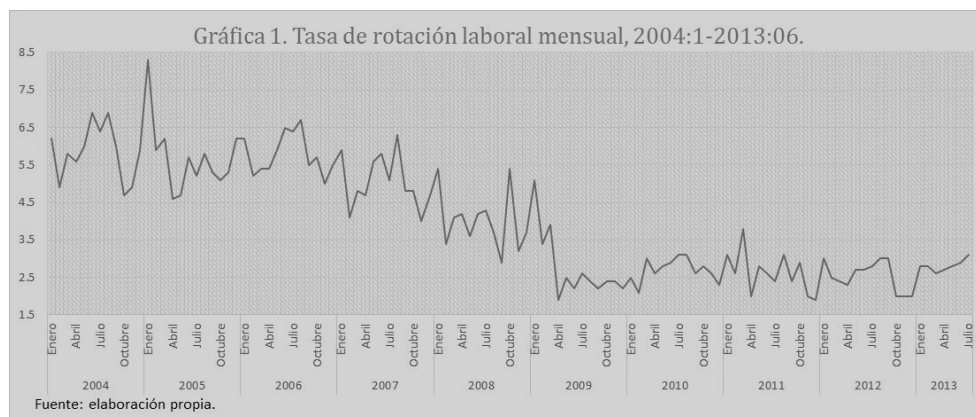
La importancia de este conjunto de empresas, radica en el hecho de que en promedio durante los años de 2010 y 2011, contribuyeron con el 10.3% y 10.2% de los trabajadores empleados en la industria manufacturera de Baja California. Habría que agregar que al último mes del cual se tiene información, correspondiente a julio de 2013, 21 de 26 empresas de la muestra (80.7%), están registradas como empresas IMMEX. La tabla siguiente documenta las características generales de las empresas a las que se les aplica la encuesta para determinar los índices de rotación laboral; de la misma forma, se observan los valores de las organizaciones de la entidad que se encuentran dentro del programa IMMEX y la cantidad de empleo que generan.

Tabla 2: Características Generales de las Empresas Encuestadas

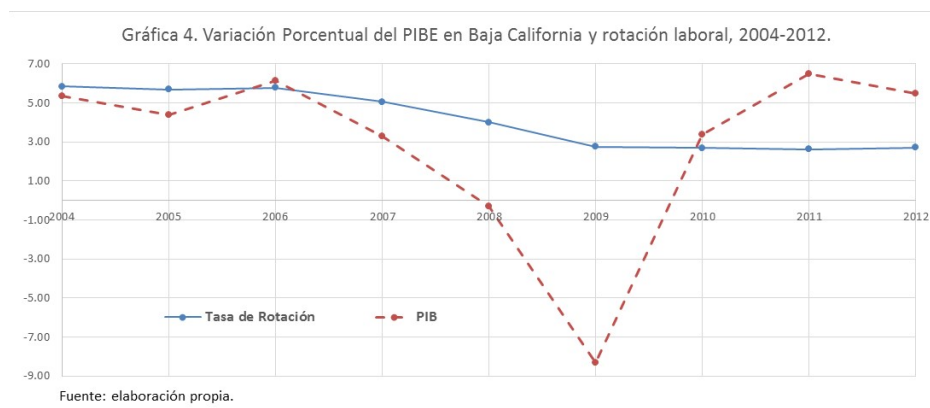
Categoría/Año	2010	2011	2012	2013
	IMMEX en Baja California			
Empresas	985	927	898	918
Empleo	225,354	226,189	230,396	245,712
	Empresas Entrevistadas			
Total Empresas	25	28	28	26
Empresas IMMEX	20	22	22	21
Empleo	20,293	22,170	23,623	25,097

Fuente: Elaboración propia con base a Sada y Asociados e Información de la Secretaría de Economía

Por otro lado, de acuerdo a datos de la Secretaría de Economía (2013), el número de establecimientos que en Mexicali están registrados dentro del Programa IMMEX ascendió a 204 de las 1,135 que existían a septiembre de 2013 en el estado de Baja California; en ese marco, en el caso de las firmas encuestadas, estas representan el 10.3% de del total de organizaciones registradas en este programa, respecto al total existente en el municipio. Habría que agregar que en promedio, alrededor de un 10% anual del total de empleos de la manufactura en Baja California, es generado por las compañías que se encuentran dentro de la muestra a las que se aplica el cuestionario mensual de rotación laboral.



En ese marco, la gráfica previa muestra la evolución de la tasa asociada a los valores de rotación laboral en las empresas encuestadas. Para el cálculo de los datos trimestrales y anuales, se tomaron promedios simples; como puede verse en el gráfico previo, los indicadores mensuales presentan importantes variaciones. En los valores anuales, se observa lo que se comentaba en el párrafo previo referido a una tendencia descendente de la tasa de rotación laboral, que puede haber sido el resultado de una menor tasa de actividad económica. Cabe destacar que una tasa de rotación laboral a la baja impacta de forma *positiva* en la organización, dado que un menor número de trabajadores está renunciando voluntariamente, y con ello, por ejemplo, no se incurre en mayores gastos de capacitación. Sin embargo, este bajo valor, también es un indicador del menor dinamismo de la economía en su conjunto medido por la tasa de crecimiento del Producto Interno Bruto (PIB). En ese marco, la gráfica siguiente muestra que a partir del proceso de desaceleración económica que inicia en el 2006, la tasa de rotación de igual forma presenta una tendencia a la baja similar a lo que ocurre en evolución del PIB, que parece estabilizarse en los últimos dos años. En contraste, y como es de esperarse, se observa una relación inversa entre los valores de rotación y desempleo en Baja California; así pues, en el caso del primero se observa una tendencia descendente a partir del año 2006, mientras que el segundo empieza a incrementarse a partir del año 2005, alcanzado su valor más alto en 2009 con una tasa de 6.59%.



En periodos de bajas tasas de crecimiento en la economía, medido por la evolución del PIB, la demanda de bienes y servicios para las empresas es menor, lo que implica menores tasas de contratación y en un buen número de casos, despido de una parte de los trabajadores. Esta situación, hace que los trabajadores decidan mantenerse en sus respectivas posiciones hasta que la economía retome la senda de crecimiento y con ello, se amplíen las oportunidades laborales en otras organizaciones o sectores económicos. En términos del sector de actividad, los datos obtenidos documentan el grueso de las empresas entrevistadas son clasificadas

dentro del sector electrónico y mecánico, que de forma conjunta participan con alrededor del 70%. De la misma forma, en lo que respecta a los valores de empleo generado, el sector mecánico participa con un 40% del total, seguido por el sector de electrónica con alrededor de 35%.

Desde una perspectiva del sector en el que se desempeñan los establecimientos analizados, se observa que los mayores valores de rotación aparecen en aquellas organizaciones que se inscriben dentro del sector de electrónica, vidrio, médica y otras con valores promedio de alrededor de 3.5% mientras que en contraste, las empresas de la actividad mecánica presentan la tasa de rotación más baja para el periodo analizado (1.6%); con una tasa intermedia de rotación (alrededor de 2%) se encuentran las empresas que se inscriben dentro del sector de alimentos y bebidas.

Tabla 3: Tasa de Rotación Promedio Por Sector de Actividad Económica

Año	Electrónica	Mecánica	Vidrio	Alimentos Y Bebidas	Medica	Otras
2009	2.98%	2.15%	4.18%	2.14%	3.28%	2.18%
2010	3.80%	1.68%	3.65%	2.28%	2.67%	3.28%
2011	3.20%	1.47%	2.80%	2.22%	3.61%	3.79%
2012	3.68%	1.38%	3.40%	2.28%	3.64%	4.25%
2013	3.87%	1.49%	3.10%	1.92%	3.63%	3.53%
2009 -2013	3.51%	1.63%	3.43%	2.17%	3.36%	3.41%

Fuente: Elaboración propia con base a datos de Sada y Asociados, S.C.

De acuerdo a la información más reciente (julio de 2013), de la muestra de 26 empresas maquiladores, siete cuentan con una plantilla laboral superior a los 1,000 empleados; once de las mismas, documentan una plantilla de entre 500 y 999 trabajadores; cuatro se registran en el rango de 300 a 499 empleados y las restantes, presentan una plantilla inferior a 300 empleados. En lo que concierne al tamaño de las organizaciones –medido por la cantidad de trabajadores empleados, las mayores tasas de rotación se observan en aquellas que se encuentran en la mitad de la distribución; en ese sentido, las compañías que cuentan con una plantilla de entre 500-999 y de 300-499, presentan los mayores valores de rotación, si se observa el periodo 2009-2012 donde se cuenta con información completa.

El siguiente Tabla documenta los valores de la correlación bivariada, que ya era posible visualizar en la gráfica 4. En esta se observa que la variación en la tasa de rotación laboral de la muestra de empresas es explicada en un 40% por la variación en la tasa de crecimiento del PIB de Baja California; valor similar, corresponde al obtenido de la tasa de crecimiento en la entidad del sector secundario; cabe destacar que estos dos valores se asocian a una correlación positiva, lo que indicaría que en caso de que el PIB estatal y del sector secundario, aumentaran de igual forma habría de esperarse un incremento en la cantidad de renuncias voluntarias. Por otro lado, y como era de esperarse, la tasa de desempleo esta asociada negativamente con la tasa de rotación, y presenta un valor considerable (-0.91); en ese marco, cuando existe una mayor tasa de desempleo, la tasa de rotación tiende a ser menor y viceversa. De forma global, puede verse que todos los valores son significativos.

Tabla 4: Correlaciones Bivariadas

	Tasa De Rotación Laboral		
	Correlación de Pearson (dos colas)	t-student	significancia
PIB BC	0.42	2.808	0.008
PIB BC Sector Secundario	0.44	2.913	0.006
Tasa de Desempleo	-0.91	-13.079	0.000

Fuente: Fuente: Elaboración propia con base a datos de Sada y Asociados, S.C.

### Consideraciones Finales

De acuerdo a lo revisado en este breve trabajo, se observa que el fenómeno de rotación laboral tiene importantes implicaciones no solo para los trabajadores y para las empresas, sino también para la economía en su conjunto. En ese sentido, es de destacar el hecho de que un trabajador puede entrar en esta categoría ya sea de forma voluntaria (cuando cambia de empleo) e involuntaria (cuando es despedido); en el caso de esta última variable y siguiendo lo comentado en la revisión de la literatura, las implicaciones negativas residen en los costos asociados a la contratación y capacitación del nuevo trabajador y en la moral del empleado despedido y de sus compañeros, que permanecen en la organización y que los conlleva a ser menos productivos ante la amenaza de nuevos despidos. De la misma forma, en el caso específico de la empresa, una implicación importante está dada por el hecho de que el obrero despedido terminará en organizaciones competidoras, a las que puede proveer de conocimiento y habilidades obtenidos en su puesto previo.

Asimismo, se observa en base al análisis que la fortaleza de la economía impacta directamente en las estadísticas de rotación laboral. Así por ejemplo, cuando la economía presenta una senda de crecimiento positiva, la tasa de rotación es más elevada ante la posibilidad de encontrar trabajo en empresas que recontratan o en los nuevos establecimientos que inician operaciones; en contraste, cuando la economía presenta una fase de desaceleración, los índices de rotación laboral disminuyen, dada la escasez de vacantes en el mercado o los procesos de despidos en empresas que experimentan menores niveles de demanda de sus bienes y/o servicios. En estos casos, los empleados buscan la seguridad del empleo mientras dure la dificultad económica y por lo tanto, disminuyen sus demandas laborales e incrementan sus niveles de productividad, con lo que esperan no formar parte de la lista de despidos. En ese marco, adquiere importancia el papel de los procesos de contratación empresarial, dado que son las organizaciones quienes absorben la mayor parte del costo económico de la ausencia de un empleado, y es de vital importancia, documentar el nivel de compromiso de los trabajadores para con la empresa, además de proveerles los beneficios económico o elementos de soporte que le permitan formar parte de un entorno un clima laboral que los motive a quedarse.

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# ACTIVIDAD TURÍSTICA Y CAMBIO CLIMÁTICO EN MÉXICO, 1980-2012

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## RESUMEN

*México es un país clasificado como megadiverso, dada la riqueza en recursos naturales de flora y fauna, sin dejar de lado, la belleza geográfica de muchas regiones. En ese marco, estos elementos han sido aprovechados por las comunidades locales, así como los gobiernos de los tres niveles para incentivar la actividad turística como motor de crecimiento económico. El sector turismo no solo impacta positivamente a nivel de poblaciones en términos de la generación de empleo y producción, sino que también ayuda a mantener estabilidad macroeconómica (ingreso de divisas, balanza de pagos). Teniendo como corolario lo anterior, se espera que el calentamiento global impacte en el clima mundial, lo que dará como resultado una mayor cantidad de desastres naturales, motivado por los posibles incrementos en temperatura y precipitación. En ese marco, el presente trabajo busca determinar los posibles efectos que el calentamiento global, tiene en la actividad turística: para ello, se utiliza una función de demanda típica para el sector turismo, donde la variable dependiente está representada por la llegada de turistas internacionales. Se encuentra que el volumen de precipitación pluvial incide negativamente en el número de turistas que arriban a México, mientras que la temperatura tiene un efecto positivo, lo que implica que a medida que esta aumente de uno a tres grados centígrados como se estima para el presente siglo, se mantendrá la tendencia creciente en el número de turistas.*

## INTRODUCCIÓN

El turismo en México no solo representa una actividad económica importante en términos de su aportación al Producto Interno Bruto (PIB) del país, sino también en términos del nivel de empleo que genera y del impacto que tiene en otros sectores fuera del mismo, como lo es el sector de la construcción, la producción de bienes agrícolas y pecuarios, y el rubro de servicios educativos, por ejemplo. Habría que agregar de la misma forma, que el sector es una fuente importante de divisas lo que contribuye a mantener cierta estabilidad en el tipo de cambio y efectos positivos en la balanza de pagos. Es de destacar además, que en el caso de algunas poblaciones la actividad participa mayormente en la actividad local, lo que las deja en franca desventaja ante impactos económicos y sociales, tanto internos como externos, así como también ante la presencia de fenómenos naturales adversos. En este último punto, de forma más o menos reciente los científicos que estudian el clima han estado alertando del aumento de la contaminación antropogénica, y particularmente, la emisión de gases de efecto invernadero (GHG). De acuerdo a ello, esta contaminación hará que se modifique la temperatura del planeta, lo que implicará que se modifiquen los patrones de precipitación pluvial en muchas zonas del globo, con los consiguientes efectos negativos en las actividades económicas, además de un aumento en el nivel del mar que inundará una cantidad considerable de costas en el planeta.

## REVISIÓN DE LA LITERATURA

De acuerdo a Braun et.al. (1999), los factores ambientales representan uno de los elementos clave cuando los turistas seleccionan un lugar para vacacionar. Para Ivanova (2011), el clima determina la estacionalidad de la demanda turística e influye en los costos de operación como calefacción o enfriamiento, riego, suministro de agua y alimentos, etc. Así los cambios de las temporadas turísticas dependientes del clima

(mar y playa o deportes de invierno) pueden tener implicaciones importantes en la competitividad de los destinos y en las ganancias de los establecimientos turísticos. Como resultado, el posicionamiento competitivo de ciertos destinos turísticos famosos puede declinar, mientras que otros pueden volverse más atractivos. En ese marco, existe evidencia de que el clima seguirá cambiando durante el presente siglo; cabe destacar que las variaciones futuras en la temperatura y algunos otros elementos asociados con el cambio climático, tendrán efectos diferenciados en distintas regiones a nivel mundial. En ese marco, y siguiendo a Ivanova (2011) existe una compleja e importante relación entre los impactos del cambio climático y las medidas necesarias para la adaptación y la mitigación.

Debido a su dependencia del medio ambiente, el sector turismo se caracteriza por una alta sensibilidad climática. Recientemente, en los análisis referidos al turismo los investigadores han empezado a incluir variables climáticas, y en algunos casos, un índice de turismo climático (Mieczkowski, 1985; Amelung and Viener (2006). Una completa revisión de la literatura respecto a las variables de turismo y cambio climático puede encontrarse en Polovitz, Becerra y Zumstein (2011), quienes analizan poco más de doscientos artículos al respecto. De igual forma, destacan los trabajos de Ramasamy Swamy (2012) y Kajána Saarinenab (2012). De forma específica y acorde al presente trabajo, uno de los primeros análisis referidos a cambio climático y demanda de turismo que emplea la variable de temperatura es el de Koenig y Abegg (1997), quienes predecían como cambios en la temperatura afectarían el turismo de ski resorts en Suiza. En términos de las funciones de demanda turística, Agnew y Palutikof (2001), en su análisis de seis países europeos encuentran que la variable de temperatura es uno de los elementos de mayor influencia en el turismo internacional. Estos autores, determinan que la temperatura que atrae a los turistas es de alrededor de 21°C, y que en años calurosos, los turistas de playa prefieren hacer viajes en el país de origen en detrimento de los destinos tradicionales en el exterior.

Wietze y Tol (2002) en su análisis de la evolución de turistas en y desde los países de la OECD, con énfasis particular en los turistas daneses, encuentran de igual forma que la temperatura media ideal para la mayoría de turistas es de 21°C, por lo que argumentan que el cambio climático tendrá un efecto robusto en la demanda del sector. Concluyen también, que el problema no es tanto para los turistas, sino para los prestadores de servicios turísticos quienes sustituirán un destino por otro o una fecha por otra. Evidentemente, esto concuerda con lo comentado en la introducción en el sentido de que los proveedores de servicios turísticos locales presentan un menor grado de adaptación y serán quienes experimenten en mayor medida los impactos negativos de las variaciones en el clima, debido a las pocas alternativas disponibles y a una cultura de inmovilidad. En el caso específico de México, se ha abordado la perspectiva del cambio climático y sus posibles impactos a nivel macroeconómico, además de aquellos elementos del clima que afectan directamente el entorno social; esto último es importante, porque como ya comentábamos previamente para el caso del turismo, serán las pequeñas comunidades locales altamente dependientes de la actividad las que sufrirán los mayores estragos. En este respecto pueden revisarse los documentos de Moreno y Urbina (2008) y Delgado et.al (2010). En base a la revisión realizada, en nuestro país no existen trabajos que hayan documentado los posibles impactos de variables climáticas (particularmente temperatura y precipitación) en el sector turismo como el que pretendemos hacer con el presente.

## DATOS Y MÉTODO

De acuerdo a la literatura revisada específicamente sobre demanda turística, en buena parte de la misma, se observa que los flujos de turistas entre los países de origen y destino pueden ser explicados a través de una función de demanda. Habría que agregar, de igual forma que en estos trabajos se utiliza el número de llegadas de turistas o la cantidad de gasto erogada en el país de destino como variable dependiente. Crouch y Shaw (1992), por ejemplo documentan que en alrededor del 70% de los trabajos analizados que estiman funciones de demanda turística utilizan como variable dependiente la llegada de turistas, lo que justifica la utilización de la misma en el presente trabajo. Por otro lado, la revisión realizada respecto a la demanda

turística sugiere distintas variables que pueden utilizarse para como explicativas. Para efectos del presente trabajo se utilizan como variables independientes las siguientes: el Producto Interno Bruto Percápita (PIBPPD) del país de destino (en miles de dólares constantes de 2005), el Producto Interno Bruto de los países de origen (PIBPO; Estados Unidos y Canadá específicamente) en millones de dólares constantes de 2005, el Índice de Precios al Consumidor (IPC) del país de destino, los precios internacionales del petróleo (PP; en dólares estadounidenses), la temperatura anual promedio (TC) en grados centígrados y la precipitación media anual (PP) en milímetros. Cabe destacar que las series representan valores anuales y cubren el periodo de 1980 al 2012. La relación entre la llegada de turistas, así como las variables económicas y medio ambientales documentadas previamente, pueden representarse por ejemplo en el siguiente modelo multivariado:

$$TA_t = \alpha_0 + \beta_1 PIBPO_{it} + \beta_2 PIBPPD_t + \beta_3 IPC_t + \beta_4 OP_t + \beta_5 TC_t + \beta_6 PP_t + \varepsilon_t$$

Dónde:

$TA_t$  = Llegada de turistas del país i en el periodo t hacia México.

$PIBPO_{it}$  = es el Producto Interno Bruto del país de origen (Estados Unidos y Canadá).

$PIBPPD_t$  = Es el PIB per cápita en el país de origen (México)

$IPC_t$  = es el índice de precios al consumidor en el país de destino (México).

$OP_t$  = Representa los precios internacionales del petróleo en el periodo t.

$TC_t$  = es la temperatura media anual en grados centígrados en el país de destino.

$PP_t$  = es la precipitación media anual en milímetros en el país de destino.

Teniendo en cuenta el conjunto de datos obtenidos, se plantea la elaboración de análisis de series de tiempo. Para ello, se aplican las técnicas de cointegración a través de vectores autorregresivos (Greene (2000) y Wooldridge (2002), en el caso de las variables económicas que permitan documentar la presencia o no de una relación de largo plazo entre las series. De la misma forma, el análisis permitirá hacer predicciones del arribo de turistas a México, modificando las variables de temperatura y precipitación, que permita documentar como el calentamiento global, impactará en el sector para el caso mexicano.

## RESULTADOS

Se aplican las pruebas de raíces unitarias mediante los estadísticos de Dicky-Fuller Aumentada, Phillips-Perron y Kwiatkowski-Phillips-Schmidt-Shin (KPSS) sobre los logaritmos de las variables en niveles, así como en primeras diferencias. Todas las pruebas aplicadas documentan de forma consistente la presencia de raíces unitarias en las variables analizadas. Una vez que se ha determinado que todas las series cuentan con el mismo orden de integración, el paso siguiente es documentar la presencia o no de una relación de cointegración entre las variables y con ello, la posibilidad de verificar la presencia de una relación de largo plazo entre las mismas; para probar lo anterior, se utiliza la prueba de Johansen (1995). Los resultados de la misma, documentan la presencia de al menos 2 relaciones de cointegración entre las variables, cuando se utiliza el Producto Interno Bruto de Canadá y de Estados Unidos respectivamente.

Con base en el análisis de vectores autorregresivos (VAR), el cuadro siguiente documenta solo aquellas variables estadísticamente significativas en los análisis de regresión realizados. En ese marco, de acuerdo a los valores obtenidos la llegada de turistas canadienses a México medido por los datos del arribo de turistas tomado de los informes presidenciales (AT1), depende del arribo de turistas del año previo, lo que en cierta medida pudiera indicar el hecho de que estos son visitantes internacionales recurrentes; como es de esperarse, ha medida que aumenta el Producto Interno Bruto del país de origen (en este caso Canadá),

se observa un mayor volumen de turistas al país; de la misma forma, el volumen de precipitación pluvial presenta un signo negativo, lo que indicaría que a medida que la cantidad de lluvia aumentara en los sitios de destino, se tendría un menor arribo de turistas; en el resto de las variables, los coeficientes son estadísticamente no significativos.

Cuadro 1: Vectores Autorregresivos Para Turistas Canadienses

Variable	<i>L</i> <sub>AT1</sub>	<i>L</i> <sub>AT2</sub>
Constante	-2.1339 (-0.5370)	-6.3874** (2.9808)
<i>L</i> <sub>AT1</sub> <sub><i>t</i>-1</sub>	0.4756*** (0.1702)	
<i>L</i> <sub>AT2</sub> <sub><i>t</i>-1</sub>		0.4975*** (0.1405)
<i>L</i> <sub>PIBOCAN</sub> <sub><i>t</i>-1</sub>	0.7936*** (0.2785)	0.4097** (0.1485)
<i>L</i> <sub>PIBPPD</sub> <sub><i>t</i>-1</sub>	-0.5387 (0.3349)	-0.0422 (0.2872)
<i>L</i> <sub>PP</sub> <sub><i>t</i>-1</sub>	-0.1576* (0.0883)	-0.6950** (0.0785)
<i>L</i> <sub>TC</sub> <sub><i>t</i>-1</sub>	0.6095 (0.9679)	1.9082** (0.8311)
<i>L</i> <sub>OP</sub> <sub><i>t</i>-1</sub>	0.0017 (0.0332)	-0.0581** (0.0279)
R <sup>2</sup>	0.9768	0.9433
R <sup>2</sup> ajustado	0.9413	0.9297
Suma de residuos al cuadrado	0.1029	0.0783
DW	2.225	2.507

*Nota:* Con base en los criterios de AIC, BIC y HQC, el número de rezagos óptimos fue de uno; \*, \*\* y \*\*\*, hacen referencia a un nivel de significancia de 10%, 5% y 1% respectivamente. Errores estándar entre paréntesis.

*Fuente:* Elaboración propia

En el caso de la segunda regresión, si se utilizan los valores del arribo de turistas del Instituto Nacional de Estadística Geografía e Informática (INEGI), se observan ligeros cambios. En ese marco, al igual que en la primera ecuación, el arribo de turistas a México provenientes de Canadá depende de los turistas del año previo, de la evolución económica de este país (medido por el PIB), de la temperatura y de los precios internacionales del petróleo. En este último caso, el signo es esperado es el correcto, lo que implicaría que a medida que aumentan los precios del petróleo, el costo de transporte aéreo y terrestre aumentaría, lo que disminuye la cantidad de turistas. En lo que respecta a la temperatura, si esta aumenta uno o dos grados como se tiene previsto para el fin del presente siglo, implicará que la temperatura media alcance un valor promedio en México de entre 22°C y 23°C, que es lo que se ha encontrado como la temperatura óptima para el grueso de viajeros internacionales con fines vacacionales. En un segundo caso, se aplica la metodología de vectores autorregresivos, pero ahora teniendo en cuenta a los turistas provenientes de Estados Unidos. Los resultados obtenidos son los que aparecen en el siguiente cuadro.

Cuadro 2. Vectores Autorregresivos Para Turistas Estadounidenses

Variable	<i>L</i> <sub>AT1</sub>	<i>L</i> <sub>AT2</sub>
Constante	-0.8999 (3.8536)	-6.066* (2.9745)
<i>L</i> <sub>AT1</sub> <sub><i>t</i>-1</sub>	0.4768** (0.1764)	
<i>L</i> <sub>AT2</sub> <sub><i>t</i>-1</sub>		0.4457*** (0.1557)
<i>L</i> <sub>PIBOEUA</sub> <sub><i>t</i>-1</sub>	0.6971** (0.2555)	0.4005** (0.1456)
<i>L</i> <sub>PIBPPD</sub> <sub><i>t</i>-1</sub>	-0.6608* (0.3331)	-0.1101 (0.2972)
<i>L</i> <sub>PP</sub> <sub><i>t</i>-1</sub>	-0.1872** (0.0858)	-0.6289** (0.0775)
<i>L</i> <sub>TC</sub> <sub><i>t</i>-1</sub>	0.4702 (0.9725)	1.8872** (0.8319)
<i>L</i> <sub>OP</sub> <sub><i>t</i>-1</sub>	0.0335 (0.0403)	-0.0411** (0.0294)
R <sup>2</sup>	0.9764	0.9432
R <sup>2</sup> ajustado	0.9707	0.9296
Suma de residuos al cuadrado	0.1051	0.0784
DW	2.199	2.429

*Nota:* Con base en los criterios de AIC, BIC y HQC, el número de rezagos óptimos fue de uno; \*, \*\* y \*\*\*, hacen referencia a un nivel de significancia de 10%, 5% y 1% respectivamente. Errores estándar entre paréntesis.

*Fuente:* Elaboración propia

Al igual que en el caso previo, cuando se utiliza la primer serie (AT1) asociada al arribo de turistas con información de los informes presidenciales, esta depende del número de turistas que arribaron el periodo previo, de la actividad económica en el país de origen de estos turistas (en este caso, Estados Unidos), del

PIB per cápita en México (significativo al 10%), y del volumen de precipitación pluvial; en el caso contrario, cuando se utiliza la variable de arribo de turistas internacionales a México de INEGI, la totalidad de las variables son estadísticamente significativas al 5%, con excepción del PIB per cápita de México.

## CONCLUSIONES

El turismo es una actividad económica que presenta efectos considerables en las regiones donde se asienta. Por un lado, esta representa una fuente de ingreso y empleo para los pobladores locales, así como una actividad que contribuye a las finanzas municipales, estatales y federales vía impuestos. De la misma forma, con el desarrollo del sector se genera una presión de los recursos naturales locales, que termina generando un encarecimiento de los mismos para los habitantes locales, además de considerable daño ambiental. Teniendo en cuenta lo anterior, aquellos sitios de destino donde se vean incrementados los grados de temperatura, la cantidad (y días de lluvia), una mayor presencia de tormentas y un aumento en el nivel del mar, experimentarán un menor arribo de turistas, lo que tendrá importantes efectos económicos para los habitantes que dependen de esta actividad. En contraste, con el aumento de la temperatura, se espera que los turistas viajen a destinos nacionales en detrimento de destinos al exterior, y que asimismo, se visiten sitios que actualmente son considerados fríos.

En ese marco, poco puede hacer México en términos de modificación en los patrones mundiales de emisiones de gases de efecto invernadero que pudieran revertir estos posibles impactos en el turismo, y no solo a nivel país, sino también en el ámbito internacional. Siguiendo a Hamilton y Lau (2004), estos impactos no implicarán un problema para los turistas quienes modificarán los destinos, no así sus preferencias. Se plantea entonces, que los tomadores de decisiones empiecen a tomar cartas en el asunto en términos de identificación de alternativas de desarrollo económico para estas áreas, además de incentivar una mayor participación del turismo nacional. Cabe destacar de igual forma, que estos cambios en los patrones del clima se harán evidentes durante el presente siglo y que ante una política pública de corto y mediano plazo, las acciones que se tomen en la actualidad no vislumbren la gravedad del problema.

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# ANÁLISIS DE LA INFLUENCIA FAMILIAR EN LOS TALLERES ARTESANALES DE MÉXICO

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## RESUMEN

*Los artesanos productores de objetos de identidad cultural y portadores de tradición transmitida de generación en generación, realizan sus piezas de artesanías en su mayoría por mano de obra integrada por miembros de la misma familia; característica la cual consideramos importante analizar desde la perspectiva de las ciencias económicas-administrativas, debido a su importancia en la operación de los talleres. El objetivo de este trabajo es comprender como la familia influye dentro de los talleres artesanales de México compuestos por una muestra de 48 unidades pertenecientes a cinco estados de la República Mexicana dentro los que se encuentran: Aguascalientes, Chihuahua, Coahuila, San Luis Potosí y Zacatecas. Es de gran importancia estudiar la familia en las pequeñas empresas ya que puede llegar a ser un aspecto clave para lograr la producción o mantenerse en el mercado local. La “influencia familiar” se midió a través de la sub escala “cultura” compuesta por 12 preguntas tomadas del instrumento Familia - Poder, Experiencia y Cultura. Los resultados muestran que la lealtad, los valores de la familia y el apoyo hacia la empresa explican el 63.997% de la varianza extraída. Se concluye que en los talleres artesanales de los estados analizados, la lealtad y los valores de la familia tienen influencia en el negocio según la percepción de los propietarios de los talleres.*

**PALABRAS CLAVE:** Familia, Artesanía y Taller Artesanal

## INFLUENCE ANALYSIS OF FAMILY CRAFT WORKSHOPS IN MEXICO

### ABSRTACT

*The craftsmen producing objects of cultural identity and carriers transmitted from generation to generation tradition, they made their handicrafts mostly for labor comprises members of the same family; characteristic considered analyzing from the perspective of science economic- administrative, due to its importance in the operation of the workshops. The objective of this work is to understand how the family influences within Mexico craft workshops consist of a sample of 48 units from five states in Mexico which are: Aguascalientes, Chihuahua, Coahuila, San Luis Potosi and Zacatecas. It is very important to study the family in small businesses because it can become a key to the production or stay in the local market aspect. The "family influence" was measured through the sub -scale "culture" consists of 12 questions taken from the instrument Family- Power, Experience and Culture. The results show that the loyalty family, values and support for the company explained the 63,997% of the extracted variance. We conclude that in the craft workshops of the analyzed states, the loyalty and the family values influence the business according to the perception of the owners of the workshops.*

**JEL:** D01, D21, D24, M14

**KEYWORDS:** Family, Handicrafts And Crafts Workshop



## INTRODUCCIÓN

Es importante investigar sobre los talleres artesanales ya que México es un país con una enorme riqueza cultural así mismo se caracteriza por la producción de artesanías a lo largo y ancho de la República Mexicana, sin embargo la situación actual de los artesanos es una paradoja, ya que con el transcurso de los años se encuentran cada vez más distanciados de los beneficios de las políticas públicas (Burciaga, 2010), los talleres artesanales son símbolo de la riqueza cultural, la producción de sus objetos imprime un sello personal a diferencia de los fabricados en serie. Los talleres compuestos en su mayoría por fuerza de trabajo familiar son considerados como empresas de subsistencia (Toledo, 2012; Hernández et al., 2010; Toledo et al., 2012), debido a que dentro del mercado local existe una gran cantidad de negocios de varias ramas de artesanías que operan con bajos niveles de rentabilidad.

El artesano es capaz de producir objetos artísticos pero por lo general no puede producirlos en serie, lo que conlleva que los volúmenes de producción sean reducidos (Hernández, Domínguez y Caballero, 2007), la mayoría de los talleres por un lado enfrentan serias dificultades en el desarrollo de habilidades para administrar, no poseen tecnología, es un sector que no tiene control sobre su mercado pues depende del arribo de turistas (Domínguez, Hernández y Toledo 2004). Por otro lado se encuentran alejados de los programas de capitalización ya que carecen de alguna garantía que respalden el crédito. Por el contrario sus principales ventajas competitivas es el alto sentido de compromiso de los empleados, sus productos con sus características particulares, su arraigo en la cultura popular representado por los conocimientos heredados de padres a hijos junto con su valor primordial denominado autenticidad, la cultura familiar es parte esencial del éxito de las empresas familiares (Esparza y García, 2011) así como el refuerzo social y los valores culturales (Toledo et al., 2012).

Conocer la influencia familiar en los talleres artesanales es importante para el estudio de las unidades de análisis ya que la familia representa la más antigua de las instituciones sociales humanas, un pilar fundamental de la sociedad, grupo primario fundador de la especie humana, encargada de funciones muy concretas en todos los sistemas económicos (De la Rosa et al., 2009), la familia elemento intrínseco de la vida humana; y columna vertebral de la cultura popular en México. El aspecto familiar dentro de una empresa es un factor relevante para la continuidad, viabilidad, evolución y crecimiento de los talleres artesanales (De la Rosa, Lozano y Ramírez, 2009), es un factor clave para el éxito de las empresas (Esparza y García, 2011) es por eso que el propósito de este trabajo es dar a conocer cuál es la influencia de la familia en los talleres artesanales de México. Por último se presentan los resultados y conclusiones para conocer el grado de la influencia en los talleres artesanales de los estados de Aguascalientes, Chihuahua, Coahuila, San Luis Potosí y Zacatecas.

## REVISIÓN DE LITERATURA

### Los Talleres Artesanales Como Empresas Familiares

En México el tema de las empresas familiares ha sido poco estudiado, los primeros estudios datan de la década de los 60's (Garza et al., 2011), el análisis de las empresas familiares de acuerdo con Astrachan et al., (2002) es difícil de precisar ya que en un contexto internacional donde las culturas y familias son diferentes a través de los límites geográficos. Por su parte Longenecker et al., (2007) define una empresa familiar como una sociedad en la que son propietarios, operan juntos o en sucesión dos o más miembros de la misma familia, donde la participación es variable ya que pueden trabajar tiempo completo o medio tiempo con la característica principal de que una empresa familiar es heredada de generación en generación debido a que cada miembro aporta conocimientos, habilidades, capacidades y pretende conservar su producción tradicional (Hernández, Domínguez y Caballero, 2007). Garza et al., (2011) intentan definir a la empresa familiar como una organización en la que la cultura es trascendente y compleja debido a que combina

atributos de la familia propietaria y de la empresa, De la Rosa et al., (2009) la definen como la unión de dos espacios de socialización distintos: empresa y familia. Y por último Esparza y García (2011), la conceptualizan como aquella donde la propiedad y el control recaen en el grupo familiar y la dirección es realizada por los miembros de la familia y hay continuidad en el negocio. En México los talleres artesanales son empresas familiares su estudio es relevante pues la mayoría están compuestos por miembros de la misma familia (Jaspe, 2009), contribuyen al ingreso de los individuos y por su incursión en la comunidad (Toledo et al., 2012). En general los estudios de las empresas familiares se centran en la mejora de su desempeño económico y productivo con base en postulados de la teoría económica o de las ciencias administrativas (De la Rosa et al., 2009), dejando de lado el aspecto de los valores y la lealtad hacia el negocio familiar.

En este contexto teórico se ha encontrado que la problemática para analizar las empresas familiares es que el término es difuso e impreciso (De la Rosa, 2009; Garza, 2011), existe una carencia de consenso sobre la definición de las empresas con estas características (Esparza y García, 2011), por su parte Martínez (2010) señala que desde el punto de vista de las industrias fragmentadas se pone la ambigüedad más que la claridad y es una perspectiva difícil de articular debido a que es difícil de conceptualizar. En este trabajo de investigación nos limitamos a definir los talleres artesanales como una organización tradicional compuesta en su mayoría por miembros de la misma familia productoras de piezas únicas con un distintivo denominado autenticidad, cuya tradición es heredada de generación en generación de padres a hijos como modo de vida. Los talleres artesanales por su potencial cultural es una alternativa para reducir la pobreza y lograr el desarrollo económico en zonas rurales de los estados, donde existe desempleo y marginación, por ende consideramos necesario estudiar la influencia familiar en los talleres artesanales ya que según Turok (1988) las artesanías en México se están perdiendo a medida en que artesanos dejan de producir para buscar un empleo formal o migrar hacia los Estados Unidos de América.

De lo anterior podemos argumentar que estudiar la influencia familiar en los talleres artesanales es importante para conocer cómo los miembros de la familia comparten valores similares, comprender el grado de lealtad de los miembros hacia el negocio familiar. Estudiar la cultura de las empresas familiares es un factor clave para el éxito de las empresas (Esparza y García, 2011). Los talleres artesanales no están considerados como una actividad económica capaz de formar parte de los censos económicos nacionales es por ello que no existen estadísticas oficiales (Garza et al, 2011; Correa et al., 2008). Los talleres representan importancia histórica y cultural como unidades de producción familiar que elaboran piezas en su totalidad hechas a mano, tienen características rurales, comportamiento individualista, producen con herramientas simples y trabajo humano (Toledo, 2012). Longenecker et al., (2007) mencionan que la educación del artesano está limitada a una enseñanza técnica, tienen experiencia en puestos técnicos, suelen carecer de buenas habilidades de comunicación y capacitación administrativa.

Los talleres artesanales con sus rasgos descritos difieren de otros tipos de pequeñas empresas ya que la toma de decisiones puede ser más compleja puesto que lleva una mezcla de valores e intereses familiares y de negocios. Por ejemplo, los intereses de la familia es el cuidado y cultivo de sus miembros, el objetivo es que cada miembro se desarrolle al máximo así como proveer oportunidades; en tanto los intereses de la empresa es la producción de los bienes o servicios, las metas son la rentabilidad y la supervivencia. Por su parte Subiñas (2011) describe la cultura familiar como tradicional y explica que se basa en una división sexual del trabajo que refleja la visión tradicional del trabajo sobre los roles apropiados para hombres y para mujeres, donde el estatus alto es el masculino y bajo tradicionalmente el femenino de los puestos de trabajo. Siguiendo a De la Rosa et al., (2009) mencionan que antes de analizar las empresas familiares se debe profundizar en la dimensión de la familia de la pequeña empresa ya que este término es un elemento que permite explicar la complejidad organizacional. El crecimiento de las empresas familiares depende de que se reconozca la necesidad de una administración profesional, de que los intereses familiares deben

de pasar a un segundo plano. La supervivencia de una empresa requiere de un equilibrio entre los intereses de la empresa y la familia.

### La Actividad Artesanal en México

La producción de artesanías se distingue en toda la República por sus formas, aplicaciones y en sus usos, así como en su decorado, (Alt, 1980). En México es imposible presentar una descripción de la infinita variedad de objetos manufacturados en las diferentes latitudes de la República Mexicana. La distribución territorial de la actividad artesanal está presente en los 32 estados de la República Mexicana en donde se registra producción. Pero son los estados de Michoacán, Jalisco, y Guanajuato los mayores productores de artesanías, mientras que Michoacán, Oaxaca, Estado de México, Hidalgo y Puebla concentran la mayor cantidad de localidades productoras (Correa et al., 2008). Por ejemplo, En el Estado de Oaxaca para Hernández et al., (1998) estiman que existen 20,000 artesanos, y para Toledo (2012) aproximadamente 28 mil personas que dependen de la producción de artesanías. En México el Fondo Nacional para el Fomento de las Artesanías (FONART) es la institución encargada de promover y fomentar la actividad artesanal del país para contribuir a elevar el ingreso familiar, su desarrollo humano y social de los artesanos. Las actividades artesanales en México se encuentran divididas en 17 ramas artesanales de acuerdo al FONART (2014) se encuentran la alfarería y cerámica, textiles, madera, cerería, metalistería, orfebrería, joyería, fibras vegetales, cartonería y papel, talabartería y peletería, maque y laca, lapidaria y cantería, arte huichol, hueso y cuerno, concha y caracol, vidrio, plumaria.

### Importancia de los Talleres Artesanales

En México, las micro, pequeñas y medianas empresas (mipyme) representan el 99.8% de total de las empresas y aportan un 52% del PIB, el 65% son empresas familiares (Esparza y García, 2011), por su parte Toledo et al., (2012) señalan que representan el 95% del total de empresas registradas, y contribuyen con el 75% de los empleos. La familia vista como una unidad económica a través de los años ha sido un importante pilar desde el siglo XIX, ya que expresa la relación entre el trabajo y capital dentro del taller artesanal (De la Rosa, 2009). Las actividades artesanales son consideradas relevantes ya que refuerzan los valores sociales y culturales, económicamente producen empleos contribuyendo con el desarrollo de los individuos y la comunidad. La artesanía tiene gran trascendencia que va más allá de la aportación económica, por su parte Toledo et al., (2010) señala que son relevantes para la economía de la región, porque atraen al turismo nacional e internacional.

Los talleres artesanales son fortaleza de los lazos familiares, ya que existe una motivación porque es una empresa familiar y algunas empresas utilizan este tema para diferenciarse de la competencia, de acuerdo con Alt (1980) en México las artesanías satisfacen vitales necesidades sociales. En el actual modelo familiar la descendencia se traza de manera unilineal por vía masculina lo que se conoce como patrilinealidad (Moctezuma, 2011), el linaje que proporciona a sus miembros un sentido de identidad familiar y social grupal. El principio agnático juega un papel importante en el aprendizaje y generación de un taller artesanal, este principio opera desde tiempos prehispánicos, se sustenta en el parentesco que se teje entre varones emparentados de manera consanguínea. Este principio juega un papel muy importante en la capacidad de un artesano para generar y consolidar un taller. Los estados con riqueza artesanal presentan una gran opulencia cultural, pero tienen una gran dependencia del mercado, por lo que muchas familias artesanas viven en condiciones de subsistencia (Toledo, 2012; Toledo et al., 2012) debido a que permanecen sin cambios por generaciones, con pocos incrementos en las ventas, tecnología rudimentaria, generalmente no tratan de participar en los mercados internacionales.

## METODOLOGÍA

### Muestra

La muestra se seleccionó por conveniencia, es decir no sigue ninguna fórmula estadística, debido a que la encuesta se aplicó a los propietarios de los talleres artesanales invitador por el FONART a participar en un foro de consulta el día 30 y 31 de Enero del 2014 en la Ciudad de Zacatecas, donde se entrevistó a 47 artesanos de los estados de Aguascalientes, Chihuahua, Coahuila, San Luis Potosí y Zacatecas. Para conocer la influencia de la familia en los talleres artesanales, el estudio de datos se realizara por medio de un análisis de factorial, procesado en el paquete SPSS V20.

En La Tabla 1 y 2 Se Describe la Distribución de la Muestra

**Tabla 1: Distribución Muestral Por Estado**

Estado	Frecuencia	Porcentaje	Acumulativo
Aguascalientes	4	8.5	8.5
Chihuahua	8	17	25.5
Coahuila	1	2.1	27.6
San Luis Potosí	2	4.3	31.9
Zacatecas	32	68.1	100

*En esta tabla se describe la distribución muestral por entidad federativa donde Zacatecas representa la mayoría de talleres con 68.1%. Fuente: elaboración propia.*

**Tabla 2: Distribución Muestral Por Rama Artesanal**

Rama artesanal	Frecuencia	Porcentaje	Acumulativo
Alfarería y cerámica	15	31.9	31.9
Textiles	13	27.7	59.6
Madera	3	6.5	66.1
Joyería	2	4.2	70.3
Fibras vegetales	2	4.2	74.5
Cartonería y papel	3	6.5	81
Talabartería	4	8.4	89.4
Lapidaria y cantería	2	4.2	93.6
Arte huichol	3	6.4	100

*La tabla 2 describe la distribución muestral por rama artesanal donde se observa que la alfarería y cerámica es la rama que mayor artesanos fueron entrevistados con 31.9%. Fuente elaboración propia.*

### Medidas

Este estudio analiza la influencia de la familia en el negocio, dicha variable fue medida a través de la escala F-PEC propuesta por Astrachan et al., (2002). Escala propuesta por Astrachan, Kein y Smyrniotis (2002) para medir la influencia de la familia en la empresa a través de tres dimensiones: el poder, la experiencia y la cultura. Utilizando únicamente la sub escala de Cultura, medida a través de una escala tipo likert de 5 ítems donde: 1=Nunca, 2= Rara vez, 3= Algunas veces, 4= Casi siempre y 5= Siempre.

<b>tabla 3: sub escala cultura</b>	<b>nunca</b>	<b>rara vez</b>	<b>algunas veces</b>	<b>casi siempre</b>	<b>siempre</b>
v1 ¿su familia tiene influencia en su negocio?	1	2	3	4	5
v2 los miembros de su familia ¿comparten valores similares?	1	2	3	4	5
v3 ¿su familia y negocio comparten valores similares?	1	2	3	4	5
por favor califique el grado en que está de acuerdo con las siguientes oraciones	totalmente en desacuerdo	en desacuerdo	ni de acuerdo ni en desacuerdo	de acuerdo	totalmente de acuerdo
v4 los miembros de la familia ¿están dispuestos a poner un gran esfuerzo más allá de lo esperado normalmente con el fin de ayudar a que la empresa familiar tenga éxito?	1	2	3	4	5
v5 ¿apoyamos a la empresa familiar en discusiones con amigos, empleados y otros miembros de la familia?	1	2	3	4	5
v6 ¿sentimos lealtad hacia el negocio familiar?	1	2	3	4	5
v7 ¿encontramos que nuestros valores son compatibles con los de la empresa?	1	2	3	4	5
v8 ¿estamos orgullosos de decir que somos parte de la empresa familiar?	1	2	3	4	5
v9 ¿hay mucho que ganar a largo plazo al participar con el negocio familiar?	1	2	3	4	5
v10 ¿estamos de acuerdo con los objetivos, planes y políticas del negocio familiar?	1	2	3	4	5
v11 ¿la decisión de participar en el negocio familiar tiene una influencia positiva en mi vida?	1	2	3	4	5
v12 ¿entiendo y apoyo a las decisiones de mi familia con respecto al futuro de la empresa familiar?	1	2	3	4	5

La tabla 3 describe las preguntas de la sub escala cultura tomada de la scale F-PEC (Poder, Experiencia y Cultura), medidas en escala tipo likert: Fuente elaboración propia con base en Astrachan et al., (2002).

## RESULTADOS

Aplicando la metodología descrita, la tabla 4 muestra las pruebas de esfericidad de Bartlett la cual contrasta la hipótesis nula de que la matriz de correlaciones es una matriz de identidad, en cuyo caso existen correlaciones significativas entre las variables y el modelo de análisis factorial es pertinente y la medida de adecuación muestral (KMO) Kaiser-Meyer-Olkin contrasta si las correlaciones principales entre las variables son significativamente pequeñas, este estadístico varía entre 0 y 1, como podemos apreciar si es factible el análisis factorial.

Tabla 4: KMO y Prueba de Bartlett

<b>Medida de Adecuación Muestral de Kaiser-Meyer-Olkin.</b>		<b>.735</b>
Prueba de esfericidad de Bartlett	Chi-cuadrado aproximado	211.148
	Gl	66
	Sig.	.000

La tabla 4 describe el test de Bartlett donde  $p$  es inferior a los niveles críticos 0.05 y 0.01 y el test de Kaiser-Meyer-Olkin su valor es superior a 0.05, por lo tanto los datos se adecuan para realizar el análisis factorial.

La tabla 5 ofrece un listado de auto-valores que expresan la cantidad de la varianza total que esta explicada por cada factor; y los porcentajes de la varianza explicada asociados a cada factor que se obtienen dividiendo su correspondiente auto-valor por la suma de los auto-valores (coincide con el número de variables). Por ende se extraen tanto factores como auto-valores mayores a 1 que tiene la matriz analizada.

En nuestro análisis existen 3 auto-valores mayor que 1, por lo que el procedimiento extrae 3 factores que consiguen explicar el 63.99% de la varianza de los datos originales.

Tabla 5: Varianza Total Explicada

Componente	Autovalores Iniciales			Sumas de las Saturaciones al Cuadrado de la Extracción			Suma de las Saturaciones al Cuadrado de la Rotación		
	Total	% de la varianza	% acumulado	Total	% de la varianza	% acumulado	Total	% de la varianza	% acumulado
1	4.598	38.313	38.313	4.598	38.313	38.313	3.645	30.373	30.373
2	1.873	15.611	53.924	1.873	15.611	53.924	2.225	18.538	48.910
3	1.209	10.072	63.997	1.209	10.072	63.997	1.810	15.086	63.997
4	.940	7.831	71.827						
5	.742	6.182	78.009						
6	.665	5.545	83.554						
7	.634	5.283	88.837						
8	.497	4.145	92.982						
9	.291	2.425	95.407						
10	.238	1.983	97.390						
11	.190	1.583	98.973						
12	.123	1.027	100.000						

*Método de extracción: Análisis de Componentes principales. Atendiendo el criterio de la varianza explicada, se puede observar que tres factores explican casi el 64% de la varianza, por lo que la solución de tres factores parece razonable. Fuente: datos analizados en SPSS.*

La tabla 6 presenta la solución rotada mediante el procedimiento varimax, el cual es un método de rotación ortogonal que minimiza el número de variables que tienen saturaciones altas en cada factor. Simplifica la interpretación de los factores optimizando la información en cada columna, para interpretar los factores, es necesario identificar, mediante las cargas factoriales, que variables utilizar. Debido a que todas las cargas en mayor o menos medida sobre todos los factores el criterio que utilizaremos para explicar cada factor aquellas variables con una carga factorial superior a 0.75 (Aldás y Maldonado, 2013) esto debido al tamaño de nuestra muestra.

Tabla 6: Matriz de Componentes Rotados

Variable	Componente		
	1	2	3
Los miembros de su familia comparten valores similares	.280	<b>.805</b>	-.147
Su familia y negocio comparten valores similares	.277	<b>.843</b>	-.078
Apoyamos a la empresa familiar en discusiones con amigos, empleados y otros miembros de la familia.	.103	.071	<b>.744</b>
Sentimos lealtad hacia el negocio familiar	<b>.871</b>	.053	.208
Encontramos que nuestros valores son compatibles con los de la empresa	<b>.757</b>	-.064	.137

*Método de extracción: Análisis de componentes principales. Método de rotación: Normalización Varimax con Kaiser*

De la tabla 6 analizando las saturaciones relativas de cada variable en cada uno de los tres factores podemos observar que el factor 1 está compuesto por las variables: *lealtad hacia el negocio familiar, encontramos que nuestros valores son compatibles con los de la empresa*. Todas estas variables saturan en un único factor por que componen un grupo diferenciado de variables; este factor lo podemos interpretar como lealtad hacia el negocio. El factor 2 viene explicado por las variables: *los miembros de su familia comparten valores similares y Su familia y negocio comparten valores similares*, lo que podemos interpretar como valores de la familia y empresa. Por último el tercer 3 está formado por sólo una variable: *apoyamos a la empresa familiar en discusiones con amigos, empleados y otros miembros de la familia* o lo podemos interpretar como apoyo hacia el taller que es independiente de la lealtad hacia el negocio y de los valores de la familia. Esto debido a que los factores son independientes entre sí y la variable no satura en los otros dos factores.

## CONCLUSIONES

Para este estudio aplicado a los propietarios de los talleres artesanales de los estados de Aguascalientes, Chihuahua, Coahuila, San Luis Potosí y Zacatecas tomando la escala F-PEC propuesta por Astrachan et al., (2002) para conocer la influencia de la familia en los talleres artesanales con el análisis factorial podemos concluir que atendiendo al criterio de la varianza explicada, tres factores explican casi el 64% de la varianza extraída, dado que cada factor es una combinación lineal de diversas variables lo que significa que gran parte de la varianza está recogida en los factores seleccionados mayores a .75, de esta forma el factor 1, al que podemos interpretar como lealtad hacia el taller artesanal viene explicado por las variables: sentimientos hacia la empresa y encontramos que nuestros valores son compatibles con los de la empresa. El factor 2 lo podemos interpretar como valores de la familia y el taller viene explicado por las variables: los miembros de la familia comparten valores similares y su familia y negocio comparten valores similares, y por último el tercer factor interpretado como apoyo hacia el taller artesanal viene explicado por la variable apoyamos a la empresa familiar en discusiones con amigos, empleados y otros miembros de la familia. Por lo tanto se concluye que los propietarios de los talleres artesanales perciben lealtad de los miembros de la familia hacia el negocio, así mismo, la familia y el negocio comparten valores similares, y existe un apoyo hacia la empresa ante las dificultades. Los aportes de este estudio contribuyen al enriquecimiento de los talleres artesanales, así mismo son de utilidad para personas interesadas en el estudio de empresas familiares.

Dentro de las limitaciones de esta investigación se puede mencionar el tamaño de la muestra, la dificultad para precisar el concepto de empresa familiar, la complejidad de los talleres artesanales, en futuros trabajos de investigación se recomienda ampliar la muestra a otras ramas artesanales, hacer el estudio sobre sólo una rama y en diversos estados de la república mexicana. Los resultados aquí presentados sobre la influencia familiar representada por los valores, la lealtad de la empresa y el apoyo hacia la empresa son factores que influyen en los talleres artesanales, resultados los cuales son consistentes con los hallazgos de Toledo et al., (2012), donde los valores familiares están presentes en los talleres artesanales y que es un factor clave para el éxito. Contrastando con los hallazgos reportados por Avedano et al., (2009) donde reportan que la familia no es un predictor sólido en los negocios familiares.

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# LA IMPORTANCIA Y LA INFLUENCIA DE LAS MAQUILADORAS EN EL DESARROLLO ECONÓMICO DE MÉXICO

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## RESUMEN

*Las maquiladoras en México han jugado un papel estratégico para el desarrollo económico ya que se han constituido en generadoras de exportaciones y de divisas; han contribuido a elevar la competitividad de la industria nacional; han sido una fuente generadora de empleo, de capacitación y adiestramiento de la mano de obra; así como un sector importante para transmitir y generar tecnología.*

*En la actualidad, las maquiladoras han perdido aliento, debido a múltiples causas tanto internas como externas. En general se han enfrentado a los nuevos retos que plantean la globalización y la competitividad. Esta ponencia se centra en el sector industrial denominado maquiladoras de exportación, estableciendo su importancia e influencia para el desarrollo económico de México, en específico para el desarrollo de sus fronteras. Conoceremos sus antecedentes desde que se implantaron en México, cómo se han desarrollado, cómo han cambiado y cuál es el momento en que se encuentran.*

**PALABRAS CLAVES:** Desarrollo Económico, Maquiladoras, Evolución, Frontera

## THE IMPORTANCE AND THE INFLUENCE OF THE ASSEMBLY PLANTS IN THE ECONOMIC DEVELOPMENT OF MEXICO

### ABSTRACT

*The maquiladoras in Mexico have played a strategic role in the economic development already that have been formed in generating exports and foreign exchange; have contributed to raise the competitiveness of domestic industry; they have been a source of employment, education and training of the workforce; as well as an important sector for transmit and generate technology. Actually, the maquiladoras have lost breath, due to multiple internal and external causes. In general have faced the new challenges posed by globalization and competitiveness. This paper focuses on the industrial sector called maquiladora export, establishing their importance and influence to the economic development of Mexico, specifically for the development of its borders. We will know his background since they were introduced into Mexico, as have been developed, as have changed and what is the time in which they are located.*

**JEL:** L00, L6, L60,

**KEYWORDS:** Performance Appraisal, Impact, Staff Remuneration, Maquiladoras

## INTRODUCCIÓN

Las maquiladoras desde su nacimiento han sufrido una serie de transformaciones que les han permitido evolucionar, desarrollarse, y transitar por tener etapas que permiten observar la importancia y la influencia que han tenido en el desarrollo económico. En este sentido han jugado un papel estratégico para el desarrollo de México, ya que se constituyó en un gran generador de exportaciones y de divisas; contribuyó a elevar la

competitividad de la industria nacional; fue una importante fuente generadora de empleo sobre todo en los años noventa; de capacitación y adiestramiento de la mano de obra, así como un sector importante para transmitir y generar tecnología. Desde el año 2001 hasta la actualidad, las maquiladoras han perdido aliento, debido a múltiples causas tanto internas como externas. En general se ha enfrentado a los nuevos retos que plantean la globalización y la competitividad, por lo que las empresas maquiladoras están preocupadas por encontrar nuevos esquemas que les permitan mejorar su productividad, alcanzar los objetivos y las metas que se han planteado, en definitiva a seguir operando con éxito.

## REVISIÓN DE LA LITERATURA

### Antecedentes: las Maquiladoras en un Contexto de Sustitución de Importaciones y Apertura Económica

En la industria maquiladora de exportación se pueden identificar dos etapas: una donde las maquiladoras se pusieron en marcha bajo el modelo de sustitución de importación que se puede ubicar en el tiempo de 1965 a 1982 y la otra bajo un modelo de apertura comercial y desregulación económica, que es un modelo que puede ubicarse desde 1983 hasta 2000 (Turner, 2006) y que se extiende hasta la actualidad. Desarrollo económico e industrialización (maquiladoras). Después de la Segunda Guerra Mundial se desarrolló en México (1946-1952), el proyecto *industrializador* que pretendió construir la sociedad industrial, salir del subdesarrollo y consolidar al México independiente (Aguilar & Meyer, 1989 p. 198.). La nueva planta industrial fue financiada con las divisas de las exportaciones agrícolas y mineras tradicionales, con los envíos de divisas de los trabajadores mexicanos en EE.UU., con el aumento del turismo y del ingreso de capital extranjero que venía a participar del auge. Al lado de la industria surgió un poderoso sector bancario en el cual se cobijaron importantes grupos manufactureros y comerciales.

El deseado desarrollo económico se logró, sobre todo, con el llamado ‘milagro mexicano’, en el cual se pueden identificar dos etapas: El crecimiento con inflación (1935-1956) y el crecimiento con estabilidad (1956-1972) (Medina, 1995 p. 128)

A principios de los años setenta se mostraron ya los límites del desarrollo estabilizador. El gobierno de Luis Echeverría (1970-1976) intentó superar esta etapa para ubicarse en una nueva, la del llamado “desarrollo compartido”. Esto sólo fue parte de su discurso y a la vez se convirtió en una autocrítica a la desigualdad económica y a la concentración de la riqueza. El desarrollo compartido desembocó en una grave crisis económica en 1976, que tendría su réplica en 1982 al final del gobierno de José López Portillo. Al mismo tiempo, los EE.UU. decidieron poner fin en 1964 al Acuerdo Internacional sobre Trabajadores Migratorios (AITM) firmado entre México y Estados Unidos en 1942. Comúnmente conocido como el Programa Bracero. El fin de este programa tuvo como consecuencia un elevado flujo de trabajadores migrantes hacia la frontera de México que provocaron el aumento de la población y el desempleo de más de 200,000 trabajadores en las ciudades fronterizas mexicanas.

En respuesta del gobierno mexicano a la cancelación por parte de Estados Unidos, en diciembre de 1964, del AITM (Programa Bracero), y debido a la presión de los sindicatos del norte del país, se estableció el Programa de Industrialización de la Frontera (PIF), en mayo de 1965 y formalmente instituido en octubre de 1966. Siendo aquí donde la industria maquiladora tuvo su verdadero comienzo. Crisis económica en los setenta y ochenta: Reforma estructural. A finales de la década de los setenta y principios de los ochenta, hubo una desaceleración de la económica a nivel mundial. El crecimiento de la economía de los países más industrializados de Europa y EE.UU. fue negativo. En América Latina, la crisis iniciada en 1982 se prolongó durante toda la década motivada por dos factores fundamentales: el peso de la deuda externa y la reducción drástica de nuevos financiamientos y, sin duda como consecuencias de los errores de política locales, incluyendo la corrupción.

En este contexto de crisis se dio el *cambio estructural*. Los cambios hechos en los niveles micro y macro económicos, se retroalimentan de manera que el cambio estructural fue en mayor o menor medida el principal sustento de la estabilidad (Rebolledo, 1994, p. 126).

La reforma estructural estuvo fundamentada en: 1) la apertura comercial, 2) la desregulación, la inversión extranjera y, 3) las desincorporaciones.

#### Análisis de la Industria Maquiladora de Exportación (IME)

La Industria Maquiladora de Exportación (IME), según, Carrillo, Hualde & Quinterio, (2005) está formada por un conjunto de actividades productivas heterogéneas inscritas en un régimen arancelario específico, las cuales contienen características similares entre sí, diferenciándose en su interior por el tipo de sindicatos, procesos de ascensión, etc. La Industria Maquiladora de Exportación tiene cuatro etapas: Primera etapa 1965-1982: La IME en esta primera etapa juega un papel de integración complementaria de economías (*production sharing*). Segunda Etapa: 1983-1994 Las teorías de la flexibilidad (tecnológica, organizacional y laboral) y su relación con la competitividad así como la globalización se hacen presentes en esta etapa. Tercera Etapa: 1995-2000: "En esta etapa, el debate se centra en preguntarse si con el TLCAN se beneficia de manera significativa a la maquila y a sus trabajadores o por el contrario los perjudica. Cuarta Etapa: 2001- 2004. Con los cambios en las condiciones en el entorno nacional e internacional y la pérdida de ventajas comparativas, a partir del 2001 la IME sufre una profunda desaceleración. Por lo que en esta etapa habría que considerar las dimensiones del problema y las causas que lo provoca. Desde octubre del 2000 hasta 2004 las plantas maquiladoras perdieron alrededor de 300,000 empleos y 890 plantas.

Como puede observarse, en estas etapas se dieron en las maquiladoras altibajos que pueden resumirse, siguiendo a Turner, (2006) de la siguiente manera: "desde su origen hasta 1976 la industria maquiladora tuvo un crecimiento acelerado durante 12 años, experimentando, en el periodo 1976-1982, una sensible baja en los ritmos de actividad e incluso años de contracciones. De 1983 a 1992, la industria maquiladora vuelve a crecer con rapidez estimulada por las devaluaciones y la apertura económica, a pesar de la crisis económica y el estancamiento productivo de esos años, (Ver Tabla 1). El número de empresas se incrementó de 600 hasta sobrepasar las dos mil empresas, pero durante el par de años siguientes permaneció estancado. A partir de 1994, con la firma del TLCAN, vuelve a incrementarse alcanzando las 3 500 en el 2000." (p. 13)

Tabla1: Establecimientos, en la IME Por Entidad Federativa, 1980-2000

Año	Baja California	Sonora	Chihuahua	Coahuila	Nuevo Leon	Tamaulipas	Otros	Total
1980	230	81	121	31	-	81	76	620
1985	307	73	168	42	-	77	93	760
1990	640	155	311	133	65	225	174	1,703
1995	729	176	322	184	84	281	354	2,130
2000	1,218	284	446	280	156	375	831	3,590

Fuente: INEGI: (1998) (2001)

En el periodo 1980-2000, son tres los estados fronterizos predominantes en lo que se refiere al establecimiento de maquiladoras: Baja California, Chihuahua y Tamaulipas; los cuales representaron más de las dos terceras partes hasta 1993, siendo Baja California el que absorbió alrededor del 40%. En general en los seis estados fronterizos se localizaron 85% de los establecimientos de la industria maquiladora hasta 1993 (Turner, 2006, p.14). En lo referente a la evolución del empleo en la IME en el periodo de 1980 al 2000. En la década de los ochenta, de 1982 a 1986, crece rápidamente hasta duplicarse; después, cada seis años se dobló la cifra, hasta llegar al millón de empleos en 1998 y a un millón doscientos ochenta y cinco mil en el año 2000. (Ver Tabla 2). Por estados es Chihuahua, donde recibieron empleo la tercera parte de

los trabajadores de esta industria, de 1980 a 1993 y la cuarta parte, de 1998 al 2000 a pesar de que Baja California tenía mayor número de establecimientos. Baja California ha proporcionado la quinta parte del empleo de la industria. En términos porcentuales su participación se incrementó de 17%, en 1980, a 21%, en 1995, porcentaje que se mantuvo hasta el año 2000. (Turner, 2006, p.14).

Tabla 2: Empleo en la IME: 1980 2000 (Miles De Trabajadores)

Año	Baja California	Sonora	Chihuahua	Coahuila	Nuevo Leon	Tamaulipas	Otros	Total
1980	20	18	39	5	-	23	15	120
1985	39	20	78	11	-	37	27	212
1990	89	39	164	31	14	81	28	446
1995	133	54	185	56	27	117	76	648
2000	275	105	319	114	68	181	223	1 285

Fuente: INEGI (1998) (2001).

Con el (TLCAN) y de conformidad con el Acuerdo para la Desregulación de la Actividad Empresarial, también se afirma la imperiosa necesidad de adecuar el marco jurídico de la industria maquiladora y al mismo tiempo abatir los costos de las empresas maquiladoras de exportación, todo esto con el objeto de mejorar la competitividad y la necesidad de fortalecer a la industria maquiladora de exportación y de mejorar el acceso de las empresas medianas y pequeñas a los programas de maquila. Sin embargo, desde noviembre del 2000 la Maquila dejó de crecer, las causas de esta crisis, según Bendesky; De la Garza; Melgoza & Salas, Carlos. (2004). han sido atribuidas a varios factores:

*Estados unidos dejo de demandar productos de la maquila mexicana debido a la recesión económica La falta de competitividad con otros países como China y América Central que pagan salarios más bajos a sus trabajadores que los que se pagan en México. La reducción de las ganancias en las maquiladoras debido al incremento de los salarios de la Maquila en México en los últimos años. El peso sobrevaluado que encarece las exportaciones mexicanas. (p. 283) En términos generales se desprende tácitamente que la Maquila se basa en bajos salarios de lo contrario tiende a salir del país o cierra los establecimientos.*

A pesar de la disminución en el número de plantas y en el empleo ocasionada por la crisis que inició en 2001, a mediados del 2004 había en México un total de 2,800 establecimientos y más de 1,100 000 personas ocupadas (INEGI, 2004) este ejemplo nos indica que las maquiladoras se han visto envueltas en crisis económicas, recesiones, desaceleración y disminución de la economía. Respecto de crisis económicas destaca la que comenzó en 2008 que provocó que en Estado Unidos se perdieran una gran cantidad de empleos y del cierre de empresas, lo que lógicamente impactó directamente en la economía mexicana, la cual tiene como principal país exportador los EE.UU. la crisis que se extendió a Europa y a la mayoría de los países de otros continentes no ha terminado a la fecha de 2013.

#### Fomento de la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX).

Para enfrentar la intensa competencia de los mercados globales, el gobierno mexicano público en el Diario Oficial de la Federación, el 1 de noviembre de 2006, el Decreto para el Fomento de la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX), con el cual se integraba en uno solo, los programas para el Fomento y Operación de la Industria Maquiladora de Exportación (Maquila) y el Programa de Importación Temporal para Producir Artículos de Exportación (PITEX). Este programa se implementó como un mecanismo que permita a las empresas mexicanas competir con éxito posicionando sus mercancías y sus servicios en el comercio internacional.

Las lecciones de la EMIME. Con el paso del tiempo el Programa PITEX adquirió importancia en los procesos productivos por cuenta ajena, de tal manera que la maquila de exportación no se asociaba solamente a un programa de fomento al comercio exterior. Debido a la *relevancia del Programa IMMEX*

como una importante fuente de empleos y divisas para el país, se decidió iniciar en 2007 con la recolección de información estadística de las unidades beneficiarias de este Programa, principalmente de aquéllas con actividad manufacturera y en 2009 se inicia con la captación de información de establecimientos del segmento No manufacturero como actividades de agricultura, minería, comercio y servicios, principalmente.

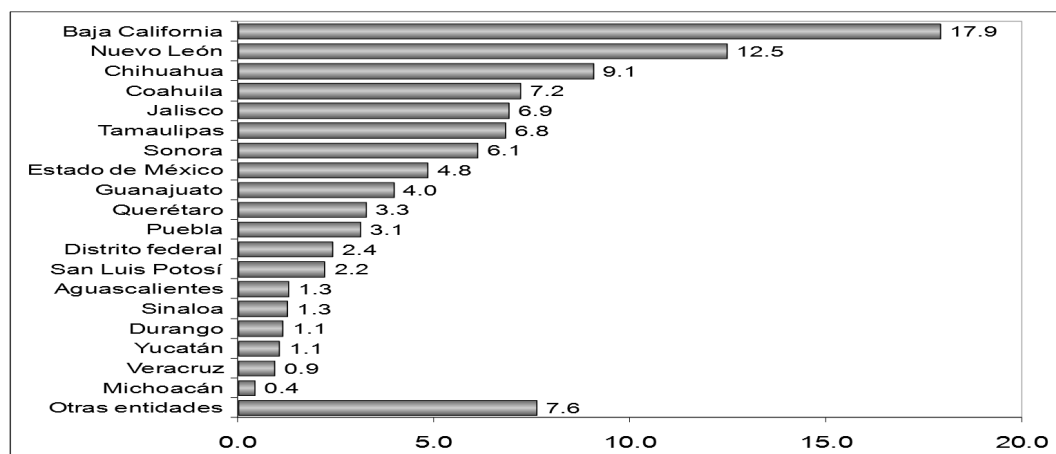
Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX) (Julio de 2013).

La Estadística Mensual sobre Establecimientos con Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX) “muestra las características y evolución de los establecimientos manufactureros y no manufactureros (número de establecimientos en activo, personal ocupado, horas trabajadas, remuneraciones e ingresos, entre otras variables) registrados en este programa.” La estadística mensual que se genera del IMMEX, advierte el INEGI (2013) “no es comparable con la Estadística de la Industria Maquiladora de Exportación que generó y publicó el INEGI hasta diciembre de 2006, ya que si bien ambas se basan en programas de fomento al comercio exterior de la Secretaría de Economía, la referente a la Industria Maquiladora de Exportación se centraba exclusivamente en la producción por cuenta ajena destinada al extranjero” (INEGI, 2013) A julio de 2013, los Establecimientos adscritos al Programa IMMEX a nivel nacional fueron 6,283, esto significó una caída de (-) 0.3% a tasa anual. De estos establecimientos el 81.3% corresponde a manufactureros y el 18.7% a establecimientos no manufactureros (que realizan actividades que tienen que ver con la agricultura, pesca, comercio y a los servicios). En la figura siguiente se presenta la participación del total de los establecimientos en las distintas entidades federativas del país.

El personal ocupado se incrementó 5.8% en el séptimo mes de 2013 respecto a julio de un año antes. Según el tipo de establecimiento en el que labora, en los manufactureros avanzó 5.7% y en los no manufactureros 6.7 por ciento. El 89.8% de los trabajadores efectúan actividades del sector manufacturero y el 10.2% actividades de otros sectores. La distribución del personal ocupado por entidades federativas para julio de 2013, se dio de la siguiente manera:

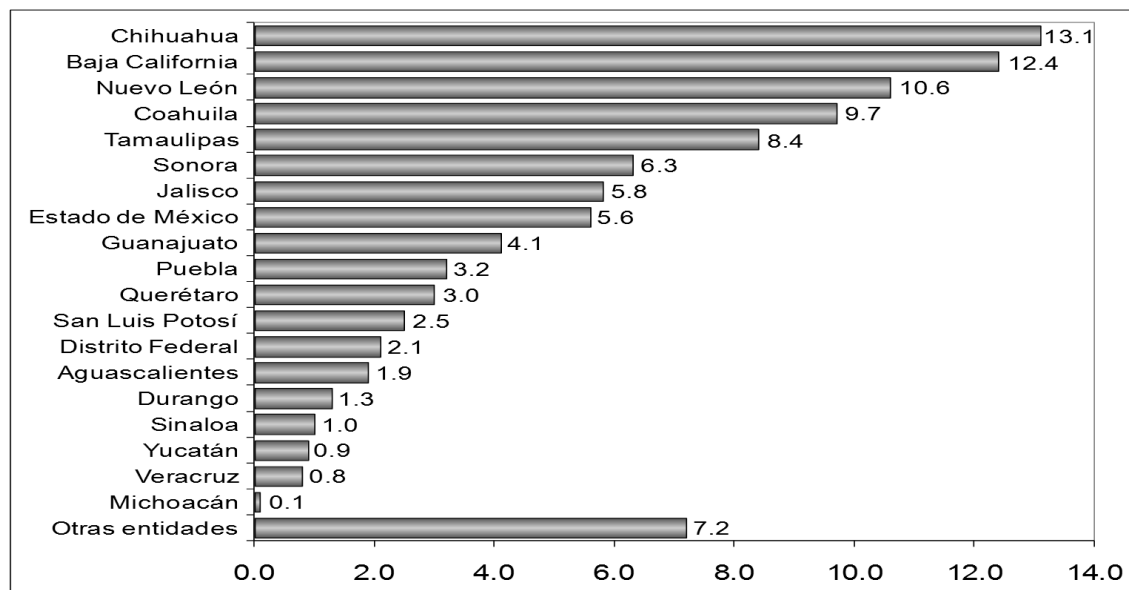
Encabezados por Chihuahua que representó el 13.1%, Baja California 12.4%, Nuevo León 10.6%, Coahuila 9.7%, Tamaulipas 8.4%, Sonora 6.3%, Jalisco 5.8% y el estado de México 5.6%, que en conjunto contribuyeron con el 71.9% del personal ocupado total.

Figura 1: Distribución Por Entidad Federativa de los Establecimientos Con Programa Immex Durante Julio de 2013 (Estructura Porcentual)



Fuente: INEGI 2013.

Figura 2: Distribución Por Entidad Federativa del Personal Ocupado en los Establecimientos Con Programa Immex Durante Julio de 2012 (Estructura Porcentual)



Fuente: INEGI 2013 [http://www.inegi.org.mx/inegi/contenidos/notasinformativas/est\\_immex/ni-immex.pdf](http://www.inegi.org.mx/inegi/contenidos/notasinformativas/est_immex/ni-immex.pdf) consultado el 2 de noviembre de 2013

### Las Maquiladoras en Baja California

Gran parte de las maquiladoras en Baja California se ha concentrado en Tijuana, específicamente la industria electrónica que también tiene una gran presencia en Ciudad Juárez. Por lo tanto en la ciudad de Tijuana, la electrónica ha desempeñado un papel muy importante en el crecimiento de la IME como lo demuestran los datos de 1997, cuando Baja California ocupó el primer lugar nacional en materia de empleo, y el sexto en número de establecimientos. La industria representó el 7 por ciento del PIB estatal manufacturero y

participó con alrededor del 1.5 por ciento del PIB de la industria electrónica del país sobre el PIB manufacturero nacional”. (López, 2008, p. 65) Como se ha dicho la industria maquiladora ha perdido dinámica los últimos años y esto ha afectado a los establecimientos en los estados fronterizos. El caso de Baja California, según las cifras del INEGI de abril de 2012, en Tijuana se perdieron 86 plantas durante abril de 2012 comparado con las de noviembre de 2007.

Según datos oficiales, durante abril de 2012 en Tijuana el número de establecimientos de la industria maquiladora registro una pérdida de 86 plantas en comparación con datos de noviembre de 2007. Se pasó de un total de 624 en 2007 a una cifra de 538 en 2012. En Mexicali, en el mismo periodo de tiempo se registró la pérdida de 12 empresas maquiladoras ya que se pasó de 168 en 2007 a 156 establecimientos en 2012. Por lo que respecta a Tecate había un registro en 2007 de 137 maquiladoras y para abril de 2012 se contaba con 124, lo que significa que hubo una pérdida de 13 establecimientos. En el caso de Ensenada se perdieron 12 plantas ya que se pasó de 105 en noviembre de 2007 a 93 en abril de 2012. Con estos datos el número total de establecimientos de maquiladoras en Baja California se perdieron 123 plantas ya que se pasó de 1,034 en noviembre de 2007 a 911 en abril de 2012.

Esto nos indica que la crisis económica tuvo su impacto en la industria maquiladora y en el número de empleo. Las maquiladoras han sido un factor importante porque se han constituido como una variable en el desarrollo económico de allí su importancia. Como hemos apuntado anteriormente, por lo que respecta a su estudio, las maquiladoras, durante las últimas décadas han sido abordadas desde diferentes aristas, desde aquellas que estudian su evolución tecnológica y organizativa, con incidencias importantes en la calidad del empleo y en las condiciones de trabajo como el caso de los estudios de (Carrillo y Hualde, 1998; Lara, 1998; Contreras, 2000) hasta aquellos que plantean las condiciones precarias de trabajo y que los cambios tecnológicos no han representado una mejoría en la calidad del empleo (Kopinak, 1996; De la O, 1999; Cravey, 1998). De los estudios de las maquiladoras en Baja California sobre todo aquellos relacionados directamente con el tema de interés de esta investigación, destacan aquellos los que se refieren con las maquiladora y la rotación de personal, (Morales, 2011) (Carrillo, 2001, Carrillo y Santibáñez, 1993), (Morales, 2011; Gutiérrez, 2012), esta última se enfoca en la rotación del personal obrero en la industria maquiladora de exportación en Tijuana, Baja California. Otros estudios se enfocan al tema de las mujeres fronterizas en la industria maquiladora, (Carrillo y Hernández, 1989).

Sobre la evaluación del desempeño en las industrias maquiladoras hay muy pocos estudios sobre todo para la ciudad de Mexicali. Ciertamente la mayoría de los estudios se centran en la ciudad de Tijuana debido a que allí están el mayor número de establecimientos. En esta investigación nos enfocamos en los empleados de las maquiladoras, en el personal y de modo específico en la estrategia que utilizan en los departamentos de RR.HH. para evaluar el desempeño. Se pretende vincular los resultados de la evaluación sistemática o formal que se implementa en las industrias maquiladoras para retribuir a sus empleados, para incentivarlos. Asimismo el impacto que tiene en la rotación de personal. El estudio se restringe a la Ciudad de Mexicali de un universo de alrededor de 200 empresas maquiladoras que se encuentran activas.

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# FACTORES CONDICIONANTES QUE IMPULSAN A LAS PYMES EXPORTADORAS DEL SECTOR AGROINDUSTRIAL DEL ESTADO DE COLIMA A PARTICIPAR EN UNA FERIA NACIONAL E INTERNACIONAL

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## RESUMEN

*El estado de Colima cuenta con una importante posición estratégica portuaria, específicamente situada en el municipio de Manzanillo, Colima. Aunado a ello, se tiene una riqueza agropecuaria con gran potencial en cuanto a recursos naturales, lo que hace idóneo al estado para crear producción agroindustrial. Esto impulsa un compromiso para que las pequeñas y medianas empresas del estado sean competitivas ante las empresas del resto del país y contribuyan a las exportaciones del mismo. Para ello, cabe mencionar que utilizan diferentes medios para dar a conocer sus productos y servicios, uno de estos, son las ferias nacionales e internacionales. La importancia de las ferias nacionales e internacionales en los últimos años, han sido una herramienta de promoción y difusión para dar a conocer sus bienes y servicios. Con este medio de comunicación se ha incrementado el nivel de ventas. Esto ha dado a las PYMES un punto de referencia para buscar clientes potenciales. El escenario desarrollado en estos eventos también ha posicionado la marca de sus productos y elevado los pedidos de las firmas. En ese sentido, las ferias o exposiciones son una excelente vitrina para mostrar las mercancías, servicios y cualidades ofrecidos de la empresa. Y así, derivado de un incremento sustancial en su producción por la promoción y difusión de sus productos y servicios en las ferias, aprovechen la posición estratégica del estado, esto por tener un polo de desarrollo logístico con influencia comercial hacia el mercado estadounidense, canadiense y hacia los países asiáticos de la Cuenca del Pacífico.*

**PALABRAS CLAVE:** Empresas PYMES, Empresa Exportadora, Feria Nacional O Internacional

## CONDITIONING FACTORS DRIVING THE SME SECTOR EXPORT AGRO COLIMA STATE TO PARTICIPATE IN A NATIONAL AND INTERNATIONAL FAIR

### ABSTRACT

*The state of Colima has a major port strategic position, specifically in the town of Manzanillo, Colima. Added to this, there is a high potential agricultural wealth in natural resources, which makes it suitable to the state to create agro-industrial production. This drives a commitment to small and medium state enterprises to be competitive the rest of the country and contribute to exports thereof. To do this, include using different media to publicize their products and services, one of these are national and international fairs. The importance of national and international in recent years, fairs have been a tool of promotion and dissemination to publicize their goods and services. With this media has increased the level of sales. This has given SMEs a reference point to find potential customers. The scenario developed in these events has also positioned the brand of your products and orders large firms. In that sense, fairs and exhibitions*

*are a great showcase for goods , services and qualities offered by the company. And so, derived from a substantial increase in production for the promotion and dissemination of its products and services at trade shows, I seize the strategic position of the state , this by having a pole of logistics development with commercial influence to the U.S. , Canadian market and to Asian countries of the Pacific Rim .*

**JEL:** F23

**KEYWORDS:** SME companies, export company, national or international fair

## INTRODUCCIÓN

El Estado de Colima cuenta sin duda con una posición estratégica de gran potencial en cuestión de servicios portuarios y recursos naturales, lo que lo hace apto para la producción agropecuaria. La actividad portuaria para la exportación de la producción agroindustrial al mercado internacional se centra en el puerto de Manzanillo. Esto les proporciona una ventaja competitiva 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 a la agroindustria, en los 10 municipios del estado donde se ubicaron estas empresas. El sector exportador en Colima ha enfrentado transformaciones profundas durante las dos últimas décadas, el continuo proceso de urbanización, 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. Esto tiene importancia en su utilización para el desarrollo económico, fortalecimiento nacional y posicionamiento internacional de las empresas. Ello obliga a las PYMES colimenses a consolidar su mercado doméstico y a realizar una cantidad de exportaciones para que lleguen a tener un renombre respecto a otras empresas que no tienen esta ventaja competitiva, y no solo eso, sino también de ello depende la estabilidad económica del Estado de Colima. Mediante esta investigación, se busca tener un amplio conocimiento de las diversas empresas que han incursionado en la participación en ferias nacionales e internacionales con la finalidad de consolidarse en el sector exportador, así como identificar los factores condicionantes que han influido en la participación en estos eventos de cada una de las firmas.

También se pretende que la información recabada pueda lograr mayor interés en las empresas que no han incursionado en las ferias 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 estas 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 éstas empresas se han apoyado para lograr un crecimiento sostenido a través de esta herramienta, con la que han dado a conocer sus productos, hacer alianzas estratégicas, trabajar a consignación, conseguir insumos; derivado de esto han fortalecido su mercado doméstico e internacional.

Este fenómeno ha alcanzado a una gran cantidad de países, aun 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 que han fortalecido su participación en el mercado doméstico, porque en él se tiene la misma competencia que en el escenario internacional, (Sánchez Díez, 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 verían al mundo como un gran mercado y sus estrategias y decisiones de negocio se formularían bajo esta premisa de fortalecer el mercado nacional e internacional, basados en instrumentos de promoción que consoliden su mercado nacional e internacional. Ahora bien, cabe preguntar si nuestras Pequeñas y Medianas Empresas están preparadas, y, sí 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 la promoción de sus productos mediante su participación en ferias nacionales e internacionales, que fortalezcan ambos escenarios con el fin de identificar los factores que determinan e impulsan su participación con este instrumento de marketin para consolidarse en ambos mercados.

*Objetivo general:* Determinar los “factores y condiciones que impulsan a las PyMES del Estado de Colima a incursionar en ferias nacionales e internacionales”.

*Hipótesis de investigación:* Si los factores para reaccionar de una empresa PYME del sector agroindustrial exportador dependen de las tendencias del consumidor como gustos, opiniones, creencias, valores y hábitos en general de sus clientes potenciales, entonces estos influyen para que las PYMES participen en una feria nacional e internacional que consolide su mercado interno y 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% del tejido empresarial, 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 y financiamiento, entre otros aspectos, ha generado que estas empresas enfrenten 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 Firmas deben considerar la productividad y la competitividad como parte de sus objetivos estratégicos, (Charruca, E. J. Barrutia & J. 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).

Se cuenta con variedad de productos, como coco, limón, melón, sandía, piña, aceites de coco y limón, 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 a incursionar y participar en ferias nacionales e internacionales y conocer de primera mano que tanto limitan o impulsan la participación en el mercado doméstico y el internacional. Derivado de lo anterior, determinar la efectividad de estas estrategias con las cuales han logrado un crecimiento sostenido en el escenario nacional y si ello les ha permitido consolidar su internacionalización La internacionalización tradicional es la que por lo común siguen las trasnacionales. 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 creando subsidiarias de producción en el extranjero, (Sáez y Cabanelas, 1997:26). Venderle al mundo es hoy una posibilidad. Se puede hacer en forma individual o en grupo. Es clave la asistencia a ferias: el refrán “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, el 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 a participar en una feria nacional o internacional 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, 2010). 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 Nacional Financiera (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 mediana y pequeña" de NAFIN (1985), donde se analizó una muestra de 20,923 empresas y que, de los nueve factores identificados como "problemas", solo cinco factores pueden ser asociados a la gestión interna del negocio (ver tabla 1): 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 representaron el 40% de la industria nacional, y que identifica seis factores en la "problemática" de la micro y pequeña empresa, de los cuales solo dos 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 la 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 del 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 sobre promoción de sus productos y cuales herramientas serían las adecuadas para desarrollar una técnica para ofertar sus productos, 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 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

En la última década del siglo pasado y en la década reciente de este siglo en donde la participación de México en el sector exportador ha sido productiva, obliga a conocer cuáles han sido esos factores que impulsan a las pymes a promocionar sus productos en el mercado nacional e internacional. Así, esta dinámica muy propia del medio exportador, obligó 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 consolidar el mercado nacional y con ello fortalecer el internacional. 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 10 municipios del estado de Colima.

La propia dinámica de los encuentros con empresarios nos 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. 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 (2013), SAGARPA (2013), FOMENTO ECONOMICO (2013). De un total de 560 empresas PYMES solo 33 participan en el sector exportador y ello ha sido factor para asistir a ferias nacionales e internacionales con la finalidad de dar a conocer sus productos y contar con clientes potenciales. Este trabajo se auxiliará 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 s. r. & Fernández c. c. 2009).

*Técnicas a utilizar en la investigación:* Visitas domiciliadas a las empresas seleccionadas del padrón de la de las instituciones públicas antes mencionadas aplicando la encuesta y observación directa al empresario respecto a los factores que los impulsaron a incursionar en las ferias nacionales e internacionales.

*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 las factores internos y externos utilizados por las PYMES exportadoras del área agroindustrial del estado de Colima durante el período de 2010-2013.

*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 2013 registró un movimiento anual de 2,000,000 Teu's. Para el año 2018 se espera un crecimiento exponencial a un ritmo anual superior a 19%. *Ventajas competitivas del puerto*

“Ubicación geográfica estratégica que le facilita desplazar mercancías a los principales centros comerciales e industriales de la región centro 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 congestionamiento.

Más de 130 hectáreas de superficie de reserva para el desarrollo de nuevas instalaciones y terminales en la zona norte, proyecto ya terminado en 2013, (API 2013).

Autopistas y red ferroviaria en condiciones excelentes que conectan directamente con importantes puntos nacionales e internacionales, simplificando la creación 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 sexto 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, 2012).

*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 del puerto de Manzanillo, (Gobierno del estado de Colima, 2013).

## 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 del estado de Colima 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 estas 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 43% 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. Gracias a la calidad de sus productos y al resultado de las encuestas aplicadas en las pequeñas y medianas empresas de los municipios del Estado de Colima: Armería, Colima, Cómala, Coquimatlán, Cuauhtémoc, Ixtlahuacán, Manzanillo, Minatitlán, Tecmán y Villa de Álvarez, se corroboró que el 92% de las empresas encuestadas dentro de estos municipios, consideran necesaria su participación en las ferias nacionales e internacionales. Así se constató que estas, consideran importante la participación en dichas ferias para poder obtener mayores clientes y diversificar su mercado.

Del total de PYMES exportadoras del sector agroindustrial del Estado Colima, el 64% de esas empresas ha participado en ferias nacionales e internacionales, de estas firmas participantes en ferias o exposiciones, el 50% de PYMES ha participado de 1 a 4 ocasiones, el 31% de 1 a 5 y el 19% tiene una participación mayor a 8 veces. En relación a los beneficios, el 44% de estas consideran que la participación en las ferias nacionales e internacionales les ha traído beneficios económicos, mientras el 32% menciona que obtuvieron beneficios tecnológicos y el 24% restante opino que ambos beneficios. De la participación de tipo

específico por las características del evento en ferias o exposiciones nacionales e internacionales, el 37% de estas PYMES han participado en ferias nacionales o internacionales, 25% ha asistido a ferias nacionales y de sector o producto, 19% participa en ferias nacionales, regionales y en ferias generales o multisectoriales, el 13% ha participado en ferias regionales y en ferias de sector o de producto y tan solo el 6% mencionó solo haber participado en ferias regionales o locales.

Respecto al precio que se paga por estos eventos, el 75% de estas empresas consideran que los precios para participar en ferias nacionales e internacionales son justos y ello les ha enriquecido con aportaciones que les sugieren los futuros clientes. Mientras que el 25% restante contestó que los costos para participar en estas ferias son excesivos. Respecto a volver a participar, el 100% están dispuestos a participar nuevamente en ferias nacionales e internacionales. Así se comprobó que el 96% tiene confianza en las ferias y de los beneficios que las mismas tienen y en relación al costo del evento el 72% tiene conocimiento de los costos para poder participar en las exposiciones de tales ferias. En relación a los apoyos gubernamentales, el 64% opinó que han sido oportunos y buenos, mientras que el 28% de las mismas nunca se han visto beneficiados, el resto contestó que son malos o que nunca se han visto beneficiados por ellos. 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.

Ya 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. 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. Como resultado de la investigación realizada, el 92% de las empresas del sector agroindustrial del Estado de Colima, considera de manera importante la participación en ferias, aun así, que ya exporten su producto. Así mismo consideran que las ferias nacionales e internacionales traen un cambio en la forma de pensar y los obliga a mantener la mejora continua en sus productos por la exigencia del mercado, llámese nacional o internacional. Aunado a lo anterior, posicionan sus productos en estos mercados. Mientras que el 8% de las empresas no sienten la necesidad de llevar a cabo dicha actividad y formar parte de ese gran número de empresas con precedencia consolidada en el mercado doméstico y complementado su actividad con el mercado internacional.

## CONCLUSIÓN

El objetivo principal de esta investigación fue determinar a través de una investigación de campo, los factores condicionantes tanto internos como externos que determinan la participación de las PYMES en las ferias nacionales e internacionales de los 10 municipios el Estado de Colima en el periodo 2011-2013. 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. Ello obligó a buscar mecanismos para promocionar sus productos a través de las ferias nacionales e internacionales.

Tomando en consideración la ubicación estratégica del puerto número uno a nivel nacional y reconocido internacionalmente en el movimiento de carga contenerizada, como lo es el Puerto de Manzanillo. Y derivado de lo anterior, se cuenta con la logística adecuada para el movimiento de mercancías producidas en el Estado de Colima, lo cual es de gran beneficio para que las Pequeñas y Medianas Empresas consoliden su actividad comercial a través de la promoción de sus productos en ferias. Esto es debido al incremento que se ha tenido en sus ventas y así aprovechar el potencial logístico para su actividad en el mercado internacional. 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 del estado de Colima a participar en las ferias nacionales e internacionales. No se consideró el análisis de los factores externos por falta de información proporcionada por las empresas.

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# CONDICIONES DE FUNCIONAMIENTO DE LAS UNIDADES DE ATENCIÓN PRIMARIA DE SALUD EN UNA CIUDAD EN EL NORESTE DE BRASIL PARA EL CONTROL DE LA SÍFILIS CONGÉNITA

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## ABSTRACTO

*La sífilis congénita es un grave problema de salud pública a pesar de ser una infección probable de prevención. Este trabajo objetiva evaluar las condiciones de funcionamiento de las unidades de atención primaria de la salud en una ciudad en el noreste de Brasil, para cumplir con las recomendaciones para el control de la sífilis congénita. La investigación evaluativa que se recogieron los datos de julio a octubre de 2011. Se utilizó métodos multivariados del análisis factorial e aglomerados para determinar los factores representativos de cada dimensión e identificar los perfiles de atendimento.*

**PALABRAS CLAVE:** Sífilis Congénita, Serodiagnóstico de la Sífilis, Evaluación en Salud; Atención Primaria de Salud

# OPERATING CONDITIONS OF THE UNITS OF PRIMARY HEALTH CARE IN A CITY IN NORTHEASTERN BRAZIL FOR THE CONTROL OF CONGENITAL SYPHILIS

## ABSTRACT

*Congenital syphilis is a serious public health problem despite being a likely infection prevention. This work aims to evaluate the operating conditions of the units of primary health care in a city in northeastern Brazil, to meet the recommendations for the control of congenital syphilis. Evaluation research data were collected July to October 2011. Multivariate methods like Factor Analysis and Cluster Analysis are used to determine the factors representing each dimension and identify attendance profiles.*

**JEL :** I180

**KEYWORDS:** Congenital Syphilis, Serodiagnosis of Syphilis, Health Evaluation, Primary Health Care

## INTRODUCCIÓN

Los estudios que evalúan los programas y servicios de salud muestran que la estructura y organización de dichas funciones interfieren en la calidad de la atención prestada (Costa et al, 2009). Entonces surge la pregunta: ¿cómo son las condiciones de funcionamiento de las unidades de atención primaria de salud (UPS) en Fortaleza - ubicado en el estado de Ceará, al noreste de Brasil - para cumplir con las recomendaciones establecidas por el gobierno para el control de la sífilis congénita (SC) ? Esta investigación tuvo como objetivo evaluar con imparcialidad e independencia, las condiciones de

funcionamiento de las unidades de atención primaria (UPS) de la ciudad de Fortaleza, en relación con las recomendaciones del gobierno para la prevención y el control de SC, buscando identificar los aspectos más relevantes de infraestructura física, la disponibilidad de recursos humanos y materiales, así como el rendimiento de los procesos de trabajo.

## REVISIÓN DE LA LITERATURA

La evaluación de la salud en la atención primaria se ha defendido en los últimos años y tiene como objetivo identificar los aspectos que pueden contribuir a la mejora de la calidad de los servicios. Últimamente, se argumenta que la evaluación de los servicios de salud debe ser sistemática y comprometer a los participantes en todas las etapas del proceso. Una revisión sistemática es una herramienta de gestión importante, ya que puede proporcionar información a los encargados de formular políticas para aumentar la eficiencia y eficacia de los recursos invertidos en programas sociales (Costa y Castanhar, 2003). Estudio sobre la frecuencia de las enfermedades de transmisión sexual que se celebró en seis capitales brasileñas encontró que la prevalencia de sífilis en mujeres embarazadas se encuentra muy por encima de las expectativas de la OMS, que son 0.5 casos por cada mil nacidos vivos (Brasil, 2010). En Fortaleza, los casos de sífilis gestacional en el período 2001-2009, mostró que el 68.7 % de las madres asistieron la atención prenatal, el 46.3 % fueron diagnosticados con sífilis en el embarazo y sólo 15.0 % tienen a parejas sexuales tratado. Los indicadores anteriores reflejan la mala calidad de la atención prenatal y poca importancia que los profesionales de la salud han dado al diagnóstico y al tratamiento, sobre todo durante el embarazo, lo que refuerza la necesidad de adoptar medidas encaminadas a la eliminación de la sífilis congénita, principalmente a través de acciones preventivas en la asistencia a la prenatal, crucial para la prevención de la enfermedad ahora.

### De Datos y Método

Estudio de evaluación llevado a cabo en la ciudad de Fortaleza, capital del estado de Ceará, que tiene la densidad demográfica más alta de Brasil, con 7,815.7 habitantes/km<sup>2</sup>. Administrativamente está dividida en seis regiones, denominadas Secretarías Regionales (SER) que funcionan para ejecutar las políticas y los objetivos sectoriales establecidos como prioritarios para cada grupo de población a través de los servicios articulados en una red de seguridad social. La recolección de datos se llevó a cabo de julio a octubre de 2011 hasta la observación directa en 89 unidades de atención primaria del municipio. La definición de las variables y atributos observados en el estudio se basó en los documentos publicados por el Ministerio de Salud, que considera cuatro dimensiones: *Estructura Física* (EF), *Recursos Materiales* (RM), *Recursos Humanos* (RH) y *Estructura Organizacional* (EO). Los indicadores de evaluación consistió en 35 ítems, tales como: existencia de salas para la atención prenatal y la administración de medicamentos, farmacias, equipos de médicos y enfermeras con entrenamiento en la sífilis y la anafilaxis, la atención prenatal, la realización de actividades educativas para la sífilis en las mujeres embarazadas y la sífilis congénita. Para cada variable se aplica una escala de 1 a 5, donde los valores más altos indican una condición más favorable. El alfa de Cronbach (Hair, Anderson, Tatham y Black, 2005) de 0.79, indica buena adecuación de la escala adoptada.

Fue creado un índice de clasificación de las unidades para cada dimensión, mediante la aplicación del *Factor Analysis* (FA), que sustituyó al grupo original por un menor, llamado *factores* o *componentes*, que han absorbido la mayor parte de la variación mostrada por los valores originales (Corrar, Paulo y Dias Filho, 2007). Celebró las habituales pruebas de validación de la FA, como el Kaiser-Meyer-Olkin, lo que resultó en una cantidad apropiada de 0.62 y de esfericidad de Bartlett, con significación estadística inferior a 0.001. Se obtuvieron las puntuaciones factoriales, tanto considerados para cada dimensión ( $IC_j$ ) en cuanto a los cuatro juntos (IC). Este último se creó mediante la aplicación de una función lineal de la  $IC_j$ , mediante la multiplicación de *eigenvalues* de cada factor por las puntuaciones factoriales.

La clasificación de UPS se basó en la estandarización de IC, lo que les deja con media cero e desviación estándar igual a 1, lo que permite establecer los siguientes criterios:

Tabla 1: Clasificación de UPS Basado en IC

Situación	Característica	Designación
$IC \leq -1$	Pobre clasificación	<i>Insuficiente</i>
$-1 < IC \leq 0$	Ligeramente por debajo de la media	<i>Regular</i>
$0 < IC \leq +1$	Ligeramente por encima de la media	<i>Bueno</i>
$IC > +1$	Alta clasificación	<i>Excelente</i>

Por último, hemos utilizado la primera componente de cada dimensión, obtenida por FA para formar grupos (Hair, Anderson, Tatham y Black, 2005). Inicialmente se realizó un análisis jerárquico y el gráfico resultante (*dendrogram*) mostró la formación de 4 grupos, lo que nos permitió distinguir las diversas formas de asistencia dadas por las UPS.

## RESULTADOS

Tabla 2 presenta cada dimensión evaluado y su grado de explicación de las variables relevantes. En EF dimensión, por ejemplo, tener espacio de oficinas para la atención médica y para administrar medicamentos fueron capaces de explicar el 60,1% del comportamiento de las variables originales.

Tabla 2: Presentación de las Dimensiones EF, RM, RH Y EO Con Sus Variables Relevantes

Dimensión	Explicación (%)	Variables Relevantes
<b>Estructura Física (EF)</b>	60.1	La posesión de oficina y sala de medicamentos
<b>Recursos Materiales (RM)</b>	59.8	Ser propietario de kit para anafilaxis
<b>Recursos Humanos (RH)</b>	55.5	Profesionales capacitados en la sífilis y la reacción anafiláctica
<b>Estructura Organizacional (EO)</b>	46.3	Realizar acciones para la prevención de la sífilis

*Las variables relevantes fueron extraídos de sus cargas factoriales con el programa SPSS v.20*

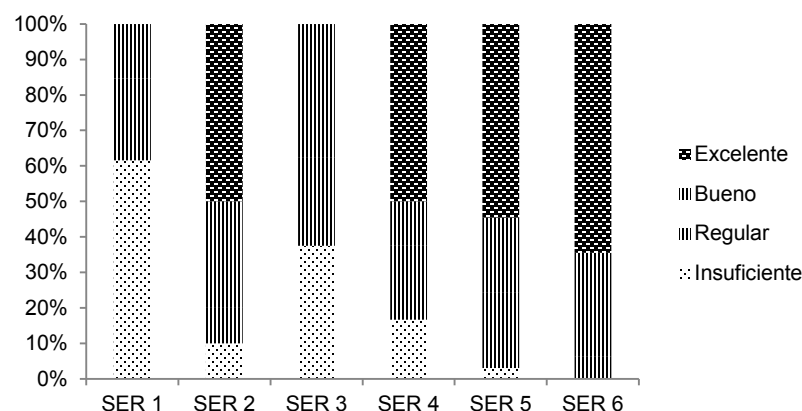
La siguiente tabla muestra el número de unidades enmarcadas en cada segmento, en base a los índices de clasificación parciales ( $IC_j$ ) y global (IC). A nivel general, como se muestra en la última fila, fueron juzgados *Insuficientes* 22.5% de las UPS, 24.7% *Regulares*, 33.7% *Buenas* y 19.1% *Excelentes*.

Tabla 3: Clasificación Global de las Unidades Básicas de Salud de Acuerdo Con Las Dimensiones

Dimensión	Insuficiente		Regular		Bueno		Excelente	
	n	%	n	%	n	%	n	%
Estructura Física (EF)	11	12.4	34	38,2	35	39,3	09	10,1
Recursos Materiales (RM)	20	22,5	18	20,2	39	43,8	12	13,5
Recursos Humanos (RH)	12	13,5	33	37,1	37	41,6	07	7,9
Estructura Organizacional (EO)	25	28,1	23	25,8	28	31,5	13	14,6
Clasificación global	20	22,5	22	24,7	30	33,7	17	19,1

Como se describió anteriormente, la atención primaria de salud en Fortaleza se logra a través de las Secretarías Regionales (SER) y en la siguiente figura se muestra la distribución geográfica.

Figura 1: Clasificación de las Unidades de Acuerdo a las Secretarías Regionales (SER)



Puede ser visto que mientras que las SER 2, 4, 5 y 6 tienen alrededor del 50% de las unidades clasificadas como *Excelente*, as SER 1 y 3 tienen una alta incidencia clasificadas por *Insuficientes*.

Por último, la agrupación basada en el componente principal de cada dimensión permitió descubrir diferentes niveles de rendimiento y la siguiente tabla muestra los valores obtenidos (*centroids*), que identifican los diferentes perfiles de llamada de la sífilis :

Tabla 5: Perfiles de Rendimiento de UPS Basados en los *Centroids* Obtenidos

	CLUSTER			
	1	2	3	4
Estructura Física (EF)	0.80	-0.83	-0.25	0.00
Recursos Materiales (RM)	0.03	-1.13	0.86	0.17
Recursos Humanos (RH)	-0.36	-0.45	-0.40	1.84
Estructura Organizacional (EO)	0.69	-0.20	-1.11	0.62

Los valores se obtuvieron mediante el análisis de conglomerados (*Cluster Analysis*) con el programa SPSS v.20

Se pueden distinguir los siguientes cuatro tipos de atención: (*Grupo 1*) compuesto por 29 unidades, que consiste en aquellos con estructura física y organizativa razonable, bajo nivel de utilización de los recursos materiales y el pobre desempeño de los recursos humanos; (*Grupo 2*) formado por 21 unidades, presenta la ineficacia en todos los aspectos evaluados; (*Grupo 3*) compuesto por 23 unidades, cuenta con los recursos materiales adecuados, pero es deficiente en todos los otros aspectos de la atención; (*Grupo 4*) formado por 16 unidades, presenta equipos eficaces, que opera con bajo nivel de estructura y recursos materiales.

## CONCLUSIÓN

Se cree que la aplicación de la metodología de valoración imparcial se puede señalar a los organismos responsables los aspectos que deben ser abordados como una prioridad para fortalecer la acción del gobierno para la prevención de la transmisión vertical de la sífilis, especialmente la marcada heterogeneidad en el cuidado de UPS.

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# **LAS CAPACIDADES DE PERSONALIZACIÓN Y DE RECONFIGURACIÓN Y SU RELACIÓN CON EL DESEMPEÑO OPERATIVO EN GRANDES EMPRESAS MANUFACTURERAS DE LA REGIÓN CENTRO DE COAHUILA, MÉXICO**

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## **RESUMEN**

*En la literatura sobre el tema, los autores se refieren a las capacidades operacionales como factores que inciden en el desempeño operativo de las firmas, lo cual las convierte en una fuente potencial para su ventaja competitiva. Debido a la importancia de estas capacidades se realizó el presente estudio, el cual específicamente analiza la relación que existe entre las capacidades operacionales de personalización y de reconfiguración y el desempeño operativo que han desarrollado las grandes empresas del sector manufacturero de la región centro del estado de Coahuila, México. La metodología empleada consistió en obtener información cuantitativa mediante un cuestionario estructurado aplicado a 253 trabajadores de nivel medio/superior de cinco grandes empresas del sector manufacturero de la región; los datos obtenidos fueron procesados posteriormente con el software estadístico SPSS aplicando el Coeficiente de Correlación de Spearman. Entre los resultados más relevantes destaca el hecho de que las capacidades operacionales de personalización y de reconfiguración se relacionan con el desempeño operativo percibido en las empresas en estudio.*

**PALABRAS CLAVE:** Capacidades de Personalización, Capacidades de Reconfiguración, Desempeño Operativo Percibido

## **CUSTOMIZATION AND RECONFIGURATION CAPABILITIES AND THEIR RELATIONSHIP WITH OPERATING PERFORMANCE IN MANUFACTURING BIG FIRMS IN CENTRAL REGION OF COAHUILA, MEXICO**

## **ABSTRACT**

*In the literature, the authors refer to operational capabilities as factors that affect the operating performance of the firms, which makes them a potential source of competitive advantage. Because of the importance of these capabilities we decided to make the present study, which examines the relationship between operational capabilities, specifically customization and reconfiguration capabilities with the operating performance developed by large manufacturing firms in the central region of the state of Coahuila, Mexico. The methodology employed was to obtain quantitative information using a structured questionnaire administered to 253 workers in middle/upper level of five large firms belonging to the manufacturing sector in the region; the data were subsequently processed with the SPSS statistical software using the Spearman correlation coefficient. Among the most relevant results, there was the fact that the*

*operational capabilities of customization and reconfiguration are related to perceived operational performance in these firms.*

**JEL:** C38, L29, M10

**KEYWORDS:** Mass Customization Capabilities, Reconfiguration Capabilities, Perceived Operational Performance

## INTRODUCCIÓN

Según Flynn, Wu and Melnyk (2010), las capacidades operacionales son el ingrediente secreto que no se ve a simple vista, ya que no son tan obvias y tan tangibles como los recursos y prácticas operacionales; los mencionados autores comparan las capacidades operacionales con el amor, ya que se conocen cuando se ven pero no siempre es posible articular en una forma precisa lo que son realmente, por lo cual se torna difícil desarrollar y fomentar estas capacidades en las firmas y hace necesaria la realización de estudios sobre el tema. En el Municipio de Monclova, principal localidad de la región centro del Estado de Coahuila, se ubica Altos Hornos de México, S.A. de C.V. (AHMSA), la fundidora de acero más importante del país junto con algunas empresas grandes del sector manufacturero que se han ido ubicando alrededor y que representan el motor del desarrollo económico de la región.

Se han efectuado varios estudios (Rueda y Simón 2001; Simón y Rueda, 2004) en esta región sobre los cambios en la industria mexicana del acero, en los cuales las empresas más grandes pudieron soportar esta situación estableciendo alianzas estratégicas y acuerdos de inversión principalmente con compañías extranjeras (Simón y Rueda, 2004). Esta ventaja de las grandes empresas genera la inquietud de realizar estudios sobre la manera que éstas se adaptan a las necesidades que se presentan a través de aprovechar sus recursos y capacidades y cómo les permite permanecer en el mercado. De lo anterior se deriva la siguiente pregunta en relación a las cinco empresas manufactureras en estudio: ¿Cuál es la relación que existe entre las capacidades de personalización y las capacidades de reconfiguración y el desempeño operativo en las empresas en estudio? Con los resultados de esta investigación se obtendrá información que será de mucha utilidad para los empresarios no solamente de empresas grandes, sino también de pequeñas y medianas empresas para establecer estrategias que fomenten y continúen desarrollando sus capacidades operacionales que incidan en el desempeño operativo de las mismas y les permita ser más competitivas.

## REVISIÓN LITERARIA

El presente estudio se encuentra sustentado con la teoría de recursos y capacidades (Penrose, 1959; Wernerfelt, 1984; Barney, 1991; Peteraf, 1993), que asume que las firmas pueden adquirir una ventaja competitiva sostenible a través de utilizar adecuadamente sus recursos y capacidades; Barney (1991) menciona que, de acuerdo con esta teoría, los recursos estratégicos que controlan las firmas dentro de una industria o grupo pueden ser únicos, heterogéneos y que son fortalezas que pueden ser muy útiles para diseñar e implementar estrategias con el fin de mejorar su eficiencia y efectividad, lo cual les hará más competitivas (Wu, Melnyk y Flynn, 2010). Siguiendo a Wu et al. (2010), las capacidades operacionales son el conjunto de habilidades, procesos y rutinas específicos a la firma, desarrollados dentro del sistema de administración de operaciones y que regularmente son utilizadas en la solución de problemas a través de la configuración de sus recursos operativos. En Flynn, et al. (2010) y Wu et al. (2010) se propone una taxonomía de capacidades operativas que incluyen: capacidad de mejora, de innovación, de personalización, de cooperación, de sensibilidad y de reconfiguración.

### Capacidades de Personalización

De acuerdo con Flynn et al. (2010), las capacidades de personalización son las habilidades, procesos y rutinas distintivas para la creación de conocimiento a través de extender y personalizar los procesos y sistemas operativos. Tu, Vonderembse y Ragu-Nathan (2001) desarrollaron una medida directa de las capacidades de personalización masiva compuesta de tres indicadores: i) personalización del costo beneficio, que se refiere a la habilidad para personalizar productos sin incrementar los costos de producción; ii) personalización de la eficacia del volumen, que es la habilidad para añadir variedad de productos sin sacrificar el volumen de producción; y iii) personalización de la capacidad de respuesta, refiriéndose a la habilidad de reorganizar los procesos de producción rápidamente en respuesta a los requerimientos individuales del cliente. Máynez, Cavazos, Torres y Escobedo (2013) utilizan cinco indicadores para medir las capacidades de personalización: i) identificar claramente las necesidades de los clientes, ii) producir exactamente lo que los clientes desean, iii) producir a gran escala, de acuerdo a las necesidades individuales identificadas en los clientes, iv) ampliar la variedad de productos, sin tener que incrementar costos y v) incrementar la variedad de productos, sin sacrificar volúmenes de producción. Este estudio utiliza los cinco indicadores de las capacidades de personalización propuestos por Máynez et al. (2013).

*Capacidades de reconfiguración:* Flynn et al. (2010) se refieren a la reconfiguración operaciones como las habilidades, procesos y rutinas distintivas para complementar las transformaciones necesarias para restablecer el enlace entre las estrategias de operación y el ambiente de mercado, cuando ha sufrido un desequilibrio. La reconfiguración operativa es importante en esos ambientes de negocios cambiantes, donde las empresas se enfrentan a nuevas innovaciones, crisis económica, pérdidas en la producción, eventos políticos y otros más, de tal manera que la habilidad para consensar y negociar con el cambio llega a ser una manera de vida (Wu et al. 2010). Los indicadores utilizados por Máynez et al. (2013) para medir las capacidades de reconfiguración son: i) producir distintos tipos de productos sin necesidad de realizar grandes cambios, ii) construir productos diferentes, en la misma planta y al mismo tiempo, iii) manufacturar artículos de forma simultánea o periódica, en una forma productiva estable, iv) cambiar la combinación de productos, de un período a otro y v) cambiar muy rápidamente la producción de un artículo a otro. El presente estudio utiliza los cinco indicadores de las capacidades de reconfiguración propuestos por Máynez et al. (2013).

*El Desempeño Operativo:* El enfoque predominante en la literatura para medir el desempeño operativo, de acuerdo con Wu, et al. (2010), es utilizar como dimensiones: el costo, la calidad, la entrega y la flexibilidad; estas dimensiones fueron utilizadas en sus estudios por los mencionados autores para relacionar el desempeño operativo con las capacidades operacionales: para medir el costo utilizaron los indicadores: costo unitario de manufactura, costos generales de manufactura, total del costo; para medir la calidad: cumplimiento de la calidad del producto, durabilidad del producto, calidad total del producto, confiabilidad del producto, características del producto; para la entrega: precisión en la entrega, confianza en la entrega, calidad en la entrega; finalmente, para la flexibilidad utilizan: la habilidad para ajustarse al volumen del producto y la habilidad para producir un rango de productos. Por otro lado, Máynez et al. (2013) utilizaron los siguientes indicadores para medir el desempeño operativo: cumplimiento a las especificaciones de calidad del producto, desempeño del tiempo de entrega, flexibilidad para cambiar la mezcla de productos, flexibilidad para cambiar el volumen de producción y velocidad en la producción para la introducción de nuevos productos. En el presente trabajo se utilizarán los indicadores de Máynez, et al. (2013). Estos indicadores para el desempeño operativo percibido de Máynez et al. (2013) se utilizarán en la presente investigación.

*Las capacidades operacionales y el desempeño operativo:* Según Máynez et al (2013), no es posible definir una capacidad sin considerar al desempeño, ya que las capacidades permiten que la empresa pueda desarrollar una actividad de forma repetida y confiable. Máynez y Cavazos (2012) y Wu, et al (2010), se muestran conformes al afirmar que las capacidades operacionales son una fuente importante de desempeño superior, debido a que los resultados obtenidos en el trabajo de estas autoras confirman que el desempeño operativo percibido es impactado por las capacidades personalización y reconfiguración. En estudios

realizados por Máñez et al (2013) se obtuvo evidencia que confirma que las capacidades de personalización masiva y reconfiguración impactan la variabilidad del desempeño operativo. Sin embargo, mencionan los mencionados autores: “si el propósito es exceder el desempeño de los competidores, es necesario que dichas capacidades se desplieguen de forma superior (Day, 1994) a fin de generar una ventaja competitiva”.

## METODOLOGÍA

En el presente estudio se plantean las siguientes hipótesis:

Las capacidades de personalización se relacionan directa, positiva y significativamente con el desempeño operativo percibido en las grandes empresas manufactureras en la región centro del estado de Coahuila.

Las capacidades de reconfiguración se relacionan directa, positiva y significativamente con el desempeño operativo percibido en las grandes empresas manufactureras en la región centro del estado de Coahuila.

La estrategia metodológica se basó en un estudio cuantitativo, para lo cual se utilizó el método de encuesta, aplicada mediante un cuestionario estructurado (adaptado de Máñez et al. (2013), auto administrado a 253 empleados de nivel mando medio y superior en 5 grandes empresas manufactureras de la región centro del estado de Coahuila. Los datos obtenidos en el año 2013 se procesaron a través del paquete estadístico SPSS para medir las variables en estudio y establecer las relaciones buscadas. La medición de las tres variables se hizo a través de los indicadores de Máñez et al. (2013), cada uno de estos indicadores se midió con una escala de Likert de 1-5, en donde 1= totalmente en desacuerdo, 2=en desacuerdo, 3=ni de acuerdo ni en desacuerdo, 4= de acuerdo y 5= totalmente de acuerdo. Se utilizó la técnica del coeficiente *Rho de Spearman*, ya que los indicadores fueron establecidos en escala ordinal estableciendo categorías, pero de menor a mayor.

## RESULTADOS

El resultado de la técnica *Rho de Spearman* permite aceptar la  $H_1$ , ya que el análisis estadístico arroja una correlación positiva (.251\*\*) y significativa a un nivel de confianza del 99% entre la variable capacidades de personalización y la variable desempeño operativo percibido. De igual manera, para todos los indicadores de cada uno de estos constructos, se presenta una correlación significativa en algunos casos a un nivel de confianza del 99% y en otros del 95%, a excepción del indicador de capacidades de personalización: ampliar nuestra variedad de productos, sin tener que incrementar costos, ya que no presenta una relación significativa el indicador de desempeño operativo: cumplimiento de las especificaciones de calidad del producto.

El resultado de la aplicación de la técnica *Rho de Spearman* permite aceptar parcialmente la  $H_2$ , ya que el análisis estadístico arroja una correlación positiva (.314\*\*) y significativa a un nivel de confianza del 99% entre la variable capacidades de reconfiguración y la variable desempeño operativo percibido. De igual manera, para todos los indicadores de cada uno de estos constructos, se presenta una correlación significativa en algunos casos a un nivel de confianza del 99% y en otros del 95%, a excepción de un indicador del desempeño operativo: Velocidad en la producción para la introducción de nuevos productos el cual no presentó resultados significativos al cruzarse con cuatro indicadores de capacidades de reconfiguración: i) construir productos diferentes, en la misma planta y al mismo tiempo, ii) manufacturar artículos de forma simultánea o periódica, en una forma productiva estable, iii) cambiar nuestra combinación de productos, de un período a otro, y iv) cambiar muy rápidamente la producción, de un

artículo a otro. Los resultados de estas correlaciones, concuerdan con los estudios de Wu, et al (2010), Máynez et al (2013), Máynez y Cavazos (2012), Day (1994), Hegde, et al. (2005), en el sentido de que las capacidades operacionales, específicamente las de personalización y reconfiguración inciden directa y positivamente en el desempeño operativo de las empresas manufactureras.

## CONCLUSIONES

El presente trabajo de investigación tuvo como objetivo analizar la relación entre las capacidades de personalización y de reconfiguración con el desempeño operativo en una muestra por conveniencia de cinco grandes empresas manufactureras de la región centro del estado de Coahuila, por tanto los resultados encontrados, se limitan a las empresas antes mencionadas, sin considerar las posibles discrepancias entre los diferentes sectores económicos. Entre los principales hallazgos está la confirmación de que las capacidades de personalización inciden directa y positivamente en el desempeño operativo de las firmas, además de que todos los indicadores de estos dos constructos presentan relación positiva y significativa entre ellos, a excepción de *la ampliación de la variedad de productos, sin tener que incrementar costos* que no tiene relación significativa con el *cumplimiento de las especificaciones de calidad del producto*. Por otro lado, las capacidades de reconfiguración también arrojaron una correlación significativa en el cruce con el desempeño operativo; pero el indicador *Velocidad en la producción para la introducción de nuevos productos*, no presentó resultados significativos de una correlación con los indicadores de capacidades de reconfiguración: la construcción productos diferentes, en la misma planta y al mismo tiempo, la manufactura de artículos de forma simultánea o periódica, en una forma productiva estable, el cambio en la combinación de productos, de un período a otro, y el cambio muy rápido de la producción, de un artículo a otro. Entre las futuras líneas de investigación que se generaron con los resultados encontrados en este trabajo, se recomienda cruzar el resto de las capacidades operacionales propuestas por Flynn et al. (2010) con el desempeño operativo; posteriormente se contempla realizar estudios sobre la incidencia de las mencionadas capacidades y el desempeño operativo en la ventaja competitiva de grandes empresas manufactureras.

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# EL VALOR ECONÓMICO DEL CONOCIMIENTO

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## RESUMEN

*Se detectará, identificará y conocerá las perspectivas de los directores generales de tres empresas familiares mexicanas, con el fin de ver el valor del conocimiento en cada una de estas empresas, dando como resultado un conocimiento del área para el mejor desempeño del capital humano y el reconocimiento de sus líderes al compromiso, por tanto darle el verdadero valor a su empleo dentro de su organización. Se analizan dos grandes grupos de creadores de conocimiento dentro de una organización, el trabajador operativo y el trabajador de confianza, de tal suerte que los directores de las áreas dan valor a él conocimiento que ejercen o crean en las organizaciones, entendiendo el valor de uso, valor de cambio y en referencia al valor creativo y valor económico.*

**PALABRAS CLAVE:** Conocimiento, Valor, Creación

## ECONOMIC VALUE OF KNOWLEGDE

## ABSTRACT

*The following text will detect , identify and learn about the perspectives of the CEOs of three Mexican family businesses, in order to see the value of knowledge in each of these companies, resulting in a knowledge of the area for the best performance human capital and recognition of their leaders to compromise, thus giving real value to your job within your organization .Two groups of creators of knowledge within an organization, the worker and the worker operating trust , are analyzed in such a way that the directors of the areas they value him exercising or create knowledge in organizations , understanding the value in use exchange value and referring to the creative and economic value .The results are interpreted to see the true value that gives the organization the knowledge that operating personnel , as they trusted the staff through their day to day work to narrow or activity in their daily work.*

**JEL:** M00

**KEYWORDS:** Knowledge, Value, Creation

## INTRODUCCIÓN

En el siguiente texto se detectará, identificará y conocerá las perspectivas de los directores generales de tres empresas familiares mexicanas, con el fin de ver el valor del conocimiento en cada una de estas empresas, dando como resultado un conocimiento del área para el mejor desempeño del capital humano y el reconocimiento de sus líderes al compromiso, por tanto darle el verdadero valor a su empleo dentro de su organización. Se analizan dos grandes grupos de creadores de conocimiento dentro de una organización, el trabajador operativo y el trabajador de confianza, de tal suerte que los directores de las áreas dan valor a él conocimiento que ejercen o crean en las organizaciones, entendiendo el valor de uso, valor de cambio y en referencia al valor creativo y valor económico.

Se interpreta los resultados para ver el verdadero valor que le da la organización al conocimiento que el personal operativo, como el personal de confianza dan, a través de su día a día, para concretar un trabajo o alguna actividad dentro de su labor cotidiana. Entenderemos, en términos de medición de resultados y no



en términos de justicia, el valor real del conocimiento, intrínsecamente ligado al valor económico, al reconocimiento y en un sentido de autorrealización del individuo, que ayuda a motivar al grupo y/u organización a esforzarse, ya que ve recompensada su labor. Principalmente saber ¿Qué es el conocimiento?: es la adquisición de experiencias, vivencias, educación, comprensión, conciencia de los hechos e información para entender una realidad. Sin embargo, la falta de entendimiento del conocimiento a diversificado el concepto como capital intelectual, recurso humano entre otros conceptos integrados a darle significado al valor del conocimiento.

*Generación del Conocimiento. Es un conjunto de actividades realizadas por los empleados de una organización para incrementar el conocimiento organizacional. Se ha identificado dos categorías de atributos: adquisición externa del conocimiento y creación interna del conocimiento.* (Miguel H. Mejía Puente, 2007) Podemos entender que el conocimiento como concepto se puede influenciar por diferentes entornos (el aprendizaje), entonces valorizar el conocimiento para una organización se enfoca en términos reales en la rentabilidad de la organización. *El proceso de aprendizaje es uno de los fenómenos más relevantes en la especie humana. Producto del aprendizaje de las personas, en el transcurso de su existencia, cambian considerablemente sus conductas, actitudes, habilidades y capacidades producto de lo que aprenden en diferentes instancias de la vida.* (Cristian Sandoval Yáñez, 2013) Entender en primera instancia que el conocimiento, es la base de toda organización, se le daría mayor valor a la creatividad e innovación, ya que son eje para la producción de conocimiento, a su vez entender que si el conocimiento tiene valor en la organización, la rentabilidad viene junta. En la recopilación de información visualizada en las empresas de muestra, se implemento un cuestionario que revela la intención de detectar y describir el valor del conocimiento en la dinámica de importancia para cada una de las organizaciones, entendiendo, no solo la importancia que lleva, sino el uso de tal conocimiento para el buen desempeño de la organización. ¿Se puede medir el conocimiento?

Me enfocaré en una persona, al nacer no tiene conocimiento, por tanto desde que nacemos, no tendríamos ningún valor de uso, ni valor monetario, sin embargo, entendamos que desde la educación de nuestros padres, empieza una carrera de traslado de información a darle vivencias y experiencias a los hijos, que determinan su desempeño a largo plazo, es decir, que la educación de nuestros padres se determinan por el ejemplo de sus valores y experiencias, creando un sentido de vida y camino que determinará el comportamiento de nuestros hijos. Intentando responder a la pregunta si es posible medir el conocimiento a través de los valores intrínsecos, donde la actitud y aptitudes adquiridas son dadas desde el entorno familiar, son buscadas por empresarios, para la dirección y gestión de sus empresas, dándole más importancia a gente con valores como: responsabilidad, lealtad, seguridad, entre otros valores.

En la entrevista con la empresa CEDAPSA, S.A. de C.V. se detecto que si es posible medir el conocimiento ya que el giro simplifica, el valor del conocimiento en el contexto de la resolución de problemas, ellos le llaman ingeniería, contextualizando, es una empresa de metal mecánica que se dedica a resolver problemas de otras empresas en el sentido de mueblería industrial y de merchandising. Creando con base en las ideas del cliente, transforman la idea en realidad y solucionando una problemática comercial y rentable para el uso del conocimiento, transformado en metal. En el caso de REDUREX, empresa que se dedica a la industria de la salud, productora y comercializadora de productos para bajar de peso, su principal medición del conocimiento es la patente, la formula que se inventó, sigue dando riqueza en el contexto que la comercialización, interactuando con un Eureka el sentido del valor del conocimiento, por ultimo Perfiles Comerciales, S.A. de C.V. empresa comercializadora de insumos metálicos, como tubo, perfiles, lamina, etc. Empresa que tiene como medición del conocimiento, sus procesos de compra-venta, siendo este conocimiento el responsable de tener a esta organización bien posicionada en el mercado ¿Cuál es el valor del conocimiento en el trabajo?

Entendiendo el comportamiento de las organizaciones, El principal objetivo sigue siendo la rentabilidad y crecimiento en el mercado, se entiende que el personal que este en una situación optima de enriquecer a un empresario tendría valor, por tal, se ha enfocado a darle significado económico a todas las habilidades, competencias y actitudes, encaminadas a un sentido de valor de uso y de cambio. El problema principal entonces no radica en dar valor de uso y valor monetario a un trabajo, si no a la significación del valor del trabajo mismo, entendamos que el trabajo puede ser físico o mental, donde recae una sensibilidad de resultados, enfocados ciertamente en su totalidad en un bien económico.

*La única fuente de conocimiento es la experiencia todo lo demás es solo información:* (Albert Einstein). En las empresas indagué sobre la medición del conocimiento, en el caso de CEDAPSA, S.A. de C.V. se mide a través de las soluciones que pueden ser vendidas, simplificando la solución en un producto que resuelve las necesidades de sus clientes en la creación de conocimiento que genera valor en todo sentido, por otro lado en el caso de REDUREX, se mide el conocimiento por el grado cronológico, es decir, la vigencia de la fórmula para atacar una necesidad de resolver el sobrepeso y obesidad y por ultimo en el caso de Perfiles Comerciales, S.A. de C.V. en la eficiencia del proceso de venta que siga generando riqueza, a través de un proceso en constante mejora para generar riqueza, en las entrevistas con los dueños de las empresas mencionadas enfatizan el acumulamiento de riqueza como eje para medir el buen desempeño del uso del conocimiento, sin embargo no es notorio el contexto real, de la valoración del conocimiento, simplemente se basan en un salario o sueldo y las soluciones de los diferentes empleados no son resaltados, ni recompensados. En las empresas mexicanas antes mencionadas, no se fomenta la medición del desempeño y mucho menos de indicadores, solo la rentabilidad de la empresa y es medible solo por los altos mandos en contextos de utilidad (rentabilidad), sin embargo no es una cuestión de desinterés, es más una cuestión de ignorancia de la aplicación de controles donde se pueda gestionar mejor la medición del conocimiento. ¿Se puede gestionar el conocimiento?

Se podría medir en tres enfoques dependiendo el sistema donde se analiza, lo contextualizó en tres vertientes: la familiar, la empresa y la sociedad. Donde la principal dentro de un proceso cronológico y secuencial esencial de la vida un individuo, determina la gestión de su propio conocimiento, encaminado primeramente a una adaptación familiar y social. Partiendo de la estructura familiar como medula del conocimiento primario y la escuela como formación cultural y profesional determinando y consolidando el conocimiento productivo, por darle un adjetivo, permite medir su conocimiento, a través de habilidades, capacidades y actitudes, donde la empresa demanda específicamente ciertos conocimientos, adaptando conciencia de la gestión del conocimiento, independientemente del sentido que le de la empresa. *Según Bueno (1998) la gestión del conocimiento es el conjunto de procesos que permiten utilizar el conocimiento como factor clave para añadir y generar valor. Para Garvin (1998), la gestión del conocimiento obtiene y comparte bienes intelectuales con el objetivo de conseguir resultados óptimos en términos de productividad y capacidad de innovación de las empresas.*

*Es un proceso que genera, recoge, asimila y aprovecha el conocimiento con el fin de crear una empresa más inteligente y competitiva. Honeycutt (2013) dice que la filosofía de la gestión del conocimiento es "entregar la información precisa para la persona apropiada en el instante oportuno, proporcionando herramientas para el análisis de esa información y la capacidad de responder a las ideas que se obtienen a partir de esa información". Schmelkes realiza una reflexión sobre el traspaso de la gestión del conocimiento que se debería realizar desde las organizaciones productivas a las instituciones de educación superior. (2012) En la entrevista con los empresarios de las empresas mexicanas mencionadas, se logra entender que no hay indicadores y medición formal del conocimiento, se altera en un sentido autócrata y visto desde una metodología empresarial en una dirección reactiva, donde es prioridad la solución correctiva y no preventiva, visto esto como una gran abismo, entre gestionar el conocimiento y creer gestionar el conocimiento, sin embargo, se pueden generar estos indicadores y controles donde la gestión se hace más*

dinámica para el gestor para poder tomar decisiones más acertadas y con mejores resultados para la generación de riqueza.

## CONCLUSIONES

En el contexto de detección del conocimiento de las 3 empresas mexicanas, se logra percibir la versatilidad de la medición, gestión y control del conocimiento, sin embargo se vislumbra que el conocimiento es valorado pero de diferente manera, dependiendo el giro de la empresa le dan mayor sentido al conocimiento. Teniendo en cuenta diferentes factores para detectar el conocimiento y el tipo de empresa generadora de valor, el conocimiento, se identifica principalmente con la rentabilidad de la organización, sin embargo, dentro del estudio de las empresas, se ha detectado el principal conocimiento que genera valor y las personas que lo crean, podemos identificar, el origen del proceso generador del conocimiento y el valor que le da la organización para ser rentable, después del descubrimiento del proceso generador del conocimiento, los empresarios tienen una gran herramienta para tomar decisiones e integrar más fácil los objetivos de la empresa.

Al finalizar las entrevistas, los empresarios que dieron permiso al estudio, escépticos de los resultados, se dieron cuenta de la visión externa y enfocada a la ayuda de la organización, logra concebir la acción como algo valioso, para la integración de los resultados para un cambio estructurado y útil para cada empresario. Al darles el resultado donde se identifica la creación del conocimiento dentro de su organización, dos de tres empresarios sabían que generaban rentabilidad a través de ese conocimiento, pero estaban consientes en darle valor en todos sentidos, fomentar la creación, innovación, creatividad y fomentar la creación del conocimiento ya que entendieron que a mayor creación de conocimiento, mayor rentabilidad de la organización.

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# POTENCIAL ECONÓMICO DEL AVITURISMO EN LOS CABOS

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## RESUMEN

*Una de las actividades ecoturísticas más importantes a nivel mundial es la observación de aves. México tiene un gran potencial en aves (tiene más de 10% de especies a nivel mundial) y su cercanía con Estados Unidos el mayor emisor de avituristas (82,000 avituristas), han dejado una derrama de casi 36,000 millones de dólares. No obstante, esta actividad es poco aprovechada, en parte por falta de conocimientos, capacitación y apoyo tanto gubernamental como privado. Baja California Sur tiene aproximadamente 434 especies. Sin embargo no existen empresas locales dedicadas al aviturismo. En este sentido, el objetivo del trabajo fue analizar el potencial turístico de aviturismo en Los Cabos, destacando sus características y la elaboración de recomendaciones para este destino turístico.*

**PALABRAS CLAVE:** Turismo Sustentable, Observación De Aves

## ECONOMIC POTENTIAL OF BIRDING IN LOS CABOS

### ABSTRACT

*One of the most important ecotourism activities worldwide is birding. Mexico has great potential in birds (having more than 10% of species in the world) and its proximity to the United States, the largest emitter of birdwatchers (82,000 birdwatchers), have left a spill of nearly 36,000 million. However, this activity is largely untapped, partly because of lack of knowledge, training and support both government and private. Baja California Sur has about 434 species. However there are no local companies dedicated to birdwatching. In this sense, the objective was to analyze the tourist potential of birding in Los Cabos, highlighting its features and the development of recommendations for this tourist destination.*

**JEL:** O11, O14, O44, O50.

**KEYWORDS:** Sustainable Tourism, Bird Watching

### INTRODUCCION

El ecoturismo es una actividad que combina el gusto de viajar con la preocupación por el ambiente, tiene como objetivos la sostenibilidad, la conservación y el involucramiento de las comunidades humanas locales donde se desarrolle (Zamorano, 2002). Las actividades turísticas que tienen como objetivo el cuidado y protección del ambiente son una alternativa económica viable para las comunidades que viven en lugares con atractivos y riquezas naturales, tales actividades pueden coadyuvar al cumplimiento de las metas del desarrollo sustentable, en regiones que presenten un potencial para el ecoturismo (Luque, 2009). Actividades que van desde aquéllas de carácter general como el senderismo interpretativo, safari fotográfico, observación de flora y/o fauna o las más especializadas, como la observación de aves, avistamiento de ballenas, participación en programas de rescate, como es el caso de los campamentos tortugueros, entre otras (SECTUR, 2005).

Una de las actividades especializadas del ecoturismo con más afluencia turística a nivel mundial es el avistamiento de aves, denominado actualmente como “aviturismo”; el cual se trata de una actividad especializada en observar (avistar) aves, lo cual involucra llevar a visitantes aficionados a la observación de las aves (birders en inglés) a sitios propicios para encontrar diferentes especies. Estas personas están dispuestas a pagar por el servicio de un guía conocedor de las aves del sitio, y demás servicios relacionados (hospedaje, alimentación y transporte, entre otros). El típico birder es una persona de estrato económico medio o alto y de nivel educativo regularmente elevado (Cantú et al., 2011). Respecto a la nacionalidad predominan turistas estadounidenses, canadienses e ingleses. Por ello, el objetivo del trabajo fue analizar el potencial turístico del aviturismo en Los Cabos y valorar la existencia de infraestructura turística adecuada la recepción de los visitantes nacionales e internacionales. Para esto, se procederá a la investigación y elaboración de un listado de especies, destacando cuales son de particular interés para el turista. A su vez, la investigación de la oferta turística, demostrando así que el aviturismo es un nicho que debe de ser aprovechado responsablemente con un integración comunitaria para el correcto desarrollo de esta actividad.

## REVISION DE LITERATURA

La observación de aves en México, como actividad económica es reciente; es hasta mediados de 1950 cuando se publicaron las primeras guías de identificación de las aves de México (Gómez de Silva *et al.*, 2010), lo cual impulsó el interés por parte de extranjeros y mexicanos de conocer a las aves en su ambiente natural. Se estima que fue hasta finales de la década de 1960 que empezaron a llegar *tours* de observadores de aves a nuestro país (Gómez de Silva *et al.*, 2010). En 2006 se realizó la primera investigación sobre la cantidad de observadores de aves extranjeros y mexicanos, así como la derrama económica que deja esta actividad (Gómez de Silva, 2008). Pese a que la observación de aves es aún incipiente, su derrama económica fue de poco menos de 24 millones de dólares. Tomando en cuenta que en el 2006 la derrama anual por captura de aves fue de 442 mil dólares (CONABIO 2006), se resalta que la observación de aves reditúa 54 veces más que la captura de éstas.

En Mexico el aviturismo no se ha logrado explotar de manera adecuada por falta de conocimientos, capacitación y apoyo, tanto gubernamental como de la iniciativa privada. Los observadores de aves que visitan México gastan dinero en transporte, alojamiento, alimentos, propinas, recuerdos y en ocasiones en choferes y guías. También gastan en equipo (como cámaras, binoculares, telescopios, guías de viajes, etc.), pero la mayor parte del equipo lo adquieren fuera de México. Aún los mexicanos comúnmente adquieren sus equipos fuera del país. La alta biodiversidad de México y su proximidad con los Estados Unidos proveen una excelente oportunidad para captar los beneficios económicos relacionados a la observación de aves (Gómez de Silva, 2011).

En Baja California Sur se han registrado 423 especies de aves de las 1109 que existen registradas en México, es decir cerca del 40% del total de las especies observables en el país (Howell 1995) utiliza la porción sur de la península. Además en el estado se encuentran cuatro especies endémicas: la Mascarita Peninsular (*Geothlypis beldingi*), el Cuitlacoche Peninsular (*Toxostoma cinereum*), el Colibrí de Xantus (*Hylocharis xantusii*) y la Gaviota de Patas Amarillas (*Larus livens*), especies particularmente llamativas para los ecoturistas (Erickson & Howell 2001). Baja California Sur (BCS) cuenta con una amplia diversidad de ambientes, que incluyen una prolongada franja marítimo-terrestre, que presenta diferentes puntos clave en la ruta migratoria de diversas especies acuáticas. Algunos sitios sobresalientes para el avistamiento en el estado son: la salina de Guerrero Negro, las lagunas Guerrero Negro, Ojo de Liebre y San Ignacio, el Estero San José, la Reserva de la Biosfera Sierra de la Laguna, los Sistemas de Oasis de Baja California Sur y otros puntos, aledaños a la ciudad de La Paz, como las lagunas Chametla y la planicie lodosa ubicada frente a los poblados Chametla y El Centenario (Galindo, 2003).

Dentro del Estado de BCS, destaca el municipio de Los Cabos particularmente como un punto idóneo para la implementación del aviturismo no solo por su riqueza ornitológica si no también por la integralidad de sus atractivos por contar con la oferta de sol y playa, pinturas rupestres, diversos atractivos culturales y contar con 4 Áreas Naturales Protegidas (ANP's) (Reserva de la Biosfera Sierra de la Laguna, Área de protección a la Flora y Fauna Cabo San Lucas, Parque Nacional Cabo Pulmo y Estero San José del Cabo) (García de la Puente, 2011). Es además reconocido como uno de los puntos con más afluencia turística del país. Debido a lo anterior de la región está dotado con la infraestructura necesaria para atender las necesidades del turista y cuenta con flujo constante de los mismo, Y en cuanto respecta a la avifauna, dentro del municipio se pueden encontrar las 4 especies endémicas del estado así como mas de 30 sub especies endémicas dentro de las cuales se encuentran el Búho enano del Cabo (*Glaucidium gnoma hoskinsii*) el Junco de Bairdi (*Junco phaenotus bairdi*) y la Primavera de San Lucas (*Turdus migratorius confinus*) (Rodríguez- Estrella, 1988) las cuales son de particular interés para el aviturista.

## METODOLOGIA

Los métodos utilizados para la investigación son la investigación documental y el trabajo de campo como medio de verificación. Para la elaboración del listado se llevó a cabo una compilación por diversos medios los cuales incluyeron paginas en la red electrónica como Ebird (<http://ebird.org/content/ebird/>), búsqueda bibliográfica y petición directa observadores de aves con experiencia en la zona. El listado se integró de todos los reportes seleccionados. Para la selección de especies de interés se destacaron las especies en base a distintas características como lo son: (1) su temporalidad (migratorias, residentes y transeúntes, basado en la clasificación propuesta por Howell y Webb 1995);(2) su probabilidad cualitativa de observación muy común, común, rara y ocasional, (Howell y Webb 1995);(3) La inclusión de especies en listas prioritarias estadounidenses (e. g. lista de aves prioritarias para Estados Unidos de Partners in Flight); (4) su estatus de conservación (en peligro de extinción, amenazada, sujeta a protección especial y endémica, SEMARTAT 2010). Por otro lado, se procedió a investigar el tipo de infraestructura hotelera, resturatera, vías de comunicación y servicios complementarios que pueden ser necesarios para la recepción de avituristas. Lo anterior, sirve para valorar si existen las condiciones propicias para brindar todo lo necesario en la práctica del aviturismo.

## RESULTADOS

El Municipio de Los Cabos es sin lugar a dudas el sitio con mayor potencial para el desarrollo del aviturismo dentro del estado de Baja California Sur, ya que es el principal destino turístico del Estado y cuenta con un flujo constante de turistas y gracias su gran diversidad de ambientes y por el contar dentro de su territorio con la “Reserva de la Biosfera de Sierra de La Laguna” y con el “Esteros de San José” el listado obtenido suma un total de 332 especies de aves destacando la presencia de 4 especies endémicas y mas de 30 subespecies endémicas y un total de por lo menos 33 especies de particular interés para el aviturista. El listado total de especies obtenidas sumo un total de 332 especies de aves esto se puede deber principalmente a su gran diversidad de ambientes y cabe destacar que la mayoría de los registros de especies son pertenecientes a las inmediaciones de dos ANP's (Sierra de la Laguna y Esteros San José) donde se encuentran emplazamientos rurales los cuales ya participan en actividades de turismo rural por lo cual de llevarse a cabo la actividad colocaría a los lugareños como los beneficiados principales del aviturismo.

### Listado de Aves Con Potencial Aviturstico en la Región del Cabo

Codorniz California, California Quail (*Callipepla californica*)

Colimbo del Pacifico, Pacific Loon (*Gavia pacifica*)

Zambullidor menor, Least Grebe (*Tachybaptus dominicus*)

Pardela pati rosa, Pink-footed Shearwater (*Puffinus creatopus*)

Pardela del pacifico, Wedge-tailed Shearwater (*Puffinus pacificus*)  
 Pardela sombría, Sooty Shearwater (*Puffinus griseus*)  
 Pardela culinegra Black-vented Shearwater (*Puffinus opisthomelas*)  
 Paño de las galapagos, Wedge-rumped Storm-Petrel (*Oceanodroma tethys*)  
 Paño negro, Black Storm-Petrel (*Oceanodroma melania*)  
 Paño menor, Least Storm-Petrel (*Oceanodroma microsoma*)  
 Bobo de patas azules, Blue-footed Booby (*Sula nebouxii*)  
 Bobo de patas rojas, Red-footed Booby (*Sula sula*)  
 Cormorán peninsular, Brandt's Cormorant (*Phalacrocorax penicillatus*)  
 Gaviota de Heerman, Heermann's Gull (*Larus heermanni*)  
 Gaviota Occidental, Western Gull (*Larus occidentalis*)  
 Gaviota de patas amarillas, Yellow-footed Gull (*Larus livens*) (Endemica)  
 Gaviota de California, California Gull (*Larus californicus*)  
 Charran elegante, Elegant Tern (*Thalasseus elegans*)  
 Paloma de collar, Band-tailed Pigeon (*Patagioenas fasciata*) (subespecie)  
 Tortolita, Ruddy Ground-Dove (*Columbina talpacoti*)  
 Búho enano del Cabo, Northern Pygmy-Owl (*Glaucidium gnoma*) (subespecie)  
 Tecolote enano, Elf Owl (*Micrathene whitneyi*)  
 Colibrí cabeza violeta, Costa's Hummingbird (*Calypte costae*)  
 Zafiro de xantus, Xantus's Hummingbird (*Hylocharis xantusii*) (Endemica)  
 Carpintero bellotero, Acorn Woodpecker (*Melanerpes formicivorus*) (subespecie)  
 Carpintero de California, Gilded Flicker (*Colaptes chrysoides*)  
 Vireo de Cassin, Cassin's Vireo (*Vireo cassinii*) (subespecie)  
 Perlita Californiana, California Gnatcatcher (*Poliophtila californica*)  
 Mirlo primavera, merican Robin (*Turdus migratorius*) (subespecie)  
 Cuitlacoche peninsular, Gray Thrasher (*Toxostoma cinereum*)  
 Mascarita peninsular, Belding's Yellowthroat (*Geothlypis beldingi*)  
 rascador californiano, California Towhee (*Melozone crissalis*)  
 Junco de Bairdi, Yellow-eyed Junco (*Junco phaeonotus*) (subespecie)

Tomando como referente de que el estado cuenta con 423 especies, dentro del municipio se pueden encontrar mas del 80% del total de estas y todas las especies endémicas del Estado aunadas a las subespecies endémicas. Los dos principales sitios para la observación de aves son de fácil acceso para el turista que se encuentra hospedado en la zonas hoteleras del municipio ya que el Estero San José se ubica dentro de la Zona Hotelera de San José del Cabo y la Reserva de la Biosfera de Sierra de la Laguna dista a no más 30 minutos traslado en auto y es también de destacar que su extensa franja costera le da al turista la posibilidad de observación de aves pelágicas.

### Infraestructura Turística

Los Cabos cuenta con infraestructura suficiente para la recepción de observadores de aves, ya que en número de hoteles según INEGI (2013), había 121, de los cuales la mayoría están clasificados en cinco estrellas, con 48 establecimientos (Tabla 1). De cuatro estrellas hay 15, de tres 13, de dos estrellas 9, una estrella 11 y 25 sin clasificación. Lo cual demuestra que realmente existe una oferta diversa para cualquier tipo de estrato económico. También encontramos que la mayor parte de los cuartos están ubicados en cinco y cuatro estrellas, con 11,605 y 1,489 respectivamente. Contabilizando en total de cuartos hasta el año 2012, 14,753 (Tabla 1).

Es importante resaltar, que también la oferta complementaria turística es importante para la recepción de los visitantes, por ello, en la Tabla 2, podemos apreciar algunos de estos establecimientos. Por ejemplo, al



año 2012, el número de restaurantes en Los Cabos se registra en 92, 4 cafeterías, 9 centros nocturnos, 11 bares y 27 agencias de viajes. Este último es básico para la orientación y contratación de algunos servicios de los observadores de aves. Incluso posteriores a su visita en los centros de avistamiento, pueden contratar otro tipo de servicios para conocer el destino turístico.

Por otro lado, otro tipo de infraestructura básica para los visitantes son los espacios marítimos, para lo cual según la Tabla 2, refleja la existencia de 4 marinas y 860 muelles de atraque, los cuales son complementarios para el observatorio de las aves en otros espacios naturales. Así mismo, están disponibles transportadoras turísticas que son 25, necesarias para los traslados de visitantes que no requieran el uso de arrendamiento de autos por optimizar el recurso. La Tabla 2 muestra la existencia de espacios de golf que son 11, y son catalogados como campos en el Top Mundial, y por ese reconocimiento ha tenido mucha aceptación por un segmento de mercado turístico alto. Y por último, existen centros de enseñanza turística y centros de convenciones que pueden servir para adaptar ciertos espacios para un mayor conocimiento de las aves en el Estado y el destino de Los Cabos.

Tabla 1: Infraestructura Hotelera y de Cuartos en los Cabos, 2012

Tipo De Hotel	Hoteles	Cuartos
Cinco estrellas	48	11 605
Cuatro estrellas	15	1 489
Tres estrellas	13	601
Dos estrellas	9	223
Una estrella	11	288
Sin categoría	25	547
Total	121	14753

La Tabla muestra la disponibilidad de infraestructura hotelera tanto de número de hoteles por categoría y número de habitaciones. En los cuales podemos constatar que la mayor parte de esta oferta es de nivel alto, por tener hoteles en su mayoría de cuatro y cinco estrellas. Fuente: Elaboración basado en INEGI, 2013.

Tabla 2: Infraestructura Complementaria Turística en los Cabos, 2012

Restaurantes	Cafeterías	Discotecas y Centros Nocturnos	Bares	Agencias de Viajes	Empresas Arrendadoras de Autos
92	4	9	11	27	21
Campos de golf	Centros de convenciones	Centros de enseñanza turística	Marinas turísticas	Muelles de atraque	Transportadoras turísticas especializadas
11	1	1	4	860	25

La Tabla muestra la composición de infraestructura complementaria en Los Cabos, desde la cantidad de restaurantes, bares, cafeterías, centros nocturnos y de diversión, la disponibilidad de viajes y arrendadoras de autos. Los cuales son necesarios para el traslado y necesidades básicas de los observadores de aves. También muestra la existencia de infraestructura marítima y espacios de esparcimiento únicos en Los Cabos. Fuente: Elaboración basado en INEGI, 2013.

Cabe destacar que el gasto promedio diario de un aviturista va de los 80 a 200 dólares, el cual de poder captarse adecuadamente dejaría una derrama económica directa para las comunidades Cabeñas. Por todo lo anterior el Municipio de los Cabos cuenta con las características idóneas para la ejecución del aviturismo y al encontrarse los sitios con potencial dentro o en las inmediaciones de comunidades rurales lo transforman en el compañero perfecto para el turismo rural o como un atractivo principal por si solo es por esto que puede y debe ser aprovechado como una herramienta que propicie desarrollo sustentable con una considerable derrama económica para la región. Este destino turístico, cuenta con la infraestructura adecuada para la recepción de los observadores de aves y hacer placentera su estancia, así mismo, tiene la oportunidad de conocer otros tipo de espacios naturales de la región. Es importante señalar que las condiciones para ofrecer este servicio son buenas, hay recursos naturales, infraestructura, solo falta

formalizar este tipo de servicios y motivar a otros establecimientos a ofertar este tipo de actividades a los visitantes.

## CONCLUSIONES

La investigación realizada muestra evidencia suficiente de la existencia de un potencial natural de especies de aves en Los Cabos, disponibles para el avistamiento. El cual puede ser aprovechado por el sector turístico para una mayor captación en afluencia de visitantes. Este destino cuenta dentro de su territorio con cuatro ANP's, donde destaca la reserva de la biosfera de Sierra de la Laguna con presencia de tres especies endémicas y más de 40 subespecies endémicas de las cuales 11 solamente se reproducen en el área del bosque de pino encino. Así mismo, existe una infraestructura suficiente para la recepción de los diversos segmentos de turistas y ser partícipes de la observación de aves. Dicha infraestructura es variada y se puede adaptar a diferentes niveles económicos. Por ello, el aviturismo es una actividad turística con gran potencial en Los Cabos.

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## RECONOCIMIENTOS

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## EL PROCESO DE DIRECCIÓN ESTRATÉGICA, FORTALEZAS Y DEBILIDADES EN LA FECA UJED

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### RESUMEN

*El objetivo de este artículo es mostrar el diagnóstico que se efectuó al proceso de dirección estratégica en la Facultad de Economía, Contaduría y Administración (FECA) a inicios del año 2012, el estudio de documentos: fue uno de los métodos empleados para recopilar información acerca del campo de acción utilizando el Plan de Desarrollo Institucional de la Universidad Juárez del Estado de Durango (UJED) 2011-2016 y el Plan de Desarrollo Institucional de la FECA, además el cuestionario elaborado por la Cátedra de la UNESCO en Dirección Universitaria, el cual se adaptará a la realidad local en el tema de educación superior. El cuestionario consta de 37 ítems, clasificados en 4 ejes, a saber: formulación de la estrategia, despliegue y alineamiento, seguimiento y retroalimentación y aprendizaje; éste servirá como guía orientadora para realizar una entrevista semi-estructurada, que se aplicará en forma presencial a los responsables de la planeación institucional, para después mostrar las fortalezas y debilidades detectadas del proceso.*

**PALABRAS CLAVE:** Planeación Estratégica, Diagnóstico, Educación Superior

## THE PROCESS OF STRATEGIC MANAGEMENT, STRENGTHS AND WEAKNESSES IN FECA UJED

### ABSTRACT

*The aim of this paper is to show the diagnosis, which was made to the process of strategic management at the School of Economics, Accounting and Business Administration (FECA), in early 2012, the study of documents, such as the Institutional Development Plan of Juárez University of Durango State (UJED) 2011-2016 and the Institutional Development Plan of FECA, in addition to the questionnaire prepared by the UNESCO Chair on Higher Education Management, which will be adapted to the local reality in the field of higher education, was one of the methods used to gather information about the field. The questionnaire consists of 37 items, classified in 4-axis, namely: strategy formulation, deployment and alignment, monitoring, feedback and learning; it will be considered as a guide to make a semi-structured interview, which will be applied face to face to those responsible for institutional planning, and then show the strengths and weaknesses in the process to be identified.*

**JEL:** M10

**KEYWORDS:** Strategic Planning, Diagnosis, Higher Education

## INTRODUCCIÓN

La Universidad Juárez del Estado de Durango (UJED) está afiliada a la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) en México, por lo tanto cumple con una serie de requisitos establecidos por sus estatutos los cuales señalan, entre otros, que deberán realizar un ejercicio de autoevaluación a partir de los indicadores, cualitativos y cuantitativos en diez grandes apartados entre los que destacan la Naturaleza y la Misión de la Institución, la Normatividad Institucional y el de la Planeación (Los diez apartados son: la naturaleza y la misión de la institución, Normatividad institucional, Planeación, Infraestructura académica, Planes de estudio, Evaluación, Profesores, Estudiantes, Recursos Financieros, Difusión Cultural).

Por otro lado la FECA está acreditada por el Consejo de Acreditación en la Enseñanza de la Contaduría y Administración, A.C., (CACECA), se creó bajo la tutela de la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración, (ANFECA), en 1996; a partir de 2002 se consolidó como asociación civil y en 2003 fue reconocido por el Consejo para la Acreditación de la Educación Superior, (COPAES), como el único organismo acreditador para los programas de contaduría, administración y afines en el país, evaluando con estándares e índices que engloban tres aspectos: alumnado, docencia y administración. CACECA ha acreditado más de seiscientos programas académicos de nivel superior. De acuerdo con la mejora de la educación continua, ofrece talleres mensuales de formación de pares evaluadores, así como espacios de aprendizaje para el desarrollo de competencias educativas y administrativas en docentes y directivos, de forma presencial y a distancia.

Conforme a la importancia de la educación en la globalización, CACECA ha expandido sus actividades hacia instituciones educativas de Latinoamérica, con enfoques de evaluación y de formación docente. Entre los países en los que tiene presencia se encuentran Guatemala, Perú, Bolivia, Chile, Cuba, Ecuador, El Salvador, Nicaragua, Colombia, Argentina, Puerto Rico y Paraguay. Además la FECA tiene una participación importante dentro del Programa Integral de Fortalecimiento Institucional (PIFI), estrategia de la Secretaría de Educación Pública (SEP) para apoyar a las Instituciones de Educación Superior (IES) a lograr mejores niveles de calidad en sus programas educativos y servicios que ofrecen. A través de este programa, las instituciones reciben recursos en respuesta a las prioridades derivadas de un ejercicio de planeación estratégica participativa.

Lo anterior nos muestra la importancia de la Dirección Estratégica en las Instituciones de Educación Superior de México, en particular la FECA de la UJED ya que es un vía para el crecimiento y consolidación de las universidades, además relacionada con la obtención de calidad y no menos importante recursos económicos extraordinarios del Gobierno Federal para su crecimiento y consolidación, pero debemos preguntarnos qué fortalezas y debilidades tenemos en este proceso? Responder esta interrogante es el objetivo de este artículo. El artículo está organizado en cuatro apartados. En el primero la sección de revisión literaria se presenta lo más relevante sobre la dirección estratégica, después tenemos la sección de metodología donde se describe cómo se llevó a cabo el estudio, en la sección de resultados se resume los datos más relevantes y el tipo de análisis realizado. Una vez presentados los resultados, en conclusiones se procede a evaluar e interpretar sus implicaciones.

## REVISIÓN LITERARIA

### Administración Estratégica E Innovación

David (2008), define a la administración estratégica como el arte y la ciencia de formular, implementar y evaluar las decisiones inter funcionales que permiten a la organización alcanzar sus objetivos. Asimismo, para Thompson y Strickland (2003), la administración estratégica es un proceso de evaluación sistemática

de la naturaleza de un negocio, definiendo los objetivos a largo plazo, identificando las metas y objetivos cuantitativos, desarrollando estrategias para alcanzar dichos objetivos y localizando recursos para llevar a cabo dichas estrategias. Para García (2007), el proceso de planeación estratégica implica la realización de actividades formalizadas y por escrito por parte de las empresas, encaminadas a identificar objetivos y metas, a analizar el ambiente externo y los recursos internos para identificar oportunidades y amenazas del entorno y determinar fortalezas y debilidades de la organización, lo que permitirá a la empresa formular estrategias adecuadas a sus objetivos en función de su situación interna y externa. Otras definiciones importantes son:

Hax y Majluf (1984:72), afirman que: "La dirección estratégica tiene, como objetivo último, el desarrollo de los valores corporativos, las capacidades directivas, las responsabilidades organizativas, y los sistemas administrativos que relacionan la toma de decisiones estratégica y operativa de todos los niveles jerárquicos, y de todas las líneas de autoridad de negocio y funcionales de una empresa". Para Hofer et al. (1984), el campo de la dirección estratégica está relacionado con dos grandes áreas. La primera estudia los procesos estratégicos de las organizaciones, tales como la formulación de objetivos, la formulación de estrategias y el diseño de estructuras y sistemas administrativos. La segunda implica el estudio de las diferentes funciones o responsabilidades de la alta dirección, lo que incluye actividades tan diversas como la coordinación e integración de las tareas realizadas en las diferentes áreas funcionales, la participación en las decisiones estratégicas y operativas clave, la negociación con colectivos externos y el ser portavoz de la organización. Teece (1990) define la dirección estratégica como la formulación, implementación y evaluación de las acciones directivas que permiten aumentar el valor de la empresa o maximizar la diferencia entre su valor de mercado y el capital aportado por los propietarios.

Para este autor, la cuestión clave consiste en saber cómo posicionar y dirigir la empresa de manera que genere, aumente y proteja las rentas económicas. Frente a otros autores que destacan la importancia del entorno, Teece (1990:46) considera que "Es importante reconocer [...] que las rentas se derivan fundamentalmente de algún activo único o idiosincrásico poseído o controlado por la empresa". De igual manera, Summer et al. (1990) centran el objetivo de la dirección estratégica en garantizarla supervivencia y el crecimiento de aquellas organizaciones que, en comparación con sus competidoras, alcanzan competencias distintivas en la obtención de outputs de utilidad para la sociedad.

## METODOLOGÍA

Durante el proceso de la investigación el aspecto central fue la realización de un diagnóstico que permitió detectar las fortalezas y debilidades en el proceso de dirección estratégica. Para la realización del mismo se tuvo en cuenta aplicar métodos que favorecieran la triangulación de la información, y que la misma fuera confiable. La triangulación de la información es un recurso muy importante de la investigación que permite relacionar y contrastar información que viene de diferentes fuentes y establecer regularidades que le dan unidad, integridad al proceso sobre el cual se está incidiendo, y en este caso fue de vital importancia poder integrar diferentes fuentes de las que se derivaron criterios muy similares. El principio básico de la triangulación consiste en recoger y analizar datos desde distintos ángulos para compararlos y contrastarlos entre sí. Denzin (1970) define la triangulación como "la combinación de metodologías en el estudio de un mismo fenómeno". Para Kemmis (1983) consiste en un control cruzado entre diferentes fuentes de datos: personas, instrumentos, documentos o la combinación de todos ellos.

Para la realización del diagnóstico se aplicaron los siguientes métodos: 1.- Estudio de documentos. 2.- Entrevista a directivos de la Facultad. Se identificaron las fortalezas y debilidades en el proceso de administración estratégica por medio del estudio de documentos, para recopilar información acerca del campo de acción utilizando el Plan de Desarrollo Institucional de la UJED 2011-2016 y el Plan de Desarrollo Institucional de la FECA 2006-2012, además el cuestionario elaborado por la Cátedra de la UNESCO en Dirección Universitaria, el cual se adaptó a la realidad local en el tema de educación superior. El cuestionario consta de 37 ítems, clasificados en 4 ejes, a saber: formulación de la estrategia, despliegue

y alineamiento, seguimiento y retroalimentación y aprendizaje; éste servirá como guía orientadora para realizar una entrevista semi-estructurada, que se aplicará en forma presencial a los responsables de la planeación institucional.

## RESULTADOS

Después de haber efectuado el diagnóstico al proceso de dirección estratégica en la FECA de la UJED y atendiendo a las sugerencias de académicos se ha llegado a las siguientes fortalezas y debilidades del proceso en la Tabla 1 y Tabla 2:

Tabla 1: Fortalezas Detectadas en el Proceso de Dirección Estratégica

Fortalezas	
1	Cuenta con un proyecto estratégico a partir de las políticas establecidas para tal efecto
2	La estrategia como “fruto de un proceso formal”
3	Mediante el subsidio extraordinario se asignan recursos a través de mecanismos como Programa Integral de Fortalecimiento Institucional (PIFI), estrategia que ha venido impulsando en los últimos 8 años el gobierno federal a través de la SEP, en las universidades públicas del Subsistema de Educación Superior, a través de procesos integrales de planeación participativa, para fomentar la mejora continua de la calidad de los programas educativos y servicios que ofrecen las IES, con el propósito de elevar la calidad de la educación superior.
4	Se tienen en cuenta en la estrategia, y se integran de forma estructurada y explícita, los elementos clave de la planeación estratégica, como Misión Valores y Visión
5	Cumplen con los principales elementos que esperados en la formulación de la estrategia. Así lo establece la ANUIES al determinar que en la función de planeación se debe comprobar la existencia de evidencias y mecanismos que permitan sustentar la toma de decisiones institucionales en un proceso de planeación que propicie el desarrollo y el logro de altos estándares de calidad.
6	Se hizo un proceso de planeación estratégica participativa ya que fueron incluidos un equipos de docentes especializados en la temática
7	Se consensuan y plantean medidas específicas para el seguimiento y evaluación antes de que se inicie el proceso
8	Se hace una comparación del progreso de la institución con el seguimiento de su proyecto estratégico
9	Se dispone de un sistema de indicadores, o Cuadro de Mando, diseñado específicamente para el seguimiento estratégico

*Principales fortalezas detectadas en el proceso de dirección estratégica.*

## CONCLUSIONES

Las instituciones de educación superior suelen incluir en sus planes estratégicos un listado de objetivos y acciones que se derivan de las oportunidades y amenazas detectadas durante el proceso de evaluación del entorno externo y del conjunto de fortalezas y debilidades encontradas en la fase de diagnóstico institucional. No obstante, sí es cierto que las universidades establecen estas directrices futuras recurriendo a diferentes niveles de detalle y concreción que, en última instancia, les permiten una implementación más eficaz de las acciones formuladas. Para unificar los conceptos empleados, podemos afirmar que, con carácter general, son tres los niveles de formulación con más frecuencia utilizados, a los que denominamos de la siguiente forma: (1) objetivos generales, o aquellos objetivos de naturaleza más bien cualitativa y bajo nivel de concreción; (2) objetivos específicos, o conjunto de objetivos más concretos derivados de los anteriores y cuya orientación es más cuantitativa; y (3) acciones estratégicas, o aquellas actividades que nos permiten poner en práctica, o implementar, los objetivos específicos.

Estos tres niveles de objetivos y estrategias afectan a los niveles institucionales, de departamentos, escuelas y facultades, siendo estos dos últimos los que, en última instancia, logran que el esfuerzo de elaboración de un plan estratégico acometido por la institución alcance una implementación exitosa. Los principales factores que inciden negativamente en la implantación de la estrategia son el compromiso, seguimiento escaso y la comunicación deficiente. La visión estratégica compartida, el despliegue y la integración son los principales elementos que inciden positivamente en la implantación de la Estrategia.

Tabla 2: Debilidades Detectadas en el Proceso de Dirección Estratégica

Debilidades	
1	La estrategia se plantea a través de "algunas ideas y líneas generales"
2	No se realiza el proceso de planeación considerando las tendencias del entorno internacional, nacional y regional; la evaluación que por norma deben hacer de planificaciones anteriores y sus resultados, así como de las restricciones presupuestales, signo de nuestro tiempo.
3	No se tienen en cuenta en la estrategia, y no se integran de forma estructurada y explícita, los elementos clave de la planeación estratégica, como FODA, Ejes/Objetivos estratégicos y Cuadros de Mando
4	Falta de Participación de una consultoría externa en el proceso de formulación de la estrategia.
5	Poca aplicación de las En cuanto a las metodologías y modelos que se utilizan en el proceso de formulación y planificación estratégica como Análisis FODA, Análisis de Mercado, Mapas Estratégico, Escenarios y Planes de Acción
6	Poca participación de la comunidad docente y administrativa de la facultad en el proceso de elaboración del plan estratégico
7	Falta de una convocatoria a la comunidad universitaria a participar en el proceso de consulta para la elaboración del plan de desarrollo institucional
8	No existe una previsión de actividades para asegurar el despliegue de la estrategia dentro de la facultad
9	Las funciones y responsabilidades de las personas dentro de la institución no están bien entendidas y asumidas, ya que se carece de un manual de funciones
10	Los objetivos estratégicos no son claros y fáciles de comunicar, cuantificables y alineados con la política y la estrategia
11	No existe un proceso eficaz de comunicación de doble vía que garantice la transmisión de la estrategia
12	Falta Comunicación formal con amplia difusión a toda la institución
13	No existe un proceso para valorar el nivel de entendimiento de la estrategia definida
14	No están alineados con la estrategia de la institución, de forma estructurada, los siguientes elementos Presupuesto anual, Política de personal, Política TIC, Sistema de información, Gestión por procesos, Sistemas de seguimiento, Gestión de la calidad, Responsabilidad social
15	Falta de aplicación de las metodologías que utilizan en el despliegue y alineamiento de la estrategia como la Dirección por Objetivos, Grupos de Mejora, Cuadros de mando, Mapas estratégicos y Cartas de Servicio
16	Principales factores que inciden negativamente en la implantación de la Estrategia: a) Visiones parciales de la estrategia b) Escaso despliegue c) Compromiso escaso d) Seguimiento escaso e) Alineamiento deficiente f) Comunicación deficiente g) Integración deficiente h) Mecanismos de información son tácticos y no estratégicos (se enfocan hacia la medición y no el aprendizaje)
17	Hay dinámica de seguimiento formal de la implantación de la estrategia definida
18	En el proceso de planificación y revisión de la política y estrategia se incluyen los resultados de los indicadores internos de rendimiento y de autoevaluación de la propia institución
19	Herramientas utilizadas para dar soporte al seguimiento y medición: a) Cuadros de mando b) Elaboración de memorias anuales c) Sistemas de indicadores de rendimiento
20	Existe una revisión periódica del plan estratégico en relación con su despliegue y los resultados dentro de sus unidades internas
21	Se aprovechan suficientemente las oportunidades de mejora y de adaptación identificadas

*Principales debilidades detectadas en el proceso de dirección estratégica.*

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# INTERDEPENDENCIA SIGNIFICATIVA ENTRE RIESGOS FINANCIEROS EN MICROEMPRESAS COMERCIALES HIDALGUENSES

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## RESUMEN

*El actual entorno empresarial, dinámico y altamente competitivo, ha visto numerosas debacles trayendo al estudio del riesgo a la luz y el desarrollo de diversos enfoques para su medición desde los más tradicionales, con visiones individualistas y netamente cuantitativos, hasta los enfoques integrales y cualitativos. Dada la carencia de herramientas para la evaluación de riesgos en las microempresas, el presente documento presenta un enfoque integral, el Enterprise Risk Management (ERM), como metodología viable para la evaluación de riesgos en este sector de la economía, considerando como premisa la existencia de interdependencia entre los riesgos identificados, que aunque en lo individual no presentan altos niveles de exposición, en su relación con otros se observa que potencialmente son riesgos que afectan el desempeño de la empresa. Los resultados se obtuvieron a través de un diseño cualitativo, transversal, no experimental, realizado a 265 microempresas del sector comercial del estado de Hidalgo, México. Los hallazgos muestran que la metodología ERM para la evaluación del riesgo es una herramienta sencilla, útil y aplicable para la medición de riesgos a partir de datos cualitativos en microempresas, evidenciando una relación altamente significativa entre los riesgos financieros evaluados.*

**PALABRAS CLAVE:** Riesgos Financieros, Microempresas, ERM, Crecimiento

## SIGNIFICANT INTERDEPENDENCE AMONG FINANCIAL RISKS IN MICRO COMMERCIAL BUSINESS IN HIDALGO

### ABSTRACT

*The current business, dynamic and highly competitive environment, has seen numerous debacles bringing to light the study of risk and the development of various approaches to its measurement from the traditional, individualistic and purely quantitative visions until comprehensive and qualitative approaches. Because of the lack of tools to assess risks in micro business, this paper presents a comprehensive approach, the Enterprise Risk Management (ERM), as a viable methodology for assessing risks in this sector of the Mexican economy, considering its premise about the existence of interdependence among the risks identified, although not individually have high levels of exposure, as compared to other it shows that risks are potentially affecting the performance of the company. These results were obtained through a qualitative, cross-sectional, non-experimental design, performed at 265 micro business of the commercial sector in Hidalgo state, in Mexico. The findings show that the ERM methodology for risk assessment is a simple, useful and applicable tool for measuring risks qualitatively in very small business, showing a highly significant relationship among financial risks assessed.*

**JEL:** D8, G3, M2

**KEY WORDS:** Financial Risk, Micro Business, ERM, Growth

## INTRODUCCIÓN

Dada la reconocida importancia que las microempresas tienen en el ámbito económico nacional e internacional, por su contribución al empleo y por la generación de la riqueza, éstas se han constituido en uno de los objetos centrales de estudio de la teoría administrativa, llevando a gestores e inversionistas a prestar más atención a la gestión de los riesgos inherentes y emergentes en estos negocios. De ahí que se considere importante para las empresas tomar ventajas de sus decisiones sobre resultados inciertos, ya que las malas decisiones pueden provocar pérdidas y las decisiones acertadas pueden mejorarla rentabilidad en los casos de oportunidades. Al respecto, COSO (2004) afirma que “las incertidumbres presentan riesgos y oportunidades, con el potencial de erosionar o aumentar el valor” (p. 15), en donde se observa que las fuentes de estas incertidumbres están presentes en la complejidad y heterogeneidad de los mismos riesgos, es decir, están presentes en el ámbito interno y externo de los negocios.

Para medirlos se han usado comúnmente medidas estadísticas (Morales y Morales, 2009), así como distribuciones de probabilidad (Coss, 2003) que utilizan conceptos probabilísticos que suponen que los valores asignados a las probabilidades ya están dados o que se pueden asignar con cierta facilidad. Ante este panorama se aprecia que no es fácil desarrollar y emplear una metodología del riesgo de aplicación general y menos al contemplarse la situación que vive el pequeño inversionista en países en vías de desarrollo, por lo que no funcionan los enfoques tradicionales sobre el riesgo en estas entidades. Bajo este contexto, el presente trabajo presenta una propuesta de evaluación de riesgo a partir de la metodología del Enterprise Risk Management (ERM) que se basa en datos cualitativos, para que una vez medidos éstos sean correlacionados para identificar su nivel de interdependencia que los pueda hacer potencialmente peligrosos para el desempeño de las microempresas.

## REVISIÓN LITERARIA

### Enterprise Risk Management (Erm)

El interés de abordar el tema de riesgos se observa en estudios realizados a nivel internacional, en donde se destacan los principales a los que se enfrentan los negocios (E&Y, 2010; Aon Corp, 2009), con esto se observa que la forma de hacer negocios ha cambiado y los riesgos han cambiado, ante lo cual Milans (2012) afirma que desde inicios del siglo XXI estamos en la era de la gestión del riesgo, porque las amenazas que surgen en el ejercicio de toda actividad empresarial requieren ser manejadas adecuadamente para evitar consecuencias económicas no deseadas. De ahí que se considere un área de atención prioritaria para microempresarios, pues al nacer habitualmente de la pasión emprendedora, les hace falta identificar a lo que están expuestos para tomar mejores decisiones.

Bajo este contexto, se hizo indispensable poner más énfasis en la gestión de riesgos relacionados con todos los aspectos del negocio y una de las metodologías que aborda el riesgo de una manera integral se define en términos generales como Enterprise Risk Management (ERM), que describe el conjunto de actividades que las empresas deben realizar frente a los diversos riesgos que enfrentan, esto mediante un método holístico, estratégico e integrado. Uno de los riesgos de los que se ocupa esta metodología son los financieros, ya que considera que éstos tienen un impacto significativo en la rentabilidad, la eficacia, el crecimiento y la reputación de las empresas.

En este siglo XXI, existen varios aspectos que han impulsado considerablemente la necesidad de la gestión de riesgos en las empresas de cualquier tamaño, que hoy se identifican como las ventajas de la aplicación del ERM (Cueva, 2008; SOA, 2009; Beasley, Pagach y Warr, 2009; Marsh, 2012) en donde se demuestra que las empresas que han gestionado de manera eficiente los riesgos que amenazan su actividad, han sido

capaces de sobrevivir a las crisis económicas en mejores condiciones. De ahí la importancia de estudiar el riesgo en microempresas, al ser un sector de gran relevancia económica pero con altos índices de mortandad.

### Riesgo

La existencia de numerosas definiciones sobre riesgo hacen que no exista una concepción común; sin embargo, se observa que los conceptos son semejantes y se asocian con diferentes aspectos, entre los que se pueden mencionar la posibilidad de variaciones en los valores esperados, ausencia de conocimiento seguro de eventos futuros o próximos a confrontarse y condiciones inciertas. En consecuencia, el riesgo se puede entender como la posibilidad de que exista una variación en los resultados esperados, es decir, el riesgo es un resultado incierto que proviene de una decisión, acción o tarea: "una decisión que no implica riesgo, probablemente no es una decisión" (Druker, citado por Vedpuriswar, 2006) y añade que el riesgo no se puede evitar ni eliminar completamente, por lo que la gestión de riesgos es claro respecto a su reducción al mínimo con el objetivo de mantenerlo dentro de límites controlables, así como la aceptación del riesgo en sí para obtener la recompensa.

Monahan (2008) sostiene la idea de que el riesgo es la misma incertidumbre, entendiendo al riesgo como una distribución de varias probabilidades para diversos resultados; por su parte, COSO (2004) define la incertidumbre como la que presenta tanto riesgos como oportunidades, con un potencial de erosionar o aumentar el valor. El riesgo es la posibilidad de que la ocurrencia de un evento afecte negativamente el logro de los objetivos, y la oportunidad es la posibilidad de que un evento ocurra y afecte positivamente la consecución del objetivo.

### Interdependencia de Riesgos

Los defensores del ERM argumentan que integrando el estudio de todas las clases de riesgos en la empresa será posible identificar y entender los riesgos inherentes en las diversas actividades de los negocios (Meulbroek, 2002; Hoyt & Liebenberg, 2011). Aunque la gestión de riesgos individuales reduce la probabilidad de pérdidas, existen interdependencias potenciales entre los riesgos de las actividades que pueden no ser notados en el tradicional enfoque de gestión de riesgos; en contraste, el ERM proporciona una estructura que combina todos los riesgos de las actividades empresariales en un marco integrado que facilita la identificación de tales interdependencias (Hoyt & Liebenberg, 2011). Por definición y contraste, ERM es visto como el nuevo paradigma en la gestión de riesgos.

## **METODOLOGÍA**

El presente estudio tiene un diseño cualitativo, transversal, no experimental y correlacional. Cualitativo, ya que la medición del riesgo se hizo a partir de la percepción de los dueños de las microempresas; transversal, al realizarse la recolección de datos en un momento en el tiempo (mayo de 2013); no experimental, porque no hubo manipulación deliberada variables y correlacional, al determinar los niveles de relación entre los riesgos financieros de las microempresas. Para la medición del nivel de riesgos en las microempresas objeto de este estudio, se siguió el proceso establecido por el ERM, integrando los elementos metodológicos que la literatura establece como indispensables para la obtención de resultados científicamente válidos y confiables.

### Recolección de Datos

Para la medición de la correlación de los riesgos se tomó el instrumento IEREM (Pérez, Campos y García, 2013), que consta de 39 preguntas, distribuidas en 3 bloques: a) datos de identificación; b) crecimiento; c) riesgos financieros, evaluados en viabilidad e impacto. La población de estudio fueron las microempresas

comerciales al por menor, ubicadas en Ciudad Sahagún, estado de Hidalgo, México, que pertenecen a 8 de los 9 subsectores que comprende esta actividad empresarial (DENUE, 2012). A través del muestreo probabilístico simple y estratificado se determinó la muestra que consistió 265 microempresas, distribuidas en cada uno de los subsectores.

## RESULTADOS

### Medición de Riesgos

De acuerdo a la metodología del ERM, se determinan los promedios obtenidos a partir de la evaluación de riesgos financieros en cuanto a viabilidad e impacto, en donde la valoración mínima es 1 y la máxima es 5, obteniendo los resultados mostrados en la Tabla 1.

Tabla 1: Riesgos Financieros

Riesgos Financieros	Viabilidad	Impacto
Estructura de capital	1.5	1.7
Mercado	1.3	1.4
Crédito	1.5	1.4
Liquidez	1.8	1.9
Tesorería	1.5	1.4
Contabilidad	1.4	1.4

*Son los promedios obtenidos a partir de la evaluación de los riesgos financieros de las microempresas entrevistadas, en cuanto a viabilidad e impacto. Fuente: Elaboración propia con base en las entrevistas con microempresarios*

Como se observa, los riesgos financieros de las microempresas estudiadas se ubican con poca frecuencia (viabilidad) y no tienen un impacto significativo en los ingresos de las entidades.

### Ranking de Riesgos

Para realizar el ranking de riesgos, se transformaron los valores de viabilidad e impacto en porcentaje para valorarlos, que es el resultado de la multiplicación de la viabilidad (F) por el impacto (I), de donde se obtuvieron los resultados mostrados en la Tabla 2:

Tabla 2: Ranking de Riesgos Financieros

Riesgo Identificado	Viabilidad (F)	Impacto (I)	Valoración de Riesgo (F * I)	Clasificación
<b>Financieros</b>				
<b>Estructura de capital</b>	<b>3.0</b>	<b>3.4</b>	<b>10.20</b>	<b>2</b>
Mercado	2.6	2.8	7.28	5
Crédito	3.0	2.8	8.40	3
<b>Liquidez</b>	<b>3.6</b>	<b>3.8</b>	<b>13.68</b>	<b>1</b>
Tesorería	3.0	2.8	8.40	3
Contabilidad	2.8	2.8	7.84	4

*En este ranking de riesgos se identifican algunos que tienen un nivel diferenciado del total, como son la liquidez, con 13.68 y estructura de capital, con 10.20. Fuente: Elaboración propia con base en las valoraciones de los riesgos*

Aunque en general los riesgos financieros en las microempresas comerciales se reportan con un impacto poco significativo y poco frecuentes, se identifican algunos que tienen un nivel diferenciado del total, estos son la liquidez, con 13.68 y estructura de capital, con 10.20.

### Interdependencia de Riesgos

Retomando lo dicho por Hoyt & Liebenberg (2011), aunque la gestión de riesgos individuales reduce la probabilidad de pérdidas, existen interdependencias potenciales entre los riesgos de las actividades que pueden no ser notados en el tradicional enfoque de gestión de riesgos; en contraste, el ERM proporciona una estructura que facilita la identificación de tales interdependencias. Para identificar ese nivel de interdependencias se aplicó el coeficiente de correlación de Spearman, con un valor crítico de .1263, calculado con base en el número de microempresas entrevistadas, obteniendo los resultados mostrados en la Tabla 3.

Tabla 3: Correlación de Spearman Entre Riesgos Financieros

RIESGOS		FINANCIEROS					
		Estructura De Capital	Mercado	Crédito	Liquidez	Tesorería	Contabilidad
FINANCIEROS	Estructura de capital	1.000					
	Mercado	.860	1.000				
	Crédito	.732	.689	1.000			
	Liquidez	.646	.648	.675	1.000		
	Tesorería	.694	.732	.730	.709	1.000	
	Contabilidad	.599	.615	.706	.672	.738	1.000

*Para identificar ese nivel de interdependencias se aplicó el coeficiente de correlación de Spearman, con un valor crítico de .1263, calculado con base en el número de microempresas entrevistadas, obteniendo los resultados mostrados. Fuente: Elaboración propia con base en los datos obtenidos en la aplicación del instrumento.*

Con base en los resultados obtenidos y con base en el valor crítico calculado, se observa que todos los valores calculados superan el 0.1263 y se infiere que todos los riesgos financieros están estadísticamente relacionados, en una relación positiva y muy significativa (valores superiores a 0.600). La interdependencia más significativa la observamos entre el riesgo de mercado y la estructura de capital, con una correlación de .860.

### CONCLUSIONES

Respecto a la metodología ERM para la evaluación de riesgos en microempresas, esta es útil y aplicable a este sector de la economía, pues evalúa los riesgos a partir de información cualitativa y permite jerarquizarlos dentro del contexto integral de la empresa. A diferencia de las metodologías tradicionales que sólo utilizan datos cuantitativos y cálculos matemáticos y/o estadísticos robustos. Los resultados de las empresas estudiadas muestran que sus niveles de riesgos financieros se ubican con baja viabilidad y sin impacto significativo, jerarquizando los riesgos de mayor exposición al de liquidez y estructura de capital y respecto a la interdependencia los resultados muestran que existe una relación positiva muy significativa entre los riesgos financieros, con valores superiores a 0.6 y que alcanzan el .860 de correlación, lo que hace inferir que existen relaciones potenciales entre los riesgos empresariales que afectan el crecimiento empresarial cuando la exposición de alguno de estos riesgos eleva o disminuye su nivel, concluyendo que

el estudio de riesgos debe ser de manera integral, como los propone el ERM y no bajo las teorías tradicionales e individualistas.

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# **EL MERCADO DE LA NOSTALGIA: UNA OPORTUNIDAD DE EXPORTACIÓN PARA LAS EMPRESAS FAMILIARES DEL MUNICIPIO DE HERMOSILLO, SONORA MEXICO**

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## **RESUMEN**

*La relevancia que ha tomado para México el crecimiento del mercado hispano en los Estados Unidos es muy significativa, el incremento continuo de migrantes connacionales representa un nicho de mercado que demanda constantemente productos de origen mexicano, a este segmento se le conoce como “Mercado de la nostalgia” este concepto es utilizado para designar los hábitos de consumo compartidos por quienes se aferran a sus raíces cuando están lejos de su país de origen y hacen todo lo posible por consumir los productos que conocieron en su infancia, este grupo de productos comprende alimentos, bebidas, artesanías y artículos de regalo entre otros. Este mercado de consumidores potenciales se encuentra conformado por toda la población hispana que radica en Estados Unidos. Dentro de territorio americano los estados con mayor índice de hispanos son: California, Texas, Florida, Arizona, Nuevo México, Nueva York, Nueva Jersey e Illinois, estos ocho estados contienen tres cuartas partes (74%) de la población latina de la nación. El mercado de la nostalgia representa para la Micro, Pequeña y Mediana Empresa Familiar la oportunidad de expandir su mercado, incrementar sus utilidades, diversificar riesgos y mercados. La concentración de hispanos en el estado de Arizona simboliza para la empresa familiar una oportunidad de negocio constante, ya que existen empresas que tienen la capacidad de abastecer el mercado en pequeñas cantidades.*

**PALABRAS CLAVE** Población, Hispanos, Mercado, Empresa, Exportación

## **THE MARKET OF “NOSTALGIA”: AN EXPORT OPPORTUNITY FOR FAMILY BUSINESS TOWNSHIP HERMOSILLO, SONORA MEXICO**

### **ABSTRACT**

*The relevance that the growth of the Hispanic market in the United States has taken in Mexico, is really significant; the continuous increase of Mexicans immigrants represents a niche market that is constantly demanding products of Mexican origin, we call this segment: "Nostalgic Market". This concept is used to describe drinking habits shared by those who cling to their roots when they are away from their home country and do everything possible to consume products that remind them of their childhood. This group of products includes: foods, drinks, crafts, gift items and more. This potential consumer market is made up of all Hispanics living in the United States. Within the American territory the states with the highest Hispanic population are: California, Texas, Florida, Arizona, New Mexico, New York, New Jersey and Illinois. These eight states contain three-quarters (74%) of the Latino population in the nation. The Nostalgic Market represent the opportunity to expand micro, small and medium family markets, increase their profits and diversify risks. The concentration of Hispanics symbolizes for the family enterprises, a chance of constant business in the state of Arizona, as there are companies that have the capacity of supplying the market in small quantities.*

**JEL:** J1, J15, M11, L11, F23

**KEY WORDS:** Population, Hispanics, Market, Business, Export

## 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; y solo con la necesidad como motor que las impulsa a sortear todo tipo de pruebas. Inician comercializando o produciendo algo que saben hacer, con el recurso humano más barato y disponible: La Familia. Las Empresas Familiares en México, conforman aproximadamente el 95% del PIB; y están en todos los estratos: micro, pequeñas, medianas y grandes. Aproximadamente el 70% las empresas familiares tienden a desaparecer antes del primer cambio generacional; siendo su esperanza de vida promedio de 25 años, mientras que las empresas que tienen una gestión más institucionalizada es de 50 años en promedio.

Por lo tanto la operatividad de la empresa obliga a sus dueños a buscar otras alternativas de producción para subsistir o bien desarrollar y consolidar su actividad según el caso, es por ello que la producción constante y la participación de la empresa familiar 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. Los mexicanos que viven en el estado de Arizona en Estados Unidos, representan un mercado conocido como “El mercado de la Nostalgia”, éste simboliza para la empresa familiar una oportunidad de negocio, ya que la población perteneciente a este grupo selecto de consumidores “extraña” los productos típicos de su tierra, por lo que la demanda de éstos es constante y poco satisfecha, por las exportaciones incipientes de las empresas que tienen capacidad de producción; esta investigación tiene como propósito identificar a las empresas familiares del municipio de Hermosillo que tienen actividad exportadora, así como conocer el destino de sus exportaciones y en su caso saber cuántas de ellas no realizan actividad comercial al exterior. Al identificar estos aspectos se podrá sugerir a las empresas familiares que tipo de productos pueden abastecer en el mercado de la nostalgia. Este documento contiene información acerca de la caracterización del mercado de la nostalgia en el estado de Arizona, Estados Unidos, así como también un perfil de la empresa familiar, la aplicación del instrumento, los resultados y las conclusiones

## REVISIÓN DE LITERATURA

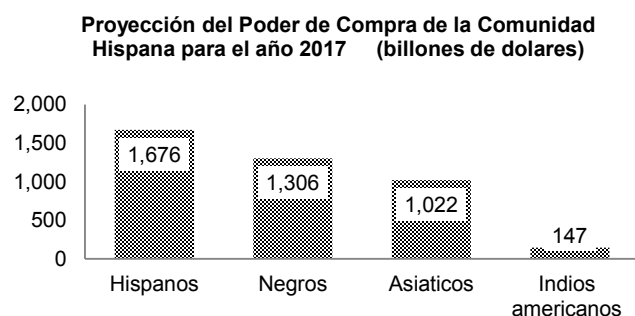
*Contextualización del mercado de la nostalgia en Estados Unidos* : La relevancia que ha tomado para México, el crecimiento del mercado hispano en los Estados Unidos es muy significativa, el incremento continuo de migrantes connacionales representa un nicho de mercado que demanda constantemente productos de origen mexicano, a este segmento se le conoce como “Mercado de la Nostalgia”, este concepto es utilizado para designar los hábitos de consumo compartidos por quienes se aferran a sus raíces cuando están lejos de su país de origen y hacen todo lo posible por consumir los productos que conocieron en su infancia, este grupo de productos comprende alimentos, bebidas, artesanías y artículos de regalo entre otros; este gran mercado incluye tanto a personas mayores de edad como a jóvenes, sobre todo aquellos que emigraron siendo niños. (Vargas, 2010). Los hispanos son el grupo minoritario más grande del país, U.S. Census Bureau (2013) muestra en un estadístico que la población hispana en el 2012 fue de 53 millones, lo que representa el 17% de los EE.UU. comparativamente la población de negros no hispanos, que son el segundo grupo minoritario más grande del país, representan el 12% de la población del país y en seguida el grupo de asiáticos no hispanos tercero con un 5%.

La Población Hispana Que Vive En El País Vecino, Sigue Ubicándose En Las Zonas De Asentamiento Tradicional, De Acuerdo A Un Análisis Del Pew Research Center, De EE.UU. Hoy En Día, Los 100

Condados más grandes de población hispana contienen el 71% de este tipo de población; el Condado de Los Angeles, CA solo contiene 4,9 millones de hispanos esto representa el 9% de la población hispana de la nación. Los estados con mayor índice de hispanos son: California, Texas, Florida, Arizona, Nuevo México, Nueva York, Nueva Jersey e Illinois, estos ocho estados contienen tres cuartas partes (74%) de la población latina de la nación. Los patrones de asentamiento geográfico se alinean por lo general a los diversos países de origen de la población hispana. Por ejemplo, las personas de origen mexicano son el grupo dominante en el área metropolitana de Los Angeles -Long Beach, que componen el 78% de así como también en los estados fronterizos de Arizona, California, Nuevo México y Texas. En el año 2011 la población de los inmigrantes mexicanos estaba compuesta por 53% hombres y 55% mujeres, considerablemente mayores (edad media de 38 frente a 29), el 41% de ellos con nivel de estudios de secundaria, cuenta con un ingreso promedio es de cerca de \$ 2.000 en las últimas dos décadas.

*Características de los consumidores hispanos en Arizona:* Los hispanos en Arizona son más de la tercera parte de la población y continua creciendo, consolidando su permanencia en la entidad, se ha proyectado que para el año 2030 los hispanos serán mayoría dentro del territorio en Arizona, los consumidores hispanos son el segmento de mercado más grande en la economía, con un cambio en el perfil de consumo adoptando los aspectos de la vida americana. (Cámara de Comercio de Arizona 2012) El poder de compra de los hispanos ha alcanzado los 43.3 billones de dólares en el 2013, se pronostica que el poder de compra en toda la unión americana de los hispanos para el 2015 será 1.5 trillones de dólares, equivalente a la 12va. Economía más grande del mundo. La población hispana tendrá un incremento cuatro veces más rápido que la población en general desde ahora hasta el año 2050, el promedio de edad de los hispanos que viven en Arizona es de 28 años, 10 años más joven que el promedio que es de 37 años, en Arizona, generan el 18% del total de las compras. En la Figura 1 podemos observar que el poder de compra de los hispanos asentados en Arizona tiene una tendencia a incrementarse muy considerablemente en el consumo de productos y servicios, este grupo de consumidores tendrá un poder de compra para el año 2017 de 1,676 billones de dólares.

Figura 1: Poder de Compra de los Hispanos



Fuente: Elaboración propia. A partir de USA Seiling Economic Growth 2012

En cuanto a la estructura de la población mexicana en el estado de Arizona, la Tabla 1 nos muestra que existen más consumidores hombres que mujeres y el grueso de la población tiene un rango de edad entre los 5 y 17 años, por lo que es un mercado eminentemente joven, sin embargo, el rango de edad entre los 18 y 29 años está conformado por personas con capacidad de trabajar y ser autosuficientes. Los rangos de edad entre los 30 a 39, 40 a 49 y 50 a 65 y más, representan un segmento de mercado que añora los productos elaborados en su tierra natal, por lo que son consumidores constantes de productos mexicanos.

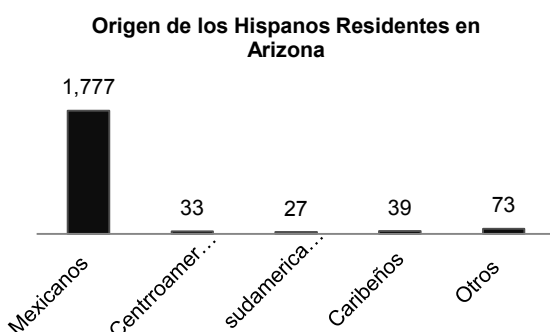
Tabla 1: Composición de la Población Hispana en Arizona

<b>Hombres</b>	<b>982,00</b>
Mujeres	968,00
Rangos de Edad: 5-17	505,000
18-29	399,000
30-39	287,000
40-49	235,000
50-64	216,000
65 y mas	105,000

Elaboración propia a partir de Pew Spanic Center tabulations 2011

La Figura 2. Muestra la composición del origen de los hispanos en el estado de Arizona, nos revela que la población de mexicanos es el estrato más grande con 1'777,000, le siguen los caribeños, centroamericanos, sudamericanos y una combinación de hispanos de diferentes nacionalidades que suman alrededor de 73,000 .

Figura 2: Origen de los Hispanos Residentes en Arizona



Elaboración propia a partir de Pew Spanic Center Tabulations 2011

Las ciudades más pobladas por mexicanos en Arizona se encuentran referidas en la Tabla 2. En la cual se muestra la población total de cada entidad y de igual manera la cantidad de personas de descendencia mexicana que radican en dicha ciudad.

Tabla 2: Estratificación de la Población Hispana

	<b>Arizona</b>	<b>Chandle r</b>	<b>Mesa</b>	<b>Nogale s</b>	<b>Phoenix</b>	<b>San Luis</b>	<b>Tempe</b>	<b>Tucso n</b>	<b>Yum a</b>
Població n	<b>6,392,017</b>	236,123	439,041	20,837	1,445,632	25,505	161,719	520,116	93,064
Hispano s	<b>1,895,149</b>	51,808	115,753	19,793	589,877	25,171	34,092	216,308	51,033

Fuente: Elaboración propia a partir de Pew Hispanic Center 2013

*Empresas familiares:* Las Micro, pequeñas y medianas empresas son fundamentales para el país porque son el principal generador de empleos, son el mejor distribuidor de ingresos entre la población y entre las regiones, son también indispensables para que las grandes empresas existan, y además un factor central para la cohesión social, y la movilidad económica de las personas. La creación de empresas en Sonora y en México, surge como respuesta al impulso de la economía regional, toda vez que implica satisfacer varias necesidades: 1) Autoempleo, 2) Seguridad familiar y 3) Aprovechamiento de Oportunidades de Mercado. Es entonces la Familia la incubadora natural y protagonista del progreso.

Las Empresas Familiares en México, conforman aproximadamente el 95% del PIB; y están en todos los estratos: micro, pequeñas, medianas y grandes. La Tabla 3 muestra datos relevantes de las Empresas Familiares, mostrando preocupante su tasa alta de mortalidad en ellas durante los primeros años de existencia, pues 7 de cada 10 empresas de reciente creación no duran más de 3 años, proporción similar que se da en las empresas familiares que tienden a desaparecer en el primer cambio generacional; siendo la esperanza de vida promedio de 25 años, mientras que las empresas que tienen una gestión más institucionalizada es de 50 años en promedio.

Tabla 3: Estadísticas de las Empresas Familiares en México

#### Información de Empresas Familiares en México

El 90% de empresas mexicanas son familiares - EU reporta más del 95%  
 Las Micro, Pequeñas y Medianas empresas generan el 52% del PIB en México  
 Más del 90% de emisoras en BMV tienen clara representación familiar  
 El 80% de los nuevos empleos en la última década han sido creados por Empresas Familiares  
 El 78.5% de los empleos en México los generan las Micro, Pequeñas y Medianas y son Empresas Familiares  
 70% de empresas de reciente creación no durarán más de 3 años.  
 Solo 13.9% de las empresas Mexicanas obtuvieron un crédito  
 7 de cada 10 empresas familiares desaparecen en primer cambio generacional  
 Esperanza de vida de empresa familiar es de 25 años – Contrario a gestión institucional que es de 50 años.  
 Fuente: KPMG. 2009. Estudio de las Empresas Familiares en México.

La Tabla 4 nos indica la clasificación que hace la Secretaría de Economía Mexicana, por estratos o tipo de empresa; en la cual se aprecian las características de cada uno en cuanto a número de trabajadores y monto de ventas anuales. En esta clasificación están incluidas Empresas Familiares en una proporción del 90% de este censo.

Tabla 4: Estratificación Empresarial en México

Estratificación en México. Secretaría de Economía 2009			
Tipo	Sector	Trabajadores	Ventas Anuales
Micro	Todos	hasta 10	Hasta 4 millones
Pequeña	Comercio	11 a 30	de 4 a 100 millones
	Industria/Servicios	11 a 50	
Mediana	Comercio	31 a 100	de 100 a 250 millones
	Servicios	51 a 100	
	Industria	51 a 250	

Fuente: KPMG. 2009. Estudio sobre Empresas Familiares en México

Para efectos de esta investigación, el conocer cómo están distribuidas las empresas familiares, dentro de la economía, muestra una clara idea de la relevancia de atenderlas para conservarlas y desarrollarlas debido al fuerte aporte al Producto Interno Bruto Nacional. Según datos del Instituto Nacional de Estadística, Geografía e Informática (INEGI), el 95.2% de las empresas familiares están clasificadas como micro, y generan el 45.6% del empleo formal. Tabla 5.

Tabla 5: Datos Generales México INEGI 2009

<b>Datos Generales México Inegi 2009</b>				
<b>Tipo</b>	<b>% Total</b>	<b># Empresas</b>	<b>% Empleo</b>	<b>Empleos (millones)</b>
Micro	95.2	4,897,142	45.6	12.6
Pequeña	4.3	221,194	23.8	6.6
Mediana	0.3	15,432	9.1	2.5
Grande	0.2	10,288	21.5	6.0
Total	100%	5,144,056	100%	<b>27.7</b>

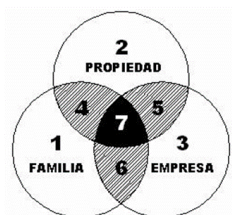
Fuente: KPMG. 2009. Estudio Sobre Empresas Familiares En México

La Tabla 5, también muestra que el tipo de Empresas Familiares Mediana y Grande son las que menos proporción representan; figurando con un 0.3 y 0.2% respectivamente, el 95% lo integra la microempresa y el 4.3% la pequeña, lo que hace suponer un gran reto para la administración de empresas en el sentido de desarrollarlas y conservarlas. Es importante subrayar que la economía de un país depende en gran medida de las empresas familiares; y que las familias, dependen de las empresas que funcionan en un país; por lo tanto, el bienestar económico y social estará en manos de las empresas.

Por la relevancia que significa su proporción y aportaciones, la Empresa Familiar en México empieza a ser objeto de intensos estudios. En ellos se busca determinar esquemas que expliquen su composición, estructuras y comportamientos. En la Figura 3 se aprecia uno de los más completos, el modelo de los Tres Círculos, de Davis y Tagiuri (1982), 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. El círculo Familia es aquel al cual pertenecen todos y cada uno de los miembros de un mismo grupo familiar. El círculo Empresa comprende el conjunto de individuos que laboran dentro de ella y que perciben un sueldo o beneficio económico directo, producto del trabajo que desempeñan y que le agrega valor a la compañía.

El círculo Propiedad determina quiénes son dueños de las acciones de la empresa, lo cual genera toda una serie de deberes y derechos sobre esta. Todas y cada una de las personas que de alguna forma u otra tienen relación con una Empresa Familiar, pueden ubicarse en alguno de estos círculos y subconjuntos. Por ejemplo: alguien que pertenezca a la familia pero que no sea empleado ni propietario, se encuentra ubicado en el área marcada con el número uno. Por otro lado, un empleado que no tenga relación con la familia ni con la propiedad de la empresa estaría en el círculo tres. Otro ejemplo lo constituye un socio que no trabaje en ella y no tenga vínculos familiares en el número dos. Los otros subconjuntos o intersecciones dan la condición para un propietario familiar no empleado (cuatro), propietario no familiar empleado (cinco), familiar no propietario empleado (seis) y el familiar propietario perteneciente a la empresa en el subconjunto siete.

Figura 3: El Modelo de los 3 Círculos de la Empresa Familiar, Davis y Tagiuri (1982)



*Ahora bien, dos de los grandes problemas que se identifican en este tipo de organizaciones son:* La dificultad para crecer: Efectivamente, mientras las empresas no familiares tienden a acelerar su crecimiento luego de algún tiempo las empresas familiares se inclinan al estancamiento y la consecuente parálisis en su crecimiento. Por lo que una opción para continuar con el crecimiento sostenido de la empresa es diversificar el mercado de destino de los productos que vende, de esta forma la producción podría tener una constante y los ingresos por las utilidades de la venta al extranjero serían más redituables al vender a un mercado con un poder de consumo más elevado y un nivel de ingreso sólido. La continuidad: Tal vez sea uno de los más graves problemas de largo plazo, puesto que la empresa en ocasiones está sujeta a los ciclos de la familia, o bien al grado de profesionalización que ésta tenga para garantizar rentabilidad que la sostenga en el mercado; y también a encontrar nuevos mercados que le abran posibilidades de crecimiento.

## METODOLOGIA

Para el desarrollo de la investigación se llevó a cabo un estudio exploratorio para conocer si la empresa familiar toma en cuenta la diversificación de su mercado (la exportación) como potencial de crecimiento, posteriormente se realizó un estudio descriptivo, el cual nos permitió medir la participación de la empresa familiar en actividades de exportación, definir qué productos son los que se están exportando y cuál es su destino o en su caso determinar si la participación en este tipo de actividad es nula, esto nos permitirá obtener un perfil comercial de su actividad.

### Muestra

Para delimitar la muestra de este estudio, se acudió a buscar primeramente un censo de empresas familiares de la región, y en ninguna de las fuentes consultadas (Instituto Nacional de Estadística, Geografía e Informática INEGI, Sistema de Información Empresarial Mexicano SIEM, Secretaría de Economía de Sonora) se obtuvieron datos precisos, debido a que no se clasificadas bajo esta denominación; por lo que la muestra, objeto de investigación, se estimó a partir del método Muestreo Probabilístico Aleatorio por Conglomerados, en donde la población está integrada en grupos específicos. En este caso el muestreo se hace seleccionando en forma aleatoria algunos conglomerados dentro del conjunto total y procediendo a analizar a la población a partir de aquellos elementos seleccionados: como son Total de Empresas de Sonora (INEGI, 2009) 497,521; de las cuales 66,729 son empresas locales, de las cuales 1098 se dedican a la producción y comercio a mayoreo de abarrotes, alimentos, bebidas, hielo y tabaco; elementos que nos llevaron a acotar y precisar aún más el tamaño de la muestra. A partir de aquí se tomaron datos de Cámara de Comercio del municipio de Hermosillo, en el Estado de Sonora, enfocando la investigación sólo a aquellas que tuvieran las cualidades de Empresa Familiar, que produzcan un bien deseado en el Mercado de la Nostalgia del Estado de Arizona, de tal forma que se determinó la muestra de 33 Micro, pequeñas y Medianas Empresas (Mipymes) Sonorenses que reunieron estas características. Se utilizó un cuestionario para entrevistar a directivos o dueños de las empresas familiares en cuestión y se validó que tuviera un 95% de confiabilidad y un .05% de margen de error.

$$n = \frac{Z^2 p \cdot q \cdot N}{Ne^2 + Z^2 p \cdot q}$$

$$n = \frac{(1.96)^2 (0.5) (1-0.50) (33)}{(33)(0.05)^2 + (1.96)^2 (0.50) (1-0.50)}$$

$$n = \frac{0.9604 (33)}{0.0825 + 0.9604} = \frac{31.693}{1.0429} = 30 \text{ Cuestionarios}$$

n = Tamaño de la muestra

e = error de estimación 05%

N= Universo

Z= Nivel de confianza 1.96 para una tabla de distribución normal para el 95% de confiabilidad

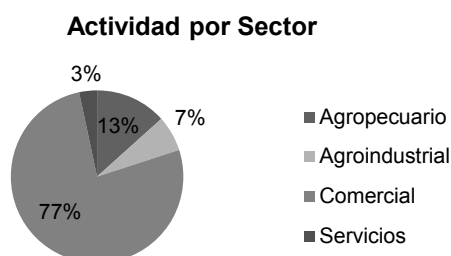
p= Probabilidad a favor 0.50

q= Probabilidad en contra 0.50

## RESULTADOS

Figura 4, La muestra seleccionada corresponde en 77% al sector comercial, lo cual nos confirma certeza y enfoque en la elección. En segundo sitio encontramos al sector agropecuario, tercer sitio agroindustrial, y la venta de servicios la última actividad a la que se dedican las empresas seleccionadas.

Figura 4: Clasificación de Actividades de las Empresas Familiares Objeto de Estudio



De acuerdo a la estratificación empresarial de la Secretaría de Economía el 45% de las empresas familiares encuestadas tienen de 6 a 10 empleados considerándose como pequeña y solo el 7% están calificadas como medianas; el promedio de vida de las Empresas objeto del estudio, es de 25 años. Además las Empresas Familiares en cuestión, resultaron tener estabilidad económica, muy probablemente por tener conocimiento de mercado local y contar con un proceso de producción de tipo artesanal. Los resultados muestran que el 48% de las empresas elaboran sus productos artesanalmente y el resto se comparte con una producción mixta y de tipo industrial con el 26% respectivamente, de cierta manera este tipo de producción es acorde a las características de los productos que consume el mercado de la nostalgia, ya que son artículos producidos con características únicas y originales del país de origen, además de que contienen un alto valor agregado por su elaboración artesanal ante los ojos del mercado de la nostalgia. Es importante recalcar que la oferta productiva (elaborada artesanalmente) de las empresas familiares son alimentos procesados (con un total del 59% de la muestra), la cual coincide con el tipo de bienes solicitados por el mercado la nostalgia, el cual añora este tipo de productos, la oferta de las empresas exportadoras son: Salas, coyotas (galletas), dulces típicos como Jamoncillo, Bacanora (bebida alcohólica) y aguas frescas (bebidas no alcohólicas)

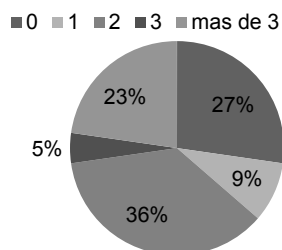
Figura 5 Un dato curioso de la muestra objeto de estudio, indica que el 50% de las empresas están exportando, el destino principal de las exportaciones es el estado de Arizona, EUA. El 36% de la muestra



lo hace más de dos veces por año y el 23% una vez al año. El 46% de estas exportaciones se realizan a través de terceros (clientes, familiares, amigos), esto nos confirma la falta de planeación para el envío de mercancías al extranjero y refleja un desconocimiento de la importancia y viabilidad económica que tiene el mercado de la nostalgia para las empresas familiares que tienen capacidad de producción. La falta de planeación y estrategias para posicionarse en el mercado provocan un desconocimiento total del mismo.

Figura 5: Frecuencia Exportadora de las Empresas Familiares Objeto de Estudio

Cantidad de Exportaciones Anuales



El empresario o directivo de Empresa Familiar, reconoce que tiene la necesidad de Capacitación, considerando un (56%) en el tema de Plan de Negocios y un (22%) en Estrategias de Comercialización. Este dato coincide y confirma el tipo de exportaciones realizadas (sugerencias de terceros) y devela las oportunidades de participación de los agentes involucrados con este tipo de negocios y empresas. El 64% de las empresas tienen necesidad de financiamiento para innovación y equipamiento; y con ello mejorar capacidad productiva para estar en mejores condiciones operativas y ampliar su capacidad de atención a los mercados. El resto 36% de los encuestados, dijo tener necesidad de buscar nuevos mercados, pues también tienen la iniciativa de desarrollarse, pero la operación de la empresa los absorbe y les resta tiempo para realizar estas búsquedas y su correspondiente plan de acción.

## CONCLUSIONES

Concluimos que la mayoría de las Empresas Familiares dedicadas a la producción de artículos susceptibles a exportarse al mercado de la nostalgia, pertenecen a la clasificación de pequeñas empresas debido a que están conformadas con pocos empleados (de 6 a 10). Producen de manera artesanal sus artículos, lo cual le da un valor agregado idóneo para su aceptación en este mercado, ya que el consumidor busca productos con estas características, las cuales evocan el sentido de pertenencia a sus raíces. Los artículos que producen las Empresas Familiares sonorenses, en su mayoría son alimentos, cualidad destacada en el perfil de esta investigación que empata cabalmente con la demanda existente; ya que el consumidor del Mercado de la Nostalgia, prefiere este tipo de productos. De acuerdo al estudio de Global Insight Market Monitor (2013), los productos más demandados en este mercado son: Productos de Panadería, Bebidas Alcohólicas y No Alcohólicas, Dulces, y Alimentos para elaborar en el Hogar, Productos Cárnicos Regionales, y un mercado abierto de otros productos Alimenticios; según éste estudio el 24% de los Hispanos encuestados consideran la cocina el área más importante de su casa, lo cual nos afirma que tienen arraigo por sus costumbres.

Sin embargo el desconocimiento de la oportunidad de negocio en el Mercado de la Nostalgia, provoca inseguridad en el empresario para comenzar un proceso de exportación profesional y/o continua, dejando a un lado la opción de acceder a un prometedor mercado en crecimiento como éste. Esto se ve reflejado en el estudio, ya que la Empresa Familiar exporta por sugerencias de terceros, reaccionando a la solicitud de un amigo o familiar y no por una planeación estratégica previa que haya develado la oportunidad de negocio. Por lo tanto, es necesaria la capacitación en aspectos como Plan de Negocios, Comercialización y

Regulaciones Sanitarias, para que con ello encuentren nuevas oportunidades de negocio, diversifiquen su mercado e incrementen sus ventas al exterior. Aunque existen programas para apoyar el desarrollo y crecimiento de las pymes, los empresarios muestran un desencanto ante estos programas ofrecidos por los tres niveles de Gobierno. Es importante mencionar la principal problemática presentada al realizar esta investigación; pues al buscar la información actualizada relacionada con las empresas familiares, se encontró que ninguna dependencia de gobierno tiene listados con características empresariales de este tipo; y por otro lado el empresario tiene temor de otorgar información de su empresa; sin embargo, se insistió y se hizo una labor de convencimiento para obtenerla.

No obstante esta circunstancia, la investigación arrojó otras vertientes que mostraron inquietudes e interrogantes que en un futuro se pueden investigar, como por ejemplo las razones del desencanto que impera entre los empresarios para tramitar programas de apoyo para productores o exportadores, y así estar en condiciones de obtener beneficios que ofrecen los distintos niveles de gobierno en el Municipio de Hermosillo. Es importante señalar como contribución de esta investigación, la necesidad de diseñar un programa de seguimiento o acompañamiento para que la micro y pequeña empresa familiar, puedan consolidar su crecimiento a través de distintos apoyos así como asistencia técnica, para comenzar a exportar sus productos al Mercado de la Nostalgia de Arizona.

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## EL EGRESADO DE LA LICENCIATURA EN CONTADURÍA EN EL ÁMBITO LABORAL

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### RESUMEN

*La información en las organizaciones es un elemento de competitividad, al permitirles diseñar estrategias futuras para alcanzar la visión organizacional, es por ello que las instituciones educativas requieren mantenerse alertas de los acontecimientos del entorno, para identificar sus requerimientos y llevarlos al aula y favorecer el desarrollo del país y coadyuvar al bienestar de las personas, esto ha hecho que dentro de la Facultad de Contaduría en el 2013 se iniciara una investigación que tiene como objetivo generar información para identificar y cuantificar los propósitos del proceso enseñanza aprendizaje del Programa Educativo de la licenciatura de Contaduría del plan 2009-2, desde la perspectiva de los egresados, profesores, estudiantes y empleadores y su inserción en el mundo laboral. En este trabajo se presentan los resultados obtenidos de los alumnos potenciales a egresar en cuanto a su inserción al ámbito laboral.*

**PALABRAS CLAVES:** Egreso, Inserción Laboral

## THE IMPACT OF FORMER STUDENT OF ACCOUNTING INTO THE WORKPLACE

### ABSTRACT

*Information in organizations is a factor of competitiveness, that allows to design the future strategies to achieve the organizational vision, so for the educational institutions is necessary to maintain alerts of events in the environment to identify their needs and take them to the classroom and encourage the development of the country and contribute to the well-being of the people. The School of Accounting and Administration began an investigation that aims to generate information to identify and quantify the effects of the teaching learning process of the educational program of Bachelor's degree in accounting, from the perspective of the former students, professors, students and employers and their insertion in the world of work. This paper presents the results obtained from students who are finishing their studies in relation to its inclusion to the workplace.*

**JEL:** A22

**KEYWORDS:** Former Students, Workplace

### INTRODUCCIÓN

La Universidad Autónoma de Baja California (UABC) manifiesta su compromiso con su nivel de calidad a los servicios que brinda en sus funciones sustantivas, y en los procesos permanentes de planeación y evaluación, permitiéndole dar respuesta de forma creativa a los cambios que han motivado los paradigmas de los modelos de producción en serie hacia un modelo de redes flexibles (Martínez, 2006) y dar respuesta a las recomendaciones hechas por organismos internacionales, como el Banco Mundial, la Organización para la Cooperación y el Desarrollo Económico, la Comisión Económica para América Latina y la

Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura que manifiestan que las Instituciones de Educación Superior (IES), están llamadas a cumplir un papel de extrema importancia para favorecer el desarrollo del país y coadyuvar al bienestar de las personas. (ANUIES, 2006). Este empeño a la calidad y los servicios han llevado a la UABC a posicionarse como una universidad de calidad y ser reconocida por sexta ocasión por la Secretaría de Educación Pública (SEP) con programas de buena calidad acreditados o reconocidos a nivel nacional. ([www.uabc.mx/noticias/diciembre10/buena\\_calidad.htm](http://www.uabc.mx/noticias/diciembre10/buena_calidad.htm)).

El logro institucional de calidad ha requerido de sincronía de cada una de las partes que conforman la estructura de la UABC, en el 2012 los indicadores muestran un total de 75 programas educativos reconocidos por su buena calidad, de los cuales 87 son evaluables, representando el 86% del total, de los que se atiende al 89% de la matrícula de nivel licenciatura. (UABC, 2012). Considerando que la calidad en los programas de estudio representan la base en que descansa principalmente la formación del profesionista, de ahí su importancia de identificar los requerimientos del entorno, para que estos den respuesta a las necesidades del sector productivo y social y los avances en materia científico-tecnológica que le permitan a los egresados solucionar problemas de forma eficaz y eficiente ante la vida cotidiana de su entorno. (Guía metodológica para la creación y modificación de los programas educativos de la Universidad Autónoma de Baja California. 2010 p.8).

Lo que hace necesarios la identificación y cuantificación de los requerimientos que impactan en el programa educativo de la Licenciatura en Contaduría desde la perspectiva de los estudiantes potenciales a egresar de los periodos 2013-1 y 2013-2 de la Facultad de Contaduría y Administración del campus Tijuana correspondiente al plan 2009-2 y su inserción en el mundo el trabajo por lo que la investigación que aquí se describen los requerimientos que deben ser satisfechos y que deben ser incorporados en la curricular en la restructuración del nuevo plan de estudios.

## REVISION DE LITERATURA

El propósito esencial para la Secretaría de Educación Pública es crear condiciones que permitan asegurar el acceso de todas las mexicanas y mexicanos a una educación de calidad, en el nivel y modalidad que la requieran y en el lugar donde la demanden, para lograr un México con Educación de Calidad, establece estrategias y líneas de acción y una de ellas Desarrollar el Potencial Humano de los Mexicanos con Educación de Calidad y Garantizar la inclusión y la equidad en el sistema educativo a través de garantizar que los planes y programas de estudio sean pertinentes y contribuyan a que los estudiantes puedan avanzar exitosamente en su trayectoria educativa, al tiempo que desarrollen aprendizaje significativos y competencias que les sirvan a lo largo de la vida: Definir estándares curriculares que describan con claridad lo que deben aprender los alumnos del sistema educativo y que tomen en cuenta las diversas realidades del entorno escolar, incluyendo los derivados de la transición demográfica como reformar el esquema de evaluación y certificación de la calidad de los planes y programas educativos en educación media superior y superior en el Plan Nacional de Desarrollo 2013-2018.

Para alcanzar y desarrollar el potencial humano de los mexicanos con Educación de Calidad y Garantizar la inclusión como lo manifiesta la SEP, la UABC se ha transformado estructuralmente y colocando a “los estudiantes no son la razón de ser de la universidad, sino sus principales protagonistas”( Suárez Zozaya 2013) estableciendo políticas en la formación integral del alumno a través del fortalecimiento de la atención de éste como centro de los esfuerzos institucionales, el mantenimiento de la calidad de los programas educativos, para lo que se generó la iniciativa de la actualización o modificación de los planes de estudio y alcanzar una Educación de Calidad.

En los planes y programas de estudio descansa principalmente la formación del profesionista, de ahí su importancia del medio en que se dé, debe ser una de sus principales características para que dé respuesta

a las necesidades del sector productivo y social, así como a los avances en materia científico-tecnológica que le permitan a los egresados solucionar problemas de forma eficaz y eficiente ante la vida cotidiana de su entorno. (Guía metodológica para la creación y modificación de los programas educativos de la Universidad Autónoma de Baja California.2010).

Conocedora de la influencia que el contexto nacional e internacional tiene para el área curricular, se mantiene la UABC en un constante dinamismo en la actualización y modificación de sus planes de estudio, en ellos se integran concepciones del hombre, sociedad, ciencia, tecnología, arte, deporte, valores, aprendizaje y conocimiento, los cuales orientan el modelo curricular flexible, basado en competencias profesionales y centradas en el aprendizaje del alumno, como un esfuerzo sostenido. En este marco de dinamismo donde “Los cambios que de [...] se observan han generado renovadas demandas al sistema educativo en materia de formación profesional, marcadas por criterios o principios de reformar para innovar en la educación, y dan como un hecho que al insertarnos en estos procesos obtendremos niveles de calidad exigidos para la competitividad”. (Martínez, 2006).

## METODOLOGIA

La investigación tiene un diseño transeccional correlacional y el proceso metodológico se efectúa en cuatro etapas que se describe a continuación en la Tabla 1.

Tabla 1: Proceso Metodológico

Fases	Descripción	Actividades
I	Adquisición de herramientas conceptuales y contextuales	Revisión de la literatura
		Preparación para la entrada al campo
II	Identificación y focalización del fenómeno de estudio	Construcción del objeto de estudio
		Definición de los participantes
III	Aplicación del trabajo de campo	Elaboración de la guía de entrevista estructurada
		Entrevista con los participantes del estudio
		Registro de los datos
IV	Descripción de resultados	Tratamiento de la información
		Análisis e interpretación de los datos

En la Tabla 1 se describe el proceso metodológico de la investigación. Fuente: Elaboración Propia.

De acuerdo al proceso metodológico, se realizó una aproximación con los elementos teóricos y se procedió a un acercamiento que consistió en diversas reuniones y entrevistas con estudiantes de la carrera de Contaduría potenciales a egresar en los periodos 2013-1 y 2013-2 del plan de estudios 2009-2 de la Facultad de Contaduría y Administración del campus Tijuana. Las reuniones y las entrevistas realizadas a los potenciales a egresar han permitido adquirir herramientas contextuales generales. Para el trabajo de campo, se utiliza como técnica de recolección de datos una encuesta que está estructurada de cuatro apartados: Datos Generales; Experiencia profesional; Examen Ceneval, que corresponde a la evaluación de un organismo a externo y el Proceso de enseñanza aprendizaje, la cual se describe en la Tabla 2.

En particular para el trabajo se describe el avance de los estudiantes potenciales a egresar, y si bien la encuesta se conforma de cuatro apartados, se identifican los que trabajan en el área y el tiempo de inserción en el ámbito laboral como el puesto que ocupan en la empresa como la correlación que existe entre los que Trabajan en el Área y el Puesto que ocupan y los efectos que se tienen entre las categorías de los periodos 2013-1 y 2013-2.

Tabla 2: Encuesta A Potenciales A Egresar

Estructura de la Encuesta a Potenciales a Egresar			
<b>I. Datos generales</b>	1. Nombre	Identificación	
	2. Sexo		
	3. Estado Civil		
	4. Edad		
	5. Correo electrónico		
<b>II. Experiencia profesional a la fecha</b>	1. ¿Trabaja usted actualmente?	Caracterización laboral	
	2. ¿Áreas de la profesión?		
	3. Nombre de la empresa/institución en que trabaja.		
	4. En este trabajo usted es:		
	5. El puesto que ocupa actualmente:		
	6. Antigüedad en el trabajo		
	7. ¿En qué medida coincide su actividad laboral con los estudios de licenciatura?		
	8. El sector económico (rama) de la empresa o institución en que trabaja es:		
<b>III. Examen CENEVAL</b>	9. La principal actividad que usted desempeña es	Áreas formativas	
	1. De las áreas formativas del Plan de Estudios, señala aquella en la que se te dificultó dar respuesta en el examen CENEVAL.		
	2. Señala las causas del porque se te dificultó el contestar el examen CENEVAL.		
<b>IV. Proceso de enseñanza-aprendizaje</b>	3. ¿Qué significa para ti el examen CENEVAL?	Sugerencias del proceso enseñanza-aprendizaje	
	1. ¿Qué sugerencias haría para mejorar el proceso de enseñanza-aprendizaje?		

La Tabla presenta el contenido de la encuesta que se aplicó a los estudiantes próximos a egresar en los periodos 2013-1-2013-2 donde se identifican, su caracterización laboral, áreas que conforman el plan de estudios y sugerencias del plan de estudios. Fuente: Elaboración Propia

## RESULTADOS

Como se planteó en la metodología para este trabajo se describen los resultados obtenidos de la encuesta aplicada a los potenciales a egresar correspondiente a los apartados de Datos generales y Experiencia profesional de las preguntas: El puesto que ocupa y La principal actividad que desempeña. Para ello se utilizó una muestra descrita en la en la Tabla 3, indicando la población encuestada de los estudiantes potenciales a egresar del plan de estudios 2009-2 de los periodos 2013-1 y 2013-2 en la Carrera de Licenciado en Contaduría. La caracterización de los encuestados se muestra en la Tabla 4 y se observa que en los periodos 2013-1 y 2013-2 una consistencia en cuanto a que la población mayor es femenina y en ambos sexos predominan el estado civil de solteros; el tiempo de Antigüedad en el Empleo para los periodos encuestados permanece la constante de un año de inserción laboral lo cual se observa en la Tabla 5; su posición dentro de la empresa de los próximo a Egresar permanece la categoría de empleado lo que se observa en la Tabla 6.

Tabla 3: Universo de Estudiantes Potenciales a Egresar

2013-1				2013-2			
	Grupos	Núm. Alumnos	Turno		Grupos	Núm. Alumnos	Turno
1	581	22	Matutino	1	582	11	Matutino
2	583	27	Vespertino	2	583	12	Vespertino
3	584	24	Vespertino	3	584	21	Vespertino
4	591	13	Matutino				
5	592	13	Matutino				
6	593	39	Vespertino				
7	594	31	Vespertino				
Total		169		Total		44	

En la Tabla se muestra los grupos que integraron el universo de los sujetos potenciales a egresar encuestados en los periodos 2013-1 y 2013-2, y que para el periodo 2013-2 no se abrieron cuatro grupos. Fuente: Elaboración Propia.

Tabla 4: Datos Generales

2013-1				2013-2			
Sexo	Caracterización			Sexo	Caracterización		
	Totales	Estado Civil	Totales		Totales	Estado Civil	Totales
Masculino	62	Soltero	132	Masculino	15	Soltero	33
Femenino	107	Casado	24	Femenino	29	Casado	8
		Divorciado	2			Divorciado	0
		Unión Libre	11			Unión Libre	3

En la Tabla se muestran los Datos Generales que caracterizan a los potenciales a egresar encuestados en los periodos. Fuente: Elaboración Propia.

Tabla 5: Antigüedad en el Empleo

2013-1 antigüedad	totales	2013-2 antigüedad	totales
de un 1 a 12 meses	82	de un 1 a 12 meses	19
de 13 a 24 meses	23	de 13 a 24 meses	10
de 25 a 36 meses	8	de 25 a 36 meses	1
de 37 a 48 meses	17	de 37 a 48 meses	4
de más de 4 años	0	de más de 4 años	2
no empleados	39	no empleados	8

Se describe el tiempo de inserción laboral que tienen los estudiantes potenciales a egresar de los periodos 2013-1 y 2013-2 es de un año a doce meses. Fuente: Elaboración Propia.

Tabla 6: Posición del Potenciales a Egresar en el Ámbito Laboral

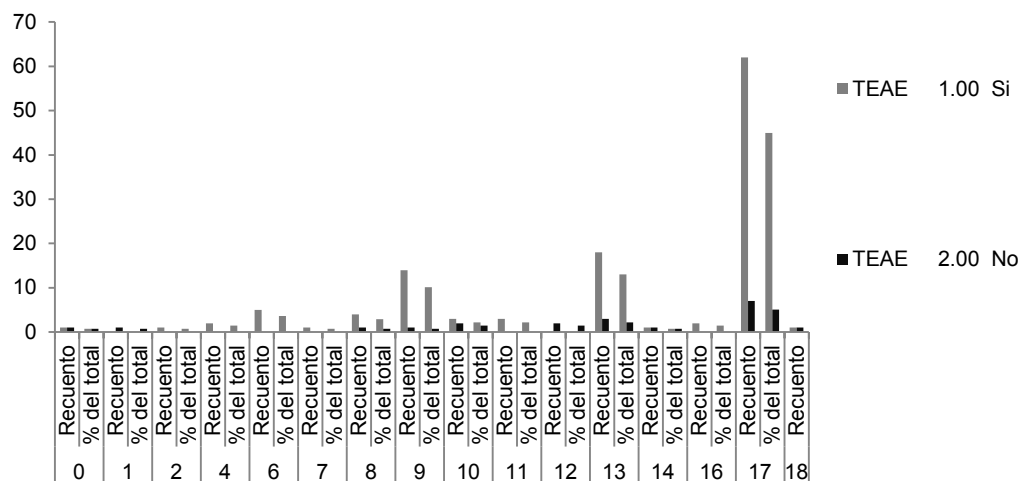
2013-1		2013-2	
	Totales		Totales
Propietario	2	Propietario	1
Trabajador Independiente	3	Trabajador Independiente	1
Empleado	126	Empleado	34
No Trabaja	38	No Trabaja	8

La posición que del estudiante potencial a egresar de los periodos 2013-1 y 2013-2 es de empleado. Fuente: Elaboración Propia.

Así mismo se llevo acabo la correlacion a cada uno de los periodos para determinar los estudiantes potenciales a egresar que Trabajan en el Area (TEAE) y el Puesto que Ocupan (PUEOC) en la empresa. Para el periodo 2013-1 corresponde la Figura 1 y para el periodo 2013-2 le corresponde la Figura 2. Al llevarse a cabo el análisis entre los periodos 2013-1 y 2013-2 de los estudiantes potenciales a egresar se concluye que los que Trabajan en el área y el Puesto que ocupando la categoría de auxiliares disminuyen del 51% a 33% y la categoría de asistentes aumentan de 15% a 25%.

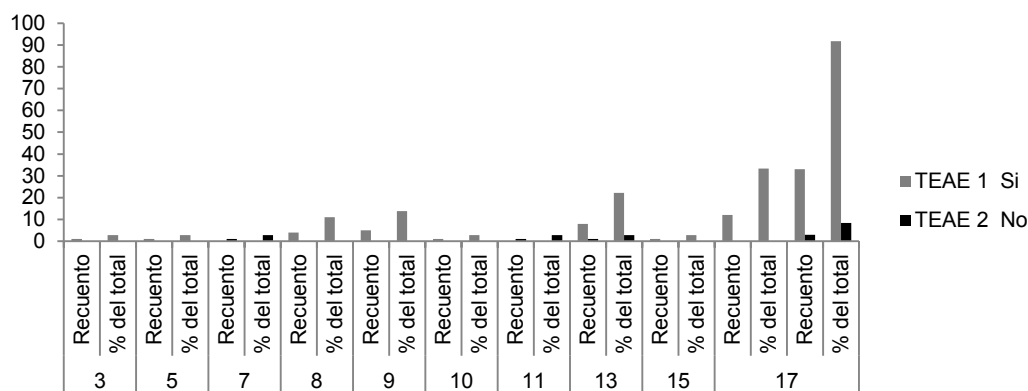


Figura 1: Correlación de los Que Trabajan en el Área y el Puesto Que Ocupan del 2013-1



Se describe la correlación entre los estudiantes potenciales a egresar del periodo 2013-1 que Trabajan en el Área (TEAE) y el Puesto que Ocupan (PUEOC) categorías: 0 No empleado, 1. Director general, 2. Dueño o socio de., 4. Gerente/Director de área, 6. Jefe de departamento, 7. Ejecutivo de Cuenta, 8. Jefe de oficina/sección/área, 9. Empleado profesional, 10. Supervisor, 11. Analista especializado/técnico, 12. Vendedor en establecimiento, 13. Asistente, 14. Ayudante, profesional, 16. Empleado no profesional, 17. Auxiliar, 18. Promotor. Es observable que el puntaje más alto para los que Trabajan están en la categoría de Auxiliares y le precede el de Asistente Empleado Profesional Fuente: Elaboración Propia.

Figura 2: Correlación de los Que Trabajan en el Área y el Puesto Que Ocupan del 2013-2



Se describe la correlación entre los estudiantes potenciales a egresar del periodo 2013-2 que Trabajan en el Área (TEAE) y el Puesto que Ocupan (PUEOC) categorías: 0 No empleado, 1. Director general, 2. Dueño o socio de., 4. Gerente/Director de área, 6. Jefe de departamento, 7. Ejecutivo de Cuenta, 8. Jefe de oficina/sección/área, 9. Empleado profesional, 10. Supervisor, 11. Analista especializado/técnico, 12. Vendedor en establecimiento, 13. Asistente, 14. Ayudante, profesional, 16. Empleado no profesional, 17. Auxiliar, 18. Promotor. Es observable que el punto más alto corresponde a la categoría de Auxiliares, siguiéndole Empleados no Profesionales y Asistentes. Fuente: Elaboración Propia.

## CONCLUSIONES

En el análisis de los datos de la investigación el sujeto de estudio, los estudiantes potenciales a egresar de la carrera de Contaduría, en los periodos 2013-1 y 2013-2 están inmersos en campo laboral en el primer año y la principal actividad que desempeñan es administrativa; el Puesto que ocupan es la categoría de auxiliares disminuyendo del 51% a 33% de un periodo a otro, y la categoría de asistentes aumentan de 15% a 25%. El movimiento de las categorías y de los que trabajan en el área tuvieron cambios. Los

propósitos del plan de estudios del 2009-2 que se “caracteriza porque: Se sustenta en la lógica, objetivos y organización del trabajo del Licenciado en Contaduría en condiciones y contextos laborales y no sólo a partir de la lógica y objetivos del trabajo escolar y académico y la práctica constituye una parte fundamental [...] Todo lo cual identifica al modelo de competencias profesionales”, si bien no es el 100% de ellos que están trabajando si es significativo que algunos de los propósitos del plan de estudios se alcanzaron y están medibles.

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# **RIESGOS TURÍSTICOS: UNA PERSPECTIVA DE VALORACIÓN DESDE LAS AGENCIAS DE VIAJES DE MEDELLÍN, COLOMBIA**

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## **RESUMEN**

*Este estudio identifica y valora los riesgos a los que se enfrentan los consumidores a la hora de adquirir un paquete turístico. El concepto de riesgo está asociado a la percepción intrínseca de éste por parte de expertos en todo el proceso de empaquetamiento de tours, por ello se recurre a la valoración de éstos desde la óptica de las agencias de viajes de la ciudad de Medellín, Colombia. La metodología utilizada es la técnica multicriterio de proceso de análisis jerárquico para encontrar los riesgos más importantes de acuerdo a los criterios de evaluación identificados, dada la incertidumbre y subjetividad existente inherente al proceso.*

**PALABRAS CLAVES:** Riesgo Percibido, Toma Decisiones, Turista, Paquetes Turísticos, Proceso de Análisis Jerárquico

## **TOURIST RISKS: A PERSPECTIVE OF VALUATION FROM TRAVEL AGENCIES OF MEDELLÍN, COLOMBIA**

### **ABSTRACT**

*This paper identifies and ranks the risks consumers face when buying a vacation package. The concept of risk is associated with the intrinsic perception of experts in the whole process of building a vacation package; therefore we use as qualitative information the assessment of travel agencies in the city of Medellin (Colombia). A multi-criteria analytic hierarchy process methodology is used in order to find the most important risks according to the identified valuation criteria, given the inherent uncertainty and subjectivity of the process.*

**JEL CLASSIFICATION:** A12, C44, C65, D81, L83, M1

**KEYWORDS:** Perceived Risk, Decision Making Process, Tourist, Package Tours, Analytic Hierarchy Process

## **INTRODUCCIÓN**

La industria de los viajes y el turismo corresponde a una actividad de enclave significativa en gran parte de los países del mundo, con incidencias directas e indirectas en el aparato productivo (WTTC, 2014a). Su contribución a la economía ha exhibido uno de los comportamientos más dinámicos con aportes significativos a la generación de empleo y riqueza. Este sector representó en Colombia en el último año USD6,3 billones, lo cual da cuenta del 5,3% del Producto Interno Bruto (PIB) y una generación total cercana a los 1.2 millones de empleos (WTTC, 2014b).

Ahora bien, las motivaciones de los turistas son claves a la hora de elegir un destino para vacacionar. En la teoría de las necesidades jerárquicas de Maslow (1943), se contempla que un individuo al cumplir con un

objetivo superior va presentar una necesidad superior por cumplir, pero ciertas restricciones, entre las que se puede mencionar las condiciones de seguridad y riqueza, impiden que éste pueda moverse hacia niveles cada vez mayores de necesidades. En este sentido, las percepciones asociadas al riesgo son factores claves para determinar la elección del destino de los turistas (Roehl y Fesenmaier, 1992; Sönmez y Graefe, 1998; Lepp y Gibson, 2008).

La literatura académica ha mostrado que dichas percepciones muestran una relación inversa en las intenciones de viaje, es decir cuando éstas son altas las intenciones se reducen (Pennington-Gray, Schroeder y Kaplanidou, 2011). En la misma dirección, se ha demostrado que la elección de un destino no se basa solamente en un conjunto de decisión que incluye precios e impresiones concebidas de un lugar, sino además que las percepciones que comprometen la integridad física y la salud de las personas, así como aquellas medidas preventivas que se adoptan para generar un clima de seguridad, son claves en la formación de expectativas de los potenciales turistas (Pizam, Tarlow y Bloom 1997).

Este trabajo valora los principales riesgos que enfrentan los potenciales turistas al momento de comprar un paquete de viajes. Pennington-Gray et al. (2011), señalan que no existe una jerarquización consistente de cuáles son los riesgos percibidos y en qué grado los son o cuáles son más riesgosos, dado que éstos dependen de una variedad tanto de factores externos como internos. Lo que resta del documento, aparte de esta introducción, presenta el proceso de toma de decisiones en turismo, las referencias teóricas alrededor de los riesgos turísticos y los estudios empíricos en este tema, la metodología de valoración que se siguió, el análisis y discusión de los resultados más relevantes y las conclusiones.

#### Proceso de Toma de Decisiones en Turismo

El comportamiento y las decisiones de consumo alrededor de bienes y servicios se ven influenciados por múltiples factores endógenos y exógenos. El consumo de servicios presenta ciertas particularidades que lo tornan más complejo que el acceso a bienes tangibles. Elementos como la intangibilidad, inseparabilidad del proceso de producción y consumo, heterogeneidad y conservabilidad, hacen parte de las características intrínsecas asociadas al acceso a bienes incorpóreos. Luego, al llevar estas propiedades al contexto de servicios de turismo, aspectos o rasgos distintivos aparecen en consideración. Moutinho (1987), sostiene que existen dos situaciones que explican la elección de un comprador: i) el proceso de adquisición tiene un fuerte componente emocional para los consumidores, y ii) el proceso de compra generalmente es la culminación de un largo proceso de planificación, selección, evaluación y valoración de alternativas por un gran número de personas.

Bajo estas condiciones, la incertidumbre y la percepción del riesgo aparecen como las restricciones del conjunto de maximización de la utilidad derivada de los servicios turísticos. A estas barreras, se le suman la completitud de la información que posee el consumidor para tomar la decisión, dado que previo a la compra de un servicio turístico, los consumidores adquieren una gran cantidad de información y anticipan el consumo, lo cual deriva en la creación de imágenes y expectativas. La decisión de compra del turista presenta algunos aspectos únicos: es una inversión tangible sin tasa de retorno, y la compra es a menudo preparada y planeada a través de ahorros realizados durante un período considerable de tiempo.

En la misma línea de argumentación, Abelson y Levi (1985, citado en Sirakaya y Woodside, 2004), señalan que la toma de decisiones se compone de tres elementos hilados al tiempo: decisiones estructuradas frente aquellas orientadas, decisiones sin riesgo frente contra modelos de elección arriesgada, y decisiones normativas versus modelos descriptivos. Luego, bajo esta perspectiva las decisiones libres de riesgo consideran las preferencias del individuo, mientras que aquellas arriesgadas consideran un conjunto de probabilidades. En este punto, existe un continuo de entornos de opciones bajo situaciones que van desde situaciones de elección bien definidas hasta mal definidas. Las primeras incluyen decisiones arriesgadas y

libres de riesgo, mientras que las segundas generalmente involucran decisiones arriesgadas debido a la incertidumbre del resultado. En los entornos de viajes es habitual que encontrar conjuntos de elección mal definidos con resultados que esconden probabilidades desconocidas, debido a la naturaleza inmaterial y experiencial del turismo.

Bajo esta óptica, Swarbrooke y Horner (2007) plantean que la elección de compra de un producto turístico, en comparación con un bien tangible, involucran restricciones adicionales que complejizan y dificultan el comportamiento de un eventual turista a la hora de elegir. Estos nuevos elementos acarrearán un alto riesgo al existir: i) situaciones de compromiso y participación elevadas tanto en la decisión de compra como de consumo; ii) altos niveles de inseguridad por las características intangibles del bien; iii) una gran carga de emotividad; iv) una influencia considerable de otros individuos; v) repercusiones en un horizonte temporal extenso; vi) situaciones que involucran un proceso dispendioso de recabar información; y vii) costos de oportunidad ocultos en los destinos a visitar.

### Determinación de los Riesgos Turísticos Desde la Teoría y Estudios Aplicados

Desde lo general a lo particular, la sección previa mostró que las decisiones turísticas no siempre se pueden predecir con exactitud y, además, la completitud y simetría de la información dista de evidenciarse en la práctica, razón por la cual los riesgos son inherentes a este proceso. En palabras de Moutinho (2000), el riesgo se concibe como una función que combina incertidumbre, características del lugar a visitar y el modo como fue realizada la compra, lo cual genera un conjunto de consumo que puede presentar condiciones no previstas. De igual forma, existen consecuencias desde un punto de vista financiero y psicosocial, así como percepciones por parte del tomador de decisiones que involucran cierto grado de subjetividad. Visto de esta forma, el grado de riesgo puede variar con los costos involucrados en la decisión y el grado de certeza que la decisión conduzca a la maximización de la utilidad.

En los escenarios de probabilidades y posibilidades de elección, las decisiones concernientes a las actividades turísticas, antes y después del proceso de compra, corresponden a un conjunto de elección que está sujeto a pérdidas y riesgos, dada la naturaleza incierta de éste. De acuerdo con la perspectiva encontrada en la literatura académica, las decisiones de compra traen asociadas consigo un riesgo percibido, que incluye factores de tipo objetivo y subjetivo. Moutinho (2000) y Solomon (2010) clasifican estos riesgos en cinco tipologías: i) monetarios, que implican la pérdida o desperdicio de dinero, ii) funcionales, cuando las expectativas no se materializan, iii) físicos, en el momento en que se compromete la salud del individuo, iv) sociales, en caso de estar pasado de moda o compromete el estatus personal, y v) psicológicos, cuando se producen situaciones que debilitan la autoestima o engendran culpabilidad. Schiffman and Kanuk (2000), aparte de los riesgos anteriores, añade un riesgo adicional, el temporal, que aparece cuando el producto final no reúne las expectativas formadas dado un tiempo invertido en el proceso de búsqueda.

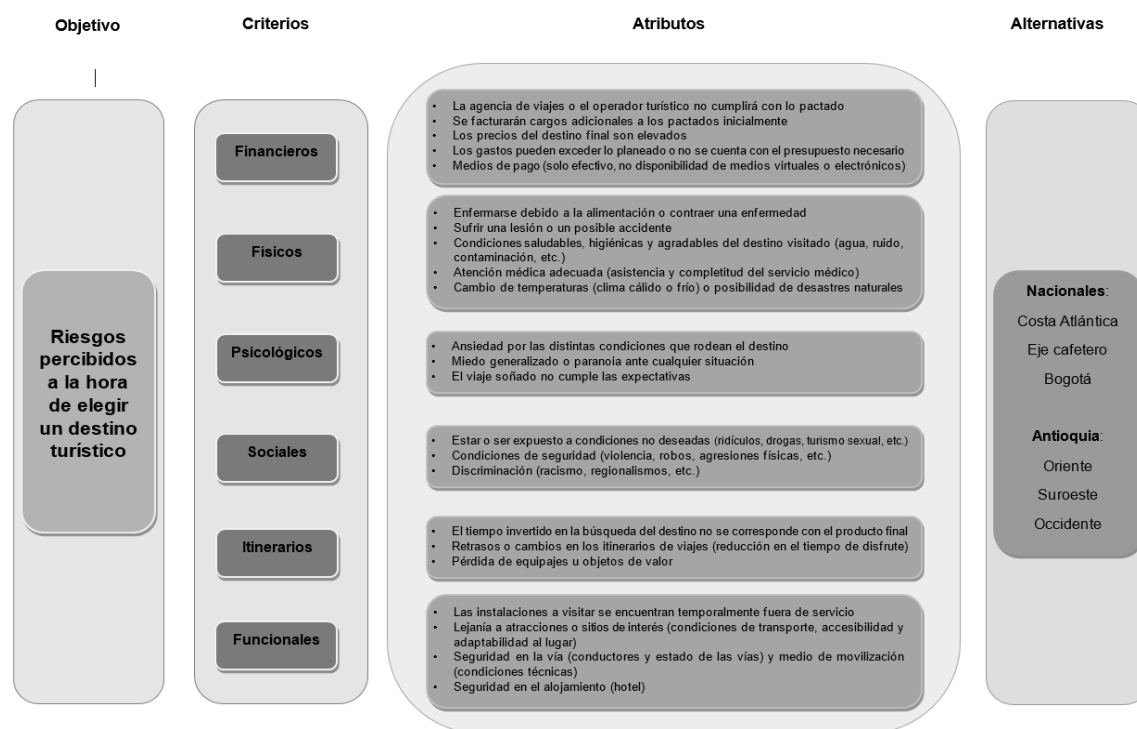
Ahora bien, existe un relacionamiento entre las categorías de riesgo descritas anteriormente. En primer lugar, existe un individuo como turista que se forma unas expectativas y que percibe el riesgo teniendo en cuenta: sus características internas, el proceso de aprendizaje experiencial desde el comportamiento vivido en viajes pasados, el conjunto de información y las fuentes que usó antes de tomar la decisión de viaje, y nivel de concientización que posee sobre el riesgo (Moutinho, 2000). Con base en ello, es posible visualizar el riesgo puede como un proceso en el cual éste tiende a ser minimizado; es decir, si bien el riesgo es inherente y puede existir, se utilizan métodos de reducción de riesgo hasta que llegue a un nivel que es tolerable para el individuo y consistente con los objetivos de compra. Luego, desde el concepto de aversión al riesgo y el perfil del turista, éste puede ser neutral, adverso o amante al riesgo (Moutinho, 2000). Empíricamente se ha demostrado que las percepciones de riesgo inciden directamente en las intenciones de compra de los turistas. En distintos escenarios y contextos han sido identificados riesgos asociados a la decisión de viajar que son de relevancia general y que brindan elementos acerca de la presencia o no de

riesgos en determinados destinos (Roehl y Fesenmaier, 1992; Tsaur, Tzeng, y Wang, 1997; Sönmez y Graefe, 1998; Wang, Jao, Chang, y Chung, 2010; Hsu y Lin, 2014).

### Modelación de los Riesgos Turísticos con Ahp

La perspectiva de valoración adoptada en este trabajo sigue los planteamientos de Tsaur et al. (1997), donde el riesgo turístico se concibe como aquel que es percibido por el turista durante el proceso de empaquetamiento de un tour o viaje. Con el fin de hacer operativa esta situación al momento de la valoración se recurre al juicio de expertos en el área, es decir, personal directivo o técnico de algunas agencias de viajes de la ciudad de Medellín, que en el día a día realizan el proceso de venta con el cliente, lo cual enfoca la valoración en la percepción de la oferta sobre los riesgos que se visualizan o evidencian. El siguiente paso consistió en la valoración de los riesgos mediante comparaciones pareadas por parte de los expertos de las agencias de viajes. El proceso de análisis jerárquico desarrollado por Saaty (1994) es una herramienta adecuada para el objetivo de este trabajo, al permitir desde una organización por categorías, descender a criterios y alternativas sucesivas, que a través de juicios da lugar a ponderaciones y priorización entre las alternativas. De esta forma, el objetivo global que persigue la estructura jerárquica del modelo AHP presentado en la Figura 1, es determinar el conjunto de riesgos en una ordenación lineal que más inciden a la hora del empaquetamiento de planes turísticos.

Figura 1: Niveles Jerárquicos de Valoración de Riesgos Turísticos



En esta figura se presenta la estructura jerárquica de modelación que se usará. Se presentan cuatro niveles: nivel uno, valoración de riesgos; nivel dos, clasificación de los riesgos (dimensiones generales); nivel tres, desagregación de los riesgos en subcategorías; y nivel cuatro, alternativas o destinos turísticos

## RESULTADOS PARCIALES

Con el fin de depurar los riesgos identificados se construyó un instrumento de recolección de información que se encuentra en evaluación con profesionales para validar los riesgos susceptibles de valorar. El trabajo de campo iniciará hacia finales de Abril de 2014 y el día de la presentación se tendrán resultados más consolidados.

## CONCLUSIÓN PARCIAL

En principio la compra de un bien de consumo diario y la compra de un producto turístico tienen en común la satisfacción de una necesidad. No obstante, con respecto a este último tipo de bienes existen diferencias notables debido a la complejidad y diversidad de la experiencia de consumo y costes que se acontecen, lo cual lleva a situaciones de alto riesgo, involucramiento y exposición para los turistas.

Este trabajo presentó una primera aproximación a la medición del riesgo en destinos nacionales y locales en Colombia. Dado que este tema presenta muchas aristas y la presentación tuvo en cuenta riesgos generales.

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## RECONOCIMIENTO

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## ESTUDIO DIAGNÓSTICO DEL SÍNDROME DE BURNOUT EN DOCENTES DE PLANTELES ESCOLARES DEL NIVEL MEDIO SUPERIOR

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### RESUMEN

*El estrés es una sensación que se produce por estar sometido a diversas presiones en el trabajo, el cual si se sostiene de forma continua se convierte en crónico, conocido como Síndrome de Burnout, Esta patología laboral, puede tener repercusiones psicosomáticas, conductuales, emocionales, familiares, sociales, entre otros factores, afectando la inteligencia emocional de un profesional de la enseñanza educativa y generando impacto en el proceso enseñanza-aprendizaje. La presente investigación está dirigida al estudio de este constructo a 110 maestros que integran 3 planteles escolares del nivel media superior de Hidalgo. La investigación es descriptiva, correlacional, transversal y no experimental. Se utilizó como instrumento de medición el MBI (Maslach Burnout Inventory) de Maslach y Jackson. Los resultados muestran que el Burnout se encuentra presente en un 50% de los maestros, con un nivel que va de medio a alto, teniendo su mayor presencia en la dimensión Agotamiento Emocional, así mismo existen algunas variables socio-demográficas, como el género, edad y antigüedad del maestro, que se relacionan de manera distintiva con cada una de las dimensiones del modelo MBI.*

**PALABRAS CLAVE:** Síndrome de Burnout, Agotamiento Emocional, Despersonalización, Baja Realización Personal, Estrés

### DIAGNOSTIC STUDY OF BURNOUT SYNDROME IN TEACHERS MIDDLE SCHOOL CAMPUS LEVEL HIGHER

### ABSTRACT

*Stress is a feeling that comes from being subjected to various pressures at work, which if held continuously becomes chronic, known as burnout syndrome, disease This work may have psychosomatic, behavioral, emotional impact, family, social and other factors affecting the emotional intelligence of a professional education teaching and generating impact on the teaching-learning process . This research is directed to the study of this construct 110 teachers comprising three campuses of higher average level of Hidalgo. The research is descriptive, correlational , not experimental cross . Was used as the measuring instrument MBI (Maslach Burnout Inventory) of Maslach and Jackson. The results show that Burnout is present in 50% of teachers with a level ranging from medium to high, having its largest presence in the Emotional Exhaustion dimension, also there are some socio -demographic variables such as gender, age and seniority of the teacher that relate distinctly to each of the dimensions of the MBI model*

**JEL:** L29

**KEY WORDS:** Burnout Syndrome, Emotional Exhaustion, Depersonalization, Personal Accomplishment Lower Stress

## INTRODUCCIÓN

El trabajo es un elemento indispensable en el desarrollo del ser humano, ya que le permite realizarse en su vida personal y social, denotando en muchos casos su posición en la sociedad y la consideración con sus prójimos. Al estudiar los efectos del trabajo y su ámbito sobre los trabajadores, la psicología describe que existen unos positivos, capaces de generar bienestar, autorrealización y solidaridad, y otros que producen efectos negativos como la depresión y el distrés (estrés desagradable). La Organización Mundial de la Salud, OMS (como se cita en Stavroula, et. al, 2004), define al estrés laboral como “la reacción que puede tener el individuo ante exigencias y presiones laborales que no se ajustan a sus conocimientos y capacidades y que ponen a prueba su capacidad para afrontar situaciones”. Es importante mencionar que el estrés no necesariamente es perjudicial. En realidad, es benéfico porque nos mantiene motivados. El eustrés es el estrés positivo que estimula el comportamiento hacia las actividades (laborales, por ejemplo). Sin embargo, el estrés acumulado y por largo periodo, puede afectar nuestro bienestar físico y mental. El húngaro Hans Selye (1956) publicó que únicamente cuando la ocasión desborda la capacidad de control del individuo se producen consecuencias negativas o también denominado distrés.

A este último se le considera como preocupante para quienes analizan el modo conductual de las personas, ya que por lo menos uno de cinco profesionales padecen de algún problema de estrés. En relación a una encuesta llevada a cabo en 14 países por la empresa Regus y el Instituto Mexicano del Seguro Social (IMSS), México es el país con mayor porcentaje de casos de estrés vinculados con las actividades laborales (Morante, 2012). De entre los problemas de estrés laboral, destaca el Síndrome de Burnout, el cual se utiliza para describir las manifestaciones de tensión, fatiga, agotamiento, entre otras, asociados a profesiones de servicios (de cara con el cliente y/o usuario), como el personal médico, que tienen como objeto de labor, atender a otras personas. El Síndrome Burnout, acuñado originalmente por el psiquiatra y psicoanalista norteamericano Herbert Freudenberger (1974); lo explica como el desgaste y la sensación que se produce por una exhaustiva actividad laboral, principalmente en los individuos que mantienen contacto directo con otras personas a las cuales se les brinda una atención personalizada. Sin embargo, fue Christina Maslach (1978) quien desarrolló este término describiendo tres dimensiones: agotamiento emocional, despersonalización y falta de realización personal.

Para el caso particular de los profesionales de la enseñanza, la educación es un elemento fundamental para el desarrollo y crecimiento de cualquier país, por lo que la calidad educativa está estrechamente vinculada con el desempeño de los docentes, lo cual permite que las organizaciones puedan ser competitivas. En la actualidad, los maestros de los diferentes niveles educativos están expuestos a una gran variedad de factores de riesgo entre los que destacan los de tipo psicosocial, los cuales dan como resultado la patología denominada Síndrome de Burnout, que se produce por la exposición continua y prolongada a estresores laborales lo cual repercute en su salud.

En la actualidad, en las instituciones educativas, los docentes están presentado un incremento de las incapacidades médicas debido a diferentes enfermedades, ausentismo, conflictos interpersonales de estos profesionales con los alumnos y padres de familia, una baja productividad, entre otras cosas; las cuales pudieran estar relacionados con la prevalencia del Síndrome de Burnout, afectando la calidad del servicio que brindan éstos profesionales de la enseñanza, repercutiendo en la imagen de la institución, así como a la misma sociedad por el papel que las instituciones educativas desempeñan (Sánchez, 2012). La presente investigación se realizó en tres instituciones educativas del nivel medio superior, mismas que pertenecen a un mismo dueño, pero que se encuentran establecidas en distintos municipios del estado de Hidalgo. El propósito consistió en conocer los niveles de Burnout que prevalecen en los profesores por asignatura y la dimensión en donde más se acentúa, de acuerdo al modelo MBI (Maslach Burnout Inventory), así como correlacionar este constructo con algunas variables socio-demográficas para identificar en donde existe un mayor reflejo de este padecimiento.

## REVISIÓN DE LA LITERATURA

Primeramente es importante entender que el Síndrome de Burnout, es un padecimiento que se deriva del estrés, mismo que Lazarus y Folkman (1986) refieren que el término fue utilizado a partir del siglo XIV para aludir a experiencias adversas como, dificultades y tensión. No obstante, se ha hecho evidente su imprecisión dentro del glosario científico, pues tiene diferentes significados para distintas personas en razón de que existen definiciones y conceptos basadas en los estímulos, en la respuesta y en el concepto estímulo-respuesta (Ivancevich y Matteson, 1992). Según Stora (2000), tiempo después, en el siglo XVII la palabra estrés se empleó para expresar problemas, sufrimiento, privación y adversidad, resultado en suma de una vida hostil, manifestada en una sola palabra. Sin embargo, ocurrió una evolución semántica desde el punto de vista material, puesto que se pasa del efecto emocional que acarrea el estrés al motivo de su origen; es decir la fuerza o la presión que produce una tensión y a cierto plazo, una deformación en un objeto. Actualmente, el individuo vive más apresurado, carece de proyecciones a largo plazo y la inestabilidad es la característica del mundo actual. Con esta perspectiva las personas están expuestas a una serie de elementos que perturban no solo su salud, sino su ámbito emocional, a este respecto se ha descubierto un factor silencioso que ataca al individuo, este factor es tomado en cuenta por ciertos especialistas como enfermedad, por otros a manera de un estímulo.

De acuerdo con Cano (2009), quien es investigador y Presidente de la Sociedad Española para el Estudio de la Ansiedad y el Estrés, el estrés es catalogado como la enfermedad del siglo XXI, menciona que «el término estrés proviene de la física y la arquitectura y se refiere a la fuerza que se aplica a un objeto, que puede deformarlo o romperlo». Con base a lo anterior, podemos definir al estrés como la reacción fisiológica y psicológica del organismo a las demandas hechas sobre él Papalia (1988), pero para la presente investigación se seleccionó la definición formulada por la OMS (2008), la cual define al estrés desde el ámbito laboral como las: «reacciones que ocurren cuando los trabajadores confrontan exigencias ocupacionales que no corresponden a su conocimiento, destrezas o habilidades y que retan su habilidad para hacer frente a la situación». En México, en el ámbito laboral, el estrés es un fenómeno cada vez más frecuente que está aumentando en nuestra sociedad principalmente dado que los tipos y cargas de trabajo han ido cambiando en las últimas décadas (Ussher, 2007). Este constructo, afecta al bienestar físico y psicológico del trabajador y puede deteriorar el clima organizacional (Almirall, 1996). Según Frías (2002) los estresores o factores generadores de estrés en el ámbito laboral son los siguientes:

Ambigüedad y conflicto de Rol. Sucede cuando existen diferencias entre lo que espera el trabajador y la realidad de lo que le exige la organización. Puede haber conflictos, tales como, recibir órdenes contradictorias de un superior o cuando los objetivos no se corresponden con lo que realmente estamos haciendo. Cuando no se tiene claro lo que se tiene que hacer, las metas del trabajo y la responsabilidad inherente que conlleva, puede ser un factor de estrés importante; Sobrecarga de trabajo. Genera un desgaste físico y mental e impide al trabajador acatar eficientemente las situaciones estresantes. Una jornada excesiva resulta agobiante, mientras que por el contrario, una insuficiente al puesto, aburrida. Por otra parte, la jornada diurna puede ser más larga que una matutina o vespertina y por tanto al final de la jornada, el individuo se sentirá más agotado y su capacidad física y mental podrán verse disminuidas; Juegos de poder. Esta situación se puede transformar en un elemento importante de baja motivación. Asimismo, dar comienzo a la competitividad, en la que prevalecen las influencias o relaciones personales sobre la formación y capacitación del trabajador; y Inadecuación de Status. Estar en un lugar en la organización que se encuentre por debajo o por encima de la capacidad y formación del individuo, puede generar una profunda frustración apareciendo el estrés.

Retomando lo comentado al inicio de este apartado, Cuando el estrés se presenta de manera crónica en un individuo, provoca trastornos psicosomáticos —de la mente— y comportamientos que en esos momentos resultan preocupantes. El Síndrome de Burnout entendido como estrés crónico, es una señal de alerta sobre

esta situación. De acuerdo con Perea (2004) el Burnout es un término inglés que se traduce como quemadura o Síndrome de quemarse por el trabajo (Gil-Monte, 2005). Su empleo al español ha sido para denotar casos de desgaste profesional, estrés laboral, estrés emocional, principalmente. En este sentido, es importante reconocer que el Burnout continua siendo un fenómeno que afecta severamente a las personas en sus instituciones; sin embargo, a pesar de los esfuerzos en investigaciones desarrolladas estas no han sido suficientes para considerar al Síndrome como factor a prevenir. Asimismo, el aumento progresivo de este, permitió reconocer su existencia en más individuos. En 1974, Freudenberger conceptualizó al Síndrome de Burnout como la sensación de agotamiento, decepción y pérdida de interés por la actividad laboral, que se manifiesta especialmente en aquellos que se dedican a profesiones asistenciales como consecuencia del contacto diario con su trabajo. A partir de este año se fueron desarrollando diversas teorías explicativas y modelos de medición sobre este constructo, hasta que en 1981, Christina Maslach y Susan Jackson desarrollaron un modelo de medición conocido como MBI (Maslach Burnout Inventory), el cual es considerado actualmente el mejor instrumento de medición del Burnout (Garcés, López y García, 1997; Ortega y López, 2003; y Hernández et al, 2007).

Para la presente investigación se utilizó precisamente el modelo MBI, el cual está formado por 22 ítems en escala tipo Likert acerca de las sensaciones y actitudes del profesional en su trabajo y hacia los usuarios/clientes. Valora tres dimensiones: agotamiento emocional, despersonalización y baja realización personal en el trabajo. Al Síndrome de Burnout se le considera como una variable continua que se puede experimentar en diferentes etapas. Normalmente las puntuaciones del MBI se correlacionan con resultados obtenidos de otros instrumentos acerca de datos demográficos, características del trabajo, realización en el trabajo, información sobre la salud, principalmente, como de hecho se suelen plantear en las diversas investigaciones desarrolladas sobre el estudio de esta variable.

Los principales modelos explicativos del Síndrome de quemarse en el trabajo han considerado un conjunto importante de variables en su relación con las dimensiones del Síndrome, permitiendo estudiarlo desde diferentes aspectos y elaborando el desarrollo de distintas hipótesis. Desde estas perspectivas se han desarrollado diferentes modelos para su interpretación. 1) Modelos diseñados desde la teoría cognoscitiva del yo. Según esta teoría existen una serie de procesos de asociación mediante los que las representaciones simbólicas se traducen en acciones adecuadas. Se han considerado los siguientes modelos de Harrison; Charniss y el de Thompson, Page y Cooper. 2) Modelos elaborados desde las teorías del intercambio social. Estos modelos parten de la teoría de la seguridad y de la teoría de la conservación de recursos.

Proponen que el Síndrome de quemarse por el trabajo tiene su etiología en las percepciones de falta de equidad o de ganancia que desarrollan los sujetos como resultado del proceso de comparación social cuando establecen relaciones interpersonales. Cuando los sujetos perciben que aportan más que lo que reciben y no son capaces de resolver los problemas, desarrollarán sentimientos de quemarse por el trabajo. Los modelos elaborados desde este enfoque son: el modelo de comparación social de Buunk y Schaufeli y el de conservación de recursos de Hobfoll y Fredy. 3) Modelos diseñados desde la teoría organizacional. Todos estos modelos incluyen al Síndrome de quemarse por el trabajo como una respuesta al estrés laboral. Ponen énfasis en la importancia de los estresores del contexto de la organización (estructura organizacional, clima organizacional, disfunciones de rol, apoyo social percibido, etc.) y de las estrategias de afrontamiento empleadas ante la experiencia de quemarse.

Aquí encontramos principalmente los siguientes modelos: el modelo de Golembiewski, Munzenrider y Carter, de Cox, Kuk y Leiter, y Winnubst. Por otro lado, un requisito indispensable de cualquier investigación que se haga, es un instrumento de medida que determine de manera científica lo expuesto en dicha investigación. El Síndrome de Burnout no queda exento de dicho requisito, incluso dada su dificultad de comprensión muestra la necesidad de un instrumento de medición válido y fiable que pueda ser utilizado en diversos contextos laborales e idealmente en diferentes países, siendo así varios los instrumentos creados

para la evaluación del Síndrome. En La Tabla 1: Se Muestra un Listado de Instrumentos de Medida del Síndrome de Burnout:

Tabla 1: Instrumentos de Medición de Burnout

Instrumento De Medida	Autores
Staff Burnout Scale	Jones (1980)
Indicadores del Burnout	Gillespie (1980)
Emener – Luck Burnout Scale	Emener y Luck (1980)
Tedium Measure	Pines, Aronson y Kafry (1981)
Maslach Burnout Inventory	Maslach y Jackson (1981)
Burnout Scale	Kremer y Hofman (1985)
Teacher Burnout Scale	Seidman y Zager (1986)
Energy Depletion Index	Garden (1987)
Mattews Burnout Scale for Employees	Mattews (1990)
Efectos Psíquicos del Burnout	Carcía Izquierdo (1990)
Escala de Variables Predictoras del Burnout	Aveni y Albani (1992)
Cuestionario del Burnout del Profesorado	Moreno y Oliver (1993)
Holland Burnout Assessment Survey	Holland y Michael (1993)
Rome Burnout Inventory	Venturi, Dell'Erba y Rizzo (1994)
Escala de Burnout de Directores de Colegios	Friedman (1995)

Fuente: Garcés de los Fayos, López y García (1997)

Para la presente investigación se utilizará el MBI diseñado por Christina Maslach, el cual es considerado actualmente el mejor instrumento de medición del Burnout, siendo este el más utilizado para las investigaciones relacionadas con el Síndrome. En un estudio realizado por Galván, Aldrete, Preciado y Medina (2010), en una institución educativa de nivel preescolar, encontraron que el 88% de las docentes presentaban el Síndrome de Burnout en alguna de las tres dimensiones de acuerdo al instrumento Maslach Burnout Inventory (MBI). En una investigación realizada por Aldrete, González, Preciado y Pando (2009) encontraron que 8 de cada 10 docentes padecían Síndrome de Burnout en una o más dimensiones – agotamiento emocional, despersonalización y baja realización personal- que caracterizan a esta patología. Además, estos autores consideran que los docentes de primaria y secundaria son los individuos más expuestos a padecer Burnout principalmente a causa del ambiente estresante en el que se desempeñan. Aldrete, Vázquez, Aranda, Contreras y Oramas (2012), en un estudio realizado en una institución educativa de nivel medio superior –preparatoria- encontró que el 50.4% de los docentes presentaba la prevalencia del Síndrome de Burnout, debido principalmente a las condiciones de trabajo, carga de trabajo, condiciones y características de la tarea, exigencias laborales, interacción social y características organizacionales, la remuneración, por mencionar algunas. Por su parte Arquero, Donoso, Hassall y Joyce (2006), en un estudio realizado en docentes universitarios, encontraron que el 28% tenían prevalencia del Síndrome de Burnout en alguna de sus tres dimensiones – agotamiento emocional, despersonalización y baja realización personal.

## METODOLOGÍA

Es conveniente llevar a cabo el presente estudio diagnóstico sobre Síndrome de Burnout, toda vez que actualmente esta patología laboral se ha venido presentando de manera continua en instituciones educativas (Sánchez, 2012). En este sentido, es necesario realizar estudios que permitan determinar el nivel de presencia de este tipo de constructo, así como utilizar esta información para la realización de una serie de sugerencias y propuestas orientadas a la disminución y prevención de esta patología en los profesionales de la enseñanza de la institución. Considerando que hoy en día existe una buena apertura por parte de las organizaciones, para permitir el acceso a la información y la realización de este tipo de estudios, tal como lo demuestran los directivos (dueños) de los planteles educativos evaluados, el beneficio inmediato será para que se pueda poner en marcha un plan de intervención inmediato. Es por ello que se pretende alcanzar el siguiente objetivo: “Realizar un estudio diagnóstico del Síndrome de Burnout en docentes de escuelas

del nivel medio superior, con el propósito de reconocer su nivel de afectación y posibles estrategias de intervención”.

En la actualidad, millones de individuos están expuestos a numerosos peligros en el trabajo que ponen en riesgo su salud y su vida. De acuerdo con la Organización Mundial de la Salud (OMS) cada año, cerca de 800 mil personas mueren a causa de lesiones ocupacionales y 11 millones debido a enfermedades laborales. Así mismo, como consecuencia de las condiciones laborales se está presentando un incremento en accidentes, pérdidas auditivas, problemas musculo-esqueléticos y cardiovasculares; trastornos mentales, entre otros, lo cual implica un costo en servicios médicos de entre el 2% y el 14% del Producto Interno Bruto (PIB) para algunos países. Además, menciona que estudios recientes muestran más evidencias que relacionan al estrés laboral en países industrializados con enfermedades de depresión y coronarias (OMS, 2012). En los países desarrollados y en vías de serlo, existen millones de trabajadores expuestos a distintos tipos de riesgos ocupacionales como son físicos, químicos, ergonómicos, psicológicos, biológicos, entre otros. Sin embargo, en la actualidad se está presentando un importante incremento principalmente en los riesgos de tipo psicosocial. Una de las patologías que se presenta como consecuencia de los factores de riesgo de tipo psicosocial dentro de las organizaciones, principalmente en las de servicios, es el Síndrome de Burnout, la cual afecta la salud de los trabajadores de forma física, psicológica y emocional, además de repercutir en el desarrollo del trabajo, tanto en la productividad como en la calidad, así como en la competitividad de las organizaciones en las que laboran, pues ésta depende principalmente de la calidad de los servicios que brindan los trabajadores.

Esta patología de acuerdo con Schaufeli (2005) está teniendo una elevada prevalencia principalmente en enfermeras, docentes y doctores. De acuerdo con Moriana y Herruzo (2004), los docentes son los profesionales más afectados en comparación con otros como son enfermeras, médicos y trabajadores sociales. Los profesionales de la educación en todos los niveles educativos tienen la importante tarea de formar y preparar a los individuos, lo cual es fundamental para el desarrollo y crecimiento de cualquier país. Para el caso particular de los docentes del nivel medio superior, son los encargados de formar y capacitar por medio de procedimientos y/o métodos de enseñanza-aprendizaje, que permiten transmitir conocimientos, habilidades, valores, creencias, pensamientos, hábitos, normas, entre otras cosas; a los alumnos, ya sea para integrarse al sector productivo o para continuar con sus estudios a nivel profesional.

Por lo anterior la función que desempeñan los docentes es de suma importancia, tanto dentro de las instituciones educativas, como para el mismo país. Actualmente, muchos docentes están expuestos a una gran variedad de riesgos de tipo psicosocial los cuales afectan su salud de forma física, psicológica y emocional, ocasionando con ello un bajo rendimiento laboral, un incremento en las incapacidades médicas, ausentismo, baja productividad, baja calidad del servicio que brindan, entre otras cosas. Tal es el caso de las escuelas de educación media superior, objeto de este presente trabajo de investigación, quienes sus directivos han expresado que en los últimos tres semestres han tenido problemas con los docentes, ya que no son participativos en las reuniones académicas, hay conflictos y roces constantes entre ellos, continuamente piden permisos, entre otros aspectos. A pesar de que las tres instituciones educativas se ubican en distintos municipios del estado de Hidalgo, los dueños han detectado que los problemas son similares, por lo cual se decidió llevar al cabo un estudio diagnóstico para dar respuesta a las siguientes preguntas de investigación:

¿Existe la presencia de Síndrome de Burnout en los planteles educativos del nivel media superior?,  
¿En qué niveles de afectación se encuentra cada una de sus dimensiones, de acuerdo al modelo MBI?, y  
¿Algunas variables socio-demográficas se encuentran presentes de forma distintiva en relación con el Burnout? El estudio de campo se llevó a cabo en el periodo mayo – julio de 2013, con la participación de los maestros por horas y que aceptaron contestar la encuesta. Los directivos expresaron su interés por que se realizara un diagnóstico general y no se segmentara por escuela, ya que las estrategias a implementar las

desean manejar de manera objetiva, sin hacer señalamientos directos hacia un plantel educativo, de los tres que conforman la firma. Las hipótesis fueron las siguientes:

Existe la presencia de Síndrome de Burnout en los maestros de los planteles educativos del nivel media superior evaluados, en un nivel que va de medio a alto. Los maestros de los planteles educativos evaluados, presentan un mayor Síndrome de Burnout en la dimensión Baja Realización Personal, de acuerdo con el modelo de medición MBI. La antigüedad del maestro, es una de las variables socio-demográficas que se encuentran presentes de forma distintiva en relación con el Burnout. La presente investigación es deductiva, descriptiva, correlacional, observacional y transversal. La población total está compuesta de 110 maestros por horas, entre los tres planteles educativos evaluados, efectuándose un censo, como se puede apreciar en la Tabla 2.

Tabla 2: población

Plantel	No. Maestros (N)
1	45
2	30
3	35
Total	110

Fuente: elaboración propia.

Para la realización del estudio se utilizó el instrumento de medición MBI (Maslach Burnout Inventory) desarrollado por Christina Maslach y Susan Jackson en 1981, mismo que está formado por 22 ítems en escala tipo Likert. Valora tres dimensiones: agotamiento emocional, despersonalización y baja realización personal en el trabajo. Se aplicó una prueba piloto al 10% del total de los maestros, sometiendo de forma estadística una prueba de confiabilidad para comprobar la existencia de una alta coherencia interna entre los valores del instrumento de medición. Se utilizó el coeficiente Alpha de Cronbach, mismo que arrojó un valor de 0.85, lo cual reafirma la pertinencia y congruencia encontrada en la medición del MBI.

## RESULTADOS

En relación al Síndrome de Burnout, en la Tabla 3, se puede observar que en promedio el 54.7% de los trabajadores presentan un nivel bajo en las tres dimensiones del modelo MBI; no obstante, comienzan a detectarse algunos casos alarmantes en lo referente al Agotamiento Emocional, sumando los porcentajes de nivel medio con alto, se habla de un 50% de los maestros que presenta problemas. Asimismo, en la segunda y tercera dimensión, los niveles medio a alto, están por encima del 40%, lo cual es una señal de riesgo para que en el corto plazo se lleguen a incrementar los niveles de estrés.

Tabla 3: Nivel de Síndrome de Burnout Por Dimensión

	Agotamiento Emocional (AE)		Despersonalización (D)		Baja Realización Personal (BRP)	
	Frec.		Frec.		Frec.	
Nivel	#	%	#	%	#	%
Bajo	55	50%	65	59%	60	55%
Medio	38	35%	35	32%	35	32%
Alto	17	15%	10	9%	15	14%
Total	110	100%	110	100%	110	100%

Fuente: Elaboración propia.

En respuesta a la primera hipótesis de investigación ( $H_1$ ), se establece que en las dimensiones: Agotamiento Emocional, con un 50%; Despersonalización, con un 41%; y Baja Realización Personal, con un 46%, padecen Burnout que va de medio a alto. Es decir, la hipótesis de investigación “se acepta”.



Así mismo, en relación a la segunda hipótesis ( $H_2$ ), se establece que en la dimensión de Agotamiento Emocional es en la que se observa una mayor tendencia de Burnout de medio a alto, ya que así lo explica el 50% de los maestros encuestados (55 casos), con lo que dicha hipótesis “se rechaza”, ya que en segundo lugar se ubica la Baja Realización Personal con un 46% (50 casos) y en tercero la Despersonalización con un 41% (45 casos). En cuanto a la correlación de algunas variables sociodemográficas con el Burnout, se procedió a realizar diversos análisis bivariados, mostrando únicamente los resultados de las variables más significativas. En la Tabla 4 se observa que en la dimensión de Agotamiento Emocional existen diferencias significativas entre los maestros del género femenino y masculino. Los valores más altos en esta dimensión correspondieron a las mujeres encuestadas (media = 2.20,  $p = 0.035$ ). En las dimensiones de Despersonalización y Baja Realización Personal, no se identificaron diferencias significativas entre personal del género femenino y masculino.

Tabla 4: Puntuaciones Medias del MBI Por Género

Dimensiones del MBI/Género	Media	N	T-Student	P
Agotamiento Emocional			2.031	0.035
• Femenino	2.20	45		
• Masculino	1.32	65		
Despersonalización			0.248	0.702
• Femenino	1.21	45		
• Masculino	1.13	65		
Realización personal			-0.632	0.440
• Femenino	4.45	45		
• Masculino	4.73	65		

Fuente: Elaboración propia.

En la Tabla 5, se identificaron diferencias estadísticamente significativas con las dimensiones de Despersonalización y Baja Realización Personal. En la dimensión de Despersonalización las puntuaciones medias más altas correspondieron a los maestros que tienen entre 26 y 30 años de edad (media = 1.60;  $p = 0.000$ ) y en maestros de 30 a 40 años (media = 1.34;  $p = 0.000$ ). En lo referente a la dimensión de Baja Realización Personal, las puntuaciones medias más altas correspondieron a los maestros de más de 40 años (media = 4.78;  $p = 0.032$ ), contrariamente las puntuaciones medias más bajas en esta dimensión correspondieron al personal que tiene de 30 a 40 años de edad (media = 4.22;  $p = 0.032$ ).

Tabla 5: Puntuaciones Medias del MBI Con la Edad

Dimensiones del MBI/Edad	Media	N	Prueba F	P
Agotamiento Emocional			2.044	0.650
• De 18 a 25 años	1.25	12		
• 26 a 30 años	2.33	26		
• De 30 a 40 años	2.28	40		
• De más de 40 años	1.25	32		
Despersonalización			7.132	0.000
• De 18 a 25 años	1.12	12		
• 26 a 30 años	1.60	26		
• De 30 a 40 años	1.34	40		
• De más de 40 años	0.76	32		
Baja Realización Personal			2.470	0.032
• De 18 a 25 años	4.50	12		
• 26 a 30 años	4.23	26		
• De 30 a 40 años	4.22	40		
• De más de 40 años	4.78	32		

Fuente: Elaboración propia.

En la Tabla 6, Las puntuaciones medias más altas de la dimensión de Agotamiento Emocional correspondieron a los maestros que tiene de 6 a 10 años de antigüedad (media = 2.49;  $p = 0.03$ ) y al personal con 16 y 20 años de antigüedad (media = 2.42;  $p = 0.03$ ). En la dimensión de Despersonalización se identificaron puntuaciones medias más altas en los maestros que tiene de 1 a 5 años de antigüedad (media = 1.53;  $p = 0.000$ ), en cambio las puntuaciones medias más bajas de esta dimensión corresponden al personal con 21 años o más de antigüedad (media = 0.59;  $p = 0.000$ ). Finalmente, en la dimensión de Baja Realización Personal se identificaron puntuaciones medias más bajas en maestros que tienen de 21 años en adelante de antigüedad (media = 5.00;  $p = 0.000$ ).

Tabla 6: Puntuaciones Medias del MBI Con la Antigüedad

Dimensiones del MBI/Antigüedad	Media	N	Prueba F	P
Agotamiento Emocional			2.617	0.036
• De 1 a 5	2.17	30		
• De 6 a 10	2.49	23		
• De 11 a 15	2.11	18		
• De 16 a 20	2.42	21		
• De 21 en adelante	1.75	18		
Despersonalización			6.449	0.000
• De 1 a 5	1.53	30		
• De 6 a 10	1.39	23		
• De 11 a 15	1.35	18		
• De 16 a 20	1.15	21		
• De 21 en adelante	0.59	18		
Realización personal			6.560	0.000
• De 1 a 5	4.36	30		
• De 6 a 10	4.12	23		
• De 11 a 15	4.38	18		
• De 16 a 20	4.70	21		
• De 21 en adelante	5.00	18		

Fuente: Elaboración Propia.

En respuesta a la tercera hipótesis de investigación ( $H_3$ ), se observó que algunas de las variables socio-demográficas tienen una presencia distintiva en relación con el Síndrome de Burnout, en alguna de sus tres dimensiones evaluadas, por lo que se “acepta”, ya que al menos en la antigüedad, así se logró estadísticamente probar.

## CONCLUSIONES

A partir de los resultados obtenidos se identificó que en los 110 maestros encuestados, el 50% presenta niveles de Burnout, que van de medio a alto, en las dimensiones Agotamiento Emocional, 41% en Despersonalización y 46% en Baja Realización Personal. En relación a las variables socio-demográficas analizadas, se puede rescatar de manera general, que en lo referente al género, se encontró que el 41% de mujeres y el 59% de los hombres presentan Burnout en la dimensión Agotamiento Emocional. En cuanto a la edad se observa que los que tienen de 26 a 30 años su Burnout se relaciona con la Despersonalización. De acuerdo con la antigüedad, el Burnout se encuentra presente en todas las dimensiones, destacando los que tienen menos de 10 años.

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## TIENDAS DE BARRIO: OTRA REALIDAD DE RESPONSABILIDAD SOCIAL, FUSAGASUGÁ, CUNDINAMARCA. COLOMBIA

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### RESUMEN

*El Proyecto: Organizaciones empresariales en Fusagasugá. Estudio multidimensional de sectores 2008 – 2012 se centró básicamente en los aspectos de empleabilidad y responsabilidad social. El propósito de la investigación fue realizar un diagnóstico de las organizaciones empresariales formales e informales vinculadas a los sectores servicio, comercio e industria, analizando el impacto socio-económico generado. Dentro del sector comercio y por su alto impacto socio-económico se analizaron las tiendas de barrio, consideradas organizaciones informales por no cumplir con requerimientos administrativos y económicos propios de la economía formal. Se determinó que el autoempleo constituye una alternativa productiva que permite a emprendedores y familias alcanzar condiciones básicas de vida (aseguramiento en el mediano y largo plazo de adquisición de vivienda, acceso a la educación y uso de servicios públicos).*

**PALABRAS CLAVES:** Microempresas, Economía Informal, Responsabilidad Social, Autoempleo

## NEIGHBORHOOD STORES. OTHER FACTS ABOUT SOCIAL RESPONSIBILITY, FUSAGASUGÁ, CUNDINAMARCA. COLOMBIA

### ABSTRACT

*The Project: Business organizations in Fusagasugá. Multidimensional sectors study 2008 – 2012, focused mainly on aspects of employability and social responsibility. The purpose of the research was to conduct an assessment of the formal and informal business organizations linked to the service sector, trade and industry, analyzing the socio-economic impact. Within the retail sector and its high socio-economic impact convenience stores analyzed, considered informal organizations for failing to comply with its own administrative and economic requirements of the formal economy. It was determined that self-employment is a productive alternative that allows entrepreneurs and families achieve basic living conditions (assurance in the medium and long-term acquisition of housing, access to education and public service use).*

**JEL:** M14

**KEYWORDS:** Microenterprises, Informal Economy, Social Responsibility, Self-Employment

### INTRODUCCIÓN

El grupo de Investigación ARADO adscrito al Programa Administración de Empresas de la Universidad de Cundinamarca, sede Fusagasugá, desarrolló una investigación longitudinal: *Organizaciones empresariales en Fusagasugá. Estudio multidimensional de sectores, 2008 - 2012*. En la investigación se realizaron estudios descriptivos y diagnósticos sobre las organizaciones formales e informales (mipymes) vinculadas a los sectores: servicio, comercio e industria, determinando a partir del diseño e implementación de estrategias metodológicas, la comprensión de la interrelación de actores (usuarios y público), la evaluación de procesos, la valoración del impacto socio-económico generado y la movilidad que sobre oferta y

demanda laboral presentó la dinámica. Dentro de la franja económica de informalidad se estableció, que factores como la insuficiencia de innovación tecnológica, la dependencia financiera y la escasa existencia de estudios para creación de empresas, configuran una constante extendida largamente en el tiempo. En tal sentido, en muchos municipios de mediana población, como en el caso de Fusagasugá, estos, junto a otras causas no menos importantes, han obstaculizado la creación y el establecimiento de grandes empresas. Tal condición determina que el índice de desempleo en el municipio se relacione con el aumento de microempresas, fenómeno que se presenta indicando, no una alternativa de desarrollo de sectores económicamente deprimidos, sino significando contrariamente, disminución de la capacidad económica de la clase media. Una consecuencia por ejemplo, ante la emergencia de estos eventos ha sido la transformación de barrios residenciales y espacios campestres en concentraciones de pequeños negocios. Así, las tiendas de barrio se han convertido en una alternativa laboral importante.

## REVISIÓN LITERARIA

De acuerdo a la Clasificación Industrial Internacional Uniforme CIIU (2012) el Sector comercio es el sector económico que engloba todas aquellas actividades económicas que se dedican a la compra y venta de bienes materiales que se ofrecen para satisfacer las necesidades de la población. La Clasificación Industrial Internacional Uniforme CIIU clasifica a las tiendas como comercio al por menor. Es decir, comercio de bienes propios de consumo final privado, nuevo o usado, sin transformación, dirigido a familias y hogares.

Tabla 1: Clasificación Industrial Internacional Uniforme CIIU. Comercio al Por Menor

Comercio al Por Menor	Código Ciiu
Comercio al por menor, en establecimientos no especializados, con surtido compuesto principalmente de alimentos (viveres en general), bebidas y tabaco	G521100
Comercio al por menor en tiendas pequeñas y graneros	G521101
Comercio al por menor de viveres y abarrotes en otros tipos de establecimientos no especializados	G521102
Comercio al por menor en supermercados y almacenes de cadena	G521103

*Fuente: Cámara de comercio de Bogotá. 2012. El Código CIIU tiene como propósito agrupar todas las actividades económicas similares por categorías, permitiendo que todos los empresarios puedan clasificarse dentro de actividades muy específicas que facilitan el manejo de información para el análisis estadístico y económico empresarial.*

El Departamento Administrativo Nacional de Estadística DANE es la entidad responsable de la planeación, levantamiento, procesamiento, análisis y difusión de las estadísticas oficiales de Colombia. Pertenece a la rama ejecutiva del Estado y ha adelantado numerosas investigaciones sobre economía, industria, productividad agropecuaria, población, etc.

## METODOLOGÍA

En esta investigación de tipo descriptiva y para desarrollar el proyecto, fueron vinculados 40 estudiantes auxiliares y 3 profesores investigadores principales. La participación de los alumnos validó su experiencia homologándose el desempeño y suficiencia investigativa alcanzada, como opción de grado. En relación a la metodología aplicada, debe mencionarse que las fuentes primarias se determinaron a través de la observación directa y estructurada, el uso de técnicas de recolección de información: encuestas aplicadas a empleadores, empleados, clientes y proveedores, entrevistas dirigidas a empresarios y directivos de las organizaciones. Este levantamiento se complementó con registro fotográfico y con observación personal y directa. Las fuentes secundarias se trabajaron desde el análisis documental y de textos.

Posteriormente se procedió a la tabulación y análisis estadístico de la información acopiada. Se diseñaron tablas de análisis y gráficas para promediar resultados. Un siguiente momento correspondió al desarrollo del ejercicio explicativo orientado a plantear relaciones de tipo teórico entre condiciones y datos observados, descritos y contrastados, definiendo niveles de interdependencia mediante la aplicación del análisis e Impactos socio-económicos. Para el desarrollo de este artículo se propuso analizar la empleabilidad y responsabilidad social generadas desde la dinámica económica de las tiendas de barrio. En total se aplicaron 462 encuestas a tenderos ubicados en todas las comunas de la zona urbana.

## RESULTADOS

Fusagasugá se ubica en el Suroccidente del Departamento de Cundinamarca. Es capital de la Provincia del Sumapáz conformada por 10 municipios. Su extensión es de 204 km<sup>2</sup>. Se encuentra a una distancia de 64 km de Bogotá (D.C. Colombia), integrada a una red vial que la comunica con el resto del país.

La población del municipio proyectada por el Departamento Administrativo Nacional de Estadística DANE para el año 2012 fue de 126.691 habitantes (DANE, 2009). De los cuales el 80% reside en la zona urbana. El perímetro urbano, con una extensión de 14 Km<sup>2</sup> (aprox.) se subdivide en 6 comunas: Centro, Norte, Oriental, Sur-Oriental, Occidental, Sur Occidental, conformadas aproximadamente por 42 barrios y 300 urbanizaciones. El municipio no cuenta con grandes industrias y fábricas, por el contrario su economía se apoya en el desarrollo de micro, pequeñas y medianas empresas mipymes

El término Mipyme comprende las micro, pequeñas y medianas empresas de carácter familiar. De acuerdo a Fedesarrollo 2007 cuanto más pequeña es la pyme, se aproxima más a la informalidad y por lo tanto la consecución de recursos (créditos) a través de entidades financieras, es tarea mayormente difícil.

Lo común en estas organizaciones es el carácter emprendedor que las distingue, su facultad para innovar y su proceso de toma de decisiones que debe garantizar en primera instancia la supervivencia de la organización y luego, su posterior crecimiento y desarrollo. (HURTADO BOLAÑOS, 2011)

El censo poblacional de 2005, reporta que las PYMES constituyen el 99% de las organizaciones nacionales y ocupan al 80% de los trabajadores colombianos, la información del DANE muestra que el 96.4% son microempresas y allí están trabajando la mayoría de los empleados. Estas empresas se ubican en las principales ciudades y departamentos de Colombia, en su orden, Bogotá, Medellín, Valle del Cauca, Cundinamarca, Santander y Atlántico. En Bogotá, el porcentaje de empresas grandes es mayor que el de PYMES (36.1% vs. 22.8%), mientras que en el resto de departamentos es casi la misma proporción de grandes empresas y PYMES. Las microempresas suelen ocupar menos de cinco empleados, operan en el comercio (47.3%), en el sector servicio (39.1%) y con una baja participación en la industria (11.1%).

Esta distribución explica los niveles de informalidad, el bajo nivel tecnológico, la escasa formación de su personal y las limitaciones para conseguir financiación en la banca formal. (HURTADO BOLAÑOS, 2011)

Localmente, según este mismo censo, Fusagasugá no cuenta con grandes empresas lo cual ha limitado posibilidades de empleo e inversión. El 98% del tejido empresarial corresponde a microempresas que generan principalmente autoempleo y hasta tres empleos directos, incidiendo con su producción en la economía regional. Por la oferta de empleabilidad se destacan los sectores de comercio y servicio.

La Ley 905 de 2004, define microempresa o famiempresa reconociendo como la mayoría de establecimientos que pertenecen al sector comercio, las tiendas de barrio. Estas tiendas son consideradas organizaciones informales, por no cumplir con requerimientos administrativos y económicos propios de la economía formal: - Régimen contributivo, Pago de salarios integrales, - Constitución jurídica, - Disponibilidad de recursos y planificación financiera, - Uso de tecnologías básicas (programas contables, software empresarial, etc.) y - Estructura organizacional. Tampoco cumplen con planes de saneamiento e infraestructura física adecuada. Generalmente estos negocios se establecen en viviendas propias y/o

arrendadas y los ingresos dependen de la dinámica socio-económica que se presenta en el lugar y respecto a los diversos comercios que entran en competencia. Igualmente, la propiedad del negocio o micro empresa es de una sola persona o grupo familiar. En este aspecto, el Departamento Administrativo Nacional de Estadística (DANE), define como vinculados al sector informal de la economía a los familiares ayudantes a los que no se les paga un salario, a las empleadas del servicio doméstico, a los trabajadores que se encuentran laborando por su propia cuenta en Actividades propias o familiares (excluyendo trabajadores y técnicos) y a los obreros y empleados asalariados del sector privado y patrones o empleadores vinculados a empresas con diez o menos personas ocupadas.

De acuerdo a los resultados de la investigación, en Fusagasugá para 2012 las entidades y actividades comerciales generadoras de empleo más importantes fueron: ventas por catálogo, centros comerciales, plaza de mercado y tiendas. Se identificaron 462 establecimientos destinados a tiendas ubicadas en todas las comunas de la zona urbana. Por el amplio número de negocios, esta actividad genera competencia entre propietarios, situación que beneficia a los clientes, quienes tienen la posibilidad de escoger, comparar precios, calidad de los productos y disponer de mejor atención.

Tabla 2: Encuestas Aplicadas a Tenderos Fusagasugá

Encuestas Aplicadas a Tenderos			
comuna sur oriental y occidental	comuna norte y centro	comuna oriental y sur occidental	total encuestas aplicadas
181	120	161	462

*Las 462 encuestas se aplicaron a tiendas ubicadas en la zona urbana de Fusagasugá, que se encuentra dividida políticamente en 6 comunas: en la Sur Oriental y Occidental se aplicaron 181, en la Norte y Centro 120, y en la Oriental y Sur Occidental 161 encuestas.*

Para Adela Cortina empresa es una organización o la base de la sociedad, es decir “tiene un tipo de entidad que se distiende en pasado, presente y futuro y que no se reduce a la suma de sus miembros; a su vez esa entidad ha de cumplir unas funciones y asumir claras responsabilidades sociales, es decir, ha de tomar decisiones morales” (CORTINA, 2008). Aclarando que la responsabilidad de los individuos no se debe diluir en los derroteros de la empresa, sino que además de existir la ética individual, hay una ética corporativa y comunitaria. La ética de las organizaciones se debe complementar con la ética individual.

“Una ética de las organizaciones es indispensable para reconstruir el tejido de una sociedad, para remoralizarla” (CORTINA, 2008) Los planteamientos de Cortina respecto a la toma de decisiones justas de la empresa, fundamentadas en valores, implica ser responsable con ella misma, con los consumidores, empleados o trabajadores, proveedores y sociedad en general. Por otra parte, Homero Martínez expresa que “La responsabilidad social de la empresa es el compromiso que tiene la empresa de contribuir con el desarrollo, el bienestar y el mejoramiento de la calidad de vida de los empleados, sus familias y la comunidad en general. Es la capacidad de valorar las consecuencias que tienen en la sociedad las acciones y decisiones que tomamos para lograr los objetivos y metas propias de nuestras organizaciones”. (MARTÍNEZ HERRERA, 2011) Más allá de estos planteamientos, nos permitimos hacer una reflexión de responsabilidad social empresarial en la relación empresa: tienda – actores involucrados, de otros indicadores que se registraron espontáneamente en los análisis de resultados de la investigación.

El posicionamiento del comercio tradicional detallista como importante canal de distribución frente a los mercados de gran tamaño o grandes superficies. En Colombia, la tienda de barrio sigue teniendo un lugar privilegiado en los hábitos de compra de los consumidores. Este comportamiento diferencia a los colombianos del resto de los latinoamericanos. Así lo demuestra un estudio divulgado por la compañía de investigación de mercados Nielsen, que indagó respecto a los hábitos de compra de alimentos frescos



(carne, leche, pan, frutas y verduras) a nivel global. Mientras el promedio de participación en las ventas de alimentos frescos en los supermercados o grandes superficies latinoamericanos es del 25 %, en Colombia la cifra llega apenas al 13 %. (Compañía de Investigación de Mercados Nielsen, 2013)

*En Fusagasugá se identifican 3 grandes cadenas de mercado:* el Éxito, Colsubsidio y Supermercados Cundinamarca, caracterizados entre otros aspectos, por ofertar variedad de productos dentro del mismo espacio, como artículos electrodomésticos, electrónicos, ropas y accesorios, juguetería, artículos de aseo, alimentos. El Éxito y Colsubsidio ofrecen además, artículos de marca propia a más bajo precio. Adicionalmente, prestan servicios crediticios a través de tarjetas y descuentos y promociones con manejo de tarjeta puntos. A su vez los Supermercados Cundinamarca manejan surtido básico de alta rotación y estrategias de mercadeo como premios, sorteos y rifas.

A pesar de la alta competencia, el mercado de tienda compite con las grandes superficies en la venta de alimentos. El director Económico de la Federación nacional de Comerciantes Fenalco considera que la venta de alimentos en las grandes superficies pierde terreno, mientras que las tiendas de barrio siguen siendo el canal que se lleva la mayor parte del mercado. Es importante tener en cuenta la entrada del nuevo formato de Tienda Express, de gran incidencia en la venta de alimentos en países como México, España y Portugal, entre otros, y que empieza a implementarse en Colombia a través de Éxito Express, Carrefour Express, Oxxo y en un futuro próximo, de Jerónimos Market, de Portugal. Igualmente anotó, que alrededor del mundo, en las grandes superficies, continúa la tendencia observada en los últimos años: las ventas de bienes perdurables van en aumento, mientras que las de alimentos han perdido representatividad, en favor del formato Express. (ESPAÑA, 2013)

La comodidad de adquirir productos básicos cerca del lugar de residencia sin necesidad de realizar grandes desplazamientos. Este servicio es fundamental, y las tiendas se identifican en todos los barrios y asentamientos de la zona urbana municipal y en su periferia. El autoempleo constituye una alternativa productiva que permite a emprendedores y familias alcanzar condiciones básicas de vida (aseguramiento en el mediano y largo plazo de adquisición de vivienda, acceso a la educación y uso de servicios públicos). Es la actividad laboral realizada por una persona para la creación de su propio empleo o puesto de trabajo convirtiéndola en emprendedora, para lo cual el trabajador utiliza su capital y esfuerzo generando empleo para él y limitadamente a otros. La Organización Internacional del Trabajo OIT define el trabajo por cuenta propia como “el sector integrado por todos aquellos que trabajan en unidades económicas de su propiedad que ellos mismos dirigen”. Se infiere la responsabilidad social de las tiendas al generar empleo e impactar socio-económicamente al municipio. Las tiendas además de generar empleos directos o autoempleo (462), también generan 171 empleos indirectos (proveedores, ayudantes o empleados).

Tabla 3: Tipos de Empleo

Sur Oriental y Occidental		Norte y Centro		Oriental y Sur Occidental	
DIRECTOS	INDIRECTOS	DIRECTOS	INDIRECTOS	DIRECTOS	INDIRECTOS
181	69	120	72	161	30

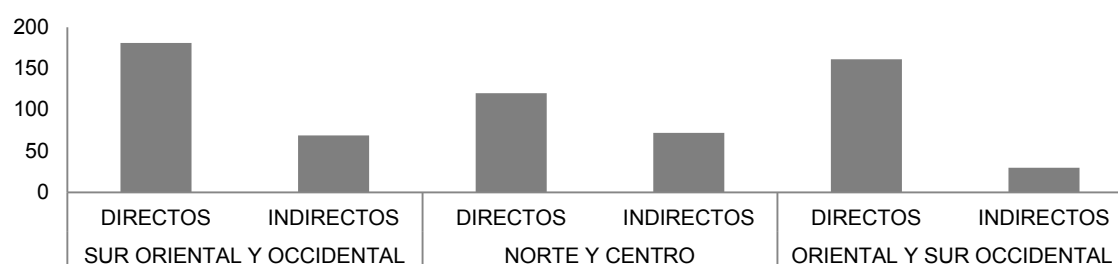
*En la Tabla se puede apreciar que en las Comuna Sur Oriental y Occidental se generan 181 empleos directos y 69 empleos indirectos, en las Comunas Norte y Centro se generan 120 empleos directos y 72 empleos indirectos y las Comunas Oriental y Sur Occidental generan 161 empleos directos y 30 empleos indirectos.*

De acuerdo a los resultados de las investigaciones es importante resaltar que las familias de los tenderos en un porcentaje alto la conforman de 1 a 3 integrantes.

La relación cercana del tendero con los actores involucrados, en este caso, el consumidor, es de confianza y credibilidad, si este se centra en la calidad de los productos, el servicio personalizado prestado y manejo

de precios justos. Se encontró además que la mayoría de tenderos brindan al consumidor el servicio de comprar a crédito o fiar. Cuando la tienda se establece en un lugar determinado: barrio, vereda, etc. por espacios de tiempo largos (de 1 a 50 años) generalmente proporciona y funciona con esta modalidad de pago. Es importante expresar que aunque en la mayoría de tiendas no hay cajas registradoras, los tenderos llevan sus cuadernos de “contabilidad” o libro de anotaciones donde identifican a sus clientes, la fecha de la compra y la lista de los productos que adquieren y acuerdan los pagos, que pueden ser semanales, quincenales o mensuales. Cabe anotar que la frecuencia de compras en el negocio, junto al conocimiento de residencia de los usuarios y vecinos, son factores que determinan grados de confianza entre las partes para hacer uso de la forma de crédito mencionada.

Figura 2: Tipos de Empleo



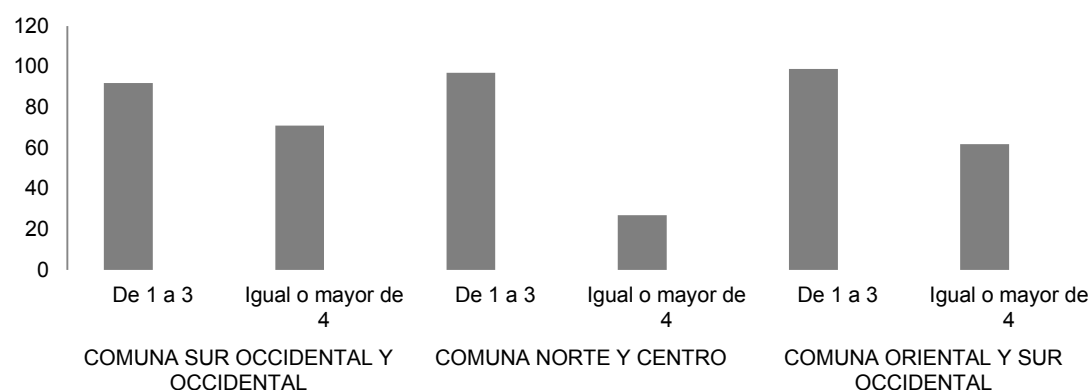
Fuente: (Escobar Cazal, 2011). La figura representa los tipos de empleo directos e indirectos generados por las tiendas de barrio. Se destacan las Comunas Sur Oriental y Occidental y la Oriental y Sur Occidental por promover empleos directos, las Comunas Norte y Centro y Sur Oriental y Occidental por generar empleos indirectos.

Tabla 4: Conformación de las Familias

Comuna Sur Occidental y Occidental		Comuna Norte y Centro		Comuna Oriental y Sur Occidental	
De 1 a 3	Igual o mayor de 4	De 1 a 3	Igual o mayor de 4	De 1 a 3	Igual o mayor de 4
92	71	97	27	99	62

En la Tabla se observa que el núcleo familiar de los tenderos lo conforman de 1 a 3 personas (sin incluir al tendero) y en menor cantidad se identificaron familias compuestas de cuatro o más miembros.

Figura 3: Conformación de las Familias



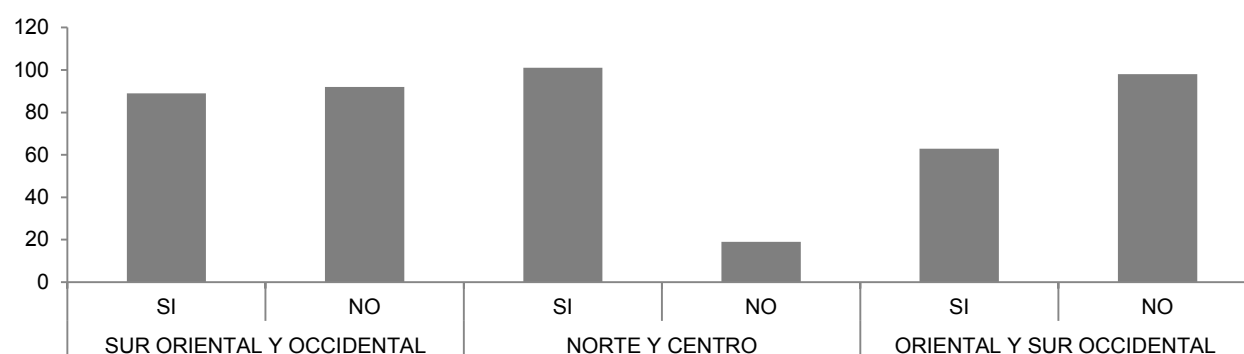
Fuente: (Escobar Cazal, 2011). La Figura representa la gráfica correspondiente a la conformación de las familias en las comunas del municipio. Se observa en todas las comunas que la tendencia de los grupos familiares es de 1 a 3 personas, y en menor cantidad se identificaron familias de 4 o más integrantes.

Tabla 5: Manejo de Crédito

Sur Oriental y Occidental		Norte y Centro		Oriental y Sur Occidental	
SI	NO	SI	NO	SI	NO
89	92	101	19	63	98

En la Tabla se aprecia que en las Comunas Norte y Centro 101 tenderos practican la modalidad de crédito mientras que 19 dijeron no estar de acuerdo con este tipo de financiación. En las Comunas Sur Oriental y Occidental 89 tenderos prestan este servicio, mientras que 92 no lo ejercen. 63 tenderos de las Comunas Oriental y Sur Occidental prestan este servicio y 98 de ellos no lo hacen.

Figura 4: Manejo de Crédito



Fuente: (Escobar Cazal, 2011) La Figura representa la modalidad de crédito que manejan los tenderos en escala de 0 a 120. Se puede apreciar que aún hoy sigue siendo un comportamiento tradicional.

Por lo general el horario de atención de las tiendas es de 6:00a.m. a 10:00 pm. No son negocios que prestan servicio las 24 horas. Sin embargo la mayoría de los tenderos atienden a sus clientes (vecinos) a cualquier hora. Casos de emergencia, como salud (venta de algún fármaco, venta de minutos), venta de alimentos, casos de esparcimiento y diversión (venta de bebidas alcohólicas), etc. El impacto que genera este servicio es de solidaridad, reconocimiento y respeto.

Tabla 6: Horario de Atención

Sur Oriental y Occidental		Norte y Centro		Oriental y Sur Occidental	
De 6:00 am a 10:00 pm	De 6:00 am a 12:00 y de 2:00 pm a 8:00 pm	De 6:00 am a 10:00 pm	De 6:00 am a 12:00 y de 2:00 pm a 8:00 pm	De 6:00 am a 10:00 pm	De 6:00 am a 12:00 y de 2:00 pm a 8:00 pm
173	8	117	3	19	142

La Tabla muestra que este tipo de negocio tiene un horario de atención bastante amplio. Entre las 6:00 a.m. y las 10:00 p.m. 173 tenderos de las Comunas Sur Oriental y Occidental laboran; 117 tenderos de las Comunas Norte y Centro y 19 tenderos de las Comunas Oriental y Sur Occidental disponen de esta jornada de trabajo. Y se destaca que en las Comunas Oriental y Sur Occidental 142 tenderos cierran sus negocios en horas de almuerzo.

La venta de productos al menudeo hace posible que los clientes compren productos en cantidades mínimas (una pastilla de chocolate, unidades en galletas y otros productos de paquete, unidades en productos de panadería y pastelería, cojines de shampoo, etc.). También, aunque no es una práctica tan frecuente entre los tenderos, se encontró un número importante de tiendas que prestan el servicio de venta de bolsitas (tipo papeleta) de aceite de cocina. Los tenderos atienden a pobladores desempleados o con niveles salariales bajos, cuyo presupuesto no alcanza para adquirir un producto completo (ejemplo: botella de aceite). La tienda se ha convertido en un espacio social vital para los residentes de los barrios y otros asentamientos. Allí en muchos casos se toman decisiones en beneficio de la comunidad. De otra parte, el tendero también

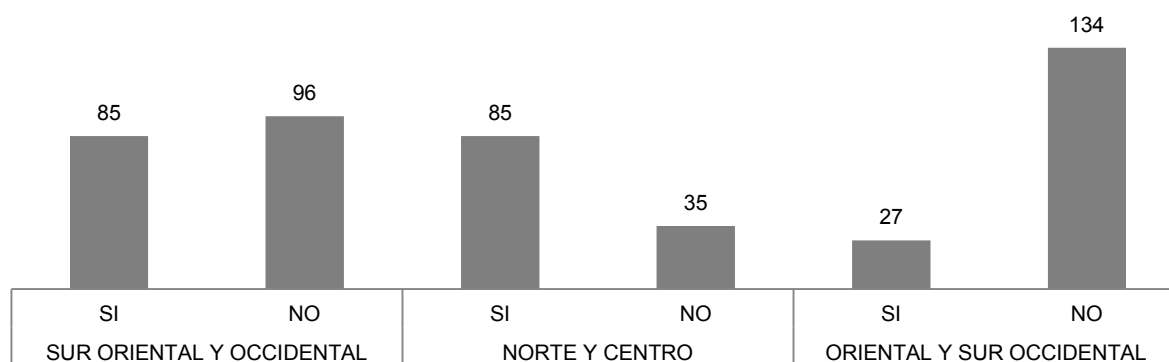
brinda el servicio de “comunicador de mensajes”. Hay familias que a través de ellos, dejan notas, dinero y hasta las llaves de la casa para entregar a otros integrantes del hogar. El conocimiento de la competencia, le genera seguridad al tendero, al conocer con quien compite. La existencia de otros micro-establecimientos dentro del barrio o asentamiento y la asistencia de casi siempre, los mismos proveedores establecen relaciones de respeto y reconocimiento y en ocasiones acuerdos para evitar la venta de cigarrillos y alcohol a menores de edad. Diversidad de servicios. Además de vender productos básicos de la canasta familiar, ofertan marcas no reconocidas de alta rotación a precios más bajos. También se pudo evidenciar que prestan otros servicios como la venta de minutos por celular y la comercialización de alimentos perecederos como lácteos, frutas y verduras fruer, cárnicos, huevos, productos de panadería, etc.

Tabla 7: Diversidad de Servicios

Sur Oriental y Occidental		Norte y Centro		Oriental y Sur Occidental	
SI	NO	SI	NO	SI	NO
85	96	85	35	27	134

En la tabla se aprecia que 85 tenderos de las Comunas Sur Oriental y Occidental, 85 tenderos de las Comunas Norte y Centro y 27 tenderos de las Comunas Oriental y Sur Occidental prestan otros servicios adicionales en la tienda, como la venta de minutos por celular, la venta de alimentos perecederos y panadería.

Figura 6: Diversidad de Servicios



Fuente: (Escobar Cazal, 2011) La Figura muestra la gráfica comparativa de la diversidad de servicios que se prestan en estos negocios. Se destaca que no prestan servicios adicionales 134 tiendas de las Comunas Oriental y Sur Occidental; 96 tiendas de las Comunas Sur Oriental y Occidental y 35 tiendas de las Comunas Norte y Centro.

## CONCLUSIONES

La expansiva existencia de las tiendas de barrio en Colombia constituye una nueva realidad sobre responsabilidad social, toda vez que estos negocios y/o mipymes han alcanzado credibilidad local al prestar servicios especiales como el microcrédito, la venta al detal y de pequeñas porciones (productos alimenticios) y al brindar a residentes del vecindario disposición permanente y solidaria de tiempo para atender servicios urgentes (llamadas, oferta de fármacos, etc.) El autoempleo se ha consolidado como alternativa laboral importante, contribuyendo al desarrollo socio – económico del municipio.

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## CONSIDERACIONES PARA LA IMPLEMENTACIÓN DE UN PLAN DE GESTIÓN DINÁMICA

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### RESUMEN

*En este trabajo se presentan los factores considerados para la estructura e implementación de un plan de gestión dinámica, para las Pymes situadas en la región de Orizaba, Veracruz, México. El estudio se basó en: el análisis y síntesis de diversos referentes bibliográficos como el macro ambiente, la industria o sector y la estructura organizacional; la información de diversos proyectos estratégicos implementados en las diferentes áreas funcionales de 23 empresas; así como el sistema desarrollado para el manejo de esta información, Sistema Integral de Gestión y Medición de Indicadores de Logro para Pequeñas y Medianas Empresas (SIGMIL). Como resultado, se integraron los fundamentos teóricos en el diseño inicial del plan de gestión dinámica con las experiencias en el campo de aplicación para generar un modelo acorde a las Pymes de la región.*

**PALABRAS CLAVE:** Gestión Dinámica, Proyectos Estratégicos, Pymes

## CONSIDERATIONS FOR THE IMPLEMENTATION OF A PLAN OF DYNAMIC MANAGEMENT

### ABSTRACT

*Are presented in this work the factors considered for the structure and implementation of a dynamic management plan for Pymes located in the region of Orizaba, Veracruz, Mexico. The study was based on: analysis and synthesis of various bibliographic references as the macro environment, industry sector and organizational structure, information of various strategic projects implemented in different functional areas of 23 companies, as well as the system developed for handling this information, Integral Management and Measurement of Indicators of Achievement for Small and Medium Enterprises (SIGMIL). As a result, the theoretical foundations were integrated into the initial design of dynamic management plan with experiences in the field of application to build a model according to Pymes in the region.*

**KEYWORDS:** Dynamic Management, Strategic Projects, Pymes

**JEL:** L10, M10

### INTRODUCCIÓN

En las exigencias del mundo actual hay retos tanto para las economías avanzadas como para las economías emergentes. En este devenir, México no es la excepción, y para lograr un crecimiento que permita avanzar a la altura de los países en desarrollo, deberá generar nuevos modelos de crecimiento con base al interior, incentivo relacionados con la sostenibilidad, la innovación y la sustentabilidad. Las MIPYMES son parte fundamental de la economía de los países. En América Latina, de acuerdo a investigaciones realizadas por la Fundación para el Desarrollo Sostenible-Formación y Consultoría (FUNDES) (FUNDES.ORG

promueve e impulsa el desarrollo competitivo de las micro, pequeña y mediana empresa en América Latina (<http://www.fundes.org/Paginas/Inicio.aspx>)), se ha determinado que las principales características de las MIPYME en estos países son:

La gran mayoría de este tipo de empresas nunca ha recibido formación o consultoría empresarial.

Hasta 90% de las MIPYMES son empresas familiares.

Las MIPYMES son actores importantes para preservar las economías y los empleos locales.

Estos negocios, dependen de los mercados internos (en promedio solo el 5% de ellas exporta).

Entre sus mayores obstáculos se encuentra la asimetría en su relación con grandes empresas, su falta de competitividad en volumen, calidad y precio, falta de información de mercados.

Respecto a México y de acuerdo al Observatorio PYME (OBSERVATORIOPYME.COM es el órgano del Instituto PYME a cargo de producir información actualizada sobre micro, pequeñas y medianas empresas (<http://www.observatoriopyme.com/encuestas-y-estudios/cifras-de-pymes/>), existen 4 millones 15 mil unidades empresariales, de estas el 99.8% son MIPYMES generando el 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país, por lo que es necesario como parte estratégica de nuestro país, fortalecer a estas empresas para que sean más productivas y competitivas. Por otra parte, al igual que el resto de los países de América Latina, en México este tipo de empresas enfrentan problemas en su desarrollo, debido a cinco causas principales que frenan el desarrollo de las MIPYMES (Rodríguez Rubio, 2009):

El bajo poder adquisitivo,

La falta de planeación y administración,

La competencia con las grandes empresas transnacionales,

El aislamiento con el que trabajan ,

El comercio informal.

La región Córdoba-Orizaba, actualmente es considerada como uno de los corredores industriales más importantes del estado. Sin embargo, las empresas de la región como muchas otras del país, padecen los estragos de la situación económica actual, inclusive, en el peor de los escenarios, a su desaparición. La gran mayoría de los empresarios de las PYMES no comprenden la validez e importancia de prever el futuro, ya que tienen la idea que es muy complicado y solo funciona para las grandes empresas. “No es muy común hablar de planeación estratégica en la pequeña empresa y mucho menos escuchar algo formal acerca de ella cuando se trata de aplicarla” (Anzola Rojas, 2010). El Instituto Tecnológico de Orizaba, a través de la maestría en Ingeniería Administrativa, en los últimos años ha establecido relación con empresas de la región atendiendo necesidades específicas mediante proyectos profesionales o desarrollo de tesis, lo que ha propiciado una serie de actividades que, de acuerdo a los resultados particulares, es factible canalizarlos hacia un punto común para varias empresas.

## REVISIÓN LITERARIA

### Gestión y Administración

En términos generales los conceptos de administración, gerencia y gestión, se usan como sinónimos a pesar de los grandes esfuerzos y discusiones por diferenciarlos. Administración de acuerdo a Chiavenato (2006) es el proceso de planear, organizar, dirigir y controlar el uso de los recursos para lograr los objetivos organizacionales con lo que coincide Hitt, Black y Porter (2006) al referir a la administración como el proceso de estructurar y utilizar el conjunto de recursos orientados hacia el logro de metas para llevar a cabo las tareas en un entorno organizacional. Con una connotación más actualizada o gerencial la gestión es planteada como “una función institucional global e integradora de todas las fuerzas que conforman una organización”. En ese sentido la gestión hace énfasis en la dirección y en el ejercicio del liderazgo. Con lo

anterior se deja en claro que estos conceptos tienen una esencia común que no incluye la operación o ejecución. [http://ingenieria.udea.edu.co/producciones/guillermo\\_r/concepto.html](http://ingenieria.udea.edu.co/producciones/guillermo_r/concepto.html) Para Dolan S (2007), gestión es: Dirección, gobierno, administración, o aquel proceso que logra que las actividades sean realizadas con eficiencia y eficacia a través de otras personas. En tanto que José Albors (1999), define gestión como: proceso de fijación y posterior logro de objetivos de la empresa y sus fases y Miguel Udaondo (1992), como: acción que alude a dirección, gobierno y coordinación de actividades. Otra definición de Gestión es la que presenta Philippe Lorino (1993) “Es la medida y el análisis, visión y la comprensión, para la acción. La medida y el análisis son la base de la acción puesto que la acción se hace muy incierta si no se puede ver o no se puede comprender. Así, para que un proceso de gestión, de cualquiera tipo, sea completo, debe realizarse de tal manera que vincule los procesos de planear-realizar-controlar, ninguno de ellos de manera independiente.

[http://upcommons.upc.edu/revistes/bitstream/2099/1110/1/13\\_GestAmbientalRafaelMuriel\\_cast.pdf](http://upcommons.upc.edu/revistes/bitstream/2099/1110/1/13_GestAmbientalRafaelMuriel_cast.pdf)

### Gestión Empresarial

León (2007) en su libro refiere a la gestión empresarial como “la actividad empresarial que busca a través de personas mejorar la productividad y por ende la competitividad de las empresas o negocios. Este autor, considera que la gestión empresarial requiere el apoyo de la gestión Ambiental, de la Gestión Financiera, la Gestión Organizacional o Proceso Administrativo, Gestión de Recursos Humanos y desde luego la Gestión de la Tecnología de Información principalmente en las empresas medianas y grandes para aplicar los sistemas de información y comunicación intra y extra empresa a todas las áreas de la empresa, para tomar decisiones adecuadas en conjunto con el uso de internet. Coincide Calderón y Castaño (2005) al considerar a la gestión empresarial como conjunto de otros campos los cuales tienen que ver con la gestión organizacional, gestión de mercados, gestión del talento humano, gestión financiera y la gestión de procesos, producción y tecnología, dentro de esta última se considera a la gestión de calidad. La expresión 'Dynamic Case Management' o **Gestión Dinámica de Casos** se utiliza para definir procesos que se inician en un determinado momento y que tienen la particularidad de verse influidos por la aparición de nuevas informaciones que afectan y pueden hacer variar la prevista lógica así como el flujo y acciones a realizar dentro de los procesos mientras éstos se están ejecutando.

### Concepto de Administración Dinámica

Como sabemos el proceso administrativo se divide en dos fases la mecánica y dinámica; la fase mecánica se refiere a la estructura de la empresa la cual está conformada por: planeación y organización; mientras que la dinámica se refiere a la parte del proceso donde se realiza la ejecución de manera eficiente y eficaz donde a su vez se divide en: Integración, dirección y control.

## **METODOLOGIA**

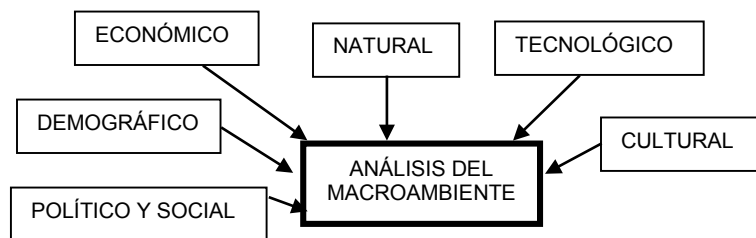
Para este documento se empleó el análisis y síntesis de diversos referentes bibliográficos que lleven a conceptualizar la estructura de un modelo de gestión dinámica.

### Análisis del Macroambiente

Para situar el contexto en el cuál el modelo de gestión dinámica tendrá su desarrollo, es necesario tener un panorama claro de los entornos que dan una amplitud de la cosmovisión donde las empresas Pymes tienen desempeño. Así, el análisis del macro ambiente sitúa los entornos siguientes: Demográfico, Económico, Natural, Tecnológico, Político y Social, Cultural.



Figura 1: Entornos del Macroambiente



En la figura 1 se consideran diferentes entornos que de acuerdo a diversos autores, impactan el macroentorno en el cual se desempeñan las Pymes y que en mayor o menor medida afectan las actividades que en ella se realicen.

**Entorno Demográfico:** Kotler y Armstrong (2012), manifiestan que el entorno demográfico considera a las poblaciones humanas en términos de magnitud, densidad, ubicación, edad, género, raza, ocupación, migración, entre otros. Este entorno es de suma importancia para las empresas, ya que las personas conforman los mercados. Para Rivera y de Garcillán (2012) las variaciones demográficas en la población están relacionadas a cambios sociales, tales como la incorporación de las mujeres al trabajo, empleo temporal, aumento tasa de divorcio, retraso en la edad para contraer matrimonio, entre otros. Por otra parte, la relación entre población y empleo es una de las características que resaltan en la oferta de trabajo en las últimas décadas por la tendencia hacia la desaceleración de las tasas de crecimiento de la población en edad de trabajar y de la población económicamente activa. (Gallardo J. 2012)

**Entorno económico:** Integrado por factores financieros como el ingreso, costo de la vida, tasas de interés, el ahorro, y solicitud de crédito que influyen en el poder adquisitivo y los patrones de gasto de los consumidores. Algunos países tienen economías industrializadas que constituyen mercados ricos para distintas clases de bienes. En el otro extremo, se ubican las economías de subsistencia, las que consumen casi toda su producción agrícola e industrial, y ofrecen escasas oportunidades de mercado. En punto intermedio, se encuentran las economías en desarrollo, que pueden ofrecer oportunidades de negocio. (Kotler y Armstrong, 2012). Rivera y de Garcillán (2012) mencionan que las principales variables del entorno económico son el ciclo económico, tasa de interés, inflación, desempleo, tipo de cambio, balanza de pagos y carga fiscal. El análisis de este entorno permite determinar la capacidad de compra e influyen en las pautas de consumo de los mercados.

**Entorno natural:** Kotler y Armstrong (2012), mencionan que abarca los recursos naturales necesarios para la existencia de la vida del ser humano, y que además, proveen de insumos a la industria. Los intereses ambientales han crecido a un ritmo acelerado, ya que en la mayoría de las ciudades del mundo la contaminación del aire y del agua ha alcanzado niveles peligrosos. Existen algunas tendencias en el entorno natural; la primera de ellas es la escasez de materias primas. La contaminación del aire y la escasez del agua, recursos renovables y agotamiento de recursos no renovables. La segunda tendencia es el aumento de la contaminación. La industria daña la calidad del entorno natural. La eliminación de desechos químicos y nucleares, contaminantes químicos en suelos y en los alimentos, así como la saturación del medio ambiente con botellas, plásticos y otros materiales de empaque no biodegradables. La tercera tendencia es la intervención del gobierno en el manejo de los recursos naturales. La preocupación por el ambiente natural ha originado el denominado Movimiento Verde.

**Entorno tecnológico:** Cambia con rapidez, las nuevas tecnologías crean nuevos mercados y oportunidades de negocio; no obstante, cada nueva tecnología reemplaza a la anterior. Las empresas que no se actualizan, pronto encontrarán que sus productos son obsoletos y perderán nuevas oportunidades de productos y mercados. Conforme los productos y las tecnologías se vuelven más complejos, el público necesita

convencerse de que son seguros; las instituciones gubernamentales deben investigar y prohibir aquellos productos potencialmente inseguros. (Kotler y Armstrong, 2012). Rivera y de Garcillán (2012) manifiestan que la tecnología influye en los mercados de consumidores y en las propias actividades de las empresas. La tecnología modifica la producción y comercialización de productos, que repercute en una modificación del mercado: la aparición de industrias nuevas, modificación de industrias actuales o su desaparición.

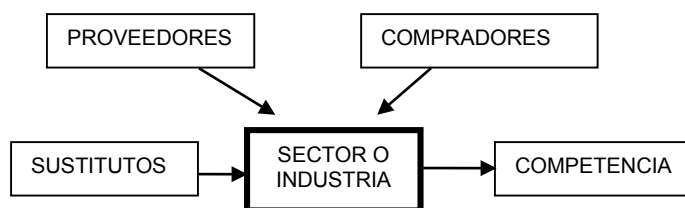
*Entorno político y social:* Para Kotler y Armstrong (2012), el entorno político consiste en leyes, instituciones gubernamentales y grupos de presión que influyen y limitan a las organizaciones. El gobierno diseña la política pública para guiar al comercio, a través del establecimiento de leyes y regulaciones que limitan los negocios para el bienestar de la sociedad en su conjunto. Se promulgan leyes para regular los negocios por varias razones: la primera para proteger a las empresas entre sí; la segunda es para proteger a los consumidores, de productos de mala calidad, mentiras en la publicidad, engaños en precios y empaques; la tercera se refiere a proteger los intereses de la sociedad, asegurar que las empresas se responsabilicen de los costos sociales de la fabricación de sus productos.

*Entorno cultural:* Está conformado por instituciones y otras fuerzas que influyen en los valores, percepciones, preferencias y conductas de una sociedad. La gente crece en una sociedad específica que moldea sus creencias y sus valores básicos. Creencias y valores tienen un alto grado de persistencia, las creencias moldean actitudes y conductas cotidianas. (Kotler y Armstrong, 2012). Se deben considerar 6 aspectos: cómo se ve la gente a sí misma (conservador, hedonista, liberal), cómo ve la gente a los demás (preocupación por los demás), cómo ve la gente a las organizaciones (fidelidad, explotación, preocupación social y ambiental), cómo ve la gente a la sociedad (la defiende, dirige, aprovecha, cambia), cómo ve la gente a la naturaleza (conciencia de la fragilidad y limitación del medio ambiente) y cómo ve la gente al universo (misticismo, ocultismo, monoteísmo, politeísmo). Por otra parte, además de la generalidad del macroambiente, debe considerarse el sector o la industria a la que va dirigida la investigación, en este sentido, Michael Porter menciona que existen cinco fuerzas que determinan las consecuencias de rentabilidad a largo plazo de un mercado o de algún segmento de éste; por ello, la industria debe evaluar sus objetivos y recursos frente a estas fuerzas que rigen la competencia: proveedores, compradores, sustitutos y competidores.

### Análisis del Sector O la Industria

De acuerdo a Michael Porter existen cinco fuerzas que determinan las consecuencias de rentabilidad a largo plazo de un mercado o de algún segmento de éste. Por ello, la industria debe evaluar sus objetivos y recursos frente a estas fuerzas que rigen la competencia: proveedores, compradores, sustitutos y competidores.

Figura 2: Análisis de la Industria



En la figura 2 se indican las amenazas que de acuerdo a Michael Porter se presentan en el mercado competitivo de un sector o tipo de industria: el poder de negociación de los consumidores, el poder de negociación de los proveedores, la amenaza de los productos sustitutos, y la lucha por una posición en los mercados saturados.

### Competidores

Competidor es quien ofrece productos o servicios similares a los de otra empresa, que causan satisfacción y que pueden ser elegidos por usuarios o clientes de un mismo sistema económico empresarial. En este sentido las empresas de una misma industria compiten entre sí, y la rivalidad se incrementa conforme se vaya igualando la demanda y oferta o reduzcan los precios. Mediante la consideración de la competencia se pretende establecer las cosas o procesos que mejorarían sustancialmente lo que la competencia ofrece para la satisfacción del cliente. La Ley Federal de Competencia Económica (LFCE) no prohíbe ni castiga conductas de las empresas que resultan de manera natural del proceso de competencia y libre concurrencia, sino sólo aquellas que se consideran prácticas monopólicas que son conductas para restringir el proceso de competencia y libre concurrencia para proteger o extender posiciones en un mercado en perjuicio de otras empresas y el consumidor.

<http://www.cfc.gob.mx/index.php/transparencia/transparencia-focalizada/que-es-la-competencia-economica-y-libre-concurrencia>.

**Proveedores:** Proveedor es una persona física o moral encargada de abastecer o proporcionar cosas, materiales, materias primas, u otros que requiere una empresa. (Cruz, L. 2007). En el pasado la mayoría de los compradores pensó que la selección del proveedor correspondía al departamento de compras, actualmente la tendencia es incluir los recursos claves de la organización fuera y dentro del departamento (Leenders M., Fearon H., England W. 2005). Los posibles proveedores deben ser evaluados de acuerdo a los siguientes parámetros: situación financiera, perfil administrativo, capacidad técnica, sistemas de control de calidad, posición en el mercado y factores externos asociados y comportamiento anterior. Esta evaluación corresponde al departamento de compras realizarla para analizar los riesgos de suministro asociado a un proveedor. (Salvendy vol 6). Algunos de los atributos importantes a considerar para la selección de un proveedor que consideran Leenders M., Fearon H., y England (2005) son: Historial pasado, Instalaciones y fuerza técnica, nivel financiero, organización y administración, reputación, sistemas, conformidad con los procedimientos, comunicación, relaciones de trabajo y localización. Lo anterior depende de la naturaleza y cantidad a comprar.

**Productos Sustitutos:** Un producto sustituto es aquel que satisface las mismas necesidades que un producto en estudio. La entrada potencial de empresas que vendan productos sustitutos o alternativos a los de la industria constituye una amenaza en el mercado porque puede alterar la oferta y la demanda y más cuando estos productos se presentan con bajos precios, buen rendimiento y buena calidad. Los productos sustitutos son aquellos que el cliente puede consumir como alternativa, cuando cualquier sector baja la calidad de sus productos por el cual el cliente está dispuesto a pagar o sube el precio por arriba de este límite.

### Análisis de la Estructura Organizacional

Una estructura organizacional es un concepto fundamentalmente jerárquico de subordinación dentro de las entidades que colaboran y contribuyen a servir a un objetivo común. Una organización puede estructurarse de diferentes maneras y estilos, dependiendo de sus objetivos, el entorno y los medios disponibles. Para Hellriegel, (2002) la estructura organizacional es la representación formal de las relaciones laborales, en la que se define las tareas por puestos y unidad y señala como deben coordinarse para básicamente, 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. La estructura organizacional de toda empresa sufre adecuaciones en sus componentes como consecuencia de cualquier efecto que provoque una toma de decisiones no importa en que nivel o factor se tome, dado su estructura sistémica (Senge, 2005) por esta razón, es necesario, para posicionar de forma general estos efectos, analizar de manera integral los efectos que pueden provocar dichas decisiones, pero sobre todo si se toman en cuenta los efectos directos y colaterales resultantes de cada acción. Para efectos de este trabajo se enfoca el esfuerzo al análisis solo de 5 factores básico: el ambiente

organizacional, la tecnología, los procesos, el servicio al cliente y las finanzas. La estructura debe estar diseñada para facilitar el empeño estratégico de una empresa por lo que sigue a la estrategia, sin una misión la estructura carece de sentido, no existe una estructura organizacional óptima para un tipo de organización, si bien las compañías de bienes de consumo tienden a emular la forma de organización de divisiones estructuradas por productos; las pequeñas tienden a estar estructuradas por funciones, las medianas en forma de divisiones (descentralizadas). Las empresas grandes tienden a usar la estructura de unidades estratégicas de negocios UEN o de estructura matricial. (Fred R David 2013).

En las grandes corporaciones Gallardo (2012), menciona que pueden reconocerse cuatro niveles organizacionales: nivel corporativo, nivel divisional, nivel unidad estratégica de negocios UEN y nivel funcional. En tanto que David Fred (2013) considera siete tipos básicos de estructuras organizativas por orden de: funciones, divisiones, por zona geográfica, divisiones de productos, divisiones de clientes, divisiones de procesos, unidades estratégicas de negocios (UEN) y matricial. Estructura funcional.- Agrupa las tareas y actividades por función de negocios: producción, marketing, finanzas, investigación y desarrollo, sistemas de administración de información Estructura divisional.- también conocida como descentralizada, puede adoptar las siguientes formas: por área o zona geográfica, por producto o servicio, por cliente o por proceso; con este tipo de estructura, las actividades funcionales se realizan de manera central o divisional. Estructura de la unidad estratégica de negocios.- estructura que agrupa divisiones similares en unidades estratégicas de negocios y delega la autoridad y responsabilidad de cada unidad a un ejecutivo senior quien reporta directamente al CEO. Estructura matricial.- este tipo es el más completo ya que depende de flujos verticales y horizontales tanto de autoridad como de comunicación, a diferencia de las estructuras divisionales y funcionales que dependen principalmente de flujos verticales. Así, independientemente del tipo de estructura, los factores considerados son finanzas, procesos, tecnología, ambiente organizacional, servicio al cliente.

## RESULTADOS

A partir de los referentes del marco teórico, y situados en la realidad de las empresas de la región de Orizaba, se concentró y analizó la información generada en 23 empresas en las cuales se han planteado al menos 5 proyectos estratégicos como parte de la vinculación con este sector, a partir de ello, se establecieron las áreas prioritarias. En la tabla 1 se presentan los diez primeros proyectos.

Tabla 1: Frecuencia de Proyectos Estratégicos

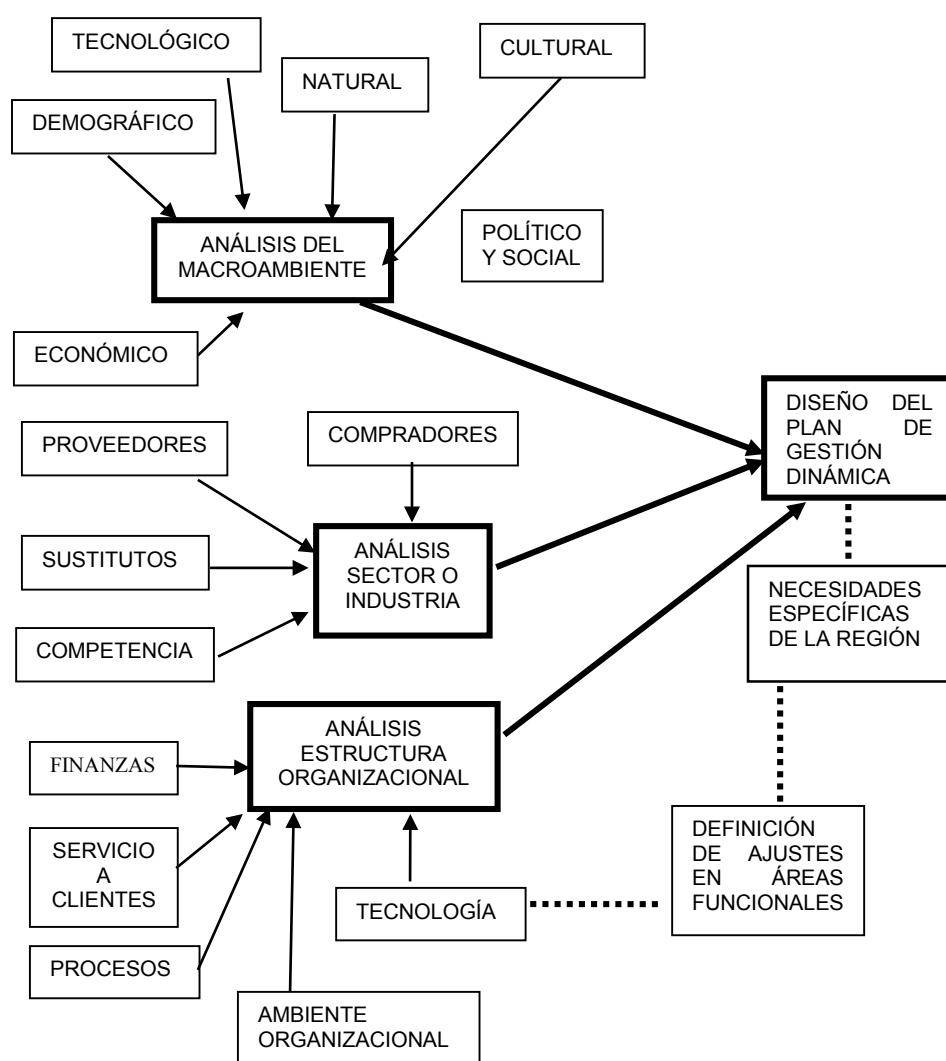
Proyectos Estratégicos	Frecuencia
organización y management	40
procesos productivos	38
desarrollo del personal	36
calidad, gestión y certificación	26
difusión y promoción	14
infraestructura	13
tecnología	12
sociedad	11
mercados y estrategias de mkt	11
economía y factores financieros	11

*En la tabla 1 se presentan las áreas temáticas en las cuales se desarrollaron proyectos estratégicos para empresas de la región de Orizaba, Veracruz, colocadas prioritariamente en función de la frecuencia manifestada en el seno de las organizaciones.*

De los resultados se pudo establecer que cerca del 50% de los proyectos estratégicos se centran en cuatro vertientes: Organización y Management (14%), Procesos Productivos (13%), Desarrollo del personal (13%) y Calidad, gestión y certificación (9%). El restante 50% se distribuye en 18 áreas temáticas, sin embargo, aquí los elementos económicos y financieros (incluyendo compra y venta de bienes y servicios) representan el 11% que representan un grupo fuerte a considerar como punto de atención. Derivado del desarrollo e implementación de proyectos estratégicos en empresas de la región, se está estructurando, en la maestría en

Ingeniería Administrativa, del Instituto Tecnológico de Orizaba, el Sistema Integral de Gestión y Medición de Indicadores de Logro para Pequeñas y Medianas Empresas (SIGMIL), que a través de diversas etapas, integra una serie de herramientas que conjuntadas y ordenadas sistemáticamente, potencien la realización metodológica de un plan integral de desarrollo empresarial. El objetivo es tener una herramienta con la cual pueda responderse al dinamismo empresarial en tiempo real. Considerando los elementos anteriormente descritos, se estructuró el modelo del diseño e implementación de gestión dinámica. En la figura 3 se presenta la primera parte del modelo y en la figura 4, la segunda que corresponde a las actividades de ejecución y control en el marco de la mejora continua e innovación. El concepto global de gestión dinámica para las pymes sugiere los ajustes que se realizan durante la ejecución y control de los planes integrales en el marco de la innovación y mejora continua.

Figura 3: Diseño Inicial de Modelo de Gestión Dinámica

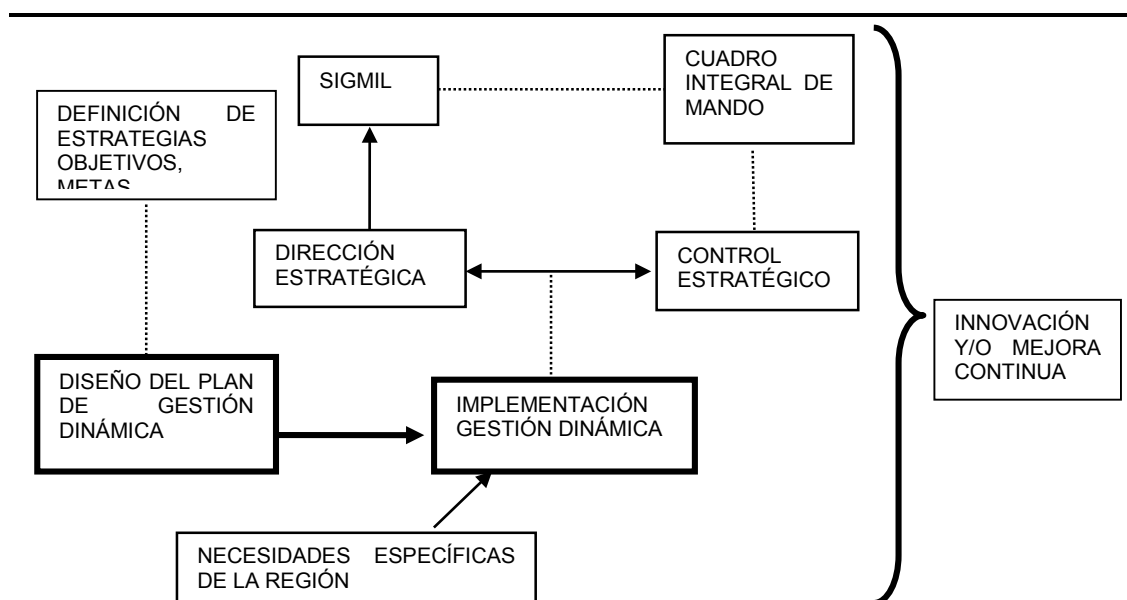


En la figura 3 se representan los elementos que autores diversos consideran para los análisis del macroambiente, la industria y la estructura organizacional, los cuales en la práctica, llevan a detectar las necesidades específicas de empresas de la región, base del diseño inicial del plan de gestión dinámica.

## CONCLUSIONES

La gestión empresarial en sentido amplio, incluye campos relacionados con la gestión organizacional, gestión de mercados, gestión del talento humano, gestión financiera y la gestión de procesos, producción y tecnología, dentro de esta última se considera a la gestión de calidad; estas temáticas son el campo de aplicación de la ingeniería administrativa del personal de la maestría, docentes, investigadores y maestros. Como mencionan los autores, el proceso administrativo consta de la fase mecánica y la fase dinámica, la primera se refiere a la estructura de la empresa y la segunda se refiere a la parte del proceso donde se realiza la ejecución. Para la primera fase se analizó el entorno y la estructura organizacional desde la perspectiva de diversos autores, la segunda fase se basó en el desarrollo y puesta en práctica de diversos proyectos estratégicos en empresas de la región de Orizaba, a partir de lo cual se establecieron las áreas temáticas de interés en las organizaciones.

Figura 4: Elementos Considerados Para Implementar Gestión Dinámica



*En la figura 4 se integran al diseño inicial, elementos que surgen de la práctica y trabajo en las empresas de la región, aspectos que le dan el carácter de dinamismo tanto por estar en la etapa de ejecución, como por formar parte de un proceso de mejora continua.*

Es de resaltar que estos proyectos pusieron de manifiesto no solo las áreas prioritarias de las organizaciones, sino también la necesidad de establecer una metodología al alcance de los responsables de las empresas que facilite e incorpore el dinamismo empresarial. Estos elementos se han empezado a desarrollar y un siguiente paso es que concluidos estos instrumentos y herramientas se realice la prueba piloto de su implementación en empresas de la región.

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# LA CADENA DE VALOR DE LA CIENCIA EN MÉXICO

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## RESUMEN

*En este artículo se hace la propuesta de la cadena de valor de la ciencia, es un investigación científica teórica, en el cual se realizó el mapeo de los agentes que la componen desde el eslabón inicial hasta el final, los cuales generan el producto llamado ciencia en México. Describiendo el cúmulo de actividades que realizan cada uno de los eslabones, representados por instituciones las cuales están destinadas a la generación de valor, el cual se espera que propiciara un impacto positivo en las actividades del siguiente eslabón. El inicio producto que esta cadena genera es el estado general de la ciencia y el cual se ve reflejado por la posición que México tiene en los diferentes reportes a nivel internacional.*

**PALABRAS CLAVE:** Cadena de Valor, Ciencia

## ABSTRACT

*This article proposed the value chain of the Science is, it is a theoretical scientific research, in which the mapping of agents that compose it from the initial step to the end was performed, which generates a product called science in Mexico. Describing the Cluster of activities that each of the links, represented by institutions which are aimed at generating value, which is expected that fostered a positive impact on the activities of the next link. The product start this chain generates is the general state of science and this is reflected by the position that Mexico has in the different reports internationally.*

**JEL:** Q17, N56, O13

**KEYWORDS:** Value Chain, Science

## INTRODUCCIÓN

La ciencia es en la cultura contemporánea, la palanca mediante la cual muchos países han logrado progreso económico y han generado beneficio social, mediante la creación de tecnología que satisface las necesidades de la población, la ciencia ha sido el medio para que los países desarrollados compitan, por lo tanto, si se quiere conocer a un país desarrollado es ineludible analizar los indicadores bajo los cuales su producción científica se lleva a cabo así como sus frutos. La ciencia es un estilo de pensamiento y de acción, el más universal y el más provechoso (Bunge, 2000). 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, por mencionar algunas, por lo tanto, todo lo anterior incide 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 y encontrar soluciones a sus problemáticas han evolucionando a través del uso de la ciencia, y son los más desarrollados actualmente, por ejemplo, Suiza, Singapur, Corea, Finlandia, Alemania, Estados Unidos, Japón, Holanda y China son



algunos ejemplos, desde luego que la lista es más amplia. En este trabajo se hace la propuesta de la cadena de valor de la ciencia en México, realizando el mapeo de los eslabones que la componen, así como, definiendo las actividades propias de cada eslabón, las cuales mediante su realización se traducen en la generación de valor hacia el siguiente eslabón y que al final el desempeño de cada uno de los elementos de la cadena, se verá reflejado en la calidad y relevancia de la generación de la ciencia en este país, la ciencia representada por todos los indicadores bajo los cuales se hace la evaluación a nivel internacional. Es importante mencionar que la cadena de valor, es un conjunto de actividades cuyo desempeño está dirigido para diseñar, producir, entregar y apoyar sus productos o servicios, mediante la generación de valor a través de la mejora constante de las actividades desarrolladas en cada eslabón con el propósito de ser más competitivo.

### Cadena de Valor

El concepto de cadena de valor es relativamente nuevo en algunos sectores, además está generando un gran interés por su utilidad. Cabe mencionar que no es fácil la construcción de una cadena de valor exitosa, tampoco existen recetas para su creación. El concepto de cadena de valor se refiere a una alianza vertical estratégica entre varias organizaciones independientes dentro de un negocio. Una cadena de valor se creará cuando las organizaciones tienen una visión compartida y objetivos comunes. Esta se forma para cumplir con los objetivos específicos de mercado a través de la satisfacción de las necesidades de los consumidores. Permite la toma de decisiones en grupo, así como la participación de los riesgos y beneficios. También permite la cooperación de una manera amplia y comparte información relevante para toda la estructura de la cadena. Los beneficios se comparten y la competitividad de ese sector se mejora por la cadena de valor. Es importante mencionar que los consumidores no forman parte de la cadena, pero la información que proporcionan es vital, por lo tanto, el consumidor es esencial para el éxito de la cadena. Las relaciones de los agentes de la cadena implican una constante comunicación y una enorme confianza entre sí (Hobbs, Cooney, & Fulton, 2000).

Como breve resumen a todo lo mencionado anteriormente, una cadena de valor es una red estratégica de organizaciones independientes que reconocen su necesidad mutua de unos a otros y trabajan juntos para identificar objetivos estratégicos, estando dispuestos a compartir los riesgos y beneficios asociados invirtiendo tiempo, energía y recursos para que la relación funcione. Una cadena de valor es una red de alianzas estratégicas entre empresas independientes que manejan juntos el flujo de bienes y servicios a lo largo de toda la cadena. “Alianzas Estratégicas” implica que la asociación es planeada de antemano por un grupo de personas que emprenden colectivamente las actividades que una empresa no podría emprender por sí misma (Holmlund & Fulton, 1999). El resultado es una “inteligencia competitiva”, donde se recoge y comparte información a la cual no se podría acceder en forma independiente.

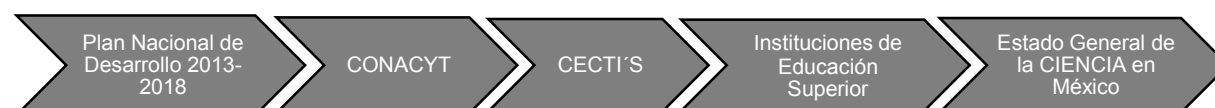
Existe un número de consideraciones organizacionales claves para construir una cadena de valor exitosa, estas incluyen: Establecer objetivos comunes; Manejar los flujos de información; Evaluación del desempeño; La existencia de beneficios palpables para todos los implicados; y Construir confianza y establecer relaciones de trabajo cooperativo. Es crucial que las partes establezcan y compartan un conjunto de objetivos mutuamente acordados, si los objetivos individuales difieren, la información no fluirá libremente entre los socios. Llega a ser más difícil evaluar el desempeño de la cadena de valor, si las partes usan distintas referencias de desempeño. Por lo tanto, los estímulos para permanecer en la cadena se verán debilitados y será difícil construir la confianza y un espíritu de interdependencia cooperativa. La adopción del enfoque de la cadena de valor exige comprender un sistema en su totalidad, las empresas u organizaciones que operan dentro de una industria, desde los proveedores de insumos hasta los compradores de los mercados finales; los mercados de apoyo que prestan servicios técnicos, comerciales y financieros a la industria y el entorno comercial en el que opera la industria. De igual forma, el control de la cadena de valor es un concepto fundamental para la eficiencia de la cadena de valor. El control describe qué empresas

de una cadena de valor establecen e implementan los parámetros bajo los que operan otros miembros de la cadena. Para aumentar la competitividad de una cadena de valor generalmente se necesita hacer hincapié en la calidad sistemática de los productos, la posibilidad de localización y la entrega puntual.

Es necesario mencionar que, cuando no hay sistemas para incorporar normas globales, las cadenas de valor nacionales son excluidas de las oportunidades globales. Sin empresas líderes y sin recursos que brinden información sobre la demanda del mercado final para facilitar las mejoras, en algunos casos es imposible que una cadena de valor sea o continúe siendo competitiva. Por lo tanto, el control de la cadena de valor es un nivel de organización que facilita o dificulta las mejoras y la capacidad de responder a los cambios del mercado, especialmente en los mercados globales. (Downing, 2007). Después de lo anterior y en este mismo contexto es necesario resaltar que el establecimiento o formación de una cadena de valor usualmente involucra la identificación y mapeo de las relaciones entre los agentes económicos que la integran y estas son de cuatro tipos.

1) Las actividades desempeñadas durante cada etapa del proceso; 2) El valor de los insumos, el tiempo del proceso, los productos finales y el valor agregado; 3) La relación espacial así como la distancia y las actividades de logística; 4) La estructura de los agentes económicos. El énfasis en estos tipos de relaciones y su impacto sobre la industria base del mercado, permite que la cadena de valor no sólo ayude en las áreas prioritarias para reformar una industria en contextos específicos, sino también en la designación de las políticas de solución dentro del ambiente en el cual la empresa opera. (Bank, 2007). Es necesario aclarar que las actividades que cada agente de la cadena desarrolla, tendrá por obligación que generar valor para agregarlo al siguiente eslabón, esto es uno de los principios básicos del buen funcionamiento de toda cadena y el cual es necesario para proporcionar el producto o servicio final con un alto nivel de valor agregado que permita mejorar o mantener la competitividad de la industria principalmente en el plano internacional. La cadena de valor de la ciencia se muestra en la figura 1 y está compuesta por los eslabones Plan Nacional de Desarrollo (PND), Consejo de Ciencia y Tecnología (CONACYT), Consejos Estatales de Ciencia, Tecnología e Innovación (CECTI), Instituciones de Educación Superior (IES) y el Estado General de la Ciencia en México (EGCM).

Figura 1: Cadena de Valor de la Ciencia en México



La cadena de valor inicia con el eslabón del plan nacional de desarrollo en el cual se establecen la política pública sobre la ciencia en México en el periodo estipulado, el CONACYT es la institución encargada de la planeación en materia de Ciencia y Tecnología, para impulsar de una manera eficiente las actividades científicas y tecnológicas del país; los CECTI'S entre sus principales actividades están las de proponer la política gubernamental para el desarrollo y difusión de la ciencia, la tecnología y la innovación; Promover, fomentar, divulgar y difundir la cultura científica, humanística, tecnológica y de innovación en el Estado; Elaborar el Programa Estatal de Ciencia, Tecnología e Innovación; las IES tienen como finalidad Contribuir al desarrollo social, económico, político, científico, tecnológico, artístico y cultural de Michoacán, de México y del mundo, formando seres humanos íntegros, competentes y con liderazgo que generen cambios en su entorno, realizando investigación vinculada a las necesidades sociales, que impulse el avance científico, tecnológico y la creación artística; estableciendo actividades que rescaten, conserven, acrecienten y divulguen los valores universales, las prácticas democráticas y el desarrollo sustentable a través de la difusión y extensión universitaria y el último eslabón que corresponde al estado general de la ciencia en México, este es el resultado o el producto de las actividades realizadas por los otros eslabones, este se ve representado por la posición que México tiene en los diferentes mediciones o rankings a nivel internacional como por ejemplo, el índice de innovación, de competitividad, ranking de universidades, el reporte doing business y algunos otros más Fuente: Elaboración propia.

### Eslabón Plan Nacional de Desarrollo

Las estructuras de investigación y desarrollo (I + D), el rendimiento en ciencias, la invención y la innovación son cada vez más globales y se encuentran en un proceso de transición multidimensional. Las principales variables de cambio son: el crecimiento exponencial de las actividades relacionadas con la

innovación; el desarrollo de los BRICS en los campos científicos y tecnológicos; la significativa globalización de la Investigación y Desarrollo (I + D), un alto rendimiento de la Investigación y Desarrollo en el sector de los servicios y un creciente enfoque en la innovación no tecnológica; cambios en las políticas públicas hacia incentivos fiscales a la Investigación y Desarrollo; el aumento de la movilidad internacional de los recursos humanos altamente calificados entre los que las mujeres están incrementando una mayor participación en la ciencia y la tecnología (Holsapple & Jones, 2007). Al llegar a este punto es importante mencionar que las estrategias nacionales de ciencia, tecnología e innovación cumplen varias funciones en la formulación de la política gubernamental. En primer lugar, articulan la visión del gobierno respecto a la contribución de la CTI para el desarrollo social y económico de su país. En segundo lugar, se establecen las prioridades para la inversión pública en CTI e identificar el enfoque de las reformas del gobierno. En tercer lugar, el desarrollo de estas estrategias puede involucrar a los actores que van desde la comunidad de investigación, organismos de financiación, las empresas y la sociedad civil a los gobiernos regionales y locales en la formulación de políticas y su implementación. En algunos casos, las estrategias nacionales describen los instrumentos de política específicos que se utilizarán para cumplir con un conjunto de metas u objetivos. En otros casos, sirven como guías visionarios para diversos grupos de interés.

Francia, Italia, Japón y los Estados Unidos se apoyan en la ciencia la tecnología e innovación para reiniciar su crecimiento económico, el cual disminuyó al inicio de la crisis financiera y económica. Francia busca restaurar la competitividad en su industria a través de la inversión en innovación y apoyar las reformas institucionales del sistema nacional francés de innovación. Alemania y Corea están fomentando inversiones en nuevas áreas de crecimiento tales como la innovación verde. En este sentido, algunos países que son seguidores de la innovación enfocados desde tiempo atrás para mejorar la calidad del ambiente de los negocios han mejorado su posición en la cadena de valor global para ganar ventajas competitivas. Tal es el ejemplo de Chile y su nueva estrategia nacional de innovación para la competitividad (OECD, 2012). Entre los países de la OECD, México tiene los resultados más bajos en ciencia e innovación, que son medidos por el número de publicaciones científicas y patentes triádicas, muy pocas patentes fueron archivadas por las universidades en los últimos años, además México tiene en la formación de recursos humanos un cuello de botella para la mejora de su sistema de innovación. En el Plan Nacional de Desarrollo se contemplan varios factores mediante los cuales se pretende obtener crecimiento, entre estos se encuentra el de proporcionar una educación de calidad y dentro de este pilar se establece el apoyo a la ciencia que el gobierno de México designa, de igual manera se enuncian los objetivos que se pretenden lograr en materia de generación de la ciencia e innovación.

### Objetivos del PND

*Objetivo:* Hacer del desarrollo científico, tecnológico y la innovación pilares para el progreso económico y social sostenible.

*Estrategia:* Contribuir a que la inversión nacional en investigación científica y desarrollo tecnológico crezca anualmente y alcance un nivel de 1% del PIB.

### Líneas de Acción

Impulsar la articulación de los esfuerzos que realizan los sectores público, privado y social, para incrementar la inversión en Ciencia, Tecnología e Innovación (CTI) y lograr una mayor eficacia y eficiencia en su aplicación.

Incrementar el gasto público en CTI de forma sostenida.

Promover la inversión en CTI que realizan las instituciones públicas de educación superior.

Incentivar la inversión del sector productivo en investigación científica y desarrollo tecnológico.

Fomentar el aprovechamiento de las fuentes de financiamiento internacionales para CTI.

*Estrategia:* Contribuir a la formación y fortalecimiento del capital humano de alto nivel.

#### Líneas de Acción

Incrementar el número de becas de posgrado otorgadas por el Gobierno Federal, mediante la consolidación de los programas vigentes y la incorporación de nuevas modalidades educativas.

Fortalecer el Sistema Nacional de Investigadores (SNI), incrementando el número de científicos y tecnólogos incorporados y promoviendo la descentralización.

Fomentar la calidad de la formación impartida por los programas de posgrado, mediante su acreditación en el Programa Nacional de Posgrados de Calidad (PNPC), incluyendo nuevas modalidades de posgrado que incidan en la transformación positiva de la sociedad y el conocimiento.

Apoyar a los grupos de investigación existentes y fomentar la creación de nuevos en áreas estratégicas o emergentes.

Ampliar la cooperación internacional en temas de investigación científica y desarrollo tecnológico, con el fin de tener información sobre experiencias exitosas, así como promover la aplicación de los logros científicos y tecnológicos nacionales.

Promover la participación de estudiantes e investigadores mexicanos en la comunidad global del conocimiento.

Incentivar la participación de México en foros y organismos internacionales.

*Estrategia:* Impulsar el desarrollo de las vocaciones y capacidades científicas, tecnológicas y de innovación locales, para fortalecer el desarrollo regional sustentable e incluyente.

#### Líneas de Acción

Diseñar políticas públicas diferenciadas que permitan impulsar el progreso científico y tecnológico en regiones y entidades federativas, con base en sus vocaciones económicas y capacidades locales.

Fomentar la formación de recursos humanos de alto nivel, asociados a las necesidades de desarrollo de las entidades federativas de acuerdo con sus vocaciones.

Apoyar al establecimiento de ecosistemas científico-tecnológicos que favorezcan el desarrollo regional.

Incrementar la inversión en CTI a nivel estatal y regional con la concurrencia de los diferentes ámbitos de gobierno y sectores de la sociedad.

*Estrategia:* Contribuir a la transferencia y aprovechamiento del conocimiento, vinculando a las instituciones de educación superior y los centros de investigación con los sectores público, social y privado.

#### Líneas de Acción

Apoyar los proyectos científicos y tecnológicos evaluados conforme a estándares internacionales.

Promover la vinculación entre las instituciones de educación superior y centros de investigación con los sectores público, social y privado.

Desarrollar programas específicos de fomento a la vinculación y la creación de unidades sustentables de vinculación y transferencia de conocimiento.

Promover el desarrollo emprendedor de las instituciones de educación superior y los centros de investigación, con el fin de fomentar la innovación tecnológica y el autoempleo entre los jóvenes.

Incentivar, impulsar y simplificar el registro de la propiedad intelectual entre las instituciones de educación superior, centros de investigación y la comunidad científica.

Propiciar la generación de pequeñas empresas de alta tecnología.

Impulsar el registro de patentes para incentivar la innovación.

*Estrategia:* Contribuir al fortalecimiento de la infraestructura científica y tecnológica del país.

### Líneas de Acción

Apoyar el incremento de infraestructura en el sistema de centros públicos de investigación.

Fortalecer la infraestructura de las instituciones públicas de investigación científica y tecnológica, a nivel estatal y regional.

Extender y mejorar los canales de comunicación y difusión de la investigación científica y tecnológica, con el fin de sumar esfuerzos y recursos en el desarrollo de proyectos.

Gestionar los convenios y acuerdos necesarios para favorecer el préstamo y uso de infraestructura entre instituciones e investigadores, con el fin de aprovechar al máximo la capacidad disponible

Tabla 1: Gasto Federal en Ciencia y Tecnología (Millones de Pesos)

2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
29,309.04	\$27,952.14	\$31,338.99	\$33,275.77	\$35,831.71	\$43,829.18	\$45,973.60	\$54,436.39	\$58,809.88	\$62,671.08

Fuente: <http://www.siicyt.gob.mx/> En esta tabla se muestra la inversión por año que México hace para la generación de Ciencia, Tecnología e Innovación en México. Fuente: CONACYT. (8 de Abril de 2014). CONACYT. Obtenido de CONACYT: <http://www.conacyt.gob.mx/>

### Eslabón Consejo Nacional de Ciencia y Tecnología

El CONACYT es una institución que fomenta, coordina y articula las actividades científicas y tecnológicas nacionales con el objeto de promover el desarrollo de la ciencia básica para ampliar las fronteras del conocimiento y asociarlo a la formación de recursos humanos y a la ampliación y mejora de la calidad de la educación en ciencia y tecnología. Además, se promueve el desarrollo y el fortalecimiento de la investigación aplicada para atender las más urgentes necesidades sociales y ampliar las perspectivas del sector productivo, haciendo posible, como consecuencia, la elevación en la calidad de vida de nuestra población. El Conacyt tiene como visión “*impulsar y fortalecer el desarrollo científico y la modernización tecnológica de México*” El Consejo Nacional de Ciencia y Tecnología, formula y financia programas de becas y en general de apoyo a la formación de capital humano científico y tecnológico, en sus diversas modalidades, así como también integra la información de los programas de becas que ofrezcan otras instituciones nacionales, organismos internacionales y gobiernos extranjeros, a fin de optimizar los recursos en esta materia y establece esquemas de coordinación, en los términos de las convocatorias que para el efecto se emitan. Adicionalmente, se establecen las políticas para ejecutar los programas que propicien el fomento, la formación, el desarrollo y la vinculación de recursos humanos de alto nivel en el país, atendiendo las prioridades locales y regionales a través de los instrumentos establecidos en la Ley de Ciencia y Tecnología.

El CONACYT dirige El Sistema Nacional de Investigadores (SNI) fue creado Por Acuerdo Presidencial publicado en el Diario Oficial de la Federación el 26 de julio de 1984, para reconocer la labor de las personas dedicadas a producir conocimiento científico y tecnología. El reconocimiento se otorga a través de la evaluación por pares y consiste en otorgar el nombramiento de investigador nacional. Esta distinción simboliza la calidad y prestigio de las contribuciones científicas En paralelo al nombramiento se otorgan estímulos económicos cuyo monto varía con el nivel asignado. El SNI tiene por objeto promover y fortalecer, a través de la evaluación, la calidad de la investigación científica y tecnológica, y la innovación que se produce en el país. El Sistema contribuye a la formación y consolidación de investigadores con conocimientos científicos y tecnológicos del más alto nivel como un elemento fundamental para incrementar la cultura, productividad, competitividad y el bienestar social.

### Fondos y Apoyos Conacyt

El Consejo Nacional de Ciencia y Tecnología (CONACYT) vive un proceso de cambio, indispensable para que el país alcance en los próximos años el desarrollo que demanda en materia científica y tecnológica. Para ello, el CONACYT se reorganiza conforme lo indica la Ley de Ciencia y Tecnología (LCYT), determinando sus metas y políticas según lo establece el Programa Especial de Ciencia, Tecnología e Innovación (PECiTI). Los Fondos CONACYT se clasifican en:

- Fondos Sectoriales
- Fondos Mixtos
- Fondos Institucionales
- Apoyos Institucionales
- Información Fondos y Fideicomisos Conacyt
- Programa de Estímulo a la Innovación

El establecimiento de dichos fondos permite al Consejo interactuar tanto con las Secretarías de Estado, los Gobiernos Estatales y las Entidades Federativas, como con las instituciones del ámbito académico y científico, las organizaciones de la sociedad civil y las empresas privadas que integran el sistema científico-tecnológico de México. A través de los distintos tipos de fondos CONACYT se coordinan esfuerzos con un efecto multiplicador en la generación del conocimiento, la innovación, el desarrollo tecnológico y la formación de recursos humanos, así como en el fortalecimiento de la capacidad científica y tecnológica que requiere el país. Los investigadores, académicos, tecnólogos, empresarios, universidades y centros de investigación acuden a las convocatorias de los diferentes fondos para presentar propuestas que contribuyan a resolver problemas y necesidades de los sectores sociales y productivos, así como de regiones geográficas; que expanden el conocimiento en campos pertinentes a los mismos y/o que den origen a conocimientos e innovación que fortalecen el sector científico y tecnológico.

### Desarrollo Tecnológico E Innovación

Está demostrado que existe una relación positiva entre la generación y explotación del conocimiento y el desarrollo económico de los países, por lo que en México existe un gran interés por desarrollar una mejor capacidad de innovar, es decir, de “generar nuevos productos, diseños, procesos, servicios, métodos u organizaciones o de incrementar valor a los existentes”. Y con ello lograr ventajas competitivas en la economía, que le permita alcanzar un crecimiento económico sustentable.

### Apoyos A Proyectos de Innovación Empresarial

- Programa de Estímulos a la Innovación
- Información de Ciencia y Tecnología para Empresarios
- Fondos de Innovación Tecnológica
- Fondo Sectorial de Innovación
- Programa AVANCE
- Apoyos a Proyectos de Desarrollo Tecnológico e Innovación
- Apoyos Institucionales
- Fondos Sectoriales de Energía
- Fondos Mixtos
- Fondos Sectoriales
- Fondos Institucionales

*Becas Nacionales:* El CONACYT solamente otorga becas para estudiar en programas inscritos en el Programa Nacional de Posgrados de Calidad (PNPC) el cual se imparta de manera “presencial convencional” con estudiantes de dedicación exclusiva.

*Becas en el Extranjero:* Para obtener una beca del CONACYT los aspirantes deben ser profesionistas mexicanos que desean realizar estudios de posgrado en áreas científicas y tecnológicas, sociales y humanísticas en una institución de calidad reconocida en el extranjero.

Se da prioridad a aspirantes a beca a doctorado y en casos excepcionales y bien fundamentados se podrán otorgar becas para estudios de especialidad y de maestría.

*Repatriaciones y Retenciones:* Contribuir a la incorporación de los investigadores con experiencia de investigación residentes en el extranjero y dentro del país, en las Instituciones Mexicanas de Educación Superior y Centros de Investigación, con la finalidad de consolidar la formación de recursos humanos de alto nivel promoviendo además la creación y el fortalecimiento de grupos de investigación, la consolidación de los programas nacionales de posgrado y vincular la capacidad científica con los sectores público, privado, social.

*Estancias Posdoctorales y Sabáticas al Extranjero:* El programa de Estancias Posdoctorales y Sabáticas al Extranjero surge como respuesta a la búsqueda de opciones de los jóvenes recién egresados del Doctorado para continuar con su formación en el ámbito internacional y en donde investigadores consolidados pueden colaborar con investigadores del más alto nivel internacional y participar en equipos ligados a su área de conocimiento, con la finalidad de que, a su regreso, fortalezca a su grupo de investigación.

*Centros Públicos de Investigación Conacyt:* El Sistema de Centros Conacyt es un conjunto de 27 instituciones de investigación que cubren los principales campos del conocimiento científico, tecnológico, social y humanístico. De acuerdo a sus objetivos y especialidades, el Sistema de Centros de Investigación Conacyt se agrupa en tres grandes subsistemas: Ciencias Exactas y Naturales (10 Centros); Ciencias Sociales y Humanidades (8 Centros); Desarrollo Tecnológico y servicios (8 Centros); y uno más especializado en el financiamiento de estudios de posgrado. Los objetivos de los Centros Públicos Conacyt son: b Generar conocimiento científico y promover su aplicación a la solución de problemas nacionales. Formar recursos humanos de alta especialización, sobre todo a nivel de posgrado. Fomentar la vinculación entre la academia y los sectores público, privado y social. Promover la innovación científica, tecnológica y social para que el país avance en su integración a la economía del conocimiento. Promover la difusión y la divulgación de la ciencia y la tecnología en las áreas de competencia de cada uno de los Centros que integran el Sistema. Fomentar y promover la cultura científica, humanística y tecnológica de la sociedad mexicana (CONACYT, 2014).

### Eslabón CECTI

Este eslabón corresponde a los Consejos Estatales de Ciencia y Tecnología los cuales desempeñan las siguientes actividades

Proponer la política gubernamental para el desarrollo y difusión de la ciencia, la tecnología y la innovación.

Elaborar el Programa Estatal de Ciencia, Tecnología e Innovación.

Promover, fomentar, divulgar y difundir la cultura científica, humanística, tecnológica y de innovación en el Estado.

Desarrollar y aplicar estrategias de vinculación entre los sectores productivo, educativo y de investigación, tales como promover y apoyar programas de investigación e innovación en las empresas instaladas en el Estado y fomentar la creación de nuevas empresas.

Coadyuvar en las actividades científicas, humanísticas y tecnológicas entre los organismos e instituciones públicas o privadas en el Estado.

Apoyar la creación y consolidación de unidades de vinculación para la transferencia de conocimiento y tecnología al interior de las IES, CI e instituciones.

Solicitar y justificar a las instituciones de educación superior y centros de investigación establecidos en el Estado, la creación de posgrados en aquellas áreas, temas y disciplinas que sean identificadas como socialmente necesarias y que estén en el ámbito de su competencia, así como promover el fortalecimiento de los posgrados existentes en el estado

### Eslabón IES

Este agente corresponde a las Instituciones de Educación Superior, representada por las universidades públicas que ofertan programas de licenciatura, maestría y doctorado así como de los Institutos de investigación que forman parte de las IES. Este eslabón desarrolla las siguientes actividades Contribuir al desarrollo social, económico, político, científico, tecnológico, artístico y cultural de sus Estados, de México y del mundo, formando seres humanos íntegros, competentes y con liderazgo que generen cambios en su entorno, guiados por los valores éticos de la Universidad, mediante programas educativos pertinentes y de calidad; realizando investigación vinculada a las necesidades sociales, que impulse el avance científico, tecnológico y la creación artística; estableciendo actividades que rescaten, conserven, acrecienten y divulguen los valores universales, las prácticas democráticas y el desarrollo sustentable a través de la difusión y extensión universitaria.

Las IES procuran una oferta educativa de mayor cobertura, reconocida por su calidad y pertinencia social, que forma seres competentes, cultos, participativos, con vocación democrática, honestos y con identidad, con capacidades para resolver la problemática de su entorno. Oferta programas de investigación y creación artística para la solución sustentable de problemas sociales, en estrecha vinculación con los programas educativos. Los programas de vinculación con universidades y centros de investigación nacional e internacional permiten un intenso intercambio científico, cultural y artístico así como una gran movilidad de la comunidad universitaria. Las actividades de extensión proporcionan asesorías y servicios orientados a satisfacer necesidades concretas de los grupos sociales y de los sistemas productivos. Los programas de difusión cultural hacen llegar a la sociedad las diversas manifestaciones de las ciencias, las artes y la cultura promoviendo el desarrollo de los individuos y los grupos sociales en armonía con el entorno.

### Eslabón el Estado General de la Ciencia en México

Este eslabón es el resultado final de las actividades desarrolladas por todos los eslabones de la cadena, es decir es el producto que la cadena de valor de la ciencia genera, este se ve representado por la posición que México tiene en los diferentes índices internacionales tales como: The Global Innovation Index 2013, El índice de Universidades SIR Global 2013 - Rank: Output, Índice de Competitividad, el índice Doing Business, OECD Factbook 2013 y algunos otros.



Tabla 2: México en las Clasificaciones Internacionales

The Global Innovation Index 2013	Universidades Sir Global 2013	The Global Competitiveness Report 2013-14	Doing Business
Pos. 63	Pos.122	Pos.55	Pos.53

Fuente: Elaboración propia En esta tabla se muestran algunos resultados que México tiene en algunas mediciones de reportes internacionales  
Fuente: elaboración propia con base en los informes

Estos reportes son únicamente algunos de los resultados de las mediciones internacionales que reflejan la situación de México en materia de ciencia y tecnología, desde luego que faltan muchos otras mediciones, que tienen una relación entre el desarrollo de la ciencia y la posición que ocupa, mediciones como las que la OECD realiza.

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## IMPACTO DE LA REFORMA FISCAL EN LAS MICROEMPRESAS

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### RESUMEN

*A partir del 1 de enero de 2014, entra en vigor la nueva Ley del Impuesto Sobre la Renta en México, siendo uno de los principales cambios, el concerniente al régimen de tributación de las microempresas, llamado Régimen de Incorporación Fiscal. Dicho Régimen establece cargas administrativas adicionales comparado con el régimen anterior, por lo cual las autoridades fiscales han optado por el diferimiento de algunas de ellas, aun así, los microempresarios se encuentran en una situación de incertidumbre en cuanto a las nuevas disposiciones y su proceder ante ellas. Las microempresas en México representan el 95.3% de la actividad económica en las cuales laboran el 45.6% de los trabajadores a nivel nacional, por lo anterior; el objetivo del estudio radica en identificar el impacto de la reforma fiscal en ellas. La investigación se centra en microempresas ubicadas en la región centro de Coahuila, México, a las cuales se aplicó el instrumento de medición creado.*

**PALABRAS CLAVE:** Reforma Fiscal, Microempresas, Régimen de Incorporación

## IMPACT OF TAX REFORM IN SMALL BUSINESS

### ABSTRACT

*As of January 1, 2014, comes into force the new Law on Income Tax in Mexico, one of the major changes the tax regime concerning the small business, called Regime of Incorporation. This Scheme provides additional administrative burdens compared to the previous regime, for which the tax authorities have opted for the deferral of some of them, even so the entrepreneurs are in a situation of uncertainty about the new rules and proceed to them. Small Business in Mexico account for 95.3% of the economic activity in which they work 45.6% of workers nationwide, from the above; the objective of the study is to identify the impact of tax reform on them. The research focuses on small business located in the central region of Coahuila, Mexico, to which the created measuring instrument is applied.*

**JEL:** H25

**KEYWORDS:** Tax Reform, Small Business, Regime of Incorporation

### INTRODUCCION

La actividad económica realizada por las microempresas en México es de suma importancia, son unidades económicas de producción o comercialización a menor escala, surgen en ocasiones ante la falta de oportunidades de empleo bien remunerado o por iniciativa de emprender un negocio por cuenta propia, incluso han sido una estrategia de supervivencia para las familias en nuestro país. La reciente reforma fiscal para el ejercicio 2014, contempla dentro de la Ley del Impuesto Sobre la Renta, un nuevo Régimen de Incorporación al cual se trasladan de manera automática las microempresas que tributaban hasta el 31 de

diciembre de 2013 en el Régimen de Pequeños Contribuyentes. La presente investigación se centra en la identificación del impacto que la reforma de la Ley del Impuesto Sobre la Renta en específico del nuevo Régimen de Incorporación Fiscal, ha tenido en las microempresas de la región centro del Estado de Coahuila con la reciente entrada en vigor de dichas disposiciones.

## REVISION LITERARIA

Las microempresas en México, se clasifican por sectores en Industria, comercio y servicio, las cuales cuentan con un rango de personal que va de 0 a 10 trabajadores y con ventas anuales de hasta 4 millones de pesos. De acuerdo al último censo económico realizado representan el 95.3 % de la actividad económica del país, en las cuales laboran el 45.6% de los trabajadores a nivel nacional, porcentajes muy importantes para nuestra economía. (INEGI, 2009).

### Régimen de Pequeños Contribuyentes

Se incorpora en 1998 en la Ley del Impuesto Sobre la Renta, con la intención de incorporar a vendedores que operaban en menor escala y muchos de ellos dentro de un sector informal. (PRODECON, 2013)

Las personas físicas que se dediquen al comercio, industria, transporte, actividades agropecuarias, ganaderas, y que únicamente enajenen bienes o presten servicios al público en general, podían optar por pagar el ISR como pequeños contribuyentes, siempre que los ingresos propios de su actividad empresarial y los intereses obtenidos en el año anterior no hayan excedido de \$2'000,000.00 (Dos millones de pesos 00/100 MN.) Este régimen era opcional, ya que en su lugar podían tributar en Régimen Intermedio o Régimen de Actividades Empresariales. Al iniciar actividades se podía tributar como pequeño contribuyente cuando se estimara que los ingresos o ventas del año no excederían de \$2'000,000.00. Cuando se realicen actividades por un periodo menor de doce meses, para calcular el límite anual (dos millones de pesos) se dividen los ingresos obtenidos entre el número de días que comprenda el periodo, y el resultado se multiplica por 365 días. Si la cantidad obtenida excede dicho monto, en el año siguiente no se podía tributar como pequeño contribuyente. (LISR, 2013)

Los pequeños contribuyentes debían pagar sus impuestos a más tardar el día 17 del mes posterior al bimestre al que corresponde el pago. Los pequeños contribuyentes debían entregar a sus clientes copias de las notas de venta y conservar los originales. Los contribuyentes tenían la obligación de llevar el registro de sus ingresos diarios, lo cual constituye una contabilidad mínima o simplificada. Cabe recordar que lo anterior estuvo vigente hasta el 31 de diciembre de 2013.

### Régimen de Incorporación Fiscal

A partir del 1 de enero de 2014 entra en vigor la nueva Ley del Impuesto Sobre la Renta, la cual contiene en su Título IV Capítulo I Sección II el Régimen de Incorporación Fiscal, con el cual se pretende que los contribuyentes que hasta diciembre de 2013 tributaban en el Régimen de Pequeños Contribuyentes, continúen tributando de manera similar, y para aquellas microempresas que no se encuentren inscritos, lo hagan y poco a poco aprender a pagar sus impuestos y a su vez, accedan a todos los beneficios que ofrece, en el cual solo podrán permanecer hasta por 10 años, y al término de este plazo, iniciarán el cumplimiento de sus obligaciones en el Régimen de Actividad Empresarial y Profesional, como el resto de los contribuyentes, incluye entre otras las reglas:

Podrán tributar contribuyentes personas físicas con actividades empresariales, siempre que sus ingreso propios obtenidos en el ejercicio inmediato anterior, no hubieran excedido de \$ 2,000,000. Se calcularán y enterarán el impuesto en forma bimestral, el cual será un pago definitivo, a más tardar el día 17 de los meses de marzo, mayo, julio, septiembre, noviembre y enero del año siguiente, mediante declaración que

presentarán a través de los sistemas que disponga el Servicio de Administración Tributaria en su página de Internet. Determinarán una utilidad fiscal restando de la totalidad de sus ingresos las erogaciones realizadas en el mismo periodo, así como la participación de los trabajadores en las utilidades de las empresas. Para determinar el impuesto, los contribuyentes de esta Sección considerarán los ingresos cuando se cobren efectivamente y deducirán las erogaciones efectivamente realizadas en el ejercicio para la adquisición de activos fijos, gastos o cargos diferidos.

A la utilidad fiscal que se obtenga conforme al quinto párrafo de este artículo, se le aplicará la tarifa bimestral del artículo 111 de la Ley del Impuesto Sobre la Renta. El impuesto que se determine se podrá disminuir conforme a los porcentajes y de acuerdo al número de años que tengan tributando en el régimen previsto en esta Sección, conforme a la Tabla 1:

Tabla 1: Reducción del Impuesto Sobre la Renta a Pagar en el Régimen de Incorporación

TABLA										
Años	Reducción del impuesto sobre la renta a pagar en el Régimen de Incorporación									
	1	2	3	4	5	6	7	8	9	10
Por la presentación de Información de ingresos, Erogaciones y proveedores:	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%

Tabla 1. Porcentaje de disminución del Impuesto Sobre la Renta. Art. 111 (Ley del Impuesto Sobre la Renta, 2014)

Contra el impuesto reducido, no podrá deducirse crédito o rebaja alguno por concepto de exenciones o subsidios. También contempla las obligaciones:

Inscribirse en el Registro Federal de Contribuyentes.

Conservar comprobantes que reúnan requisitos fiscales.

Registrar en los medios electrónicos señalados por la autoridad fiscal, los ingresos, egresos, inversiones y deducciones del ejercicio.

Entregar a los clientes factura electrónica.

Efectuar pagos superiores a \$2,000.00 con cheque, tarjeta de crédito, débito o de servicios.

Presentar declaraciones bimestrales definitivas, a más tardar el día 17 del mes inmediato posterior.

Efectuar retenciones de impuestos a sus trabajadores, así como su entero conjuntamente con su declaración bimestral.

Presentar conjuntamente con su declaración bimestral ante el Servicio de Administración Tributaria, los ingresos obtenidos y erogaciones realizadas, inversiones e información de las operaciones realizadas con sus proveedores. Cabe mencionar que si compramos con el régimen anterior, algunas reglas subsisten pero las facilidades que se otorgaban en materia de expedición de comprobantes fiscales, comprobación de compras y gastos y registros contables, prácticamente desaparecen, en estos aspectos se presenta el mayor impacto del cambio de régimen.

## METODOLOGIA

El método que se utilizó en esta investigación fue transversal, descriptivo y cuantitativo, para lo cual se aplicó a una muestra seleccionada por conveniencia de 94 microempresas, el cuestionario para la obtención de información respecto al régimen de tributación hasta el 31 de diciembre de 2013, que tanto conocimiento tienen de la reforma fiscal, el uso de tecnología, cumplimiento de las nuevas reglas y el impacto que dichas reglas ha ocasionado en ellas. Se analizó la información contenida en las disposiciones fiscales aplicables emitidas a nivel federal, así como de analistas del tema de investigación.

La presente investigación se dirigió al análisis de las microempresas de la región centro del Estado de Coahuila, en el impacto que han sufrido con motivo de las disposiciones referentes a su nuevo régimen de tributación con apenas casi tres meses de la entrada en vigor de la reforma fiscal, en lo referente a su forma de operar y el costo financiero que ha implicado el cumplimiento de dichas disposiciones hasta la fecha. Los datos cuantitativos obtenidos se procesaron a través del programa estadístico SPSS; con dicha información se realizaron los reportes de resultados estadísticos, así como las conclusiones derivadas de la presente investigación.

## RESULTADOS

Como parte de la metodología seguida para determinar el impacto que reforma fiscal 2014 tiene sobre las Microempresas de la región centro del Estado de Coahuila; se aplicaron 94 encuestas a microempresas seleccionadas por conveniencia, de las cuales se obtuvo la siguiente información:

*Reforma fiscal:* El 45 % de las microempresas encuestadas respondió que conoce la reforma fiscal y un 55 % no tienen conocimiento al respecto, únicamente hacen referencia al conocer de la incorporación de la factura electrónica de manera general, para lo cual el 55% dice no estar preparado para entrar en ese esquema de comprobación, originado por falta de personal que se dedique a esa actividad, necesidad de adquirir o rentar el equipo necesario o la contratación de un tercero para que apoye con esas actividades, aun y cuando el 65% piensa utilizar la plataforma gratuita de facturación electrónica que ofrece el Servicio de Administración Tributaria en su portal de internet, refieren que incrementará sus costos para poder cumplir correctamente.

## CONCLUSIONES

Con los resultados anteriores, podemos concluir que el impacto en las microempresas de la reciente reforma fiscal para el ejercicio 2014 es por un lado en su operatividad y por otro en su costo financiero.

Dentro del impacto operativo se puede mencionar el cambio en el cálculo del impuesto sobre la renta, ya que anteriormente éste era determinado anualmente a través de una cuota fija bimestral, sin la necesidad de controlar para efectos fiscales los egresos, únicamente los ingresos y conservar los comprobantes fiscales de las adquisiciones de activos fijos; actualmente dicho pago se hará disminuyendo de sus ingresos las deducciones autorizadas y es necesario que cumplan con los requisitos que la ley señala, lo que de inicio ocasiona cambio en la estructura que tenían para operar, adicionalmente se tendrá que informar bimestralmente al Servicio de Administración Tributaria de todas las operaciones capturando la totalidad de los ingresos así como de las deducciones autorizadas en su portal de internet a través de una aplicación creada para este fin.

En cuanto al incremento del costo financiero, el impacto ha sido con casi tres meses de entrada en vigor de la reforma fiscal, en los casos que el microempresario decida contratar los servicios de facturación externa diferente al que ofrece gratuitamente el SAT, o que deciden adquirir o rentar el equipo necesario para realizarlo por sus propios medios; por otro lado también se incrementó el costo financiero en aquellos que decidieron que para dar cumplimiento a las nuevas disposiciones contrataron los servicios de un asesor

externo en particular un Contador Público. Podemos concluir, que conjuntamente con lo mencionado anteriormente, existe confusión por los cambios presentados y un porcentaje del 12% ha pensado en cerrar definitivamente la negociación, lo que originaría un incremento de la informalidad en nuestro país. Por lo que es importante que las reglas sean lo más claras posibles y que los microempresarios verdaderamente vean la posibilidad de crecimiento y desarrollo con dichas disposiciones.

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# **LAS COMPETENCIAS LABORALES: ESTUDIO EXPLORATORIO EN EL SECTOR INDUSTRIAL DE LA COMARCA LAGUNERA**

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## **RESUMEN**

*El objetivo de este trabajo es realizar un estudio exploratorio sobre las necesidades y la prioridad de la certificación de competencias laborales en las empresas del sector industrial de la Comarca Lagunera. La investigación es una exploración empírica, para conocer la percepción de los directivos sobre necesidad y prioridades de las competencias laborales en los diversos sectores industriales de la región lagunera. Para la recogida de información se construyó un instrumento que fue validado mediante un focus group integrado por empresarios y académicos. Los sujetos que participaron en el estudio fueron los dueños, gerentes y/o supervisores de las empresas. Los resultados identificaron las competencias laborales más importantes para el sector industrial, el nivel de certificación y prioridad asignado atendiendo a la formación académica del gerente, el tamaño y grado de madurez de las empresas, lo cual brinda información para el diseño de estrategias conjuntas entre la universidad y las empresas en la formación y evaluación de competencias, que contribuyan a la productividad y competitividad de las empresas.*

**PALABRAS CLAVES:** Competencias Laborales, Formación, Certificación

## **LABOR COMPETENCIES: AN EXPLORATORY STUDY IN THE INDUSTRIAL SECTOR IN THE COMARCA LAGUNERA**

### **ABSTRACT**

*The objective of this work is to perform an exploratory study on the needs and the priority of the certification of labor competencies in companies in the industrial sector of the Comarca Lagunera. Research is an empirical exploration, to know the perception of the managers on need and priorities of the competencies in the various manufacturing sectors of the Lagunera region. For the collection of information is built an instrument that was validated by a focus group composed of entrepreneurs and academics. The subjects who participated in the study were the owners, managers and/or supervisors of corporations. Results identified the most important skills for the industrial sector, the level of certification and priority assigned in response to the academic training of the manager, the size and degree of maturity of the companies, which provides information for the design of joint strategies between the university and companies in the training and competency assessment, which contribute to the productivity and competitiveness of business.*

**JEL:** M53

**KEYWORD:** Job Competencies, Training, Certification

### **INTRODUCCION**

La globalización se desarrolla en una diversidad de economías emergentes donde la mayor parte de las empresas no ha entrado en la etapa de modernidad. En esta nueva realidad productiva deben redefinirse los



mecanismos de gestión de recursos humanos, lo que influye en las condiciones operativas del mercado de trabajo. (CEPAL, 2005). Por ello, en los años noventa varios países en Europa crearon comités académicos para elaborar líneas de acción que planearan el quehacer de la Educación Superior, como la Educación Basada en Competencias (EBC), para afrontar nuevas necesidades y formar recursos humanos en un contexto nacional e internacional (Tobón, 2006).

El concepto de educación permanente se ha ido extendiendo encaminado al aprendizaje a lo largo de la vida. Por ello, en este contexto, en la formación de competencias un aspecto significativo es el conocimiento de las necesidades y demanda del mercado laboral. Existe una necesidad permanente para generar información confiable y actualizada acerca de las *competencias* de los recursos humanos actuales, de acuerdo a los estándares laborales y lograr niveles efectivos de desempeño organizacional e individual. En México existe poca información accesible a nivel regional, en particular en ciudades metropolitanas y municipios. Por ello, el objetivo del presente trabajo es la descripción de las necesidades y la prioridad de la certificación de competencias laborales en las empresas del sector industrial de la Comarca Lagunera. El desarrollo del trabajo se estructura en tres partes: la revisión de la literatura, la metodología utilizada en el estudio empírico, y el análisis de los resultados en cuanto las competencias laborales prioritarias y la importancia de su certificación en el sector manufacturero y las conclusiones.

## REVISIÓN DE LITERATURA

El carácter complejo y transdisciplinar del enfoque de competencias condiciona su impacto en disímiles áreas de conocimiento, apareciendo dividida a lo largo de la literatura de gestión en diferentes disciplinas. Los modelos provenientes de la Dirección Estratégica que han puesto mayor énfasis en el nivel organizacional, destacan el empleo de las competencias organizacionales en cualquiera de sus clasificaciones, ya sean competencias esenciales, rutinas organizacionales, competencias dinámicas o competencias distintivas; y los modelos provenientes de la Gestión de los Recursos Humanos enfatizan mayormente en el nivel de análisis individual, con enfoque en las competencias laborales en el desempeño laboral superior del individuo (Soltura Laseria, 2008). En este último enfoque se enmarca el presente trabajo. Dentro del ámbito laboral individual existen diversos conceptos de competencia entre ellas:

*La Competencia hace referencia a las características de personalidad, devenidas de comportamientos que generan un desempeño exitoso en un puesto de trabajo (Alles, 2005).*

*Las competencias son la capacidad para responder a las demandas y llevar a cabo tareas de forma adecuada. Cada competencia se construye a través de la combinación de habilidades cognitivas y prácticas, conocimiento, motivación, valores, actitudes, emociones y otros componentes sociales y conductuales (OCDE, 2005).*

A partir de los cambios en el ámbito educativo y laboral, el Tuning Educational Structures in Europe plantea la necesidad de crear condiciones que favorezcan la movilidad, la cooperación y la convalidación de créditos de la educación inicial o continua, que permita a los estudiantes ser capaces de acceder al mundo académico en cualquier momento de su vida profesional y desde diversos campos. En el contexto del Tuning América Latina, se desarrollan los perfiles profesionales en términos de competencias genéricas y específicas de cada área de estudio, en cuatro líneas de acción: competencias genéricas y específicas, enfoques de enseñanza, aprendizaje y evaluación, créditos académicos y calidad de los programas (Victorino, L., & Medina, G., 2008).

Las competencias genéricas definidas por el proyecto Tuning para América Latina fueron: capacidad de abstracción, análisis y síntesis; capacidad de aplicar los conocimientos en la práctica; capacidad para

organizar y planificar el tiempo; conocimientos sobre el área de estudio y la profesión; responsabilidad social y compromiso ciudadano; capacidad de comunicación oral y escrita; capacidad de comunicación en un segundo idioma; habilidades en el uso de las tecnologías de la información y de la comunicación; capacidad de investigación; capacidad de aprender y actualizarse permanentemente, etc. (Latina, T. A., 2007) . Un tema de trascendencia en el enfoque de competencia son los diferentes enfoques en que se sustenta, en el ámbito educativo el constructivista y los más difundidos en las competencias laborales: el conductista y el funcional. El enfoque conductista, basado normas de resultados. Desde los años 70 Mc Clelland (1973) fue el primero en indicar la importancia de verificar las competencias en lugar de la inteligencia, argumentando que los tradicionales exámenes académicos no garantizaba ni el desempeño en el trabajo ni el éxito en la vida. El análisis conductista parte de la persona que hace bien su trabajo de acuerdo a los resultados esperados, y define el puesto en términos de las características de dichas personas. El conductismo identifica las características de la persona que causa las acciones de desempeño deseado. En el ámbito educativo ha cobrado fuerza el enfoque constructivista construye la competencia no sólo a partir de la función que nace del mercado, sino que concede igual importancia a la persona, a sus objetivos y posibilidades.

Se asume en el trabajo el término competencias laborales de Soltura Laseria, (2008) como aquellas competencias que pone en vigor un individuo en ejercicio de una actividad laboral en cumplimiento de una misión y responsabilidades específicas, entendidas como constructos que expresan su capacidad para utilizar de forma sinérgica conocimientos, habilidades, características personales, sentimientos, motivaciones y valores que le permiten alcanzar un desempeño superior a él y a la organización, las cuales son desplegadas y evaluadas en determinada cultura organizacional, condiciones de trabajo y exigencias técnico-productivas o de servicio.

Dentro de los antecedentes de investigación que han servido de sustento teórico del presente estudio está la comparación entre España y México del proceso de certificación de competencias profesionales desde un enfoque funcionalista. Gómez Gamero (2012) identifica las similitudes y diferencias en ambos contextos, los parámetros que son requeridos para desarrollar la profesión de formador ocupacional, las unidades de competencia o normas técnicas de competencia laboral. México ha sido uno de los pocos países en América Latina donde se instituyó en el 1995, con ayuda financiera de organismos internacionales, el Consejo Nacional de Normalización y Certificación de Competencias, con el objetivo de proyectar, organizar y promover en todo el país, de acuerdo con las disposiciones aplicables, el desarrollo del sistema de certificación de competencia laboral (SCCL) y brindar apoyo a los comités de gestión por competencias para el desarrollo del mapa funcional como marco de referencia para identificar la necesidad de la competencia e instrumentos de evaluación.

## METODOLOGÍA

La investigación es una exploración empírica, para conocer la percepción de los directivos sobre necesidad y prioridades de las competencias laborales en el sector industrial de la región lagunera. Para la recogida de información se construyó un cuestionario basado en la guía para la evaluación del impacto en la formación de la OIT ([Billorou, 2011](#)), la cual tiene como objetivo medir el impacto de la formación y el desarrollo de competencias en las personas, en las empresas y en la sociedad; y del estudio comparado entre España y México sobre el proceso de certificación de competencias profesionales del formador ocupacional en lo concerniente al conocimiento, importancia y ventajas de la certificación por competencias (Gómez Gamero, 2012). El cuestionario fue validado mediante un focus grup integrado por empresarios y académicos (11 personas).

Los sujetos que participaron en el estudio fueron los dueños, gerentes y/o supervisores de las empresas, a quienes se les preguntó su percepción de cada pregunta, con escala nominal y de Likert. Del universo de

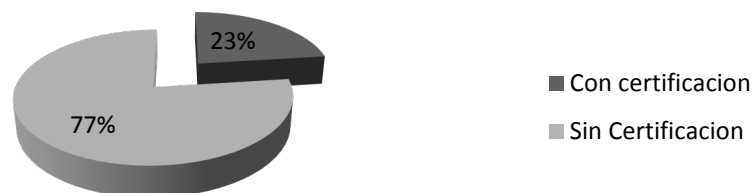
las empresas del sector industrial, se tomó una muestra aleatoria simple de 45 empresas, con un margen de error del 10 % y un nivel de confianza del 90 %. El cuestionario se aplicó a través de entrevistas. La confiabilidad del instrumento se realizó por medio del coeficiente Alfa de Cronbach obteniendo el valor de 0,77 considerándose como un valor bueno.

Para el procesamiento de los datos se utilizaron técnicas estadísticas de tendencia central y tabla de contingencia. El instrumento incluyó variables de control para la contrastación estadística, de carácter socio demográfico como tamaño, etapa de madurez de la empresa y formación académica del gerente, aplicando las diferencias de medias en el análisis de varianza (ANOVA) con el estadígrafo de Fischer dado el tamaño de la muestra mediante y la Chi Cuadrada para mediante tabla de contingencia para significancia relaciones.

## RESULTADOS

La presente investigación tiene como propósito indagar que tan prioritario es para las empresas la certificación de competencias laborales y sobre todo detectar aquellas empresas que se inclinan a gestionar el desarrollo de los recursos humanos como factor determinante hacia la competitividad de las empresas, atendiendo a tres variables de control: tamaño, etapas de madurez y formación académica de directivos, que caracterizan el aspecto socio - demográfico de las empresas objeto de estudio. Certificación y capacitación por Competencias Laborales.

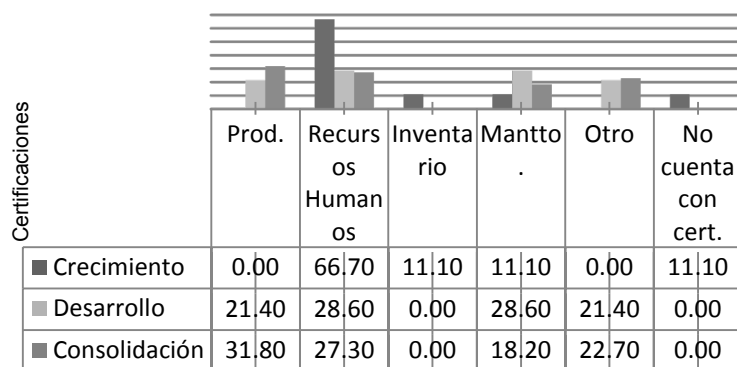
Figura 1: Empleados Certificados



*Figura denota que el 77 % del personal no cuenta con alguna certificación y el 23 % tiene alguna certificación. Fuente: Elaboración propia*

Resulta significativo que el 77 % de las empresas no conocen los beneficios de la certificación de competencias laborales, en particular del modelo CONOCER, instaurado desde el 1995 en México. Aunque existen prácticas de capacitación y certificaciones de competencias específicas de procedencia extranjera sobre todo en área de producción y calidad, es muy bajo en nivel de trabajadores certificados (77%). Además existen diferencias según la etapa de madurez, siéndolas consolidadas tienen el 50 % más conocimiento sobre los beneficios de la certificación de competencias y las que están en crecimiento el 33%, y las desarrolladas sólo tienen un 16%.

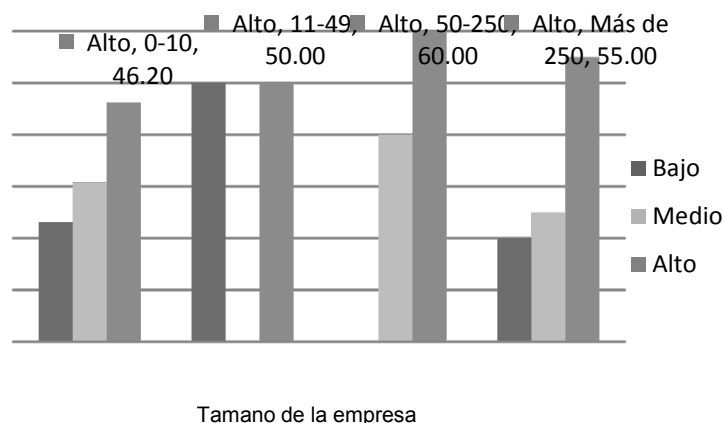
Figura 2: Certificaciones Más Usadas Según Etapa de Madurez de la Empresa



Según la etapa de madurez las certificaciones más usadas son: en crecimiento recursos humanos; en desarrollo recurso humanos y mantenimiento; y en consolidación producción y recursos humanos. Fuente: Elaboración propia

De las 10 certificaciones de competencias laborales 6 son del área tecnológica, lo cual reafirma la necesidad en el sector industrial de desarrollar certificaciones en mantenimiento y procesos de producción tales como: resolución de problemas mediante seis sigma (13.3 %), maquinado de piezas por control numérico (11.1 %), mantenimiento correctivo a instalaciones eléctricas (8.9 %), herramientas de computo ( 8.9 %), desarrollo de código software (6.7 %), mantenimiento industrial (2.2). Y cuatro son de recursos humanos: (13 %) diseño de cursos, (11.1 %) impartición de cursos, (4.4 %) atención a clientes y (2.2 %) reclutamiento y selección de personal, muestra representativa de cubrir las necesidades de la organización en cuanto a procesamiento de la información y a la cultura organizacional, la formación de equipos de trabajo, la comunicación y valores organizacionales como atención a clientes. Utilizando la Chi Cuadrada, se acepta la hipótesis estadística alternativa de que existe evidencia de la relación entre la certificación de las competencias laborales con el grado de madurez de las empresas, al obtener un valor de significancia  $p = 0.018$  que es menor de  $p \leq 0,05$ .

Figura 3: Prioridad de la Certificación de Competencias Según Tamaño de la Empresa

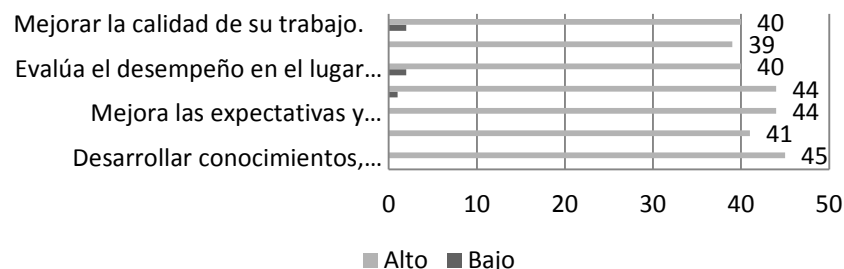


Como se observa en figura para las empresas 0-10 es el 46 %, la empresa de 11-49 50 %, de 50 – 250 empleados el 60 % altamente prioritaria y las empresas de más de 250 empleados considera altamente prioritario con 55 %. Fuente: Elaboración propia.

Para todas las empresas, independientemente del tamaño, la prioridad asignada a la certificación por competencias laborales es alto oscilando entre 46 – 60%, siendo las medianas donde el valor se concentra en alto (60%) y medio (40%) y en el caso de las pequeñas se distancia en alto y bajo con un 50% cada uno. Sin embargo, utilizando el ANOVA, se acepta la hipótesis estadística alternativa de que las

percepciones sobre la prioridad de la certificación laboral no coinciden según el tamaño, al obtener un valor de significancia  $p = 0.307$  que es mayor de  $p > 0,05$  según estadístico de Fischer. Beneficios e impacto de la certificación por competencias laborales.

Figura 4: Beneficios de la Certificación de Competencia en el Factor Personal



La figura muestra que la certificación impacta en el factor personal con 45 % desarrollo de conocimientos, habilidades y destrezas, 44 % como ventaja competitiva, 44 % mejora las expectativas, 41 %, posibilidades de emplearse, 40 % evaluar el desempeño, 40 % mejorar la calidad del trabajo y finalmente desarrolla valores y actitudes en 39 %. Fuente: Elaboración propia.

El personal que participa en la certificación de competencias laborales puede acceder a desarrollar conocimientos y habilidades, esto lo convierte en una ventaja competitiva, mejora sus expectativas de empleo, calidad de trabajo, evalúa el desempeño de su trabajo y desarrolla valores y actitudes para mejorar el clima organizacional y de esta manera se adapta a los cambios organizacionales y todos estos factores contribuyen su inserción a la familia y la sociedad.

Figura 5: Beneficios de la Certificación de Competencia en el Factor Organizacional



La figura destaca los elementos que influye en el factor organizacional como parte de los beneficios de la certificación de competencias laborales con el 45 % al reclutamiento y selección del personal, cambia la forma de capacitar con el 43 %, contribuye a mejorar la gestión y desarrollo de las funciones personales 43 %, facilita la adaptación a los cambios tecnológicos con 43 % y con un porcentaje del 1 % calcula la inversión realizada con los beneficios obtenidos. Fuente: Elaboración propia

Los beneficios de la certificación de competencias laborales en las empresas promueven una cultura de aprendizaje permanente donde se convierte en una característica diferenciadora para la formación en el lugar de trabajo y facilitar el intercambio de conocimientos, de esta manera los recursos humanos se busca sean competitivos con los mercados internacionales, por lo cual se mejoran los sistemas de reclutamiento y selección de personal, cambia la forma de capacitar y esto apoya el desarrollo de las funciones para adaptarse con facilitada a los cambios tecnológicos.

Las empresas consolidadas tiene como propósito mejorar su rentabilidad y generar nuevas oportunidades de negocio, con base en la innovación y la tecnología, por lo cual requieren generar empleo basados en el conocimiento, estos motivos los inclinan a conocer los beneficios de la certificación de competencias, la cual en este estudio representa el 90 %. Las empresas en crecimiento surgen muy rápido con una pequeña estructura, tienen conocimientos en un 60 % de los beneficios de la certificación de competencias, pero en realidad no cuentan con los recursos económicos y humanos para participar en la certificación, sus objetivos están encaminados a mejorar su sistema de trabajo todavía poco tecnificados. Y las empresas en desarrollo tienen una estructura más definida, empiezan a medir resultados y a definir su visión a largo plazo pero consideran la certificación de competencias como un sistema burocrático que los desviara de sus metas a corto plazo, su apreciación sobre los beneficios de la certificación es un 30 %.

## CONCLUSIONES

La exploración diagnóstica sobre la certificación de las competencias laborales en las empresas del sector industrial de la región Laguna, objetivo de esta investigación, identificó como resultados más importantes los siguientes:

Las prácticas de capacitación y certificaciones de competencias es muy bajo, con un 77% de empleados sin certificar. En dato se puede relacionar con el hecho de que también el 77 % de las empresas no conocen el modelo CONOCER de certificación y evaluación nacional de competencias laborales de México, que siendo uno de los pioneros en América Latina ha sido calificado de ineficaz por el BID.

De las 10 certificaciones de competencias laborales 6 son del área tecnológica, lo cual reafirma la necesidad en el sector industrial de desarrollar certificaciones en mantenimiento y procesos de producción; cuatro son de recursos humanos, lo que evidencia las necesidades de la certificación de competencias genéricas como la formación de equipos de trabajo, la comunicación y valores organizacionales.

En cuanto a la percepción de los beneficios de la certificación de las CL tanto para la persona como para la organización la mayoría (del 37-39% al 45%) fueron evaluados de alto. Dentro de los beneficios los 18 ítems que miden el beneficio personal sólo tuvieron significancia el 16,6%; y de los 27 ítems del beneficio de la CL a la organización el 18,5% resultaron con significancia atendiendo al tamaño, la etapa de madurez de la empresa y formación académica del gerente, destacándose la mejora de la gestión de las funciones del personal y la mejora del clima organizacional, ambas a nivel de la organización, con el mayor nivel de significancia y atendiendo a la etapa de madurez y formación académica de los gerentes.

El aporte de la investigación reside en la obtención de datos de fuentes primarias que muestran en la región en bajo nivel de certificación y evaluación de las competencias laborales, lo cual es un factor que obstaculiza la competitividad y más porque el sector industrial es de mayor crecimiento y dinámica económica en el estado. Esta información resulta útil tanto para las empresas, como para las políticas públicas regionales de la secretaría de desarrollo económico y de educación pública, así como para la única Entidad de certificación y de evaluación de las CL de la región lagunera.

Las perspectivas de la investigación radica en que el diagnóstico realizado servirá como punto de partida para la segunda fase de investigación orientada al diseño de las competencias laborales más demandadas por las empresas y que no están dentro del catálogo nacional de ocupaciones de CONOCER conjuntamente por los comité de gestión por competencias entre las universidades y las empresas, y en una tercera fase la evaluación de la capacitación y certificación de las mismas.

Como limitación de la investigación la muestra es limitada, ya que se centró en aquellas empresas que han manifestado su intención de elaboración de certificación de competencias según sus propias necesidades. La revisión de estudios exploratorios similares, en lo teórico y metodológico, debe ser ampliada.

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## MODELO DE FORMALIZACIÓN BURSÁTIL PARA PYMES EN CANCÚN QUINTANA ROO

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### RESUMEN

*Este documento presenta un modelo de formalización para que Pymes de Cancún, Quintana Roo tengan acceso al financiamiento bursátil. El propósito es identificar los diferentes aspectos de su estructura organizacional que de acuerdo a la Ley del Mercado Valores, les permita acceder a este mercado, calculando la probabilidad de que lo consigan. El modelo contempla la definición de financiamiento bursátil, la estructura empresarial esperada de acuerdo a la Ley del Mercado de Valores y el establecimiento del proceso de formalización desde la perspectiva del institucionalismo, como marco de análisis. La información se recabó a través de una encuesta aplicada a 16 empresas locales y con entrevistas semi-estructuradas a tomadores de decisiones. A partir de los resultados se hace una reflexión sobre la pertinencia de la bursatilización como estrategia de permanencia en el mercado para este tipo de empresas. Se explora desde el entorno y requisitos financieros hasta la visión de los pequeños empresarios, para discutir sobre la posibilidad de la entrada al mercado de valores y las acciones necesarias para fortalecer su uso. Durante el trabajo de campo se logró conocer el trabajo de los empresarios y la percepción que ellos tienen sobre el financiamiento bursátil.*

**PALABRAS CLAVE:** PYMES, Mercado Bursátil, Proceso De Institucionalización

## MODEL OF STOCK MARKET FORMALIZATION FOR SMES IN CUNCUN QUINTANA ROO

### ABSTRACT

*This document presents a formalization model so that SBS in Cancun, Quintana Roo have access to market financing. The purpose is to identify the various aspects of its organizational structure which, according to the securities law, allows them to access the stock market by calculating the probability that succeed. The model considers the definition of stock financing, business structure expected according to the law on securities and the establishment of the process of formalization from the perspective of the institutionalism, as a framework for analysis. Information was gathered through a survey, semi-structured interviews and documents and records of the companies included. Based on the results is a reflection on the relevance of the securitization as a strategy of staying in the market for this type of companies. Exploring from the environment and financial requirements to the vision of small entrepreneurs, to discuss the possibility of the entry to the market values and the actions needed to strengthen its use. During the field work was accomplished know the work of entrepreneurs and the perception they have about the stock market financing.*

**JEL:** L26

**KEYWORDS:** Small Business, Stock Market, Process of Institutionalization

## INTRODUCCIÓN

Teniendo el financiamiento como problema en las Pymes este documento pretende proporcionar una opción documental a todas aquellas empresas que en algún momento han necesitado de un financiamiento para continuar con su actividad empresarial. La propuesta se hace a través de un modelo de formalización que les permita, de manera accesible, ingresar al mercado de valores a partir del cambio de ley, así como contemplar las características necesarias para lograrlo. El modelo de formalización se aborda desde la teoría institucional que nos orienta para establecer el proceso que las pequeñas empresas de Quintana Roo pueden seguir para introducirse a esta opción de financiamiento.

## REVISIÓN LITERARIA

### Financiamiento Bursátil

Son las actividades de financiamiento que se realizan mediante el sistema bursátil (mercado de valores) y tienen especial importancia en la economía de cualquier país. Esta función facilita la transferencia de recursos económicos entre los ahorradores que desean invertir sus excedentes y las empresas o entidades públicas que demandan los recursos económicos para financiar diversos proyectos que puedan llegar a traducirse en actividades productivas que generen empleo y pago de contribuciones fiscales, mismos que en su conjunto contribuyen al desarrollo económico de una sociedad. El financiamiento bursátil es una opción real y eficaz para atender las necesidades financieras de la empresa mexicana. Cuando una empresa decide obtener financiamiento mediante la emisión de acciones en la Bolsa Mexicana de Valores (BMV), ésta deberá contratar los servicios de una casa de bolsa para que, en calidad de intermediario financiero, gestione todos los trámites que le permitan obtener la autorización para emitir títulos en el mercado de capitales. El principal requisito para emitir valores y obtener financiamiento bursátil es que la empresa debe ser profesional y transparente, abierta a proveer información a los inversionistas que confían sus recursos en ella. En la actualidad, empresas abiertas al mercado de valores encuentran cabida incluso para sanear sus finanzas de manera interna. Como puede verse en las ventajas siguientes.

*Acceso a recursos financieros conforme las necesidades de cada empresa, es decir, de acuerdo con su proceso de negocio. Los montos y plazos de la colocación son definidos por la empresa y sus necesidades. Acceso a tasas muy competitivas de acuerdo con las calificaciones estandarizadas por el mercado. Fortalecimiento de la estructura financiera. Consolidación y reestructuración de pasivos.*

*Financiamiento de proyectos de corto y largo plazo. Mejoramiento de imagen y posicionamiento ante autoridades, clientes, accionistas e inversionistas. Mejoramiento de las prácticas administrativas y directivas de la empresa. Sucesión ordenada y muy transparente.*

### Las PYMES y la Bursatilización en México

La colocación de acciones en la Bolsa Mexicana de Valores es un sueño que, para las grandes empresas de nuestro país, toma muchos años de preparación y de adopción de las mejores prácticas de gobierno corporativo que se siguen a nivel internacional. Sin embargo, esto no significa que los negocios de menor tamaño tengan cerrada la puerta del Mercado de Valores; sino al contrario, las pequeñas y medianas empresas pueden convertirse en emisoras al participar en el mercado de deuda gracias a los nuevos instrumentos que existen en la legislación mexicana respectiva. [Diciembre 2005]

Los negocios de menor tamaño, tienen la posibilidad de efectuar emisiones en el Mercado de Corto Plazo, donde estos llegan a ser de hasta 360 días y donde prácticamente no hay limitaciones en términos de la cantidad de recursos que los emisores pequeños y medianos pueden recaudar de los inversionistas a través

de la Bolsa Mexicana de Valores. Uno de los primeros pasos que deben dar las empresas, sin importar su tamaño, es que cuenten con una calificación por parte de las agencias que se encargan de medir el nivel de riesgo de todas las emisiones que existen a nivel internacional. El concepto calificación se refiere a una certificación otorgada por empresas especializadas, requisito indispensable para cotizar en la bolsa.

Tabla 1: Requisitos o Pasos Por Etapa de Institucionalización

Etapa 1	
Equipo Profesional	Consejo de Administración. Comité de Auditoría
Transparencia	Revelación de información en base a: Principio de relevancia (divulgación de toda información cualitativa y cuantitativa cuya importancia afecte la evaluación y toma de decisiones).
Intermediario	n/a
Calificación	n/a
Etapa 2	
Equipo Profesional	Consejo de Administración con al menos un consejero independiente. Comité de prácticas societarias presidido por un consejero independiente.
Transparencia	Revelación de información en base a: <ul style="list-style-type: none"> <li>• Principio de relevancia.</li> <li>• Prospecto (incluye el programa de adopción progresiva del régimen de Sociedad Anónima Bursátil).</li> <li>• Reporte anual simplificado.</li> <li>• Estados Financieros anuales auditados.</li> </ul> Estados financieros trimestrales sin anexos.
Intermediario	n/a
Calificación	n/a
Etapa 3	
Equipo Profesional	Consejo de Administración con al menos 25% de consejeros independientes. Comités de consejeros independientes desempeñando las funciones de prácticas societarias y auditoría. Desaparece el comisario y sus funciones y responsabilidad se transfieren al consejo, comités y auditor externo.
Transparencia	Revelación de información en base a: <ul style="list-style-type: none"> <li>• Principio de relevancia.</li> <li>• Prospecto.</li> <li>• Reporte anual simplificado.</li> <li>• Estados Financieros anuales auditados.</li> <li>• Estados financieros trimestrales sin anexos.</li> </ul> En esta etapa la empresa se convierte en empresa pública, por la razón de cotizar en la BMV más no por la procedencia de su capital.
Intermediario	La intermediación en el mercado de valores sólo se podrá realizar por las entidades que al efecto han sido autorizadas por la ley, es decir, las casas de bolsa, las instituciones de crédito, las sociedades operadoras de sociedades de inversión y administradoras de fondos para el retiro y la sociedades distribuidoras de acciones de sociedades de inversión y entidades financieras autorizadas.
Calificación	Los intermediarios bursátiles que contempla la LMV son los que realizan operaciones de intermediación directa con el público son las casas de bolsa. Las empresas calificadoras de valores tienen la finalidad de ayudar al inversionista a medir el riesgo asociado con los diferentes títulos-valor que se negocian en los mercados de valores. Son empresas independientes a la BMV y de las empresas emisoras. Bajo el rubro de "Calidad crediticia" las calificadoras valoran la experiencia e historial de la empresa, sus políticas operativas, los controles internos y toma de riesgos, la congruencia de la cartera con respecto al prospecto, así como, la calidad de los activos que la componen. Cada calificadora tiene su propia escala, pero todas se relacionan con una escala homogénea convenida entre las propias calificadoras.

*En esta tabla se describen los cuatro aspectos que las empresas deben cumplir para completar el proceso de formalización, en la primera columna se muestra el aspecto y en la segunda el grado de avance de la empresa que debe llevar en cada etapa.*

Con la nueva Ley del Mercado de Valores, las emisoras que busquen participar en el Mercado de deuda deben ofrecer una serie de información tanto a las autoridades como a los inversionistas, y cumplir con una serie de requisitos como el hecho de que el negocio esté debidamente constituido, que su opresión sea formal en todos los aspectos. Un cambio sobresaliente para desarrollar el Capital Privado en México, como parte complementaria del Mercado de Valores es la creación de nuevos tipos de empresa, con los cuales se facilita la llegada de socios diferentes que aporten capital, y que más tarde el negocio se convierta en una emisora de la Bolsa Mexicana de Valores, para lo cual las Pymes requieren de un proceso de formalización. Este proceso contempla la evolución de la empresa en tres tipos de Sociedad Anónima y que deben ocurrir en plazos de tres años establecidos en la LMV. Estos tipos de empresa se incorporaron en la nueva LMV y son:

Sociedad Anónima Promotora de Inversión (SAPI).

Sociedad Anónima Promotora de Inversión Bursátil (SAPIB).  
Sociedad Anónima Bursátil (SAB).

Para que las Pymes Mexicanas logren esta formalización deben llevar a cabo actividades que al permanecer en el tiempo se convierten en prácticas, muchas de ellas han sido tomadas de empresas que desarrollaron el proceso de manera natural sin que fuera un decreto. Este tipo de eventos son estudiados por el nuevo institucionalismo en el análisis organizacional y toma como punto de partida la homogeneidad de prácticas y acuerdos que se encuentran en el mercado del trabajo, escuelas, Estados y corporaciones (DiMaggio y Powell, 1999; Meyer y Rowan, 1999).

De acuerdo a lo descrito en cada una de las etapas anteriores, se entiende por empresas en transición al mercado bursátil a todas aquellas que se ubiquen en la segunda etapa de transición. Las empresas entendidas en estos términos han adoptado la figura de la SAPIB y deberá llevar a cabo un proceso de adopción con determinadas provisiones de las prácticas de gobierno corporativo exigibles a las empresas públicas conforme al plazo establecido en la LMV y con la finalidad de colocar una oferta pública en dicho mercado una vez que hayan cumplido con la totalidad de los estándares bajo la referida ley. Pero no es suficiente sino que además deben cubrir con una temporalidad por lo que a cada aspecto se le suman los años en el mercado para cubrir el aspecto y que se muestran en la tabla 2:

Tabla 2: Temporalidad de los Requisitos de Formalización

Requisitos O Pasos Por Etapa	Etapas de la Empresa	Temporalidad
Equipo Profesional	Surgimiento	
Transparencia	SAPI	Indefinida
Intermediario	SAPIB	3 años a partir de la fechas de inscripción en el registro, para cumplir con reglas del plan de transferencia.
Calificación	SAB	Indefinida. Lista para cotizar ☺

*En esta tabla puede observarse la correspondencia entre las etapas de institucionalización bursátil de la empresa y la consolidación en su estructura financiera*

Estas son las acciones que deben de llevar a cabo la empresa, pero el proceso de formalización involucra además la manera en la que estas acciones se institucionalizan al interior de la empresa por sus integrantes, por lo que a continuación se desarrolla el proceso de institucionalización como método de análisis y se plantea la forma de hallar las probabilidades que determinen el acceso al mercado bursátil.

### El Neo Institucionalismo

El proceso de institucionalización se llevará a cabo para determinar la probabilidad de formalización de 16 Pymes en Cancún Quintana Roo. Este proceso se ubica dentro del nuevo institucionalismo en la teoría de la organización y comprende el rechazo de los modelos del actor-racional, un interés en las instituciones como variables independientes, una nueva orientación hacia las explicaciones cognoscitivas de las unidades de análisis supraindividuales que no pueden ser reducidas a o motivos de los individuos, (DiMaggio, 1999). Sus estudios tienden a enfocarse en la figura institucional de la sociología: las estructuras y los procesos organizacionales que abarcan toda la industria. La vida organizada puede explicarse con un planteamiento que localiza la persistencia de las prácticas tanto en su calidad dada por sentado como en su reproducción en estructuras que en cierta medida se sostienen a sí mismas (véase Zucker, en DiMaggio, 1999) En este documento se desarrollara el de proceso de institucionalización por considerarlo una guía hacia la formalización de las empresas que están buscando acceso al mercado bursátil. La realidad de las organizaciones es posible entenderla a través de los procesos institucionalizados, ya que, la institucionalización es un ‘proceso fenomenológico por el cual algunas relaciones y acciones sociales llegan

a darse por sentado' y un estado de cosas en que los conocimientos compartidos definen 'lo que tiene significado y las acciones que son posibles', (Zucker, 1983:2).

Tolber y Zucker, describen la institucionalización de la teoría institucional, enfatizando que la aproximación institucional tradicionalmente ha sido sobre la manera en la cual los actores siguen guiones institucionales existentes. Las autoras toman el proceso de institucionalización de Berger y Luckmann basado en la tradición filosófica fenomenológica con el análisis de los individuos y sus procesos en sociedad, para explicar un proceso entre actores y organizaciones. En la aplicación de este caso de investigación tomaremos el proceso organizacional construido por una estructura normativa, (LMV) y social (La formalización de 16 empresas). En el siguiente apartado se describe el proceso de institucionalización a través de sus tres niveles secuenciales. Bajo la propuesta de Tolber y Zucker sobre el proceso de institucionalización, ellas describen el proceso de institucionalización desde la estructura de la empresa y así será tomado para este trabajo.

### El Proceso de Institucionalización

*La habituación:* Este nivel involucra la generación de nuevos acuerdos estructurales en respuesta a un problema o conjunto de problemas organizacionales específicos y la formalización de tales acuerdos en las políticas y procedimientos de una organización dada o de un conjunto de organizaciones que confrontan los mismos o similares problemas. Comportamiento que desarrollan y adoptan empíricamente actores o conjunto de ellos conforme resuelven problemas recurrentes.

Con este paso se inicia la institucionalización y abre un campo de caracterizaciones a un grupo o un tipo específico de actores, éstas se comparen y son accesibles a todos sus integrantes. Cuando dos interactúan se producirán tipificaciones con suma rapidez, en el curso de su interacción estas tipificaciones se expresarán en pautas específicas de comportamiento que cada uno habituará en papeles o "roles", la institucionalización estará en vías de construcción, para que se produzca la clase de tipificación recíproca que acabamos de describir, debe existir una situación social continua en la que las acciones habitualizadas de dos o más individuos se entrelacen, (Berger, 1979).

Este proceso resulta dentro de estructuras que pueden ser clasificadas hasta convertirse en etapas de pre-institucionalización. La creación de nuevas estructuras en esta etapa es una actividad mayormente independiente. Tolber y Zucker, 1993, siguen el proceso de adopción de una estructura organizacional, cuando ésta, es introducida se dice que está en la etapa de pre institucionalización, puede haber muchos adoptadores de la estructura, posiblemente organizaciones interconectadas enfrentando circunstancias similares y podría variar considerablemente en términos de la forma de implementación. Es lo que ocurre con las tres etapas estructurales, SAPI, SAPIB y SAB.

*La objetivación:* Es el movimiento hacia un estatus más permanente y generalizado que acompaña la difusión de la estructura. Involucra el desarrollo de algunos grados de consenso social entre tomadores de decisiones organizacionales concerniente al valor de una estructura y el incremento de adopción por organizaciones sobre la base de ese consenso. Tales consensos pueden emerger hacia dos diferentes mecanismos aunque no necesariamente relacionados. Por un lado las organizaciones pueden usar evidencia proveniente directamente de una variedad de fuentes para evaluar los parámetros de riesgo de adoptar una nueva estructura. Esperando que los resultados del cambio estructural sean generalizables, el aparente resultado para las primeras organizaciones puede ser un determinante significativo de la próxima decisión de adopción. Entonces la objetivación de la estructura es parcialmente una consecuencia de monitoreo de organizaciones de competencia y el esfuerzo para ser menos competitivas.

*La Sedimentación:* La institucionalización completa involucra la sedimentación, un proceso que fundamentalmente descansa sobre la continuidad de la estructura y especialmente sobre su sobrevivencia a través de generaciones de miembros. Es caracterizada tanto por la apertura virtualmente completa a través de la apropiación de un grupo de actores como por la perpetuación de las estructuras sobre un largo período de tiempo. Se puede decir que para que el proceso de formalización bursátil se haya institucionalizado deberá haberse sedimentado con las prácticas que hayan adoptado los integrantes de las Pymes que adopten la formalización. Consideramos que dado que tiene que reproducirse y al menos tener el relevo de una generación para considerar su sedimentación y dada la edad de estas empresas, apenas están en la etapa de surgimiento de acciones, por lo que este estudio describirá las acciones que han disparado para la bursatilización y contemplará la probabilidad de que permanezcan y desde luego entren al mercado bursátil.

## METODOLOGÍA

En este apartado se muestra la relación entre las acciones descritas que realizan las empresas, las etapas de institucionalización por las que pasan para su formalización y el tipo de empresa que la normatividad establece. El caso de estudio estuvo formado por 16 empresas, ubicadas en la ciudad de Cancún Quintana Roo, en México. Se seleccionaron en la base de datos del SIEM, que es el Sistema de Empresas Mexicana, con información del año 2013. Por lo anterior se puede plantear el modelo de formalización para que se incorporen empresas a la BMV, estas relaciones se describen en la tabla 3.

Tabla 3: Proceso de Institucionalización

	<b>Etapa 1 Habitualización</b>	<b>Etapa 2 Objetivación</b>	<b>Etapa 3 Sedimentación</b>
<b>Acciones</b>	Empresas con estándares conforme a la Ley General de Sociedades Mercantiles (LGSM). Adoptar los estándares de gobierno corporativo y avanzar en su proceso de profesionalización conforme lo señala la figura de la SAPI definida en la LMV.	Empresas medianas no listadas en el mercado de valores con estructuras organizacionales desarrolladas. Realizar en el mediano plazo una oferta pública para obtener financiamiento en el mercado de valores. No cuentan con la totalidad de los estándares de gobierno corporativo que se establece para empresas que cotizan en el mercado de valores. Cumplir con la totalidad de los estándares en un plazo definido por la LMV una vez adoptando la figura SAPIB.	Empresas grandes y medianas bajo la figura de SAPIB y que se transforman en SAB. Se encuentran listadas en algún mercado de valores cumpliendo con todos los estándares de gobierno corporativo que se señalan en la LMV. Llevar a cabo procesos de mejora continua para seguir alineados a los estándares conforme a mejores prácticas establecidas a nivel internacional.
	↓ SAPI	↓ SAPIB	↓ SAB

*En esta tabla puede observarse como cada etapa de institucionalización corresponde a una de formalización y que proporciona una estructura empresarial diferente.*

Cuando los integrantes de una empresa toman las estructuras del mercado al que pertenecen, lo hacen de manera paulatina siguiendo acciones en cada etapa, éstas ocurrirán dependiendo de dos eventos: Los aspectos involucrados en la formalización, La temporalidad en el mercado

Para cada uno de estos eventos se asocia una probabilidad de ocurrencia y luego se promedian las probabilidades para obtener la probabilidad total:

$$P_t = (P_1 + P_2) / 2$$

## Probabilidad

Se trata de hallar la probabilidad simple de ocurrencia que una empresa cotice en la BMV

$$\text{Fórmula } P_1 = a / B$$

Nomenclatura

$P_1$  = probabilidad de que una empresa cotice en la BMV

B = número de casos posible

a = número de casos favorables

Factor de temporalidad

Alto de 8 a 15 años
Medio de 16 a 23 años
Bajo de 24 a 31 años

Existen cuatro eventos asociados a la entrada de cada empresa, por lo que la probabilidad se calcula dividiendo el número de pasos con los que cuenta entre el total que son 4. Después se promedió con un factor de temporalidad en donde existen 3: bajo, medio y alto. Si la empresa lleva muchos años en el mercado será bajo (0.30) y así para los demás, medio para las empresas que están en rango medio (0.50) y alto (0.80) para las que tienen pocos años por considerar que pueden cambiar sus planes desde el principio y considerar crecer en el largo plazo. Estos argumentos están basados en que según la institucionalización, cuanto más años tenga una empresa en el mercado, será más difícil de cambiar sus prácticas para cotizar en el mercado.

## RESULTADOS

Las preguntas guía del proceso de formalización fueron utilizadas para ubicar la probabilidad de que cada una de las 16 empresas llegue a una etapa de formalización. El propósito es ver la probabilidad de cotizar en la BMV bajo la nueva LMV de las 16 Pymes. Se puede agrupar la información de la siguiente manera en la tabla 4:

Tabla 4: Pasos de Formalización del Proceso de Institucionalización

Empresa	Pasos de Formalización con los Que Cuenta			
	Equipo Profesional	Transparencia	Intermediario	Calificación
1	√E1	√E1, √E2	X	X
2	√E1	√E1	X	X
3	√E1	√E1, √E2	X	X
4	√E1	√E1, √E2	X	X
5	√E1	√E1, √E2	X	X
6	√E1	√E1	X	X
7	√E1	√E1, √E2	X	X
8	√E1	√E1, √E2	X	X
9	√E1	√E1, √E2	X	X
10	√E1	√E1, √E2	X	X
11	√E1	√E1, √E2	X	X
12	√E1	√E1, √E2	X	X
13	√E1	√E1, √E2	X	X
14	√E1	√E1, √E2	X	X
15	√E1	√E1, √E2	X	X
16	√E1	√E1, √E2	X	X

En esta tabla pueden verse los resultados de cada empresa por etapa

✓E1 = Cumple con los requisitos de la etapa

✓E2 = Cumple con los requisitos de la etapa

✓E3 = Cumple con los requisitos de la etapa

X = No cumple

Tabla 5: Resultado del Análisis

Empresa	Etapas en la Que Se Encuentra	Probabilidad de Formalización	Tiempo en el Mercado	Probabilidad de Temporalidad	Probabilidad Total
1	Etapas 1 / Habitualización	0.50	9	0.80	0.65
	Etapas 2 / Objetivación				
2	Etapas 1 / Habitualización	0.25	23	0.50	0.375
3	Etapas 1 / Habitualización	0.50	24	0.30	0.4
	Etapas 2 / Objetivación				
4	Etapas 1 / Habitualización	.05	30	0.50	0.275
	Etapas 2 / Objetivación				
5	Etapas 1 / Habitualización	.05	20	0.50	0.275
	Etapas 2 / Objetivación				
6	Etapas 1 / Habitualización	0.25	23	0.50	0.375
7	Etapas 1 / Habitualización	0.50	20	0.50	0.5
	Etapas 2 / Objetivación				
8	Etapas 1 / Habitualización	0.50	31	0.30	0.4
	Etapas 2 / Objetivación				
9	Etapas 1 / Habitualización	0.50	22	0.50	0.5
	Etapas 2 / Objetivación				
10	Etapas 1 / Habitualización	0.50	31	0.30	0.4
	Etapas 2 / Objetivación				
11	Etapas 1 / Habitualización	0.50	18	0.50	0.5
	Etapas 2 / Objetivación				
12	Etapas 1 / Habitualización	0.50	21	0.50	0.5
	Etapas 2 / Objetivación				
13	Etapas 1 / Habitualización	0.50	21	0.50	0.5
	Etapas 2 / Objetivación				
14	Etapas 1 / Habitualización	0.50	8	0.80	0.65
	Etapas 2 / Objetivación				
15	Etapas 1 / Habitualización	0.50	30	0.30	0.4
	Etapas 2 / Objetivación				
16	Etapas 1 / Habitualización	0.50	14	0.80	0.65
	Etapas 2 / Objetivación				

En esta tabla pueden observarse las probabilidades para cada empresa, tanto las individuales como las totales.

Del total de las 16 empresas estudiadas, dos tienen la probabilidad más alta de ocurrencia de entrar a la BMV con el 65% y esto puede verse, sobre todo en que cubren con un plan diseñado a largo plazo en los pocos años que llevan en el mercado. Por el lado de las menos probables se encuentran dos con un poco más del 20 % de probabilidad y esto se debe a que son las empresas que llevan años en el mercado y no han logrado cubrir más aspectos de formalización, debido a la estructura no institucionalizada.

## CONCLUSIONES

Como proceso de institucionalización apenas va en la etapa de habitualización y eso que la estructura aún no se ha consolidado, si las empresas logran adoptar esta estructura de manera natural, a través de sus prácticas, podrán pasar a la objetivación y al hacerlo recurrente a la sedimentación. Por lo tanto podemos concluir que apenas anda en el disparador que fue la LMV y no se ha institucionalizado. Lo que se necesita para la institucionalización:

Que más empresas adopten la estructura

Que la practicas se objetiven dentro de la empresa

Puede decirse que las empresas mexicanas no están accediendo al mercado bursátil y existe una baja probabilidad de que aplique a medida que permanece más tiempo en el mercado. Bajo este modelo de



formalización puede decirse que a medida que inicie actividades con la estructura que plantea la normativa, será más fácil acceder al financiamiento bursátil.

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## MEJORA EN EL CLIMA ORGANIZACIONAL DE UNA EMPRESA

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### RESUMEN

*El estudio realizado en la empresa GAEL comprende desde su fundación hasta nuestros días, considerando sus antecedentes históricos, la evolución de sus recursos humanos, el avance tecnológico y los retos a los que la empresa ha enfrentado y está actualmente enfrentando. Después de haber analizado posibles campos de investigación se contempló la necesidad de conocer el impacto que el clima organizacional tiene en la efectividad de la empresa, para lo cual se instrumentó una herramienta de diagnóstico que fue la que se aplicó (instrumento adaptado del que desarrolló el grupo ALFA) Esta experiencia, nos permitió vivir todo un proceso de intervención organizacional que conjugada con las teorías desarrolladas en este trabajo, nos conduce a lo siguiente: Las organizaciones deben ser constantemente transformadas para responder a los cambios del entorno. Los cambios deben ser dirigidos a mejorar la calidad, productividad y calidad de vida de los trabajadores. Este importante trinomio requiere que todos los componentes de la organización incidan en un mismo objetivo, con pautas regidas por el compromiso, la participación y la responsabilidad tanto del individuo como del grupo y de la organización. El primer paso para llevar a cabo el proceso de cambio en una organización, es la conciencia plena sobre la necesidad del cambio en el grupo directivo y en los trabajadores y sus representantes. La movilización hacia el cambio debe darse en forma equilibrada y constante, tanto en el aspecto técnico, como en el administrativo y humano. Sin este equilibrio, la organización no cumple con su misión y pierde efectividad.*

**PALABRAS CLAVE:** Productividad, Calidad de Vida, Cambio

## IMPROVEMENT IN THE ORGANIZATIONAL CLIMATE OF A COMPANY

### ABSTRACT

*The study conducted in GAEL comprises the company from its founding to the present day, considering its historical background, the development of its human resource, technological progress and the challenges the company has faced and is currently facing. After analyzing potential areas of research will contemplate the need to know the impact that organizational climate on the effectiveness of the company, for which a diagnostic tool that was what was applied (adapted instrument which was orchestrated developed ALFA group) This experience allowed us to live a process of organizational intervention that combined with the theories developed in this work leads to the following: Organizations must be constantly transformed to respond to the changing environment. Changes should be directed to improve quality, productivity and quality of life of workers. This important trinomial requires that all components of the organization bearing on the same goal, with guidelines governed by the commitment, participation and responsibility of the individual and the group and the organization. The first step in carrying out the process of change in an organization, is the full awareness of the need for change in the management team and employees and their representatives. The mobilization for change should be balanced and consistent manner, both on the technical side, and the administrative and human. Without this balance, the organization fulfills its mission and loses effectiveness.*

**KEYWORDS:** Productivity, Quality of Life, Change

## INTRODUCCIÓN

A las organizaciones las consideramos como un sistema total, por lo que deben funcionar en forma coordinada, integrada y armónica para el logro de sus objetivos y propósitos. Las características de estas organizaciones y el papel que cada órgano desempeña en el sistema, determina el tipo, grado y complejidad de la interdependencia de las partes y entre las partes y el todo; por lo tanto, es necesario concebir a las organizaciones como conjuntos de componentes estrechamente vinculados, que actúan y se afectan entre si, y cualquier cambio o modificación en uno de ellos producirá cambios en el resto de los componentes del sistema. La participación de los recursos humanos en el desarrollo armónico e integral de una organización es de vital importancia, ya que son los que proporcionan la energía impulsora que la puede conducir a lograr el éxito; solo la unión de esfuerzos dirigidos hacia un mismo fin, hará posible el logro de los objetivos trazados con una alta productividad, mediante la plena conciencia de que son las actitudes individuales y de conjunto quienes forman la piedra angular de una organización exitosa.

Con el afán de incrementar nuestros conocimientos acerca de las organizaciones y lo que les afecta en su entorno inmediato, llevamos a cabo esta investigación de campo que pudiera contribuir a identificar las causas que obstaculizan la efectividad de una organización y la presentación de alternativas de cambio que permitan realizar esfuerzos coherentes, consistentes y coordinados. Considerando lo que la empresa Construcciones y Mantenimiento GAEL S.A de C.V. representa para la comunidad y deseando colaborar con el desarrollo de la misma, el estudio se realizó en esta empresa, teniendo como propósito fundamental detectar áreas de oportunidad, para en su momento, lograr un cambio de actitudes en todos sus miembros, en donde el cuerpo directivo juega un papel determinante para hacer de ésta una empresa sana, productiva y competitiva.

La industria de la construcción está atravesando por una de las peores crisis de su historia, debido, principalmente a su baja velocidad de reacción y adaptación a los cambios del entorno, por lo cual, es de suma importancia que sus recursos humanos sean capaces de responder a ellos mediante actitudes que las conduzcan a un proceso sano y consistente. Es por esto que en la actualidad es necesario detectar y comprender aquello que influye sobre el rendimiento del trabajador. Un factor decisivo en el desarrollo de una organización es el clima organizacional, ya que de él depende su evolución y adaptación al medio externo. Toda empresa requiere de instrumentos que le permitan conocer sus áreas de oportunidad en los aspectos que más influyen en su efectividad, por ser éste el único medio de conjuntar información válida y confiable que le permita establecer una auténtica dirección estratégica para su adecuado sostenimiento y crecimiento, y a la vez rescatar características culturales de la organización. También, es importante conocer rasgos de la calidad de vida del trabajador. La intención de llevar a cabo este estudio, se basa en la búsqueda de herramientas de diagnóstico que le brinde a la organización la oportunidad de conocer la calidad del clima organizacional imperante, que posean la flexibilidad y confiabilidad para aplicarse en la empresa, independientemente de su magnitud y que contribuya a identificar áreas concretas de oportunidad de desarrollo con el fin de incrementar la productividad de la misma.

**Objetivos de la Investigación:** Por medio de este estudio la empresa obtiene información válida y confiable que le permite:

Conocer sus fuerzas y debilidades actuales

Evaluar el estado de salud de la organización

Lograr mayores retos y compromisos entre los directivos y el personal: Eficientar el estilo de dirección

Dirigir mejor los esfuerzo, Tomar decisiones más acertadas, Optimizar los recursos, Elaborar estrategias que contribuyan a mantener las fuerzas y a superar las debilidades detectadas, Detectar amenazas y oportunidades del entorno

### Diagnostico de Calidad del Clima Organizacional: Hipótesis

*Primera:* Hay una correlación directa entre el clima organizacional y la productividad de cualquier empresa

*Segunda:* Las acciones que sigan la estructura del diagnóstico de calidad del clima organizacional, tienen más posibilidad de ser coherentes y enfocarse a aspectos prioritarios y por lo tanto a consumir menos esfuerzos y aumentar la productividad.

*Clima Organizacional:* Para propiciar las actitudes deseables es importante conocer la realidad en que vivimos, determinada ésta por el clima laboral existente, considerando como Clima Laboral el conjunto de características medibles del medio ambiente de trabajo, según la percepción de quienes ahí laboran, y que influyen en su comportamiento y nivel de motivación.

*Cultura Organizacional:* Todo cambio en la organización provoca un cambio en la cultura organizacional, siendo ésta el conjunto de características distintivas de una empresa a través de las cuales el hombre expresa su razón de ser, que se traduce en normas y mecanismos de interacción que le permiten lograr sus metas individuales y de conjunto.

*Herramienta De Diagnostico:* (Desarrollada por el Grupo ALFA, Monterrey) Para medir el clima en una organización existen diversas herramientas de diagnóstico. En el caso de la empresa Construcciones y Mantenimiento GAEL S.A. de C.V. hemos aplicado un diagnóstico de efectividad que nos ha permitido identificar la situación que prevalece en la empresa para determinar áreas de oportunidad y así, de esta manera, dirigir mejor los esfuerzos, tomar decisiones más acertadas, optimizar de mejor manera los recursos, etc.

*Diagnóstico de calidad del clima organizacional:* El objetivo de éste es obtener información válida acerca del funcionamiento de la empresa, para conocer las fuerzas y debilidades actuales y plantear estrategias que contribuyan a incrementar la efectividad (productividad + calidad de vida).

### Variables a Identificar y Medir

*Funciones (Roles):* Es una medida de la percepción que las personas tienen respecto a la claridad de sus roles (funciones)

*Integración (Pertenencia):* Es una medida del grado en que las personas sienten que su realización se da junto con la empresa.

*Objetivos:* Mide el grado en el que los trabajadores (obreros y empleados) conocen sus objetivos con claridad y cuál es su contribución al logro de los objetivos de la organización.

*colaboración:* Mide el grado en que las personas se ayudan entre sí. Explora la percepción de los trabajadores respecto a la competencia en su equipo de trabajo y la unidad del grupo en general.

*estilo de liderazgo:* Mide la percepción de los trabajadores respecto a la calidad y frecuencia de la delegación, el apoyo y empatía que muestra el jefe hacia ellos.

*innovación y cambio:* Es una medida de la percepción de los trabajadores sobre la disponibilidad del grupo al cambio o desarrollo de nuevas ideas y enfoques para resolver problemas.

*Higiénicos:* Explora la percepción que los trabajadores tienen respecto a: sueldo y prestaciones, condiciones de trabajo

*Motivacionales:* Mide la percepción que los trabajadores tienen respecto a: el logro y su reconocimiento el trabajo en sí (retador, innovador, trascendente), oportunidades de crecimiento personal y profesional

*Administración De Recursos Humanos:* Mide la percepción que los trabajadores tienen sobre la calidad del recurso humano y del apoyo a programas formales de crecimiento para el recurso humano

*Capacitación:* Mide la percepción que los trabajadores tienen sobre los programas para el desarrollo personal y profesional.

*Comunicación:* Mide el grado de formalidad, oportunidad y veracidad de la información, así como el efecto que tiene en las personas la forma y la manera en que se llevan a cabo los comunicados.

*Presiones:* Es una medida de la percepción que los trabajadores tienen sobre la tensión y ansiedad provocada por el trabajo

*Productividad:* Es una medida del nivel de satisfacción que los empleados tienen de sus logros

*Políticas De La Empresa:* Es una percepción de los derechos y obligaciones de los trabajadores dentro de la empresa

*Calidad En El Trabajo:* Es una percepción de la calidad del trabajo que se desarrolla en la empresa.

*Nota Importante:* Todas estas variables (objetivos de la investigación) están contenidas en el cuestionario utilizado para el diagnóstico.

*Variable Dependiente:* La interacción de las variables dependientes en diferentes grados de intensidad, nos reflejan el comportamiento de la calidad del clima organizacional de la empresa diagnosticada.

A finales de la década de los 80's México era un país en donde las industrias de la construcción y de la transformación avanzaban rápidamente, las necesidades de empresas que se dedicaban a la construcción eran únicamente grandes compañías de mucho capital, es hasta principios de los 90's cuando empieza en la región centro del estado de Coahuila a generalizarse la creación de pequeñas compañías constructoras como parte del desarrollo natural de la región ya que ocurren fenómenos que ayudan a que esto suceda, personal de Altos Hornos de México S.A. (AHMSA) reajustado, con capital para invertir y con alto valor intelectual en el ramo metal-mecánico. El expertise desarrollado por un número importante de Profesionistas a lo largo de más de 20 años les dio la confianza para invertir su capital en la creación de empresas en torno, principalmente, al gran consorcio.

Fue en 1990 cuando un grupo de industriales de una familia emprendedora del centro de Coahuila en el área de Fletes y acarreo de productos y materiales a nivel Nacional, tuvo la idea de establecer una empresa que proporcionara servicios de Mantenimiento y Construcción en el ramo Metal-Mecánico.

Para iniciar este proyecto la compañía nace con pequeños contratos al interior de AHMSA, con el nombre de COFAGASA y con una plantilla de alrededor de 10 personas y con algunos pocos equipos y herramientas ligeras; conforme pasan los años y se adquiere mayor experiencia en trabajos de Mantenimiento y Construcción la compañía comienza a crecer tanto en personal de base y temporales hasta llegar a tener 80 obreros, así como en Infraestructura a tal grado que para principios del año 2000, se adquiere equipo pesado como son grúas, titanés, retroexcavadoras, máquinas de soldar etc., y por consiguiente logran mejores contratos, que redundan en nuevas y mejores oportunidades de negocios.

Para el año 2013 GAEL es considerada una empresa confiable y consolidada como una de las principales empresas locales que le dan servicio al GRUPO ACERERO DEL NORTE.

Uno de los problemas fundamentales de Construcciones y Mantenimiento GAEL S.A. de C.V. en su arranque fue la carencia de mano de obra especializada, tanto en lo que se refiere a obreros y técnicos, como a personal directivo y administrativo. Los primeros trabajadores de GAEL eran lugareños y habitantes de regiones cercanas. Los comienzos no fueron fáciles. El Director General de la empresa narra que en muchos casos fue necesario enseñar a los obreros a medir, trazar, soldar y hasta a remachar.

Como parte del plan de capacitación, fue adquirir y hacer circular entre los interesados las principales publicaciones técnicas nacionales. Se impartieron cursos dentro de la empresa, con la ayuda de especialistas provenientes de empresas de consultoría de Monterrey y de la ciudad de México.

Se insiste a los superiores que fomenten la capacitación del personal bajo sus órdenes, transmitiéndoles conocimientos que a ellos se les está impartiendo de manera constante. Todas las acciones emprendidas se reflejan en el aumento de la productividad, en la mejor calidad de los productos y/o servicios y en la introducción de técnicas especiales de producción. Con todos estos cursos recibidos e impartidos fue posible establecer y difundir los *valores organizacionales* para reavivar la conciencia y responsabilidad: Calidad de los productos, de los servicios y de los recursos humanos. Honestidad en el manejo de la información, de los equipos, materiales y servicios. Respeto, Reconocimiento Y Capacitación de los recursos humanos de

nuestra organización. Limpieza, Orden Y Seguridad, para el propio bienestar de los trabajadores. Nacionalidad, el sentimiento de trabajar por nuestra familia, nuestra comunidad y nuestro país *Retos de Construcciones y Mantenimiento GAEL S.A. de C.V.*: En un proceso de desarrollo todos los países pasan por periodos en los cuales es necesario hacer ajustes a su estructura económica e industrial.

Estos periodos de ajuste constituyen un compromiso natural del desarrollo y, normalmente, se derivan avances tecnológicos, y cambios en los procesos productivos que incrementan la productividad de los países competidores, en ese sentido los ajustes a la economía e industria son una característica normal y permanente del desarrollo humano. Las organizaciones industriales para su sobrevivencia requieren fundamentalmente de una gran capacidad de adaptación al cambio, modernización, competitividad y desarrollo integral, es decir, hacer productivas y rentables cada una de las operaciones y no solo proporcionar productos de excelente calidad, a precios competitivos, en tiempo oportuno; de esta manera obtener los ingresos necesarios para el sostenimiento y el crecimiento.

La modernización industrial viene a ser el proceso de adaptación a esos ajustes, proceso que se debe adoptar con frecuencia para que una empresa, un sector industrial o un país mantengan su competitividad a nivel tanto nacional como internacional. De la adaptación al cambio surge la transformación constante de las organizaciones, la adecuación a las necesidades actuales del mercado, la preparación que requieren los recursos humanos para enfrentarse a esos cambios y la necesidad creciente de mejorar la calidad de sus productos, elevando su productividad y logrando un intercambio favorable a nivel internacional y un desarrollo económico sostenido. Aun cuando la necesidad de modernización industrial es común a todos los países, cada uno ha desarrollado estrategias distintas en función de sus características políticas y culturales, de la naturaleza de su estructura económica y de su desarrollo y estructura industrial. Entre algunas estrategias de carácter general se pueden mencionar la búsqueda de una posición competitiva de sus productos finales y componentes en el mercado internacional, mediante la alta productividad de sus factores y el desarrollo tecnológico, considerando entre estos al recurso humano como pieza fundamental en el proceso de modernización industrial. Lo anterior conduce a la explotación de oportunidades en el mercado internacional, para así reforzar una adaptación acelerada a los cambios estructurales actuales y por lo tanto, lograr condiciones favorables de intercambio que conduzcan a un desarrollo económico sostenido. Como ya se dijo, la modernización industrial consiste en la adaptación y ajuste de la planta industrial a los cambios tecnológicos y a los procesos productivos modernos, así como a las variaciones en los precios de los insumos y en los precios relativos de las materias primas, el proceso propiamente dicho de modernización es absolutamente crucial en las organizaciones que deseen lograr su supervivencia. Una estrategia general podría elaborarse con base en la reestructuración de la planta industrial, ya que de esta manera la economía podrá recobrar su capacidad de crecimiento y por lo tanto proveer de empleo a la fuerza laboral. Para esto será necesario hacerla internacionalmente competitiva, y la única manera de lograr competitividad es compitiendo, por ello, la liberación de importaciones es vital.

Para lograr la sobrevivencia Construcciones y Mantenimiento GAEL S.A. de C.V. deberá tomar acciones con la elaboración de productos de alta calidad a precios competitivos en un mercado internacional, para lo cual deberá iniciar un proceso de transformación hacia nuevas direcciones de trabajo y organización laboral, sistemas administrativos y valores humanos. Debe dirigir todas sus acciones a mejorar la *calidad, productividad y calidad de vida*, objetivos básicos de toda organización progresista. Para que la empresa sobreviva y crezca en un ambiente globalizado es necesario que los recursos humanos de la organización estén preparados para enfrentar los constantes cambios ya que sin la fuerza humana; la maquinaria moderna, la tecnología avanzada ni las estrategias bien elaboradas representarían algún beneficio.

*En General, Los Objetivos Pueden Resumirse En:* Sentar las bases para la elaboración de productos en la cantidad, calidad, oportunidad y costos adecuados, que permitan alcanzar condiciones de competitividad y, paralelamente, reorganizar y sanear la empresa para mejorar su rentabilidad.

## METODOLOGÍA DE LA INVESTIGACIÓN

Se realizó una investigación mixta: documental y de campo, tipo exploratorio en trabajadores de Construcciones y Mantenimiento GAEL S.A. de C.V. que se ubica en Monclova, Coah. El método utilizado para obtener la información, consistió en una encuesta, que se realizó a través de un cuestionario estructurado. *La herramienta utilizada es el resultado de años de investigación y experiencias en varias empresas del Grupo Industrial ALFA* y adaptada para éste estudio a la cultura de las empresas de la Región Centro del Estado de Coahuila. Antes de su aplicación fue sometida a revisión, para su aprobación por parte del Director de la empresa Construcciones y Mantenimiento GAEL S.A. de C.V. diagnosticada. Proceso de Intervención Diagnostico de Calidad del Clima Organizacional: Cliente: Construcciones y Mantenimiento GAEL S.A. de C.V. Compromiso: Efectuar estudio sobre la calidad del clima organizacional

Etapa	Metodología	Actividad
contacto	Entrevista	Se efectuaron reuniones con el cliente, representado por el gerente de la empresa, con la finalidad de definir alcances del diagnostico
contrato	Psicológico	Se establecen compromisos mutuos
entrada	Entrevista con jefes de las áreas a diagnosticar	Se efectúan reuniones con los jefes de área y se elabora de común acuerdo un plan de trabajo para proceder a recabar la información
recolección de datos	Cuestionario	Se procede a la aplicación del cuestionario de acuerdo al plan de trabajo
diagnostico	Procesamiento de la información	Una vez procesada la información se analizan los resultados y se dan a conocer al Cliente (gerente), posteriormente a los jefes de área en forma individual y estos a su vez al personal a su cargo para que en forma conjunta se elaboren planes de acción que contribuyan a la eliminación de las debilidades detectadas.
planeación de intervenciones	Reuniones con los directivos	Posteriormente a las reuniones de los directivos con su personal efectuadas con el objetivo de planear acciones que contribuyan a superar las debilidades detectadas, se elaboran las estrategias a seguir
acción	Institucionalización del cambio	Se dará a conocer a todo el personal las estrategias planeadas
seguimiento	Visitas	Contacto continuo con los directivos de las áreas, con el fin de evaluar los avances de los planes de acción.
<b>fin</b>		

Análisis De Resultados Resumen del diagnóstico de calidad del clima organizacional realizado en la empresa Construcciones y Mantenimiento GAEL S.A. de C.V.

## RESULTADOS

### Construcciones y Mantenimiento Gael S.A. de C.V. Cuestionarios Aplicados

Gerencia General	1
Administración Y Finanzas	3
Producción	25
Total De Encuestas	29
Universe	35
Personal Encuestado	82 %
Factores	
Pertenencia	82.51 %
Roles	77.17 %
Estilo De Liderazgo	76.67 %
Objetivos	76.49 %
Colaboración	74.74 %
Productividad	73.33 %
Motivacionales	74.48 %
Calidad	74.66 %
Admón. Rec. Hum.	69.50 %
Presiones	68.93 %
Capacitación	69.48 %
Comunicación	66.46 %
Higiénicos	65.71 %
Políticas	58.01 %
Innovación Y Cambio	59.54 %

Tabla Comparativa

<b>Roles</b>	<b>77.17 %</b>
Pertenencia	82.51 %
Objetivos	76.49 %
Colaboración	74.74 %
Liderazgo	76.67 %
Innovación Y Cambio	59.54 %
Higienicos	65.71 %
Motivación	74.48 %
Admon. Rec. Hum.	69.50 %
Capacitación	69.48 %
Comunicación	66.46 %
Presiones	68.93 %
Productividad	73.33 %
Políticas	58.01 %
Calidad	74.66 %
Promedio	<b>71.17 %</b>

Análisis de Cuadrante Por Variable

<b>Mayor Fuerza</b>	<b>Fuerza</b>
Pertenencia	Roles Estilo de liderazgo Objetivos Colaboración Calidad Motivacionales Productividad
Debilidad Critica	Debilidad Comunicación Higiénicos
Políticas	Administración de Rec. Hum.
Innovación y cambio	Capacitación Presiones

INFORMACION GENERAL (Reporte Presentado Al Director General)

Con este reporte se le informa sobre la Calidad del Clima Organizacional en la unidad a su cargo y está basado en las respuestas del personal de la misma, que contesto la encuesta de diagnóstico aplicada en Construcciones y Mantenimiento GAEL S.A. de C.V. Los datos aquí reportados se basan en las respuestas proporcionadas por trabajadores de su organización que contestaron la encuesta Este reporte tiene como objetivo darle un panorama general de las fortalezas y áreas de oportunidad que los miembros de su área reportaron. Con el fin de proteger el anonimato del personal encuestado, solo se proporcionan promedios de las respuestas. De acuerdo a los estudios realizados en la región, se considera que el promedio superior a 80% es mayor fortaleza, de 70 a 80 es fortaleza, menor a 70 se considera debilidad y menor a 60 es debilidad crítica. Se considera que 11 de las quince áreas de análisis son superiores al promedio en la región. La lista de fuerzas y debilidades fue extraída del reporte de análisis de cuadrantes, la distribución de las 97 preguntas en fuerzas y debilidades es la siguiente:

## CONCLUSIONES Y RECOMENDACIONES

Un diagnóstico organizacional es un estudio de los recursos, resultados, políticas y estructuras directivas de las empresas, con miras a identificar o determinar con más precisión sus cualidades y defectos, así como los problemas fundamentales que impiden el buen funcionamiento y desarrollo. El diagnóstico del clima organizacional está sustentado en percepciones de índole individual donde la suma de estas, globalizan una percepción general, determinando el estado del clima laboral. Para que el diagnostico contribuya a satisfacer las necesidades detectadas con mayor eficacia, es de suma importancia considerar lo siguiente:



Involucración total de TODO el personal en la búsqueda de soluciones a las debilidades detectadas. Elaboración de estrategias basadas, principalmente, en las sugerencias aportadas por el personal. Implementación y establecimiento de acciones inmediatas dirigidas a la superación de las debilidades detectadas. Estas recomendaciones que se sugieren, no son una panacea para la solución inmediata de los “problemas” detectados, principalmente, por las diferentes subculturas existentes en una organización, solo marcan directrices que contribuyen, cuando se aplican de manera adecuada, a la superación de los problemas. Se recomienda que cuando se den a conocer los resultados de esta investigación, si es posible, apoyarse en un facilitador ajeno a la organización y conocedor de la herramienta de diagnóstico utilizada.

Matriz de involucrados Proyecto Mejora en el Clima Organizacional en la empresa GAEL (para mejorar la calidad de vida, la productividad y la calidad de los productos/servicios al cliente)

GRUPOS	INTERESES	PROBLEMAS	RECURSOS
Empresario	Utilidades	Baja calidad en los productos/servicios. Baja productividad Alta rotación de personal Alta resistencia al cambio por parte de los trabajadores	Invertir en cursos de capacitación, adiestramiento y desarrollo del personal
Trabajadores	Mejora en las condiciones laborales	Baja Calidad de Vida Desmotivación Problemas familiares Resistencia al cambio	Tiempo para asistir a los cursos en horario fuera de trabajo
Proveedores	Altos costos	Incertidumbre en los pedidos y en las fechas de pago	Recursos económicos para financiar al cliente
Clientes	Demora en el tiempo de entrega	No recibe sus productos/servicios a tiempo Altos costos en inventarios	Capital financiero para mantener inventario
Dependencias Gobierno	De Estabilidad laboral	Mala calidad Alta rotación de personal Problemas sociales	Inversión en la seguridad social

Árbol de Problemas (Contacte a los autores para obtener esta figura)

#### Modelo Para Vencer la Resistencia al Cambio (Implantación)

*La pirámide de resistencia:* El diseño de la pirámide de la resistencia esta basado en la jerarquía de resistencias desarrollada por Nieder y Zimmerman en la Universidad de Bremen, Alemania. Al igual que la pirámide de necesidades de Maslow, la pirámide de la resistencia es una sucesión de niveles, en este caso, niveles de resistencia. La satisfacción de un nivel reduce la resistencia del siguiente. Por ejemplo, cuando respondemos a la necesidad de saber de las personas, éstas se vuelven más abiertas al aprendizaje de nuevas habilidades y destrezas relacionadas con el cambio. Y una vez han adquirido las nuevas habilidades, tendrán la confianza necesaria para superar la falta de voluntad de cambio.

Basándonos en el concepto de la pirámide de la resistencia, lo que la gente necesita en primer lugar es conocimiento. Puede proporcionarse conocimiento con información sobre el proceso de cambio. La información debería basarse en lo que los directivos y los empleados quieren saber. La gente normalmente quiere las respuestas a las preguntas más simples: ¿Qué está ocurriendo?, ¿Por qué estamos haciendo esto?, ¿Cómo se va a hacer?, ¿Cuándo va a hacerse? y ¿A quién le va a afectar? Contestando estas preguntas a las personas en cada fase del proceso de cambio les ayudará a pasar al siguiente nivel de la pirámide. El segundo nivel de la pirámide –la capacidad- es tratado con formación y entrenamiento. Para cambiar, las personas suelen necesitar nuevas capacidades. Estas nuevas capacidades incluyen desde operar con nuevos equipos o sistemas, hasta pasar de trabajar solo a hacerlo en equipo, o seguir procedimientos revisados. La dirección a menudo necesita nuevas habilidades para crear equipos y fomentar el trabajo en equipo, para “entrenar” a los empleados y proveerles así de nuevas habilidades y para aplicar nuevos procedimientos. Al tener la capacidad de las personas un profundo impacto sobre la disposición de éstas para realizar nuevas actividades y para cambiar, la formación se convierte en parte fundamental del proceso de cambio.

El deseo de cambio se sitúa en el nivel más alto de la pirámide. La adquisición de conocimientos en los niveles más bajos y la capacitación en los niveles intermedios ayudará a las personas a tener un mayor deseo de cambio. En cualquier caso, hay otros factores que también deberían ser tratados. Como ya se dijo, la implicación de la alta dirección en el proceso de comunicación envía señales a toda la organización sobre la prioridad del cambio. Además, cuanto más se comuniquen los beneficios personales del cambio más se consigue afectar los egos de las personas y en mayor medida animamos su deseo de cambio. Finalmente, el deseo de cambio puede aumentarse por diversas acciones específicas: 1) El establecimiento de objetivos de desempeño individuales y de equipo que estén en línea con los cambios que se quieren conseguir, 2) la medida de las personas respecto a éstos objetivos, 3) el establecimiento de mecanismos eficaces de coaching y de feedback en dos sentidos y 4) el reconocimiento y la recompensa de las personas por conseguir los objetivos e implantar los cambios. Sin embargo los resultados de todo este proceso se van a poder evaluar más adelante, ya que apenas (febrero/2012) se acaba de implementar este método.

### Recomendaciones a la Empresa

Las recomendaciones que hacemos a continuación son con el único fin de colaborar, desde nuestro muy particular punto de vista, con la empresa que nos permitió llevar a cabo este estudio (investigación), del cual hemos obtenido valiosas experiencias que han contribuido a nuestro desarrollo personal y profesional. Elaborar, a la brevedad posible, un método de difusión de las políticas que garantice el entendimiento y aceptación de estas. Para esto nos basaremos en el modelo de las seis cajas de Marvin R. Weisbord con el objeto de centrar específicamente en seis variables su entorno y grado de influencia, ya que en cada una de ellas se encuentran una serie de elementos y cuestionamientos que consideramos importante comentar. Pero, primeramente, es necesario establecer que la empresa GAEL decidió implementar un modelo para eliminar la resistencia al cambio, que seguramente se va a presentar durante el proceso de aplicación de los nuevos métodos y sistemas.

Modelo de las Seis Cajas de Marvin R. Weisbord (Contacted a los autores para obtener esta figura)

DESCRIPCION	PROBLEMA	RECOMENDACIONES
<p><b>PROPOSITO</b> Actualmente la industria de la construcción y los servicios atraviesa por una etapa de transición, principalmente por la alta competencia, propiciando que solamente sobrevivan las empresas mas competitivas</p> <p>Por esto GAEL no debe perder de vista su propósito fundamental. Sentar las bases para elaborar productos en la cantidad, calidad, oportunidad y costos adecuados, que permitan alcanzar condiciones de competitividad y, paralelamente, reorganizar y sanear la empresa para mejorar su rentabilidad.</p>	GAEL no ha difundido con claridad su misión, visión, propósitos, objetivos y políticas, así como tampoco ha establecido los métodos y sistemas para que esto se lleve a cabo.	<p>El grupo directivo de la empresa deberá cuestionarse la razón de ser de la organización y definir las estrategias a seguir así como los objetivos y proyectos prioritarios de tal forma que estas líneas de acción lleguen a todos los niveles de la empresa con la finalidad de que sus miembros sean conscientes de su compromiso</p> <p>Para que las estrategias sean efectivas se requiere de métodos y sistemas, además de un proceso ágil de toma de decisiones y un liderazgo efectivo</p> <p>Es necesario que el grupo directivo supervise, vigile y adecue el desarrollo del recurso humano a los procesos de la organización y se involucre en acciones concretas y decisiones oportunas.</p>
<p><b>ESTRUCTURA</b> Su estructura piramidal funcional la hace verse compleja y su accionar le produce una serie de dificultades operativas</p> <p>Los procesos de comunicación, por este tipo de estructura, no son los mejores, teniendo en ocasiones fuertes problemas por esto</p>	<p>El diseño de la estructura administrativa de GAEL no corresponde a los conceptos modernos de calidad y modernización</p> <p>La mayor parte de los miembros de la organización no conoce la estructura administrativa</p> <p>El desconocimiento de la estructura administrativa ocasiona confusión e indefinición en las funciones de los puestos, y esto, origina duplicidad en su desarrollo</p>	<p>El programa de adelgazamiento y achaparramiento de la estructura organizacional es una medida adecuada. Se debe llevar a cabo con una planeación estratégica adecuada hasta el logro de las condiciones deseadas</p> <p>Se requiere un proceso de concertación acelerado, con dirección y decisiones oportunas</p> <p>La compactación de categorías debe hacerse a TODO el personal</p> <p>Será necesario un programa de difusión de la estructura organizacional, asegurándose que llegue a todos los niveles de la organización</p>

DESCRIPCION	PROBLEMA	RECOMENDACIONES
<b>RELACIONES</b> Las relaciones interpersonales y grupales de cualquier organización contribuyen en su eficiencia y productividad, por lo que es necesario exista un alto grado de colaboración entre sus miembros y unión de esfuerzos hacia objetivos comunes	<p>En GAEL la estructura organizacional se aprecia compleja, provocando confusión y desgaste de energía en conflictos improductivos</p> <p>Los objetivos individuales son prioritarios a los organizacionales y como consecuencia el personal no trabaja en forma integrada, coordinada y armónica.</p>	<p>Diseñar e implementar un sistema de información interno que propicie la integración de grupos de trabajo, la participación y compromiso de todos los miembros de la empresa; ya que todos los problemas que le ocurran a la empresa (liquidez, mercados, rentabilidad, proyectos, etc.) deben ser conocidos por todos sus integrantes para que estos contribuyan con su esfuerzo a resolverlos</p> <p>Integrar al grupo directivo bajo un liderazgo firme y efectivo, propiciando su participación y compromiso en el logro de los objetivos comunes de la empresa</p> <p>Adecuación de los objetivos organizacionales a los procesos de cambio que actualmente vive la empresa, difundiendo con la finalidad de que los objetivos individuales, y de las diferentes áreas sean coincidentes y así lograr una mayor sinergia organizacional.</p>
<b>RECOMPENSAS</b> <p>El ser humano necesita de estímulos para lograr un mayor rendimiento en el desempeño de su trabajo, un factor importante es el reconocimiento a sus logros y un sueldo que le permita vivir con dignidad</p> <p>De no llevarse a cabo lo anterior la empresa no contaría con un personal altamente estimulado y dispuesto a colaborar en la eficiencia y productividad de la organización</p>	<p>En GAEL existe un elevado sentido de pertenencia, la gente se percibe integrada a la organización, sin embargo, siente escaso reconocimiento a su labor</p>	<p>Establecer programas formales que permitan mantener el sentido de pertenencia existente</p> <p>Hacer funcionar el sistema actual a su máxima capacidad</p> <p>Adecuar el sistema de recompensas de acuerdo a resultados o meritos individuales, grupales o de empresa</p> <p>Dar autonomía a las áreas de la organización para que establezcan sus sistemas de reconocimiento</p> <p>Promover la conciencia en los niveles de mando de que el logro de resultados depende, principalmente, del esfuerzo de sus colaboradores y estos deben ser reconocidos</p>
<b>LIDERAZGO</b> Es la variable central de este modelo ya que de ella emanan las decisiones que marcan las directrices de la empresa	<p>En GAEL esta variable reúne un sinnúmero de matices pues los estilos de liderazgo existentes son muy variados pasando de una polaridad a otra. Así como hay estilos de dirección inadecuados, se encuentran líderes con un alto grado de sensibilidad en el desarrollo de habilidades directivas</p> <p>No cabe duda de que esta es una área de oportunidad para la organización ya que en ocasiones las mencionadas polaridades provocan lucha por el poder, manifestándose en desintegración y desinterés ante proyectos que requieren de actitudes sanas</p>	<p>Definir desde un punto de vista humano, técnico y administrativo el estilo de liderazgo que debe imperar en la organización respetando la individualidad de cada uno de los directivos</p> <p>Diseñar e implantar un sistema de selección de directivos</p> <p>Aprovechar el potencial de los recursos humanos de la organización y preparar a los líderes que en el futuro ocuparan los puestos directivos</p> <p>Diseñar e implantar sistemas de evaluación de directivos en base a los principios de la organización</p> <p>Provocar que los directivos de las diferentes áreas formen equipos de trabajo donde sus esfuerzos sean encaminados hacia un mismo fin</p>
<b>MECANISMOS DE APOYO</b> La alta competitividad actual se considera como el proyecto que provocara una metamorfosis organizacional, sustentado en la calidad y soportado por una tecnología acorde a los competidores globales	<p>Este proceso de adecuación se ha visto pausado e inclusive lento y retrasado, originando problemas en su desarrollo</p> <p>Los cambios que se requieren no se han hecho a la velocidad exigida por el entorno y en el aspecto humano se han hecho menos esfuerzos con mínimos resultados</p> <p>Este punto puede convertirse en una debilidad crítica ya que de no satisfacerse las necesidades de los clientes cualquier empresa corre el riesgo de desaparecer parcial o totalmente</p>	<p>El plan de cambio debe contemplar el aspecto humano, el técnico y el administrativo deben seguir su curso en forma integral con el fin de que se cumplan los programas de calidad que la empresa se ha propuesto, efectuando un estricto seguimiento y aplicando las medidas correctivas necesarias a las desviaciones detectadas de manera inmediata</p> <p>Los departamentos de servicios deben actuar de acuerdo a su misión para que su participación sea mas efectiva y brinden a las áreas cliente un verdadero apoyo</p> <p>Se deberán estructurar sistemas y procedimientos necesarios para hacer llegar a las áreas cliente los</p>

DESCRIPCION	PROBLEMA	RECOMENDACIONES
<p><b>ENTORNO</b></p> <p>Este renglón es la esfera en la que se encuentran las seis variables anteriores siendo de una trascendencia vital por ser un elemento de difícil control dados los aspectos que lo configuran como lo son el económico, el político y el social</p> <p>Hace algunos años no nos imaginábamos que el mercado se encontraría en una turbulencia tal, que para las empresas permanecer en él representaría un reto</p> <p>GAEL para subsistir tiene que adaptarse a los repentinos cambios, contar con metas claramente definidas y dirigir todas sus acciones a mejorar la calidad, productividad y calidad de vida de sus miembros</p>	<p>No se ha preocupado por mejorar su entorno ecológico provocando malestar en la comunidad</p> <p>El personal que ingresa a la empresa no esta orientado a la productividad y calidad</p> <p>Ha perdido mercado por no cubrir las necesidades de los clientes</p>	<p>mecanismos de apoyo que requieran con oportunidad, eficacia y calidad.</p> <p>Debe involucrarse mas con la comunidad por medio de campañas de mejoramiento personal y a través de actividades educativas, culturales, sociales y recreativas</p> <p>En el proyecto de cambio se deberá buscar el beneficio de las aguas, la eliminación y control de contaminantes que pongan en peligro la salud social y la operación de la propia empresa</p> <p>GAEL debe dirigir todos sus esfuerzos al cumplimiento de sus propósitos fundamentales y debe estar alerta a los cambios en el entorno que se generan día a día, contando con una estructura organizacional flexible y adecuando constantemente los objetivos organizacionales a las demandas del mercado</p> <p>La empresa debe desarrollar sistemas de información y servicio al cliente para lograr una mayor penetración en el mercado.</p>

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# IMPACTO DE LA RECESIÓN MUNDIAL EN LA ECONOMÍA MEXICANA (2008-2010)

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## RESUMEN

*Los objetivos del presente estudio son describir las características esenciales de la Gran Recesión e identificar los efectos que tuvo esta en la economía del país y citar la reacción que tuvo el gobierno mexicano frente a la misma. Es de particular atención para el presente trabajo, el estudio de la Gran Recesión, debido a que fue una crisis de carácter financiero característica que la diferenció de las anteriores sufridas por la economía mexicana, y que además se pudo haber minimizado el impacto sufrido, si no hubiera existido tanta dependencia en las relaciones comerciales y financieras entre México y EEUU. El comportamiento cíclico de la economía capitalista, permite prever que la parte baja del ciclo donde se registran las crisis, tarde o temprano mostrará signos de recuperación pero, sin duda de todas ellas tenemos mucho que aprender.*

**PALABRAS CLAVES:** Crisis, Gran Recesión, México, efectos en la Economía Mexicana, Reacción del Gobierno Mexicano.

## THE GREAT RECESSION AND MEXICAN ECONOMY (2008-2010)

### ABSTRACT

*The objectives of this study are to describe the essential features of the Great Recession and identify the effects this had in the Mexican economy and cite the reaction that the government of Mexico to this. It is of particular attention for the present work, the study of the Great Recession, due to the fact that it was a crisis of financial nature feature that distinguished it from the previous crisis suffered by the Mexican economy and that could have been done also minimized the impact if there had not been so dependent on trade and financial relations between Mexico and United States. The cyclical behavior of the capitalist economy, make it more likely that the low part of the cycle where the crisis are recorded, sooner or later will show signs of recovery but, without doubt all of them we have a lot to learn.*

**JEL:** E02, E32, F29, F63, F65, G01, G20, H12

**KEYWORDS:** Great Recession, Mexican Economy, Financial Crisis, Reaction of the Government of Mexico

## INTRODUCCIÓN

La economía de México tiene una vinculación muy estrecha con la economía de Estados Unidos (EEUU) a través del intercambio de mercancías, servicios y capital, así como del flujo de divisas que proviene de las remesas familiares hacia México provenientes de EEUU. La crisis financiera que se desató en EEUU a finales de 2008 fue el catalizador que ocasionó la desaceleración económica más grave desde la Segunda Guerra Mundial. En varios años más, seguirá afectando a las economías dejando graves secuelas como el desempleo y la deuda pública.

“La Gran Recesión- a todas luces la peor crisis económica desde la Gran Depresión de hace setenta y cinco años-...” (Stiglitz, 2010, p.13).

“En la Gran Recesión que comenzó en 2008, millones de personas en Estados Unidos y en todo el mundo perdieron sus hogares y sus empleos. Muchos otros padecieron angustia de que les sucediera lo mismo.” Stiglitz (2010:11). Muchas personas habían ahorrado para su jubilación o para la educación superior de sus hijos, y repentinamente todos sus ahorros se vieron drásticamente reducidos.

Por su parte, de acuerdo con Flores (2010), en México el gobierno confió en que la Gran Recesión no tendría un efecto grave en la economía del país, ya que en la última crisis que había enfrentado al finalizar 1994, había sido cuidadoso en mantener las principales variables macroeconómicas bajo control. A pesar que ello costara un bajo crecimiento económico del Producto Interno Bruto (PIB), provocando así un efecto negativo en el empleo y los salarios reales.

Durante el primer cuatrimestre del 2009 la desaceleración de la economía mexicana se manifestaba abiertamente y se agudizó con la emergencia sanitaria (virus AH1N1), ya que en el mes de abril semiparalizó la actividad productiva.

El presente artículo contiene cinco secciones, además de esta introducción y una sección de conclusiones. La primera sección contiene una breve presentación de los antecedentes generales de la Gran Recesión así como las tres estrategias que el capitalismo ha utilizado para recuperar su tasa de ganancia: la globalización, el neoliberalismo y la financiarización.

La segunda sección contiene una cronología de los hechos relativos a la Gran Recesión, en EEUU y México. Y revisa en qué condiciones se encontraba la economía mexicana al momento de recibir el impacto de la Gran Recesión.

La tercera es dedicada a identificar los efectos principales que tuvo esta crisis mundial en la economía mexicana.

La cuarta sección describe las medidas que el gobierno mexicano adoptó al tener conocimiento de los graves problemas financieros, económicos y sociales que creó la Gran Recesión. Finalmente son presentadas las conclusiones.

### La Gran Recesión. Antecedentes

De acuerdo con Amin, Altwater, Morin, Gowan(2010). La crisis sistémica denominada la Gran Recesión, tuvo crisis financieras precursoras tales como: la de México en 1994, la de Japón en 1995, la de Asia en 1997 y 1998, la de Rusia en 1998, la de Brasil en 1999, la de Argentina en 2001. Todas ellas con consecuencias dolorosas para la población y en muchos casos con efectos regionales sin afectar a otros países. Dichas crisis se interpretaron como desarreglos de tipo nacional típicos de la periferia del sistema. Sin embargo no hay que olvidar la crisis financiera ligada a Internet, cuya burbuja especulativa también comenzó a formarse a partir de 1995. Por consiguiente, los procesos de globalización son inseparables de las burbujas así como de las crisis cuyo carácter sistémico resultó evidente en la Gran Recesión.

Cuando el mercado financiero se liberó a principios de la década de los noventa, sobrevino un auge en la concesión de préstamos, en el cual el crédito bancario hacia el sector privado de negocios no financieros se aceleró de manera muy pronunciada. Debido a una supervisión débil y a la asignación descuidada en la selección y control de los prestatarios, los préstamos no fueron pagados, y el capital contable de los bancos disminuyó drásticamente, esto a su vez llevó a la falta de concesión de préstamos y finalmente condujo a una contracción de la actividad económica.

Reducir la crisis financiera sólo a su relación con el desarrollo de los créditos *subprime* en el sector inmobiliario americano, es demasiado miope, ya que es evidente que ésta procedió de años atrás así como de muchas variables, además fue global y sucedió a otras crisis que ya tenían carácter sistémico.

Para Estrada (2010:18-19). La Gran Recesión va más allá de una crisis únicamente de tipo financiero de carácter sectorial. Dicha crisis tiene que ver también con la producción. Algunos medios de comunicación dieron un enfoque ortodoxo a la creación de la burbuja especulativa en el mercado inmobiliario que tenía que ver con acciones y excesos de unos cuantos, que fue lo que reventó la burbuja, colapsó el mercado y condujo a la crisis

No obstante las imperfecciones de los mecanismos y normas existentes para regular el funcionamiento del mercado financiero, ello permitió neutralizar los riesgos de crisis sistémica que ocurrieron después con la desregulación financiera, la cual fue lograda con la revocación de la Ley Glass-Steagall por el Congreso Norteamericano en noviembre de 1999 ( Stiglitz, 2010: 206) .

La desregulación, se define como “el paulatino o parcial alejamiento de las autoridades financieras respecto de los intermediarios y de su quehacer.” Para Correa (1998:138 ), es el volver las normas y leyes de control más laxas.

Los elementos más importantes de la desregulación financiera son los siguientes:

La desregulación de las tasas de interés (no existen reglamentaciones respecto a los techos sobre éstas).

La simplificación y en algunos casos abolición de los controles de crédito, de inversión y de depósitos obligatorios.

La disminución el número de intermediarios financieros lo cual concentró el mercado en menos intermediarios.

La multiplicación el número de instrumentos financieros con reglas mínimas respecto a su creación, a su operatividad, así como también a su expresión en los balances de las instituciones, y por último a la falta de homogeneidad en dichas reglas de un mercado a otro.

La remoción de los obstáculos que impedían la expansión local de los intermediarios extranjeros en los países subdesarrollados.

La aplicación de las tecnologías de información y comunicación, así como la creciente innovación han sido los elementos catalizadores.

### Cronología de los hechos

La Gran Recesión se desató tan repentinamente, que a muchas personas las tomó por sorpresa. Para muchas otras se desenlazaron los hechos que ya esperaban. “En realidad, las presiones financieras llevaban años acumulándose conforme el capital fluía de las economías emergentes como la de China, a economías desarrolladas como la de EEUU. La situación se agravó debido a la irresponsable y creciente propensión de los bancos al riesgo”. OCDE-UNAM (2011:20).

Para Stiglitz (2010:31), las cosas estaban gravemente desajustadas debido a lo siguiente:

Los factores que la desencadenaron eran comunes a los de otras crisis financieras, “lo que *era* distinto en esta crisis respecto a las numerosas otras que la habían predicho durante el último cuarto de siglo era que esta crisis llevaba la etiqueta <<*made in USA*>>” Stiglitz (2010:31). Esta crisis se extendió rápidamente por todo el mundo.

Desde 2007, se habían dado los primeros indicios de la crisis, cuando el mercado de hipotecas *subprime* (de alto riesgo) comenzó a sentir presión.



En marzo (17/03/08), el banco de inversión y corretaje Bear Stearns quebró.

En septiembre (07/09/08), el gobierno estadounidense anunció que asumía el control de Fannie Mae y Freddie Mac, dos enormes instituciones que respaldan préstamos hipotecarios en EEUU, con 200,000 millones de dólares americanos (USD), lo cual llamó la atención de muchos.

A mediados de septiembre (15/09/08), llegaron noticias del derrumbe del banco de inversión Lehman Brothers, uno de los íconos de Wall Street. “Lehman había albergado al tipo de negociantes y corredores de bolsa que el novelista Tom Wolfe llamó alguna vez “amos del universo”.” OCDE-UNAM (2011:20).

Más o menos al mismo tiempo, Merrill Lynch no corrió con la misma suerte, gracias a que la compró Bank of America.

En septiembre (17/09/2008), American Insurance Group (AIG) estuvo cerca de la quiebra, por asegurar complejos valores financieros. Esta fue rescatada por el gobierno estadounidense por un monto USD \$85,000 millones para evitar su quiebra.

En Nueva York (29/09/2008) el Índice Dow Jones sufrió una caída de 777 puntos, la más grande ocurrida en un solo día. Eso reflejaba que el sistema financiero estaba a punto del desplome. En octubre (03/10/2008) el anuncio del acuerdo en el Congreso de EEUU de la aprobación de un plan de rescate financiero por USD\$700,000 millones, apenas fue un respiro en el ambiente de pánico financiero producido en las bolsas de valores de todo el mundo.

“...Y cuando el señor Paulson anunció su gran plan de ayuda para sacar de apuros a la economía, se pudo experimentar un sentimiento temporal de optimismo. Pero pronto se aclaró que fatalmente al plan le faltaba claridad intelectual. El señor Paulson propuso comprar a los bancos por un valor de 700 mil millones de dólares de los ‘activos en dificultad’ - títulos valores relacionados con hipotecas tóxicas-, pero nunca pudo explicar cómo podría ayudar esto a resolver la crisis.” Krugman, premio Nóbel de Economía citado por Flores (2010:4).

La pérdida de activos fue mucho mayor que el rescate financiero de los 700 mil millones de dólares que otorgó la reserva federal aprobado por el Congreso de EEUU lo cual fue insuficiente para hacer frente a los problemas de dicha economía y más aún para no perjudicar a economías fuertemente dependientes como la de México, dando lugar a prácticas especulativas y fraudulentas terminando por desestabilizar al sector financiero y finalmente a la economía real, que es donde se crea riqueza con el trabajo de millones de seres humanos.

La lógica de las innovaciones financieras habían dejado de lado a la esfera productiva y al crecimiento del empleo así como al poder adquisitivo de los trabajadores, por lo que no se generaba riqueza material ni la capacidad de pago para hacer frente a la deuda contraída, como para valorar los activos financieros emitidos. Esto dio lugar a la cartera vencida y a la desvalorización de dichos activos así como a la quiebra de instituciones financieras que emitieron y compraron dichos activos.

Todo esto se tradujo en la reducción de otorgamiento de créditos por parte de los bancos, frenando así la inversión, el consumo y por lo tanto la actividad económica y la generación de empleos en los países desarrollados. Lo mismo sucedió en América Latina, dado que la Banca que opera en éstos países es filial de las empresas matrices de los países desarrollados que siguieron las mismas prácticas: especulan, otorgan mayores créditos al consumo y a la vivienda en relación con lo concedido a la industria y a la agricultura, por lo que no aseguran la forma en que se puedan cobrar dichos créditos, engrosando así la cartera vencida la cual ya estaba latente en nuestra economía.

### Impacto de la gran recesión en México

Mientras en el mundo se manifestaban los efectos del “tsunami financiero”, particularmente desde la segunda mitad de 2008, en México estos efectos trataban de ser minimizados en el discurso oficial, pero en los hechos el impacto se manifestaba en diversos ámbitos.

Un factor de importancia que condujo a las crisis financieras de México fue el deterioro de los balances generales de los bancos a causa de las pérdidas crecientes sobre los préstamos. Cuando el mercado financiero se liberó a principios de la década de los noventa, sobrevino un auge en la concesión de préstamos en el cual el crédito bancario hacia el sector privado de negocios no financieros se aceleró de manera muy pronunciada. Debido a una supervisión débil y a la asignación descuidada en la selección y control de los prestatarios, los préstamos no fueron pagados, y el capital contable de los bancos disminuyó drásticamente, esto a su vez llevó a la falta de concesión de préstamos y finalmente condujo a una contracción de la actividad económica. De acuerdo con Huerta (2009) La Banca Mexicana así como muchas empresas que operan en la Bolsa Mexicana de Valores, junto con su gran endeudamiento y la contracción de “derivados” en dólares, quedaron colocados en posición de insolvencia, que no pudieron resolver por más que el gobierno les otorgara apoyos. Las exportaciones cayeron, hubo una reducción en los ingresos por remesas así como por la inversión extranjera, además de la demanda de dólares por parte de las empresas con altos pasivos en ésta moneda, así como la presión que ejercían los especuladores, todo esto ocasionó una gran presión sobre el tipo de cambio.

El Banco de México desperdició las reservas internacionales al colocarlas en el mercado de divisas para evitar que el precio del dólar aumentara. De seguir así las reservas se agotarían y la economía entraría en una recesión de mayores proporciones a las sucedidas en los años de 1982 y 1995, ya que se contaba con menos producción en los sectores de la agricultura e industria para hacer frente a las adversidades provenientes del exterior. De acuerdo con Ros (2012) la economía mexicana, tuvo la ventaja de que los bancos e instituciones financieras que afectaron su desempeño durante la Gran Recesión tenían un nivel menor de exposición a los mercados de crédito de alto riesgo que los que prevalecían en EEUU y en otros países desarrollados de Europa.

Como una gran desventaja la economía comparte un alto grado de integración con la economía de EEUU. Un alto grado de apertura al comercio exterior con un altísimo grado de dependencia con respecto al mercado estadounidense así como una significativa participación en la exportación total de productos como el petróleo o los de la industria automotriz, los cuales fueron duramente golpeados durante la Gran Recesión.

De acuerdo con Ros (2012) la recesión fue muy severa en México con una caída del 6.1% en 2009, ya que en los países miembros de la OCDE la caída promedio fue del 3.5%. Después de la crisis financiera ocurrida a principios del sexenio del presidente Zedillo (diciembre de 1994) como parte de la continuidad en la política económica se asumió un mayor celo en el cumplimiento de los lineamientos del Consenso de Washington. Las variables macroeconómicas fundamentales ( como la tasa de inflación, el balance presupuestal del sector público, la deuda externa del sector público, la deuda interna del sector público) fueron mantenidas bajo control aunque el precio por ello fuera un muy bajo crecimiento económico. El promedio anual del crecimiento económico durante el mandato del presidente Zedillo (1994-2000) fue del 3.5% y durante el siguiente período correspondiente al presidente Vicente Fox (2000-2006) el promedio fue de 2.4%. (Banco de México 1995-2006).

La estabilidad económica ha sido la prioridad a pesar de la gran necesidad que tiene el país de lograr un mayor crecimiento, el cual se ha sacrificado para darle prioridad a los compromisos financieros derivados del llamado “error de diciembre (1994)”; teniendo como objetivo mantener una “buena calificación” de la

deuda soberana por parte de las calificadoras internacionales. De acuerdo con Flores (2010:9) el impacto que tendría la crisis fue minimizada por el gobierno de Calderón desde que aparecieron las primeras señales de alarma en 2008, al extremo que el Secretario de Hacienda se atrevió a declarar públicamente que dada la fortaleza financiera del país, a diferencia del pasado, entonces “México sólo sufriría un catarrito” como efecto de la grave crisis financiera que ya padecía la primera potencia mundial, su principal socio. Al reducir claramente el fenómeno a una crisis financiera, el gobierno pasó por alto que la misma se transformó en una crisis económica y que dada la estrecha dependencia de México respecto a la economía norteamericana, la magnitud del impacto fue inmenso. Esa dependencia y el riesgo implícito se evidenciaron en aspectos tan concretos como los siguientes:

Más del 80% de las exportaciones mexicanas tiene como destino EEUU.

El ingreso de divisas por envío de remesas de los inmigrantes en EEUU desde el año 2003 fue un monto cercano al obtenido de la inversión extranjera directa (cuyo origen en más del 45% es también EEUU) y en 2008 este fue superado por aquél.

Las divisas que ingresaban por concepto de turismo superaron los USD \$10,000 millones en 2008 y más del 80% de este proviene de EEUU.

México venía creciendo en los últimos años “gracias” al alza internacional del precio del petróleo, así como al crecimiento de las exportaciones no petroleras, a las remesas y a la inversión extranjera; es decir, a factores exógenos a la economía, dado que no teníamos crecimiento del mercado interno, que es el que constituye el motor de crecimiento. Cuando dichos factores externos dejaron de operar las exportaciones petroleras y no petroleras cayeron, provocando una disminución en las remesas recibidas así como en los flujos de inversión extranjera y la caída en la Bolsa Mexicana de Valores.

La devaluación de la moneda nacional encareció los productos provenientes del exterior (se importa más de lo que se produce internamente, en el caso de los productos manufacturados) y también se incrementó el costo de la deuda externa.

#### Medidas Adoptadas por el gobierno mexicano durante la Gran Recesión de 2008

La crisis iniciada en 2008 ha sido señalada por muchos especialistas como la “crisis de los países desarrollados”, ya que sus consecuencias se observaron y se continúan observando en los países más ricos y desarrollados del mundo.

Para el caso de México, al finalizar el año de 1994 (el llamado “Error de Diciembre”) el gobierno mexicano había sido cuidadoso de mantener bajo control las principales variables macroeconómicas aunque a costa de un escaso crecimiento del Producto Interno Bruto (PIB), así como de su consecuente efecto negativo en el nivel de empleo y de los salarios reales.

En octubre de 2008, el equipo económico de Calderón reaccionó improvisando un Plan para Impulsar el Crecimiento y el Empleo (PICE), que calificó de “contracíclico”, pero más adelante se vio, que no articulaba objetivos, ni metas y ni estrategias. Fue calificado por el Congreso de la Unión como “el mayor presupuesto de la historia” para 2009. De acuerdo con Flores (2010:11), después de tener conocimiento de los graves problemas financieros, económicos y sociales que la Gran Recesión había creado, el gobierno mexicano adoptó una serie de medidas que a continuación se mencionan:

Las tasas de inflación se lograron reducir de dos a un dígito; por su parte, el balance presupuestal del sector público se había mantenido muy cercano a su punto de equilibrio. Otra variable como la deuda externa del sector público fue reducida hasta un monto cercano a la mitad de lo que existía en 1995.

La desacreditación de la banca comercial en México así como las presiones a mantener elevadas las tasas de interés crearon muchos problemas para cubrir los requerimientos financieros gubernamentales. La presión sobre las finanzas públicas provocaron la existencia de otros requerimientos financieros del mismo ramo, derivando en la existencia de compromisos para elevar el gasto público para los siguientes años, tales como los recursos financieros de los proyectos de infraestructura productiva de largo plazo, los recursos financieros del IPAB después de los apoyos fiscales, los recursos financieros de la banca de desarrollo y los fondos de fomento entre otros.

Una decisión un tanto afortunada pero a la vez riesgosa fue la creación del Plan para Impulsar el Crecimiento y el Empleo (PICE) calificándolo de contracíclico, con este Plan el Congreso de la Unión aprobó lo que fue calificado como “el mayor presupuesto de la historia” para 2009.

Al no ser consistente dicho plan, fue firmado el Acuerdo Nacional a favor de la Economía Familiar y el Empleo (ANEFE), creado por la esfera política y empresarial del país, en donde se retomaron algunas propuestas aisladas del plan anterior.

La medida que el gobierno mexicano adoptó en cuanto a la oferta de varios millones de dólares con el fin de contrarrestar la ola financiera especulativa generó el anuncio de que México sería uno de los países que contaría con una línea de crédito flexible con el FMI hasta de USD\$47,000 millones para contrarrestar las secuelas de la crisis, lo cual finalmente sería aprobado.

El ANEFE sólo comprometía parcialmente los recursos presupuestales del gobierno mexicano, en otros se trataba de permitir a los empleados disponer de mayores márgenes del fondo de retiro.

El haber realizado cambios en el gabinete económico como la sucesión del Secretario de Hacienda a ocupar el puesto de Gobernador del Banco de México supuso el logro de una estabilidad macroeconómica buena, sin embargo no sucedió así ya que la inversión extranjera directa había caído poco más del 50%.

Lo observado en la nueva Ley de Ingresos para 2010 fue la provisión de los ingresos por petróleo tendería a disminuir, tanto por la tendencia a la baja de los precios internacionales del petróleo como por la reducción de las reservas de hidrocarburos. El incremento de impuestos como el IVA, el ISR y el IETU fue con el fin de reducir los ingresos presupuestales pretendió una política contracíclica en cuanto a que en lugar de estimular la actividad económica, la frenaría. El gobierno en turno incluyó en incurrir en un déficit presupuestal, el cual debería ser moderado y temporal, para evitar que el acceso al financiamiento internacional para México se vea afectado por la reacción de las calificadoras de deuda soberana.

De acuerdo con Cruz (2010), es preciso definir cuáles son las variables fundamentales que promueven el crecimiento económico y de qué forma inciden en la economía; al respecto se reconocen tres: La inversión o acumulación de capital, la fuerza trabajadora y la productividad de ambos factores de producción.

Existen una cantidad de variables importantes y diversas denominadas determinantes “más profundos del crecimiento” para explicar y entender el crecimiento económico tales como: la apertura financiera y/o comercial, la corrupción, la democracia, los derechos de propiedad, el marco institucional y la estabilidad macroeconómica entre otras, las cuales afectan indirectamente a las variables fundamentales de crecimiento económico.

Si la política económica incide sobre las variables fundamentales se determina la rapidez con que la economía pueda crecer.

La manera en que cada una de las variables fundamentales contribuye al crecimiento económico es la siguiente:

La inversión o acumulación de capital expande la capacidad productiva de una economía. Al realizarse una inversión, una economía amplía o renueva su capital físico y esto genera nuevos empleos y mayor ingreso vía los nuevos salarios. De manera simultánea, al proveer a los trabajadores de bienes de capital éstos podrán realizar sus funciones más eficientemente a un menor costo y en menor tiempo, y en éste sentido también la inversión “simultáneamente genera ingreso y aumenta la capacidad productiva, pero conlleva fuertes complementos con otros elementos del proceso de crecimiento, tales como el progreso tecnológico, la adquisición de habilidades y la profundización institucional” (UNCTAD, 2003:61, citado por Cruz (2010:18). La inversión o acumulación de capital mantiene un papel central entre las diversas conexiones que inician y mantienen un círculo virtuoso de crecimiento.

La productividad es una de las variables fundamentales en el crecimiento económico, ya que permite incidir en menores costos de producción, permitiendo que las ganancias (y la inversión) se mantengan constantes e incluso aumenten. Y la reducción de costos incide en la reducción de precios. Uno de los resultados deseables sería lograr una inflación baja, la cual redundaría en un incremento en el poder adquisitivo de los consumidores y en un incremento en la demanda local, provocando aumentar la competitividad de los bienes comerciales beneficiando el aumento de las exportaciones.

La productividad es el eje sobre el cual se sostiene y gira la transformación estructural de una economía ya que permite mejorar y transformar las formas de producción, por medio de innovaciones administrativas, financieras y tecnológicas, con el fin de crear nuevos bienes y servicios. Esto tiene una gran importancia cuando se trata de entrar o mantener la competitividad en mercados externos. Según Adam Smith en sus escritos de manera implícita sostiene que es posible crear economías de escala por medio de la especialización laboral.

Ragnar Nurkse citado por Cruz (2010), reconoció la productividad como la variable clave en el tamaño del mercado interno (medido en términos de su poder de compra) y por lo tanto, como variable fundamental en la determinación de la acumulación de capital. Nurkse lo sintetiza como “capacidad de compra significa capacidad de producción”. Lo anterior parte de la idea de que los salarios van en aumento en función del aumento de la productividad incrementando el poder adquisitivo y el crecimiento del consumo. Y de esa forma el tamaño del mercado también crece.

La productividad también es una variable fundamental debido a que cuando la productividad se incrementa se pueden alcanzar niveles satisfactorios de la capacidad productiva de la economía y acercarse al pleno empleo. De ésta forma la productividad a diferencia de la inversión y la fuerza laboral es una variable que puede crecer de manera sostenida sin generar desequilibrios micro y macroeconómicos contribuyendo siempre de manera positiva al proceso del crecimiento económico.

Hablando de la fuerza laboral es claro que mientras más saludable mental y físicamente se encuentre y mejor educada esté, mayor será su capacidad para realizar adecuadamente su trabajo. Es de esperarse que una fuerza laboral sana y educada que incrementa significativamente sus habilidades para mejorar sus procesos de trabajo, logre aumentar la productividad, un capital humano con las características mencionadas pueda contribuir de manera constante y significativa al crecimiento económico.

Gracias a los acuerdos que se tomaron en el Grupo de los 20 en su reunión de Londres en 2009, México se vio beneficiado con la asignación de un monto importante de dólares, que estarían a su disposición para fortalecer sus reservas internacionales y hacer frente a contingencias financieras. Con la finalidad de enviar un claro mensaje a los mercados financieros que la comunidad internacional mantiene la voluntad, el compromiso y la capacidad de apoyar a las economías en dificultades como resultado de las recurrentes crisis y que se mantiene la determinación de ayudarlas a reencontrar la senda del crecimiento.

## CONCLUSIONES

Aunque el efecto financiero de la recesión fue sorteado por México con un costo relativamente bajo en cuanto a que no se presentó una devaluación fuerte, ni se desequilibraron las finanzas públicas en dimensiones peligrosas, el costo que pagó el país se centró más en la economía real, en tanto que ocurrió una caída del PIB que fue la más importante en América Latina, cayeron la captación de divisas por exportaciones, por IED, por remesas de inmigrantes y el desempleo aumentó significativamente.

En suma, se logró mantener la estabilidad macroeconómica con un costo social y económico. Aunque la política económica enfrenta grandes retos, para reactivar el crecimiento económico, y además que se reduzca el elevado costo social que paga la población como consecuencias de las recurrentes crisis que han golpeado a nuestra economía. Es necesario un cambio de pensar radicalmente y tomar medidas correctivas como las siguientes: una reforma hacendaria que someta a los evasores fiscales, así como hacer que los grandes corporativos que operan en México también paguen los impuestos que corresponden con respecto a las ganancias que obtienen, realizar inversión social de largo plazo.

La prosperidad de México no se puede dar al margen de un entorno global, es necesario que surjan cambios en el sistema financiero mundial que generen mecanismos de regulación en los mecanismos financieros internacionales, la depuración de los paraísos fiscales y cierre de oportunidades para el manejo del dinero proveniente de actividades ilícitas; realizar acciones coordinadas entre las grandes potencias que eviten caer en el proteccionismo, así como el establecimiento de grandes monopolios, impulsando acciones de cooperación científica y tecnológica con especial cuidado en la mejora del medio ambiente y en la seguridad pública para darle un freno a las actividades del crimen organizado a niveles regionales y mundiales.

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# FACTORES ASOCIADOS AL PROCESO DE ELECCIÓN Y CAMBIO DE CARRERA EN LA UABC

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## RESUMEN

*Una de las problemáticas que enfrentan las instituciones de educación superior está asociada con la deserción escolar de sus estudiantes; particularmente para el objeto de estudio de la presente investigación nos enfocaremos en la identificación de los factores de riesgo asociados al proceso de elección y cambio de carrera una vez que ingresan a la UABC, que se traduce en la insatisfacción del estudiante con la primera opción elegida, el cambio hacia otra alternativa vocacional y, en el peor de los casos, la deserción escolar, generalmente en la etapa básica de sus estudios universitarios. El objeto de estudio se basó en un modelo metodológico interpretativo de Sandoval (2002a) y McCurdy, Spradley y Shandy (2004), desde un enfoque cualitativo. Los sujetos de estudio fueron siete estudiantes de la UABC, campus Tijuana de diferentes carreras que realizaron su trámite de baja escolar por cambio de carrera y que accedieron voluntariamente a participar en una entrevista estructurada, cuyo protocolo fue revisado por un panel de expertos y piloteado, siendo la finalidad indagar sobre los factores que intervienen en el proceso de exploración vocacional y cambio de carrera. Los resultados del estudio muestran que en el proceso de la elección vocacional intervienen una diversidad de factores tanto internos como externos que inciden positiva o negativamente en la permanencia, elección de una segunda opción vocacional ó en la deserción escolar del estudiante.*

**PALABRAS CLAVES:** Deserción Escolar, Cambio de Carrera, Proceso de Elección, Factores de Riesgo

## FACTORS ASSOCIATED WITH THE ELECTION PROCESS AND THE UABC CAREER CHANGE

### ABSTRACT

*One of the problems faced by institutions of higher education is associated with dropout of students; particularly for the purpose of this research study we will focus on the identification of risk factors associated with the process of selection and career change once you enter the UABC, which translates to the dissatisfaction of the student with the first choice, the shift towards vocational alternative and, in the worst case, dropping out of school, usually at the basic stage of College. The object of study was based on a methodological interpretation model of Sandoval (2002a), Spradley and McCurdy, Shandy (2004), from a qualitative approach. Study subjects were eight students of the UABC, campus Tijuana of different careers that were your processing of low school for career change and who voluntarily agreed to participate in a structured interview, whose Protocol was reviewed by a panel of experts and piloted, being order to inquire about the factors that are involved in the process of vocational exploration and career change. The results of the study show that a variety of both internal and external factors that affect positively or negatively the permanence, choice of a second vocational choice or dropout of the student involved in the process of vocational choice.*

**JEL:** I2, I20, I21, I23



**KEYWORDS:** Dropout, Career Change, Choice, Risk Factors

## INTRODUCCIÓN

Una de las preocupaciones principales de las instituciones de educación superior está vinculada a los problemas de rezago académico, deserción temporal o definitiva (abandono escolar) de los estudios y la baja eficiencia terminal, siendo necesario la detección y prevención oportuna de dichas problemáticas. El Centro Interuniversitario de Desarrollo (CINDA, 2006), a este respecto hace mención del tema de la deserción como una forma de abandono de los estudios superiores, la cual adopta distintos comportamientos en los estudiantes afectando la continuidad de sus trayectorias escolares. Estos comportamientos en términos generales se caracterizan por: el abandono o suspensión voluntaria y definitiva de los estudios y del sistema de educación superior; la expulsión del alumno debido a deficiencias académicas y bajo rendimiento escolar; el cambio de carrera (dentro de la misma institución) o de institución; y la expulsión disciplinaria dada por conductas inadecuadas que alteran el orden institucional. En este sentido, el trabajo de investigación presenta un apartado con la revisión de la literatura pertinente al tema de la deserción escolar, particularmente con respecto a los factores que intervienen en el proceso de elección y cambio de carrera. Posteriormente se menciona el tipo de modelo metodológico empleado y las etapas del proceso de investigación, que incluyen los sujetos de estudio, la técnica de recolección de datos, así como el tratamiento, análisis e interpretación de la información. Derivado de ello, los resultados de la investigación, cuyo objeto de estudio es la identificación de los factores de riesgo asociados al proceso de elección y cambio de carrera en la UABC. Por último, las conclusiones, que pretenden aportar elementos de análisis relevantes para los tomadores de decisiones; así como las limitaciones del estudio que den origen a futuras investigaciones.

## REVISIÓN DE LITERATURA

La deserción escolar, de acuerdo con Tinto (1992), es una problemática reconocida mundialmente que ha sido abordada desde diferentes enfoques y disciplinas. La literatura en el tema hace referencia a cinco posturas en el estudio de la misma: psicológica, social, económica, organizacional e interaccional (ANUIES, 2001). Dichas posturas hacen alusión a factores tanto internos, esto es, propios del estudiante que involucran aspectos cognitivos y de personalidad; como externos, aquellos vinculados al contexto económico, social y cultural en el que se desenvuelve, incluyendo las condiciones propias de la institución educativa a nivel superior. Blanco y Rangel (2000) mencionan que un tipo de deserción escolar es el relativo al abandono voluntario de los estudiantes en los primeros meses posteriores al ingreso a la universidad, principalmente en carreras con baja demanda. En este sentido, uno de los motivos es el relacionado con el cambio de carrera, ya sea dentro de la misma institución o hacia otra institución de educación superior, lo cual lleva a cuestionar sobre el proceso de elección de carrera y la orientación vocacional proporcionada al estudiante previo a su ingreso a la universidad. Al respecto Fresán y Romo (2001) señalan que la transición entre el nivel medio superior y superior debe ser analizada, debido a las dificultades que representa para el estudiante integrarse al medio académico y social de la universidad. Siendo uno de los elementos las dificultades inherentes a la toma de decisión del estudiante con respecto a su futuro profesional, en la que influyen una serie de factores que inciden en la permanencia o deserción de los estudios universitarios.

## METODOLOGÍA

El modelo metodológico empleado en la investigación es de tipo interpretativo-cualitativo, basado en los métodos de investigación de Sandoval (2002a) y McCurdy, Spradley y Shandy (2004); integrando las etapas del proceso de investigación de ambos enfoques para efectos del fenómeno de estudio, como se muestra en la Tabla 1.

Tabla 1: Modelo Metodológico Integrado

Fases	Descripción	Actividades
I	Adquisición de herramientas conceptuales y contextuales	Revisión de la literatura Preparación para la entrada al campo
II	Identificación y focalización del fenómeno de estudio	Construcción del objeto de estudio Definición de los participantes Elaboración de la guía de entrevista estructurada
III	Aplicación del trabajo de campo	Entrevista con los participantes del estudio Registro de los datos
IV	Descripción de resultados	Tratamiento de la información Análisis e interpretación de los datos

*En esta tabla se muestran las fases y actividades, producto de la adaptación de la metodología de Sandoval (2002a) y McCurdy, Spradley y Shandy (2004) al fenómeno de estudio.*

Los sujetos de estudio fueron siete estudiantes de la Universidad Autónoma de Baja California (UABC), campus Tijuana, que realizaron su trámite de baja escolar por cambio de carrera en el Área de Orientación Educativa y Psicopedagógica (AOEP) de las diversas unidades académicas de la universidad y que accedieron voluntariamente a participar en la investigación. Cinco de los participantes son hombres y dos mujeres; cuatro de ellos de la carrera de ingeniería, los otros de medicina, negocios internacionales e informática. La técnica de recolección de datos utilizada fue la entrevista estructurada, cuya guía fue revisada por un panel de expertos y piloteada previamente para el protocolo de la entrevista final (ver anexo). La estructura de la guía de entrevista abarca dos posturas: una de ellas desde la perspectiva y experiencia del estudiante, y la otra desde el interés del investigador con respecto al fenómeno de estudio; siendo la finalidad indagar sobre los factores que intervienen en el proceso de exploración vocacional y cambio de carrera dentro del marco institucional de UABC.

Para el tratamiento de los datos se realizó la transcripción y análisis de las entrevistas estructuradas, acorde a los parámetros de Woods (2010) sobre el análisis especulativo. En un segundo momento se procedió a la técnica del microanálisis recomendada por Corbin y Strauss (2002), la cual consiste en realizar un análisis a detalle, palabra por palabra, oración por oración o párrafo por párrafo de la información, con la finalidad de obtener un sistema de códigos y categorías específicas, apoyándose para ello del software científico Atlas Ti. Por último se procedió a la codificación axial (Corbin y Strauss, 2002). Dicha clasificación trata de la identificación de códigos o categorías que tienen la propiedad de agruparse y relacionarse, hasta obtener categorías centrales y niveles de organización cada vez más incluyentes, de manera que se pudieran establecer relaciones entre las categorías (Porta y Silva, 2003).

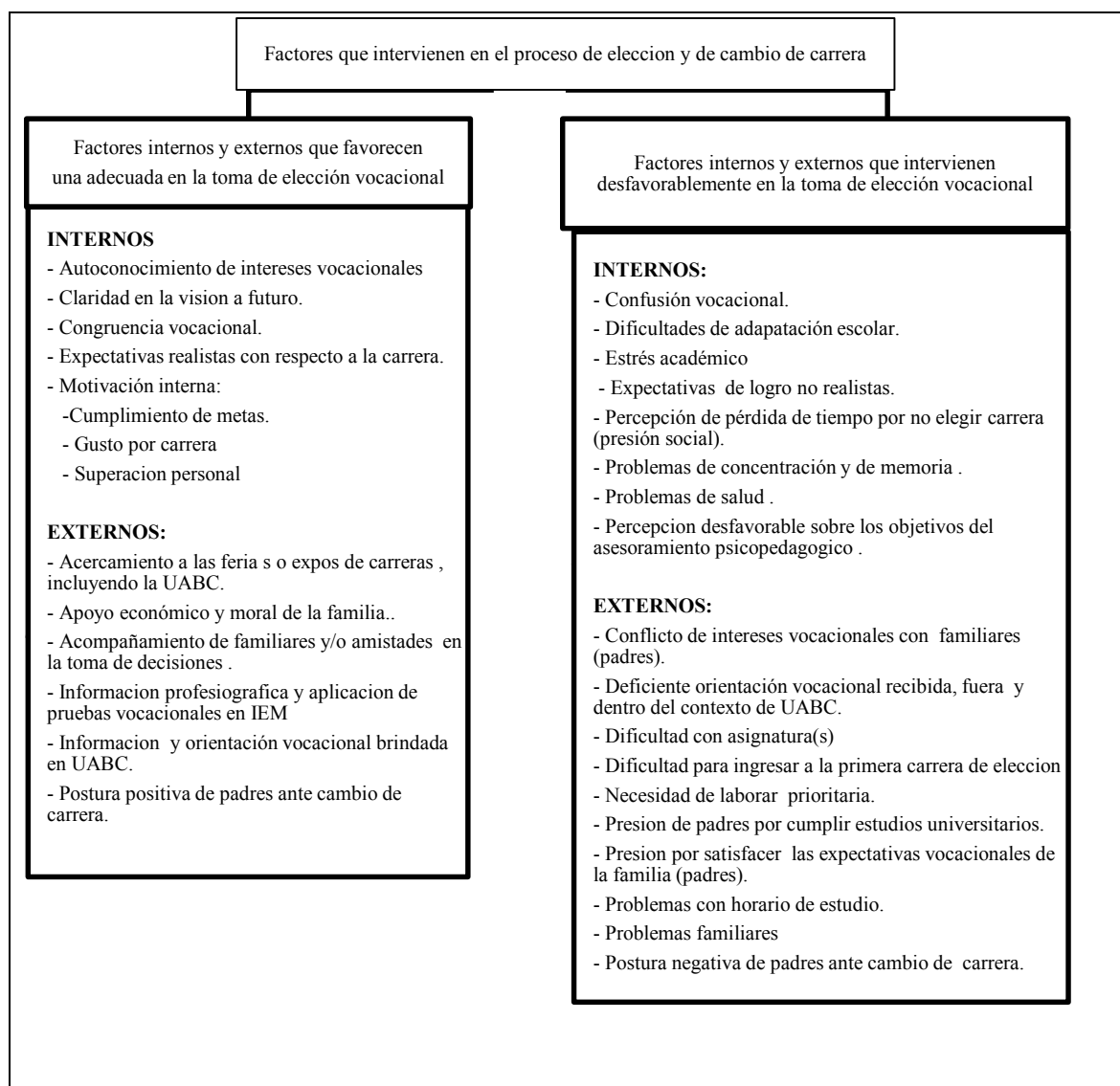
## RESULTADOS

Los resultados obtenidos muestran que los factores asociados al proceso de elección y cambio de carrera están ubicados en diferentes momentos de la toma de decisión vocacional. El primero, en el contexto de la educación media superior, en éste el estudiante se encuentra en un proceso de exploración y selección de la carrera a elegir; el segundo, en el contexto del ingreso en la universidad, en el cual continúa el proceso de exploración y evaluación de la carrera elegida. En el primer momento, el estudiante se ve influenciado por un conjunto de factores tanto externos (del contexto) como internos (propios del estudiante) para hacer una elección vocacional lo más acertada y congruente posible con su perfil vocacional, sus expectativas y su visión a futuro. En el segundo momento, y dependiendo de la resolución de la primera etapa de exploración y selección, el estudiante lleva a cabo un proceso de evaluación con respecto a la carrera elegida y si ésta cubre sus expectativas. Es en este segundo momento en donde aún eligiendo de forma acertada, el estudiante puede a lo largo del proceso de ingreso a la carrera verse afectado por diversos factores que pueden generar un proceso de atenuación y consecutivamente de deserción escolar.

En este sentido y como resultado de las entrevistas estructuradas realizadas a los participantes en el estudio, en la Figura 1 se muestran en términos generales los factores internos y externos que se identificaron

intervienen favorable o desfavorablemente en la toma de decisión vocacional en cada uno de los momentos o etapas del proceso de elección y cambio de carrera. Considerando como favorables, aquellos factores que estimulan la congruencia del individuo en cuanto a la elección de carrera, y como desfavorables, aquellos relacionados con la continuidad de estudios en una inadecuada elección de carrera, o la deserción escolar, en caso de una elección no acertada.

Figura 1: Factores Que Intervienen en el Proceso de Elección y Cambio de Carrera



La presente tabla muestra los factores internos y externos que intervienen favorable o desfavorablemente en el proceso de elección y cambio de carrera, tanto en la etapa de exploración vocacional (previo al ingreso del estudiante) como en la etapa de evaluación vocacional (una vez que ingresa a la universidad) en una primera o subsecuentes elecciones de carrera.

## CONCLUSIONES

Como resultado del estudio respecto al proceso de elección y cambio de carrera desde el contexto de la educación media superior hasta su inserción en el contexto de la UABC, se concluye que es de suma importancia considerar, tanto en el momento de exploración como en el de evaluación vocacional, los

factores internos y externos que intervienen favorable o desfavorablemente en el momento de la toma de decisión vocacional en una primera, segunda o incluso tercera oportunidad para que el proceso llegue a buen fin; esto es, que en el proceso de la elección de carrera en una primera ocasión, el estudiante cuente con los elementos y herramientas necesarias que le permitan una confirmación vocacional basada en una consolidación de la elección de carrera, o que la deserción escolar, en el mejor de los casos, trascienda en un cambio de carrera hacia la confirmación de una nueva elección vocacional más congruente con los intereses y necesidades del estudiante y no en el abandono escolar definitivo de los estudios. El análisis del proceso de elección y cambio de carrera, así como los factores implicados en ello, muestran los momentos cruciales en los que la intervención educativa e institucional es fundamental, con acciones preventivas y/o remediales que permitan disminuir la deserción escolar definitiva, asociada a la inadecuada elección vocacional y con ello el logro de la eficiencia terminal, no sólo en términos de porcentajes, sino de estudiantes satisfechos consigo mismos con la elección y visión de su futuro profesional.

### Limitaciones

Cabe mencionar, que si bien la metodología seleccionada es de tipo interpretativo-cualitativo y la riqueza en cuanto a la información que aporta de primera mano es valiosa porque parte de la percepción del sujeto participante, carece del referente cuantitativo que permita establecer estadísticamente con una muestra más amplia, la jerarquía o grado de incidencia de cada uno de los factores asociados al proceso de elección y cambio de carrera. Dicha situación, sin embargo, representa un nicho de oportunidad para dar continuidad y complementar el presente estudio, así como para la réplica o evaluación de futuras investigaciones.

## ANEXOS

### Anexo 1: Protocolo de la Guía de Entrevista Estructurada

Momentos	Etapas	Prototipos De Preguntas
I. Exploración del cambio de carrera.	1.1 Exploración desde la lógica emergente sobre factores que incidieron en el cambio de carrera.	-¿Cuáles fueron tus razones para cambiar de carrera? -¿Cuáles son las causas o motivos por los que decides abandonar la carrera para ingresar o intentar tu ingreso a otra carrera?
	1.2 Exploración puntual de factores asociados al cambio de carrera en diferentes niveles y contextos de la vida del estudiante. (explorar solo los pertinentes).	<b>Factores asociados a nivel personal.</b> - De manera particular ¿Hubo alguna circunstancia personal o de salud por la cual decidiste cambiar de carrera? Si, no ¿Cuál y como se dio? <b>Factores asociados a redes sociales (familia, amigos, compañeros de clase, etc.)</b> -En cuanto a la influencia de otras personas cercanas a ti ¿Hubo alguna influencia por parte de alguien? Si, no ¿Cuál? ¿De qué tipo? ¿Cómo se dio? <b>Factores a nivel aula.</b> -dentro del contexto del aula ¿Consideras que hubo alguna circunstancia, persona o situación haya influido en tu decisión para cambiar de carrera? Si, no ¿Cuál y como se dio? <b>Factores a nivel institucional (DOEP y UA).</b> -¿Hubo alguna circunstancia, persona o situación dentro del ambiente universitario que haya influido en tu decisión para cambiar de carrera? Si, no ¿Cuál y cómo se dio? -Platicame a mayor profundidad sobre como elegiste esta otra carrera. Es decir ¿Cómo llegaste a la decisión de cambiar de carrera? (El entrevistador deberá de explorar de tal manera que pueda identificar las diferentes etapas del proceso de exploración, selección y toma de decisiones del cambio de carrera y los factores que intervinieron en cada una de estas etapas. De ser posible, el entrevistador junto con el entrevistado en una hoja en blanco o en un pintaron estructuraran un esquema general en donde se visualice el proceso y los factores intervinientes). -Cuando decidiste cambiar de carrera, necesariamente tuviste que darte de baja definitiva y sabemos de las repercusiones de ello. Tomando en cuenta esto ¿Cómo te fue en este proceso de decisión? -¿Recibiste algún tipo de asesoramiento -psicopedagógico u otro-? Si, no ¿en qué consistió? -¿Te apoyaste de algún otro elemento para elegir la carrera? Si, no ¿Cuál y en qué consistió? -¿Qué tipo de apoyo crees tú que sería el ideal para realizar un adecuado cambio de carrera?
	1.3 Exploración del Proceso de Cambio de Carrera (PEC).	

<p>2.1 Exploración del PEC del estudiante previo a la primera elección de carrera.</p> <p>II. . Exploración del PEC en diferentes niveles contextuales y etapas de la trayectoria escolar previo al cambio de carrera.</p> <p>2.2 Exploración del PEC del estudiante durante el tiempo recorrido en la carrera de 1er elección.</p> <p>III. Cierre</p>	<p><b>En el nivel personal.</b>          -Platicame a mayor profundidad sobre cómo y por qué elegiste la carrera de 1er elección -de la que te diste (das) de baja definitiva-.          -¿Qué elementos tomaste en cuenta para elegir la carrera?          -¿Cuáles fueron tus expectativas al momento de elegir la carrera?          -En lo personal ¿Qué te llevó a tomar la decisión de estudiar una carrera universitaria principalmente la carrera que actualmente cursas?          -¿Consideras la elección de carrera parte de un proyecto de vida?          -¿Cuál es la razón o motivo por la que elegiste una carrera que no es de tu agrado?</p> <p><b>En el contexto de las redes sociales (familia, amigos, compañeros de clase, etc.)</b>          -Con respecto a las personas cercanas a ti ¿Hubo alguna influencia por parte de alguien en tu elección de carrera? Si, no ¿Cuál? ¿De qué tipo? ¿Cómo se dio?          -En tu opinión ¿Crees que las expectativas de tu familia o la influencia de tus amigos influyeron en tu elección de carrera? Si, no ¿Cómo?</p> <p><b>En el contexto de la orientación vocacional dentro de la institución media superior de procedencia.</b>          -¿Recibiste algún tipo de asesoramiento? Si, no ¿Cómo fue?          -¿Te apoyaste de algún otro elemento para elegir la carrera? Si, no ¿Cuál?          -¿De qué medios de información te apoyaste para elegir la carrera?          -¿Qué tipo de información te fue útil en la elección carrera?          -En caso de haber recibido algún tipo de información profesiográfica ¿Cuál fue la utilidad de esta información en tu elección de carrera?          -¿Cuál o qué tipo de apoyo crees que sea necesario para realizar una adecuada elección de carrera?          -¿Consideras necesario recibir algún tipo de información profesiográfica o asesoría vocacional previa a la elección de tu carrera?</p> <p><b>En el contexto del programa de atención a aspirantes por parte del AOEP.</b>          -¿Qué situaciones fueron importantes para ti en el momento de sacar la ficha para ingresar a la universidad?          -Los folletos, expo-profesiones, conferencias y talleres que organiza la UABC ¿te fueron de utilidad para la elección de carrera? o ¿Cómo los utilizaste?</p> <p><b>En el contexto de las actividades del curso de inducción y del proceso de integración a la vida universitaria.</b>          -Durante las actividades del curso de inducción ¿Qué información fue útil para confirmar tus expectativas sobre la carrera de tu elección?          -¿Cuáles de tus expectativas vocacionales no se cumplieron al momento de ingresar a la carrera?          -¿Que otra información sería de utilidad para confirmar tu elección o para ayudarte en tu proceso de exploración vocacional durante el curso de inducción?</p> <p><b>En el contexto de la intervención de los profesionales del AOEP posterior al curso de inducción.</b>          -Durante el tiempo recorrido hasta el momento como estudiante oficial de la UABC ¿Qué información fue útil para evaluar tus expectativas sobre la carrera de tu elección?          -¿Cuáles de tus expectativas vocacionales durante tu recorrido por la carrera?          -¿Que otra información sería de utilidad para confirmar tu elección o para ayudarte en tu proceso de exploración vocacional durante tu recorrido por los diferentes semestres de la carrera?          -¿Cuáles de tus expectativas no se cumplieron durante el tiempo recorrido hasta el momento como estudiante oficial de la UABC?</p> <p><b>En el contexto de las interacciones con otros actores propios de la institución como profesores, directivos, staff, administrativos, etcétera).</b>          -¿Qué circunstancias identificas dentro del aula (las interacciones con otros actores propios de la institución como el profesor, directivos, staff, administrativos, etcétera) que pudieron haber influido en tu decisión para cambiar de carrera?          -Desde tu propia experiencia ¿Qué sugieres/recomendarías para elegir una carrera?          -Si tuvieras la oportunidad de elegir nuevamente la carrera ¿qué volverías a hacer y que cambiarías?          -¿Qué aprendizaje te deja esta experiencia?</p>
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# **LAS FINANZAS PÚBLICAS EN MÉXICO ASPECTOS JURÍDICOS E HISTÓRICOS**

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## **RESUMEN**

*El presente trabajo aborda dos temáticas relacionadas a las finanzas públicas de México. La primera, incluye los aspectos jurídicos que se constituyen como la base legal sobre la cual las finanzas públicas se desenvuelven a nivel federal. En segundo plano se hace un análisis sobre los aspectos históricos que han marcado el rumbo del modelo federalista con el que funcionan las finanzas públicas en México. El objetivo general de la ponencia es mostrar la estructura general del modelo federalista en México y sustentar su funcionamiento con las principales leyes que regulan su accionar, dimensionando el esquema en el involucramiento de los tres niveles de gobierno a través de la estructura hacendaria nacional.*

**PALABRAS CLAVE:** Finanzas Públicas, Federalismo, Gobierno Federal

## **PUBLIC FINANCES IN MEXICO LEGAL AND HISTORICAL ASPECTS**

## **ABSTRACT**

*This working paper addresses two topics related to the public finance of Mexico. The first one includes legal aspects that constitutes the legal framework from where the public finance works at a federal level. In a second way, there is an analysis of historical aspects that have marked the course of the federalist model to operate in Mexico's public finances. The main objective of the working paper is to show the general structure of the federalist model in Mexico and to sustain its operation with the main laws that regulate it, involving the three government levels through the national finance structure.*

**JEL:** M00

**KEYWORDS:** Public Finances, Federalism, Federal Government

## **INTRODUCCIÓN**

En materia de gasto público, las acciones se han orientado hacia un ejercicio de los recursos públicos de forma responsable, eficiente y equitativa, con mayor transparencia y mejor rendición de cuentas, en un entorno que contribuya a la estabilidad económica (CGPE, 2010). Las reformas al marco legal presupuestario en consonancia con el objetivo del Plan Nacional de Desarrollo 2007-2012 en materia de gasto público para mejorar su calidad y su eficiencia, así como para darle un mayor impulso a la rendición de cuentas y la transparencia, mediante un Presupuesto basado en Resultados y un Sistema de Evaluación del Desempeño, fortalecen los mecanismos institucionales para: Incrementar la calidad del gasto público con un enfoque por resultados; promover la productividad y austeridad, y fortalecer la transparencia y la rendición de cuentas. Establecer un proceso riguroso de evaluación de las políticas públicas de acuerdo con el logro de metas y resultados, incluyendo el gasto federalizado y los subsidios a las entidades federativas (CGPE, 2010).



### Marco Normativo de las Finanzas Públicas en México

El marco normativo del tema de las finanzas públicas para el caso de México está respaldado, principalmente, en la Constitución Política de los Estados Unidos Mexicanos, promulgada en febrero de 1917 y que en ella descansan las bases del sistema hacendario mexicano, resaltando las atribuciones que la federación, los estados y los municipios tienen respecto al tema. El marco legal básico en el tema hacendario en México, para efectos de la presente investigación, es el siguiente:

### Constitución Política de los Estados Unidos Mexicanos (CPEUM)

Las facultades del poder legislativo, para efectos del tema tratado en la presente investigación, son las siguientes:

Inciso VII. La de imponer las contribuciones necesarias para “*cubrir el presupuesto*”.

Inciso XXIX. Para establecer todas las contribuciones que se utilizan en el sistema fiscal nacional (Artículo 73, CPEUM).

Por otro lado las facultades exclusivas de la Cámara de Diputados se señalan en el artículo 74, de las cuales algunas se mencionan a continuación, considerando las que resultan afines al tema de la presente investigación:

*“Aprobar anualmente el Presupuesto de Egresos de la Federación, previo examen, discusión y, en su caso, modificación del Proyecto enviado por el Ejecutivo Federal, una vez aprobadas las contribuciones que, a su juicio, deben decretarse para cubrirlo”. “El Ejecutivo Federal hará llegar a la Cámara la Iniciativa de Ley de Ingresos y el Proyecto de Presupuesto de Egresos de la Federación a más tardar el día 8 del mes de septiembre, debiendo comparecer el secretario de despacho correspondiente a dar cuenta de los mismos. La Cámara de Diputados deberá aprobar el Presupuesto de Egresos de la Federación a más tardar el día 15 del mes de noviembre”. “Cuando inicie su encargo en la fecha prevista por el artículo 83, el Ejecutivo Federal hará llegar a la Cámara la Iniciativa de Ley de Ingresos y el Proyecto de Presupuesto de Egresos de la Federación a más tardar el día 15 del mes de diciembre” (Art. 74, CPEUM).*

En el artículo 89 inciso I se destacan las facultades y obligaciones del Presidente como la de promulgar y ejecutar las leyes que expida el Congreso de la Unión, proveyendo en la esfera administrativa a su exacta observancia. El artículo 115 menciona la forma de gobierno que adoptarán los Estados, los cuales tendrán como parte fundamental a los Municipios. En el tema municipal, resaltan las funciones y los servicios que por ley están obligados a prestar a la ciudadanía. Continuando con la parte normativa de la actividad fiscal y presupuestaria en México, encontramos al Sistema Nacional de Coordinación Fiscal (SNCF) el cual tiene su origen, según se menciona en el sitio oficial de internet del sistema, en la propia Ley de Coordinación Fiscal que está en vigor desde enero de 1980, buscando mantener una relación estrecha de cooperación entre los actores representantes del Poder Ejecutivo a nivel Federal y Estatal relacionados a temas de finanzas públicas. Dentro del marco legal del SNCF encontramos, como principal referencia en la materia, a la Ley de Coordinación Fiscal, de la cual a continuación enunciaremos los aspectos que a juicio de la presente investigación se consideran de mayor impacto a la forma en que las Finanzas Públicas funcionan en México.

### Ley de Coordinación Fiscal

Esta ley pretende sentar las bases de lo que es el Sistema Nacional de Coordinación Fiscal en México, el cual permite manejar las reglas para las asignaciones presupuestales del Gobierno Federal a los Gobiernos

Estatales y Municipales. Haciendo mención de ocho fondos que se analizan más adelante, y de los cuales se determinan de manera particular las fórmulas para el cálculo de los montos correspondientes, según lo señala el propio capítulo a lo largo del texto.

*Convenios de adhesión al Sistema Nacional de Coordinación Fiscal y sus anexos.*

*Convenios de Colaboración Administrativa en materia Fiscal Federal y sus anexos.*

*Convenios en materia de puentes de peaje.*

*Reglamentos y reglas de los organismos del SNCF.*

Con la Ley de Planeación se busca regular la actividad propia de la planeación a la que está sujeto el Gobierno Federal, incluyendo la propia planeación financiera a través de la presentación del paquete económico año con año, específicamente de la propuesta de ley de ingresos y del presupuesto de egresos. El Presidente de la República, al enviar a la Cámara de Diputados las iniciativas de Leyes de Ingresos y los Proyectos de Presupuesto de Egresos, informará del contenido general de dichas iniciativas y proyectos y su relación con los programas anuales que, conforme a lo previsto en el Artículo 27 de esta ley, deberán elaborarse para la ejecución del Plan Nacional de Desarrollo (Art.7, Ley de Planeación).

### El Federalismo en México

El punto de partida para estudiar el federalismo es considerar los principios constitucionales del Estado federal y revisar si cumplen las siguientes características:

*pluralidad en los centros de poder, soberanos y coordinados entre sí; b) que el Estado federal tenga conferidos poderes indispensables para garantizar la unidad política y económica; c) que a los Estados federados se les confieran y asignen los poderes restantes; d) que al gobierno federal se le confieran competencias de monopolio en materia militar y de política exterior; e) que al gobierno federal se le permita eliminar fronteras militares entre los Estados; f) que los problemas y conflictos entre el gobierno federal y estatal se resuelvan a través de tribunales; g) que la consecuencia de la distribución de competencias entre pluralidad de centros de poder independientes y coordinados entre sí, en cada parte del territorio y cada individuo, se sometan al gobierno federal y al Estado federado, sin que desaparezca el principio de unidad de decisión sobre cada problema (Moctezuma, 2003)*

El federalismo fiscal es un término que agrupa las relaciones económico-financieras entre los distintos niveles de gobierno y demás actores del sector público, con fines de analizar y comprender el andamiaje institucional y normativo de dichas relaciones. En México, estas relaciones se encuentran básicamente establecidas bajo el régimen de transferencia de recursos entre los distintos órdenes de gobierno, que se delimitan en gran medida bajo los lineamientos del Sistema Nacional de Coordinación Fiscal, fundamentado así mismo por la llamada Ley de Coordinación Fiscal, donde se determina la forma y monto de estos recursos (Saucedo, 1997). Dicho sistema se funda hacia 1980 y descansa, normativamente hablando, en la Ley de Coordinación Fiscal, principalmente, además de la propia Constitución Política de los Estados Unidos Mexicanos, y de una serie de convenios y reglamentos relacionados al tema del federalismo fiscal. La necesidad de reformar la manera en que interactúan gobierno federal y los gobiernos estatales en el tema de las finanzas públicas, en particular en lo relacionado a la transferencia de recursos, ha quedado evidenciada en propuestas como la hecha por el ex presidente de México, Ernesto Zedillo, donde hablaba de la necesidad de trabajar para lograr un “renovado federalismo”, o bien el Programa Especial para un Auténtico Federalismo 2002-2006 promovido durante el gobierno del también ex presidente Vicente Fox, en donde se dice que el auténtico federalismo plantea nuevas formas de interacción

y coordinación entre los órdenes de gobierno, así como mecanismos efectivos de rendición de cuentas y participación ciudadana, orientadas a la atención eficaz de las demandas sociales, en un marco de cooperación y respeto recíproco (SEGOB, 2002).

Es por ello que en México se requiere dar un importante giro que lleve a una profunda redistribución de autoridad, responsabilidades, atribuciones y recursos, así como de capacidad real de decisión; esto, por supuesto, sin limitar de manera alguna la capacidad de respuesta de la Federación (Saucedo, 1997). Es importante recordar que las principales decisiones en esta materia se toman desde el Gobierno Federal, impactando la manera en que las finanzas públicas de los Estados, y a su vez de los Municipios, funcionan, donde muchas de las ocasiones se desconocen las necesidades de todas y cada una de las entidades federativas y sus comunidades, lo que provoca una desconexión y un mal funcionamiento del sistema.

### Visión del Federalismo Mexicano

En el marco del mundo global y al inicio del siglo XXI, el federalismo que México requiere es distinto al que nuestros fundadores imaginaron y mucho más profundo que el experimentado en los últimos años. Cuando el concepto de soberanía se redefine, las nociones de lo local, lo nacional y lo mundial se modifican, y nuestros gobiernos locales no sólo compiten con la región inmediata, sino con entidades sub-nacionales de otros países, el Auténtico Federalismo adquiere un cariz distinto (SEGOB, 2002). La globalización y el pluralismo cultural constituyen los dos principales retos para las democracias liberales actuales. Se trata de dos retos que inciden en la renovación del federalismo. Uno de los rubros a los que se enfocaron las propuestas que se presentaron en los tres foros nacionales y los veintinueve estatales fue, precisamente, el rubro de las finanzas públicas, destacando la importancia de la acelerar la transición de un Sistema Nacional de Coordinación Fiscal a uno de Coordinación Hacendaria. Considerando que la Coordinación Hacendaria va más allá de la actividad recaudatoria que la política fiscal promueve, buscando volver más eficiente el cobro de contribuciones y optimizando el uso de los distintos instrumentos de política fiscal con los que cuenta el Gobierno Federal, pero también resaltando la importancia de la correcta aplicación de la Política de Gasto Público, haciendo más eficiente el uso de los recursos que de entrada, cada vez se vuelven más escasos. De acuerdo al Programa Especial para un Auténtico Federalismo 2002-2006, se trata de contar con los siguientes aspectos en materia hacendaria:

*Un Sistema Fiscal competitivo a nivel internacional que aliente el ahorro, la inversión y el empleo; Generar una mayor autonomía financiera de los estados y municipios, mediante instrumentos que amplíen sus capacidades para generar ingresos propios; Mejorar su esfuerzo en la colaboración administrativa en materia fiscal; Mantener la certeza en el acceso a sus participaciones, contando para ello con reglas claras para solventar sus responsabilidades en materia de gasto público descentralizado; Fortalecer y ampliar su acceso al financiamiento público.*

Según lo menciona el Gobierno Federal en el Programa Especial para un Auténtico Federalismo (PEAF), que el federalismo hacendario se constituye en un elemento esencial de coordinación intergubernamental, dada la necesidad de garantizar cargas fiscales equitativas y proporcionales a los contribuyentes, de promover un ejercicio de gobierno más eficiente, así como de impulsar un desarrollo regional equilibrado, en un marco de respeto a las autonomías locales, estabilidad económica y coherencia con las políticas nacionales. La evolución del federalismo, como lo afirma Marcello Carmagnani (1993), descansa bajo dos vertientes, por un lado considerando los elementos condicionantes relativos a la economía y a la sociedad, y por otro, a los elementos internos, relativos a las instituciones, la política y la cultura política.

La tensión entre federación y estados tiñe al mismo tiempo las relaciones entre el Ejecutivo y el Legislativo federal, y deriva del hecho de que el control que constitucionalmente podía ejercer el congreso sobre el presupuesto federal se limitaba exclusivamente a decretar, según la Constitución de 1857, las contribuciones para cubrir los gastos y al examen del presupuesto ejercido en el año precedente, pero no tenía injerencia en la definición del gasto público, según los artículos 68 y 69 (Carmagnani, 1993). El

funcionamiento del federalismo descansa en cuatro aspectos: prácticas políticas, funcionamiento de órganos constitucionales, elecciones y finanzas públicas.

De igual forma es importante asociar el tema del federalismo con la descentralización política, parte fundamental para lograr la funcionabilidad necesaria del auténtico federalismo basándose en el empoderamiento de dos entes participantes en la vida republicana de México y que le permiten al propio Estado mexicano integrarlos al sistema de instituciones: los estados y municipios. Las esferas de poder que emanan de los tres niveles de gobierno que encontramos en el Estado mexicano manifiestan tres distintas fuerzas que concurren o divergen, según sea el tema y el caso en particular, pero que juntas forman parte del sistema institucional fundado en las relaciones interdependientes entre los miembros, considerando diversos temas como el propio de las finanzas públicas, la cuestión fiscal, la ejecución del gasto público, la adecuación de sus sistemas financieros acorde con el dinamismo de la propia economía mundial, entre otros. Es prioritario resaltar que el modelo de Federalismo se concibe como una suma de poderes de los tres niveles que lo integran -para el caso mexicano el nivel federal, estatal y municipal- donde debe de existir una voluntad para la cooperación inter e intra-institucional, que facilite el desenvolvimiento del gobierno y mejore conforme transcurre el tiempo, la relación de gobernantes con gobernados. Entendiendo que el grado de voluntad para la cooperación entre las distintas esferas puede variar, de hecho lo hace, por diversos motivos, lo que llega a dificultar, para el caso de las finanzas públicas, el flujo del recurso a través de los distintos mecanismos existentes para la distribución del dinero desde la federación hacia los estados y municipios y su utilización a través de la ejecución del presupuesto gubernamental en los tres niveles de gobierno, principalmente.

El federalismo implica que la descentralización política le sea consecuente. Un federalismo proclamado en espacios centralizados, no tiene opción de realización plena. Un federalismo proclamado en terreno abonado para la centralización factual del poder, se queda en mera noción doctrinaria. En cambio, cuando hay decisión para dar vigencia al federalismo, es básico dar cauce a los movimientos de la descentralización política que, unida a la democracia moderna, permite que la representación geográfica - provincial, regional, comunal, municipal - de un país sea amplia y efectiva (Uvalle, 1995). Uno de los problemas que el propio Ricardo Uvalle resalta es que “El federalismo mexicano se encuentra limitado por el papel protagónico del presidencialismo. Las relaciones políticas son asimétricas y las relaciones administrativas favorecen al poder central en detrimento de los estados y los municipios”. Lo que provoca que tanto Estados como Municipios reclamen, entre otras cosas, mayor grado de descentralización y autonomía financiera para fortalecer sus sistemas de finanzas públicas y poder utilizar el gasto público como uno de los motores de crecimiento dentro de sus propios territorios.

#### El Papel de los Estados y Municipios en el Federalismo Mexicano

En la actualidad, el federalismo en México se encuentra integrado por tres ámbitos de gobierno: el federal, el estatal y el municipal (El Municipio fue reconocido como ámbito de gobierno en las modificaciones que se realizaron al Artículo 115 constitucional en el año de 1999.) La óptica que cada uno de los tres niveles de gobierno tiene respecto al tema del federalismo es diferente. Por un lado los estados y municipios promueven el funcionamiento de un federalismo más eficaz que les permita contar con mayores recursos para hacerle frente a las múltiples y crecientes necesidades de su población, y por otro lado, el gobierno federal ha promovido a lo largo de los últimos veinticinco años, procesos continuos de descentralización de funciones hacia los propios estados y municipios, lo que, en teoría, busca responder a esas necesidades de mayor autonomía de las dos esferas de gobierno más cercanas a la ciudadanía. Con estos movimientos, los estados y en particular los municipios empiezan a cobrar una relevancia cada vez mayor y que es evidente cuando se analizan temas relacionados a las condiciones de vida de las diferentes regiones en el país. Por ejemplo, es evidente el rezago en el desarrollo social y económico que presenta la región del sur en comparación al alto grado de industrialización y mejoramiento de las condiciones de vida de los

habitantes de los estados del norte de México, dejando en el plano intermedio la región centro que ve a la consolidación del sector terciario de la economía como una vía para seguir promoviendo el desarrollo de la misma, dadas las carencias de espacios físicos y la baja dotación de recursos naturales para un sector industrial demandante de los mismos, como es el caso concreto del Distrito Federal.

El movimiento que el Gobierno Federal inició en la década de 1980 enfocado en la descentralización administrativa hacia los estados y municipios, motivó las reformas constitucionales que a mediados de la misma década se dieron para otorgarle nuevas responsabilidades respecto al otorgamiento de servicios públicos por parte de los ayuntamientos para con la ciudadanía, así como los mecanismos a través de los cuales sus finanzas se iban a ver beneficiadas por fuentes nuevas de ingresos públicos, particularmente el impuesto predial. Esto vino a fortalecer a la figura de los presidentes municipales y de los gobernadores de los estados, ya que dicha descentralización los obligó a ampliar los servicios públicos que otorgaban a la ciudadanía y con ello ver incrementados los montos presupuestales, por obvias razones, que todos y cada uno recibía, ya que las reformas constitucionales así lo estipulaban. De cualquier forma, es necesario tener presentes dos elementos importantes en esta reorganización administrativa y presupuestal.

La primera es que los gobernadores obtuvieron una mayor influencia política y social, y, aunque también lo fue económica, ésta se vio condicionada por criterios de aplicación que siempre se ha reservado el gobierno federal. El segundo aspecto es que son precisamente las restricciones económicas las que se han convertido en el principal problema de los gobernadores con la federación, lo que ha motivado demandas en el sentido de que se rediseñe el esquema de asignación, pues los requerimientos financieros, derivados de una mayor administración y prestación de servicios, no se han acompañado de un flujo de recursos equivalente (Hernández, 2006). Por otro lado, es importante resaltar que la globalización tiende a limitar la actuación económica de los estados nacionales y otorga un nuevo y protagónico papel a las regiones y a las redes de ciudades (Ziccardi, 2003). Por lo que el papel principal que ha adquirido el municipio para consolidar la democracia social que se ha promovido por occidente en los últimos años, por ser el ámbito de gobierno más cercano a la ciudadanía, resulta vital para la consolidación de un modelo de federalismo que responda a la constante necesidad de fortalecer los vínculos existentes.

Aunque es importante señalar que los cambios en el federalismo actual que se aplica en México, con la finalidad de otorgarle mayor autonomía y descentralización en aumento de funciones recaudatorias, principalmente, representarían un riesgo que Jaime Cárdenas Gracia, en su publicación titulada “México a la luz de los modelos federales”, identifica como “el riesgo de la desigualdad socioeconómica regional”; que en las palabras del propio autor consiste en que “como posible solución a la injusta distribución, algunos partidos políticos han propuesto la competencia de tipo fiscal o hacendario entre estados para atraer inversiones a los respectivos territorios”, lo que puede traer como consecuencia un desequilibrio en los ya de por sí dispares niveles de desarrollo socioeconómico que tienen los estados de México, así como evidenciar las debilidades del modelo federalista mexicano mostrando señales de rompimiento de la unidad nacional a través de la promoción de los sentimientos localistas, lo que más que beneficiar al actual modelo federalista, lo perjudicaría.

Aunque con los cambios administrativos y presupuestales que se han venido dando desde el gobierno federal, la cesión de atribuciones y recursos a los gobiernos estatales y a los municipales es evidente y sigue en aumento, lo que ha ampliado el grado de autonomía política con el poder ejecutivo federal y han visto fortalecidas sus finanzas públicas, lo que representa un cambio de paradigma en la manera que históricamente funcionaban estos temas, lo cual viene a representar un progreso sustancial para el nuevo modelo de finanzas públicas en México, ya que el exceso de centralismo que se tuvo en el país a lo largo de su historia, por un lado aseguró la integración federal de todos los estados y municipios, independientemente de las diferencias locales que cada uno presentaba, y por otro trajo consigo un sometimiento excesivo de los gobiernos de las entidades federativas al ejecutivo federal, esquema que inició

su rompimiento precisamente en la alternancia que empezó en 1989 con el triunfo del Partido Acción Nacional (PAN) en las elecciones para gobernador del Estado de Baja California, hecho histórico que representó el primer gobierno estatal de oposición hacia el poder ejecutivo federal, e inició el cambio en el modelo presidencialista que hasta entonces reinaba en México.

Sin mecanismos de subordinación como los que anteriormente existían entre las relaciones del ejecutivo federal y los ejecutivos estatales, los gobernadores han cuestionado a lo largo de los últimos veinte años el esquema federal de repartición de recursos por parte del gobierno central y han logrado construir una agrupación que representa sus intereses, la CONAGO (La Conferencia Nacional de Gobernadores (CONAGO) es un organismo que agrupa a Gobernadores de las entidades federativas de México la cual busca “fortalecer el federalismo mediante mecanismos democráticos”, según se menciona en el propio sitio electrónico del organismo, <http://www.conago.org.mx/Default.aspx>.) y han estrechado sus relaciones con el Poder Legislativo Federal, aprovechando los vínculos estrechos de los poderes ejecutivo y legislativo a nivel estatal, aunque la pluralidad política de las cámaras algunas veces dificulta o retrasa las negociaciones relacionadas a los temas presupuestales, aspecto que es visto como parte del progreso político y de la madurez democrática que México está adquiriendo conforme transcurre el tiempo.

Aunque los gobernadores no han conseguido modificar sustancialmente el esquema fiscal y por lo tanto se mantienen las limitaciones en su aplicación, sí han obtenido incrementos en las asignaciones que presionan los márgenes de acción del gobierno federal (Hernández, 2006). Por lo que la independencia de poderes y el haberse liberado del yugo excesivo que ejercía el poder ejecutivo federal no servirá de mucho, si no se logra emparejar las necesidades de cada estado con las de la nación en su conjunto, ya que el aislamiento y la separación entre entidades federativas y gobierno federal más que fortalecer el federalismo mexicano, lo debilitaría, lo que iría en sentido contrario al objetivo que se busca que es lograr un país integrado y equilibrado. Para el caso de los municipios, que se considera como la dimensión política más cercana al ciudadano y la más compleja, en muchos aspectos, de analizar y comprender, presentan varios problemas en cuanto al tema hacendario y de finanzas públicas se refiere, entre los que destacan los siguientes:

*No cuentan con suficientes fuentes de ingresos. Este tema se abordará más adelante cuando se analice la participación del Municipio dentro del Sistema de Coordinación Fiscal que funciona en México. El porcentaje de ingresos propios es muy bajo en proporción a las participaciones federales. El porcentaje de gasto corriente es muy superior a la inversión que se genera por parte del propio gobierno municipal. Los criterios de distribución de las participaciones federales es obsoleto, ya que no cumple con las necesidades de ciertos municipios que, dada la dinámica poblacional actual, demandan mayores recursos para hacerle frente a sus obligaciones que por ley tienen. El tema de la rendición de cuentas parece ser ajeno a los municipios, es muy poco lo que se ha avanzado en el tema. El nivel de apalancamiento financiero que algunos gobiernos municipales tienen, condiciona recursos futuros.*

Por lo mencionado anteriormente es importante tener bien claro qué se entiende por Federalismo Hacendario, el cual se define, según lo hace la propia Secretaría de Gobernación: “Es el proceso relacionado con el logro de los acuerdos necesarios para alcanzar una distribución equitativa y eficiente de los recursos públicos y potestades tributarias entre los tres órdenes de gobierno” (PEPAF 2002-2006).

Los recursos transferidos a las entidades federativas y municipios, a través de los fondos del Ramo 33, representan hoy en día la principal fuente de ingresos de los diferentes niveles de gobierno. Sin embargo, dichos recursos tienen una aplicación etiquetada, lo que limita a los gobiernos estatales y municipales en la aplicación de los mismos. En teoría, los recursos “etiquetados” del Ramo 33 son un instrumento diseñado para avanzar en el federalismo, pero en el que las decisiones se continúan tomando a nivel central (CIDE, 2004). Según el diagnóstico del CIDE, “fue la situación de gobierno dividido lo que promovió las condiciones para iniciar la descentralización de recursos hacia los gobiernos estatales y municipales”. Los

convenios de descentralización fueron sustituidos por los Fondos de Aportaciones Federales del Ramo 33. Los fondos existentes son los siguientes:

*Fondo de Aportaciones a la Educación Básica y Normal (FAEB). Fondo de Aportaciones para los Servicios de Salud (FASS). Fondo de Aportaciones para la Infraestructura Social (FAIS). Fondo de Aportaciones para el Fortalecimiento de los Municipios y de las Demarcaciones Territoriales del Distrito Federal (FORTAMUN). Fondo de Aportaciones Múltiples (FAM). Representa los recursos que descentraliza el Sistema Nacional para el Desarrollo Integral de la Familia (DIF) y el Comité de Administración y Construcción de Escuelas (CAPFCE). Fondo de Aportaciones para la Educación Tecnológica y de Adultos (FAETA). Fondo de Aportaciones para la Seguridad Pública de los Estados y del Distrito Federal (FASP). Fondo de Aportaciones para el Fortalecimiento de las Entidades Federativas. El fondo fue creado con la finalidad de fortalecer las finanzas públicas de las Entidades Federativas y del propio Distrito Federal.*

Son evidentes las incongruencias entre las fórmulas que se consideran para la distribución de los recursos, previstas en la LCF y los montos distribuidos entre los estados y municipios. La historia de las federaciones se ha caracterizado principalmente por el desarrollo de modelos simétricos. Fundamentalmente, estos modelos se hallan asociados a entidades uninacionales y a sus procesos de *nation-building* (Requejo, 2000). Podemos decir que en México existe una federación simétrica, ya que “el pacto desde el que este tipo de federalismo queda ‘constituido’ se basa normalmente en un proceso de agregación que conlleva la cesión por parte de las unidades federadas de una serie de competencias y poderes a la autoridad central”, según lo menciona el propio autor. Además, también señala que “las unidades federadas normalmente ejercen competencias legislativas, ejecutivas, judiciales y económicas” como sucede en el caso mexicano, ya que las entidades federativas tienen plena autonomía para conformar los tres poderes de gobierno, según se señala en la Constitución Política de los Estados Unidos Mexicanos y, de manera individual, en todas las constituciones políticas de cada uno de los estados.

## CONCLUSIONES

Es evidente que la estructura actual que conforma el andamiaje institucional y legal relacionado a las finanzas públicas en México es complejo y necesita ser analizado desde diferentes contextos para comprender el funcionamiento práctico del mismo. Conforme vaya evolucionando la relación de los diferentes niveles de gobierno y reformándose el actual sistema, la hacienda pública en México trabajará con reglas modernas acordes a las necesidades y al contexto actual del país, de lo contrario se seguirán presentando problemas en las reglas para el reparto del dinero público como hasta hoy.

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# MERCADOS RURALES AGRÍCOLAS DE HUIXCOLOTLA Y ZACAPOAXTLA, PUEBLA: POTENCIAL PARA EL DESARROLLO ECONÓMICO REGIONAL

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## RESUMEN

*En éste artículo se analizó la importancia que tiene la actividad agrícola y los mercados rurales de Huixcolotla y Zacapoaxtla, ubicados en el estado de Puebla, México, en el desarrollo económico regional. El trabajo de campo se realizó en los años 2010, 2011 y 2012. Es un estudio explicativo que profundiza el conocimiento de dichos mercados con respecto a la producción, comercialización, costos, ganancias, generación de empleos, entre otros. El estudio se centró en dos regiones del estado de Puebla: norte y centro. La primera se caracteriza por la producción de cultivos bajo la modalidad de temporal, la segunda es de riego. Los resultados indican que ambas regiones son un importante generador de ingresos para los proveedores de materias primas, productores y comercializadores. La región de Huixcolotla aporta más elementos para que se dé un proceso de desarrollo económico regional más acelerado, debido a que genera mayores ganancias cuando se vende el producto en el mercado; además, la inversión de insumos agrícolas y generación de empleos es mayor. La existencia de estos mercados rurales, asegura ingresos para los productores y la actividad económica incrementa.*

**PALABRAS CLAVE:** Actividad Agrícola, Productos Alimenticios, Reactivación Económica, Regiones

## AGRICULTURAL AND RURAL MARKETS HUIXCOLOTLA AND ZACAPOAXTLA, PUEBLA, AS POTENCIAL FOR REGIONAL ECONOMIC DEVELOPMENT

## ABSTRACT

*In this article study the importance of agriculture and rural markets and Zacapoaxtla Huixcolotla , located in the state of Puebla, Mexico , in regional economic development. Fieldwork was conducted in the years 2010, 2011 and 2012. It is a descriptive study that deepens the knowledge of these markets for the production, sales, costs, profits, employment generation, among others. The study focused on two regions of the state of Puebla: north and center. The first is characterized by the production of crops in the form of time the second irrigation. The results indicate that both regions are an important revenue generator for raw material suppliers, producers and marketers. Huixcolotla region contributes more items for a faster process of regional economic development to occur, because it generates higher profits when the product is sold in the market, investment in agricultural inputs and job creation is higher. The existence of these rural markets, says producer incomes and economic activity increases.*

**JEL:** Q10, Q18 , R11, R10

**KEYWORDS:** Agricultural Activity, Food Products, Economic Recovery, Regions

## INTRODUCCIÓN

En las últimas décadas la aportación del sector agrícola al Producto Interno Bruto de México (PIB) ha sido escaso, representó apenas el 3.4% en 2012. Uno de los problemas es la desarticulación entre la producción, comercialización y consumidor final. Además, las crecientes importaciones de productos agrícolas han puesto de manifiesto la falta de competitividad que tienen los productores en ciertos eslabones de la cadena de suministro y logística. Sin embargo, existen zonas productoras agrícolas y mercados rurales regionales que pueden llegar a reactivar parte de la economía de la región, presionar para que la oferta y demanda de productos agrícolas se lleguen a equilibrar y fluya la información adecuadamente y la generación de ingresos suficientes para que las personas puedan obtener servicios básicos. Ésta investigación se presenta organizada como sigue. En la sección de literatura se plantean diversos puntos de vista del concepto de mercado, mercados rurales y su influencia económica en los productores agrícolas y comercializadores. Posteriormente se presenta la metodología utilizada, en donde se describe el proceso que se siguió para elegir a las zonas de estudio, productos agrícolas y los instrumentos para obtener la información, que fue a través de entrevistas y cuestionarios. Se hizo énfasis en la inclusión de autoridades federales y estatales que tienen que ver con la temática abordada. Para calcular costos, ganancias y aportación económica de la región se utilizó el método de reconstrucción de costos de producción, ganancias y precios de mercado. Por último se presentan las conclusiones resaltando la importancia de la existencia de éstos mercados rurales y regiones productoras agrícolas para la reactivación económica regional.

## REVISIÓN DE LITERATURA

En los últimos años ha existido un interés constante por el papel que tiene la agricultura en los procesos de desarrollo y la implementación de mecanismos que permitan atacar las causas estructurales que han impedido su avance. Para enfrentar éstas causas, se requiere de un nuevo pensamiento, formas diferentes de relación entre los actores, una mayor inclusión de los segmentos más pobres y una definición clara de un nuevo rol para el sector público y privado, además de una nueva gobernabilidad (IICA, 2010). Esto ha influido al interés constante sobre la búsqueda de formas exitosas para vincular a los productores-campesinos de pequeña escala con los mercados y cadenas de valor. El tema es relevante porque éste grupo de actores contribuye con cantidades sustanciales de alimentos en el mundo. Para que los productores de pequeña y mediana escala se sean incluidos en los procesos de intercambios de mercancías y económicos, ya sean locales, regionales o de exportación, es necesario una acción conjunta entre los gobiernos, el sector privado y población en general. La vinculación de los pequeños y medianos productores con los mercados requiere una forma asociativa para reducir costos de transacción, mejorar sus capacidades de negociación, aumentar cohesión social y mejorar la autogestión.

Diversos autores han definido las funciones del mercado desde varios puntos de vista. Desde la perspectiva económica, Shepherd (1946) señala que un mercado es un grupo de vendedores y compradores compitiendo libremente con facilidades para comerciar. Molho (1997) lo concibe como un espacio en que las fuerzas de la oferta y demanda (compradores que intercambian dinero por bienes y servicios y vendedores bienes y servicios por dinero), se ponen en contacto para determinar o modificar los precios de los productos (mercancías), y donde la posesión de un bien o servicio es transferida en forma física o institucional. Además, es ahí donde se establecen los precios con base en: nivel rural y/o urbano, mayoreo, menudeo y al consumidor final (García, 2003). En el ámbito rural, Chayanov (1979) consideró que el sistema de mercados rurales es importante para los habitantes del medio rural, pues les permite vender sus excedentes de producción y adquirir otros que ellos no producen; es generador y reproductor de mano de obra disponible y barata, orientada a empresas locales y regionales de los tres sectores de la economía; productor y proveedor de bienes de consumo y materias primas a bajos precios, en los mercados locales y regionales.

Para llevar a cabo el sistema de mercadeo, dos o más agentes sociales en condiciones de igualdad o desigualdad, establecen relaciones de intercambio que se sujetan a racionalidades particulares y marcan sus pautas de acción social. Se entiende en términos de un sistema en el que los agentes son los medios que permiten los intercambios, mismos que constituyen el fin. No se refiere únicamente al lugar concreto donde ocurren las transacciones, se entiende más bien como síntesis de un fenómeno social que se realiza en todas partes y de manera continua (Malinowsky, 2005). A pesar de las ventajas económicas que ofrecen los mercados rurales, en los últimos años se han enfrentado a diversas problemáticas: carencia de infraestructura adecuada para la distribución de productos agrícolas (Arvizu, 2013); pocas oportunidades para que los productores obtengan crédito antes de iniciar el proceso de producción y comercialización; falta de organización para que los agentes económicos (productores, acopiadores, comerciantes, consumidores) participen de una manera más activa en las actividades del mercadeo agrícola local, regional y nacional; carencia de valor agregado a los productos durante la producción, cosecha y postcosecha (Caldentey y Haro, 2004); ausencia de los servicios de comercialización en los mercados regionales; estructuras imperfectas de mercado, así como, información incompleta de los mercados y precios (Siller, 2009).

Malinowski (2005) afirma que para el estudio de mercados rurales se necesita definir regiones como unidad de análisis, ya que éstos constituyen el principal mecanismo de distribución, además revelan la forma en que la gente dispone de productos y adquiere estos para su consumo, así como para la organización económica de cada localidad y distrito. La formación de un mercado regional se da a partir de los centros de consumo, la demanda es la fuerza activa en un mercado competitivo (Villa, 2011); la oferta a su vez reacciona con la demanda, de ahí que cada zona consumidora establece sus áreas de abastecimiento dependiendo de sus referencias de precio (Smith, 1981). El área de abastecimiento se extiende tanto como los precios de otras zonas consumidoras le permitan ser competitiva en la compra de cierto producto. Desde ésta perspectiva cobra importancia el tema de los mercados agrícolas en las áreas rurales, ya que existen problemas muy serios en relación a la productividad y comercialización.

Si bien, existen estudios relacionados al análisis de costos de producción para productos agrícolas, dejan a un lado la relación estrecha que hay entre la producción agrícola y comercialización, además de la posibilidad de convertirse en un instrumento clave para el desarrollo económico y social de localidades y regiones. Los objetivos del desarrollo en materia de Desarrollo Rural se enfocan básicamente en 4 aspectos: mejoramiento de capacidades económicas, humanas, protección al medio ambiente y a capacidades políticas. En relación a las capacidades económicas, se refiere al mejoramiento del ingreso por actividades agrícolas, por actividades diferentes a las agrícolas, mejoramiento de industrias y desarrollo de infraestructuras (BID, 2014). De acuerdo a Villa (2011), el desarrollo ha buscado la reducción de la pobreza y el mejoramiento de las condiciones de vida de la población más pobre. El incremento del nivel de vida incluye mejores ingresos, provisión de trabajo, acceso a educación, cultura y valores humanos.

## METODOLOGÍA

Se revisó literatura relacionada a los mercados campesinos, tanto de la región de Huixcolotla como de Zacapoaxtla, ambos situados en el estado de Puebla, así como de otros estados de la República Mexicana; programas de desarrollo local y regional de Puebla proporcionados por la Secretaría de Desarrollo Rural y la Delegación Estatal de Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y alimentación; artículos científicos relacionados al funcionamiento de los mercados desde el punto de vista económico y social. El estudio se llevó a cabo en dos regiones del estado de Puebla, Huixcolotla y Zacapoaxtla. Para realizar el estudio de ambos mercados se definieron regiones como unidad de análisis. Para el de Huixcolotla se eligió la región que comprende el Distrito de Desarrollo Rural (DDR) de Tecamachalco, en Zacapoaxtla el DDR de Teziutlan. Se hizo una revisión bibliográfica, tanto electrónica como en campo, con el fin de determinar los cultivos y municipios que se tomaron como muestra para esta investigación. Se

realizaron dos recorridos exploratorios en cada una de las regiones aledañas a los mercados en estudio con la finalidad de determinar los productos y municipios que se van a incluir en la investigación. Otra fuente importante de información fue la que se obtuvo en la página web del Sistema de Información Agroalimentaria y Pesquera (SIAP). De acuerdo a las estadísticas del SIAP (2011) la producción agrícola del distrito de Tecamachalco se basa en su mayoría en hortalizas, tanto de temporal como de riego, siendo ésta última la que ocupa mayor superficie sembrada. Por tanto se puede decir, los productos que se comercializan en el mercado de Huixcolotla son en su mayoría hortalizas.

Una vez analizada la información nacional, estatal y distrital, tomando en cuenta dos aspectos; la superficie sembrada y valor de la producción por municipio del Distrito de Desarrollo Rural de Tecamachalco, se determinaron los municipios y hortalizas objeto de estudio para esta zona: Huixcolotla, Los Reyes de Juárez, Zacapala, Cuapiaxtla, Ixcaquixtla y Quecholac; Tomate verde, calabacita, brócoli, col, lechuga y zanahoria. Para el caso de Zacapoaxtla son los siguientes municipios y cultivos: Cuetzalan del Progreso, Nauzontla, Zacapoaxtla, Xochiapulco, Xochitlán de Vicente Suárez; maíz, café, papa, haba, frijol y chícharo. Con el fin de facilitar el levantamiento de la información primaria, se presentó el proyecto ante autoridades institucionales de los diferentes niveles de gobierno mexicano: Federal, Estatal y Municipal. Así mismo, se identificaron a las autoridades, productores y agentes de comercialización que tienen una relación directa con los mercados de Zacapoaxtla y Huixcolotla. Para entrevistar a los productores se identificaron a los siguientes informantes: Delegación Estatal de la SAGARPA en Puebla, Secretaría de Desarrollo Rural del Estado de Puebla, Subsecretaría de Agronegocios de Puebla, Jefes de Distrito de Desarrollo Rural, Jefes de los centros de apoyo al desarrollo rural (CADER), Presidentes Municipales, Jefe del Programa de Desarrollo Agropecuario municipal, Jueces de paz por localidad, Comisariados ejidales y productores.

En el caso de comercializadores los agentes informantes son los siguientes: Subsecretaría de Agronegocios de Puebla, presidencia municipal, regidores de regulación comercial del Ayuntamiento, inspectores comerciales del municipio, asociación de comerciantes por mercado y comerciantes del mercado por producto. Cuando se inició el recorrido de campo en ambas regiones de estudio, los informantes claves (funcionarios estatales, municipales y locales) explicaron que era difícil obtener un marco poblacional para obtener una muestra de los productores que en el último año, o durante el 2011 sembraron los cultivos que se seleccionaron para el estudio, debido a que cambian con frecuencia el tipo de productos sembrados por cada ciclo de producción. Entonces en cada reunión con los productores y funcionarios por municipio seleccionado, se convocaron únicamente a los productores que cumplieran con cierto perfil. Para el caso de los comerciantes se tomó el mismo criterio, productos comercializados considerados en la muestra en el último año. Por lo anterior, para saber a cuántas personas se iban a entrevistar en cada región, se usó el muestreo no estadístico, del tipo dirigido.

Los criterios que se tomaron en cuenta para entrevistar a productores fueron los siguientes: tierras sembradas mayor a 1 hectárea, tierras sembradas con cultivos considerados en la muestra, producción representativa en volumen y valor de la producción, destino de la cosecha para cualquiera de los dos mercados. En comercializadores: comercializar productos considerados en la muestra, vender los productos en cualquiera de los dos mercados, nivel de compra-venta sea representativo y evaluar características de calidad para la compra-venta de productos. Una vez que se definieron los criterios para aplicar los cuestionarios en cada uno de los mercados, se determinó que se aplicaran 15 cuestionarios en cada municipio. Es decir, para el área de influencia del mercado de Huixcolotla se aplicaron 90 y para el de Zacapoaxtla 75. Para el caso de los comerciantes se aplicaron 50 cuestionarios en cada región. En los cuestionarios para productores se consideraron los siguientes apartados: información personal, caracterización del productor, caracterización de la unidad de producción, costos de producción, organización para la producción, caracterización de la producción y tecnología, comercialización e ingresos. En comercializadores se incluyó información como: tipos de productos que comercializa, destino,

años que lleva en el negocio de la comercialización, instrumentos legales para establecer un trato entre comercializadores y productores, entre otras.

## RESULTADOS

Ambos mercados cumplen con funciones económicas, sociales y culturales semejantes, además de tener objetivos y medios en común: 1) los productores también son comercializadores, una vez que cosechan los productos, los trasladan al mercado para su venta; 2) la cantidad de oferta y demanda es desorganizada, ya que no existe una calendarización en la producción, entonces, los demandantes no tienen certeza de la cantidad y calidad de producto que se va a ofrecer cada día; 3) a pesar que los precios están fijados en el mercado por el supuesto de que los comerciantes son tomadores de precios, puede existir la negociación. Esto se debe principalmente a que la calidad del producto es heterogénea y los mayoristas negocian con base a la presentación, tamaño, color, presencia de plagas y enfermedades, entre otras; 4) el pago por la venta y compra de productos lo hacen directamente productores y vendedores.

No existe un intermediario para llevar a cabo la negociación del precio y la forma de pago. En general, el pago se hace en efectivo al hacer la entrega en las bodegas de los comercializadores; 5) los vendedores traspasan sus fronteras políticas para ofertar su producto y así tener un mayor ingreso por la venta, ya que aumentan su población consumidora. Por tanto, se pueden encontrar productos que no son originarios de la zona, tanto de climas secos hasta los tropicales; 6) ambos mercados sirven como un espacio para que los productores y comercializadores se integren y comuniquen, desde el punto de vista de región.

Con base a la información procesada de los cuestionarios aplicados a cada región de estudio, a continuación se resaltan diferencias notables, tanto en los procesos de producción como en la comercialización. En relación a la producción se describen las siguientes: 1) Tipología de los productores. Para el caso de Huixcolotla son productores que poseen de 2 a 5 hectáreas que cuentan con agua procedente de pozos profundos, ocupan esta ventaja para la producción de hortalizas dejando a un lado cultivos de granos y oleaginosas. En relación a la tenencia de la tierra poseen pequeña propiedad y ejidos. Para Zacapoaxtla, los productores poseen en promedio 5 hectáreas en modalidad de temporal, por lo regular producen granos, oleaginosas y frutales. Son productos que no son rentables, pues apenas logran recuperar parte de los costos variables de producción. 2) Tipo de cultivos y destino de la producción. Los productores de Huixcolotla siembran hortalizas que son rentables y destinan el 100% de la producción al mercado. Los de Zacapoaxtla siembran granos, oleaginosas y frutales.

En el caso de los granos y oleaginosas parte de su producción es para el autoconsumo (aproximadamente el 50%) y el excedente es para venta en el mercado. 3) Técnicas de producción. Los productores de Huixcolotla están mejorando constantemente sus sistemas de producción, ya que reciben visitas de técnicos especialistas del Comité Estatal de Sanidad Vegetal del Estado de Puebla (CESAVEP), los cuales dan recomendaciones para mejorar la siembra, control de plagas y enfermedades, así como de las Buenas Prácticas Agrícolas; además, reciben asesorías de ingenieros a cargo de las tiendas de agroquímicos. Las técnicas de producción utilizadas en Zacapoaxtla son heredadas por ancestros, y conforme a la experimentación van mejorando sus procesos productivos. 4) Nivel de inversión. Los productores de Huixcolotla tienen un alto nivel de inversión en la compra de insumos agrícolas, renta de maquinaria agrícola, semillas y plántulas de vivero y en jornales. Los de Zacapoaxtla invierten escasamente para la compra de semilla criolla, compra de agroquímicos y jornales. Las labores agrícolas la realizan con yuntas de animales. 5) Condiciones geográficas: los productores de la región de Huixcolotla producen en terrenos planos, es decir, en valles, haciendo más fácil el proceso de producción, tanto para el uso de maquinaria agrícola como para la cosecha. En la región de Zacapoaxtla, la producción se lleva a cabo en terrenos accidentados y algunas zonas del municipio, en valles.

Esto hace complicado las actividades de labores agrícolas, siembra y cosecha; 6) calendarios de siembra. Los productores de Huixcolotla proponen un calendario de siembras a la Comisión Nacional del Agua (CNA), indicando el tipo de cultivo, la modalidad, y lámina de riego; los productores tienen la opción de cambiar el tipo de cultivo a sembrar cuando ellos lo decidan. Esto lo hacen para extraer agua de los pozos. En Zacapoaxtla no existe un calendario de siembras, debido a que ninguna institución gubernamental se los exige. 7) Organización para la producción. Para que los productores hagan uso del agua de pozo profundo, la CNA exige que se organicen y se constituyan legalmente como una Sociedad.

Sin embargo, esta Sociedad se limita únicamente a la programación de riegos a las parcelas. Para realizar procesos productivos y de mercadeo, cada persona lo hace individualmente. En Zacapoaxtla no existe ningún tipo de organización para riegos, producción y comercialización; Con respecto a la comercialización, los productores que venden sus productos agrícolas en el mercado de Huixcolotla tienen un lugar fijo para llevar a cabo estas actividades, el cual es proporcionado por la Sociedad “Benito Juárez”; ésta área es llamada “Subastas”. Conforme van llegando las camionetas que transportan hortalizas, se forman en las áreas que corresponden, según el tipo de producto.

Para Zacapoaxtla, las autoridades municipales destinan aproximadamente dos metros cuadrados por comerciante para llevar a cabo actividades de mercadeo. La infraestructura que usan es precaria, algunos comerciantes tienen mesas de fierro y la mayoría de los productores-comerciantes sólo cuentan con mantas que las colocan en el suelo. En la región de Huixcolotla, la decisión de qué sembrar para comercializar es determinada por el precio de la cosecha pasada, dinámica del mercado, agentes de comercialización, y muy pocas veces por decisión familiar. En la región de Zacapoaxtla la decisión se da por consejos de la familia y en base a las necesidades de autoconsumo. En segunda plano se toma en cuenta el precio de mercado. Por lo regular se preocupan por el autoabasto de granos y oleaginosas durante todo el año. Los productores-comerciantes de Huixcolotla tienen información para fijar precios y establecer el nivel de oferta para el mercado. Regularmente, los precios se fijan de acuerdo a días anteriores por información generada en la Central de Abastos de Puebla e Iztapalapa, D.F.

En Zacapoaxtla no se cuenta con información suficiente para fijar precios de productos agrícolas. Se debe a la lejanía de las principales centrales de abasto. Regularmente los precios son fijados por los acopiadores rurales. La calidad de los productos está dada por el nivel de inversión en la siembra, cosecha y traslado al mercado regional. Los productores de Huixcolotla invierten en los dos primeros rubros, para trasladar el producto utilizan transporte no especializado, lo cual genera pérdidas de hasta un 10%. Cuando se inicia la negociación del precio, los agentes de comercialización evalúan el tamaño, color, presencia de plagas y enfermedades y la homogeneidad. Los productores de Zacapoaxtla no realizan una fuerte inversión en estos rubros, debido a que en este mercado no existen parámetros de calidad a evaluar; por tanto, el productor no tiene certeza del precio que va a obtener de su cosecha.

Gran parte de la población del medio rural obtiene sus ingresos por actividades agrícolas, por tanto, es importante tomar en cuenta la generación de los ingresos a través de la productividad y el comercio de productos agrícolas. Esta investigación analizó la relación que existe entre la región productiva agrícola y la comercialización en Huixcolotla y Zacapoaxtla, con el propósito de saber cuál es la importancia que tienen estas actividades en el desarrollo regional económico. Se identificaron variables que ayudaron a realizar este análisis: el nivel de empleo que se genera en la contratación de jornales; la inversión en insumos agrícolas y la cantidad de ingreso que el productor agrícola está percibiendo por la venta de su producto en el mercado. La cantidad de empleo que se genera por actividades agrícolas en la región del mercado de Huixcolotla es importante. Tomando en cuenta la muestra de seis cultivos, el tomate verde es quien ocupa mayor cantidad de jornales para llevar a cabo el proceso de producción por hectárea (102), de ahí le sigue zanahoria (82), calabacita Italiana (80), Col (73), brócoli (72) y lechuga (56).

Si se llega a producir una hectárea de cada cultivo al mismo tiempo, en promedio, los seis cultivos necesitan 465 jornales para llevar a cabo su producción, dejando una derrama económica de \$60,450 pesos mexicanos; a nivel DDR se siembran 9,193 has, se requieren de 719,309 jornales y una inversión de \$93,510,170. Por tanto, si se dejan de sembrar hectáreas dedicadas a la producción de los seis cultivos, el nivel de trabajo se reduciría drásticamente y se dejaría de percibir por concepto de mano de obra alrededor de 93 millones de pesos por cada periodo de siembra. Para el caso de la región de Zacapoaxtla, los cultivos que tienen una mayor extensión de tierras sembradas son el maíz, papa y haba.

Para llevar a cabo las actividades de producción para los seis cultivos en estudio y bajo el supuesto que se siembre una hectárea de cada cultivo al mismo tiempo, se requieren en promedio 190 jornales y una inversión de \$20,710 pesos; los productos que necesitan mayor cantidad de mano de obra por hectárea son: papa (51 jornales), higo (39 jornales) y maíz (37 jornales). En el DDR de Teziutlán se siembran aproximadamente 66,197 hectáreas de los seis cultivos estudiados, de los cuales el maíz representa 94%, respecto al total; esto se debe a que la mayor parte de los productores conservan la tradición de sembrar este grano, destinando una gran parte al autoconsumo y el resto al mercado, a pesar que las ganancias son mínimas. La producción de estos cultivos genera fuente de empleo temporal a los jornaleros, llegando a ocupar hasta 2 millones de personas, la derrama económica es de 246 millones de pesos. Se debe tener cuidado para interpretar estas cifras, ya que la actividad que genera mayor consumo de mano de obra es el maíz, por el número de hectáreas sembradas; sin embargo, es de los cultivos con menor rentabilidad.

En relación a la inversión necesaria para la aplicación de insumos agrícolas en la producción, la cual incluye: compra de semilla, fertilizantes, fungicidas, insecticidas, adherentes, foliares, costo del riego de agua y la renta de tierra para la producción, se encontró que parte de estos insumos los proveen las tiendas de agroquímicos y viveros localizados en la periferia de la región en estudio. Para el caso de la región de Huixcolotla, el cultivo que requiere mayor inversión por hectárea en insumos agrícolas es la col y zanahoria, \$28,736 pesos y \$28,160 pesos, respectivamente; sin embargo, a nivel DDR, por el número de hectáreas sembradas, el tomate verde es quien absorbe importante gasto (23%). Por tanto, si se abandona la producción de éstos cultivos en el área de Huixcolotla, se estaría dejando de invertir alrededor de 232 millones de pesos por ciclo agrícola. Esto impacta directamente a las tiendas de agroquímicos y viveros de la zona, así como, empleos generados por estas actividades. La región de Zacapoaxtla tiene menor inversión por insumos agrícolas, debido al tipo de productos que se cultivan; en promedio de los cultivos de Chicharo, Haba, Maíz Blanco y frijol, se requiere una inversión de \$2,711 pesos por hectárea.

Para el caso del higo se requieren \$11,840 pesos por hectárea. El cultivo de la papa sale de este contexto, ya que necesita una inversión de hasta \$43,000 pesos por hectárea. Contemplando la gran extensión de hectáreas sembradas de maíz, los productores que se dedican a sembrar los cultivos analizados del DDR de Teziutlán, requieren 220 millones de pesos para llevar a cabo los procesos productivos. Los productos analizados para la región de Huixcolotla generan ingresos importantes para el productor cuando comercializa su producto en este mercado, obtiene ganancias que van de \$20,000 a \$50,000 por hectárea. En el DDR de Tecamachalco se generan ingresos totales de \$1,130,872,875 y ganancias netas de 237 millones de pesos (Tabla 1). Por tanto, la actividad agrícola en esta área es importante en términos económicos, dejar de hacerla, resultaría perjudicial para el productor, ya que en la mayoría de ellos es la única fuente de ingresos.

Tabla 1: Ingresos Totales Que Percibe el Productor, Región de Huixcolotla

Producto	Ingresos (Pesos/Hectárea)			Ingresos DDR Tecamachalco (Pesos)	
	Ingreso total (pesos/hectárea)	Ganancia neta (pesos/hectárea)	Superficie cosechada	Ingreso total (pesos)	Ganancia neta (pesos)
Tomate verde	112,000	48,412	2,042	228,704,000	98,857,304
Calabacita	75,000	19,395	1,441	108,087,000	27,951,298
Brócoli	67,500	21,028	708	478,014,750	14,891,399
Col	76,500	23,092	1,328	101,611,125	30,671,949
Lechuga Romana	65,000	20,360	1,892	122,980,000	38,521,120
Zanahoria	72,000	21,158	1,271	91,476,000	26,881,239
Total	468,000	153,445	8,682	1,130,872,875	237,774,309

Los datos de la Tabla 1 muestran la influencia que tiene cada uno de los productos en el ingreso total del productor, así como la ganancia neta, una vez descontados los costos de producción en la región productora y comercializadora de Huixcolotla. Se puede observar que los productos que más generan ganancias al productor, siempre y cuando se venda el producto en el mercado son el tomate verde y la col, los cuales tienen un tiempo de producción, entre la siembra y cosecha de 4 meses. Por otro lado, la calabacita y zanahoria tienen áreas de oportunidad para aumentar su rentabilidad y una aportación mayor al ingreso neto del productor. Fuente: elaboración propia (2011).

En la región de Zacapoaxtla se generan ingresos cuando el productor decide comercializar su producción en el mercado. Estos dependen del tipo de producto, por ejemplo, el higo y papa son altamente rentables comparados con los granos, pues las ganancias oscilan entre \$7,000 y \$14,000 pesos por hectárea. Actualmente, los productores están dedicando parte de sus tierras a productos más rentables. Los productores que pertenecen al DDR de Teziutlán y siembran estos productos, tienen ingresos totales por 324 millones y ganancias netas por 72 millones de pesos (Tabla 2).

Tabla 2: Ingresos Totales Que Percibe el productor, Región de Zacapoaxtla

Producto	Ingresos (pesos/hectárea)			Ingresos DDR Teziutlán		
	Ingreso total (pesos/hectárea)	Ganancia neta (pesos/hectárea)	Superficie cosechada (hectáreas)	Superficie que se destina al mercado (hectáreas)	Ingreso total (pesos)	Ganancia neta (pesos)
Chicharo	7,500	1,200	15	15	112,500	18,000
Haba	7,650	341	1,300	650	4,972,500	221,650
Higo	24,500	7,010	30	30	735,000	210,300
Papa	67,500	14,508	1,407	1,407	94,972,500	20,412,756
Maíz	8,460	1,960	52,768	26,384	223,208,640	51,712,640
Frijol	5,400	1,620	155	78	421,200	126,360
<b>Total</b>	<b>121,010</b>	<b>26,639</b>	<b>55,675</b>	<b>28,564</b>	<b>324,422,340</b>	<b>72,701,706</b>

La Tabla 2 muestra la importancia económica que tiene la región productora y comercializadora de Zacapoaxtla, Puebla. Los productos que generan mayor ganancia a los productores, una vez vendido el producto al mercado, son el higo y papa. El haba es un producto con baja rentabilidad y se necesita especial atención en disminuir sus costos de producción y buscar mercados alternativos en donde se alcance mayor precio. Fuente: elaboración propia (2011).

## CONCLUSIÓN

Desarrollo rural es una estrategia para mejorar las condiciones de vida de la población que vive en este medio, enfocándose a cuatro aspectos prioritarios: económico, humano, protección al medio ambiente y político. Los mercados rurales sirven como un espacio para que los productores del sector agrícola ofrezcan su producción y excedentes, cumplen funciones importantes como el abasto de alimentos básicos, generación de ingresos económicos, empleos, entre otros. Haciendo la comparación en los ingresos que se generan en ambas regiones, se puede inferir que las hortalizas, producidas y comercializadas en la región de Huixcolotla, generan más beneficio económico para los productores-comerciantes y son rentables con un ciclo de producción más corto (en promedio de 4 meses). Por lo anterior, ambos mercados contribuyen al desarrollo económico regional, reactivan la economía, generan un cambio y transformación en las actividades agrícolas, económicas y sociales.



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## RECONOCIMIENTO

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# LA TUTORÍA ACADÉMICA, CASO: UNIVERSIDAD ESTATAL DE SONORA

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## RESUMEN

*En el presente documento se expone el papel que juega la tutoría académica en el proceso formativo de estudiantes de la Universidad Estatal de Sonora, desde que se instituyó en esta Institución Educativa, puntualizando el proceso que se ha llevado a cabo, también se abordará quienes son los operadores del programa y las repercusiones que ha tenido en los estudiantes. Este es un estudio de caso que analiza la contribución que ha aportado el Programa Institucional de Tutorías en el desempeño académico, personal y profesional de los estudiantes adscritos a la licenciatura en Comercio Internacional, así mismo, se investigan los factores que dificultan el aprendizaje de los estudiantes y los apoyos que ofrece la Universidad para que culminen sus estudios profesionales.*

**PALABRAS CLAVE:** Tutoría, Estudiantes, Desempeño Académico

## THE ACADEMIC TUTORING, CASE: SONORA ESTATE UNIVERSITY

### ABSTRACT

*Through this present document it is exposed the position that takes the academic tutoring in the formative process of students, at the State University of Sonora. This, from the time that it was established in this Educational Institution; explaining the current process to achieve it, which will deepen in who the operators of the program are and the repercussions that this program has achieved in the students.*

*This is a case of study that analyzes the contribution that the Institutional Tutoring Process has brought in the personal, academic and professional performance of students of the International Commerce career. Also, the factors that hinder the apprenticeship of students and the support that the University offers for them to fulfill their professional studies, are evaluated.*

**JEL:** I2

**KEYWORDS:** Tutoring, Students, Academic Performance

## INTRODUCCIÓN

Sin duda, uno de los mayores retos que enfrentan las universidades, tanto a nivel nacional como internacional, es el índice de reprobación estudiantil; en todas ellas se realizan grandes esfuerzos para tratar de abatir al mínimo dicho índice, sin embargo, aun no se ha alcanzado el objetivo a cabalidad. El gran desafío es mejorar el proceso formativo de los alumnos, logrando aumentar el aprovechamiento académico, para con eso disminuir el rezago escolar y la deserción, debido a la reprobación. Para conseguir lo anterior, una luz en el camino es la tutoría; muchas universidades le están apostando a esta actividad, como un soporte para el estudiante durante su trayectoria académica (Corral, V, Díaz, X., 2009; Talavera, R., Noreña, S., Melgar, A., Plazola, S., 2006).

En la Universidad Estatal de Sonora, el índice de reprobación promedio de la generación 2012-1, al terminar el primer semestre, fue del 29.99%, según datos proporcionados por Control Escolar de la Unidad Académica Hermosillo; observándose el mayor porcentaje en Matemáticas Básicas, seguida de la asignatura Tecnologías de la Información y Comunicación. Al conocer estos porcentajes de reprobación en el estudiantado, surgió la inquietud de realizar una investigación relacionada con la práctica de la Tutoría Académica en esta universidad, con el propósito de conocer las repercusiones de este programa en la formación académica y personal en los estudiantes y la percepción que ellos tienen del mismo.

## REVISIÓN LITERARIA

Para el Centro de Estudios Superiores del Estado de Sonora (2009), la tutoría es definida como *“un proceso de acompañamiento durante la formación de los estudiantes, que se concreta mediante la atención individualizada del alumno o a un grupo de éstos, por parte de académicos competentes y formados para esta función. Es una modalidad de la actividad docente que comprende un conjunto sistematizado de acciones educativas centradas en el estudiante e implica, evidentemente, la preparación de los profesores, para el cumplimiento eficaz de esta función”*.

La tutoría para la Universidad Estatal de Sonora, se ofrece en espacios y tiempos diferentes a los programas de estudio. Incide en el mejoramiento de las condiciones de aprendizaje de los alumnos y del abatimiento de problemas institucionales, como son el rezago académico y la deserción escolar. Con la tutoría se pretende desarrollar la capacidad del alumno para asumir responsabilidades en la toma de decisiones, desarrollar una metodología de estudio, y en términos generales, mejorar su actitud hacia el aprendizaje. Dentro de la Institución se cuenta con un Programa de Salud Universitaria (integrado por un médico general y dos psicólogos), de esta forma los tutores pueden canalizar a los alumnos de acuerdo a sus necesidades particulares.

Se lleva a cabo en dos modalidades: Individual y grupal, la primera se refiere a la atención personalizada para atender problemáticas personales, seguimiento académico y apoyo en la regularización académica, entre otros, mientras que la modalidad grupal, es aquella donde se otorga atención a grupos de tutorados para tratar problemáticas generales detectadas y/o transmitir información y orientación en temas diversos de la formación integral, como temas de tipo académico, emocional, físico, valores y aspectos de la sociedad actual, los cuales pueden influir en el rendimiento académico del alumno (Universidad Estatal de Sonora, 2012).

## METODOLOGÍA

Se calculó un tamaño de muestra de 56 personas, que se tomó de una población de estudio de 172 estudiantes del segundo semestre de la Licenciatura en Comercio Internacional, durante el período 2013-1, quienes recibieron tutorías conforme al Programa Institucional de Tutorías de la Universidad Estatal de Sonora. La encuesta aplicada fue un diseño propio, enriquecido con preguntas que fueron tomadas y adaptadas a partir de la revisión y análisis de dos instrumentos, uno de ellos es un cuestionario aplicado en la Universidad de Sonora, (Pacheco, M., Burgos, B., 2007); el otro es de un estudio realizado en el Centro de Estudios Superiores del Estado de Sonora (Ojeda, B., 2009).

## RESULTADOS

Al examinar los datos obtenidos en esta investigación, se encontró que el 87.7% de los estudiantes del segundo semestre de la Licenciatura en Comercio Internacional tienen una edad media de 20 años; el 52.63% de los alumnos son de género masculino; además, el 93% de ellos son solteros. También se pudo observar que el 71.93% de la población de estudio son originarios de Hermosillo, Sonora, lugar sede de

esta Unidad Académica. Las materias con mayor índice de reprobación son, Matemáticas Básicas (24.4%), Estadística (13.13%), Economía (10%) e Inglés Básico (8.9%). También se halló que el 47.27% de estos estudiantes dedican parte de su tiempo a trabajar; de ese porcentaje, el 38.46% lo hace con el fin de ayudar al gasto familiar; el 30.77% utiliza su sueldo para sostener sus estudios; el 23.08%, para tener independencia económica. Considerando únicamente a los alumnos que trabajan, se tiene que el 61.4% de ellos son hombres, el resto son mujeres.

Otro resultado que se encontró fue que el tiempo promedio que los educandos dedican a actividades académicas, después de clases, es 2.46 horas, con una desviación estándar de 1.21 horas, observando que la moda es de 2 horas; lo anterior, independientemente de que tengan que laborar o no. Por otra parte, se observó que el 94.74%, han reprobado al menos una materia. De igual manera, se analizó la relación entre la edad de los educandos y la reprobación de materias, encontrándose que un 88.89% de ellos tienen de 19 a 21 años, el 11.11% son de entre 23 y 29 años de edad. Se efectuó una comparación entre las causas de reprobación de los alumnos y el hecho de que realicen una actividad laboral formal, observándose que, independientemente de que cuenten con un trabajo o no, los principales motivos de reprobación son, en primer lugar, con un 48.5%: *“No entendía la explicación del profesor”*; después se encontró con el mismo porcentaje (16.67%): *“No podía llegar a tiempo”* y *“No asistía a clases”*.

Al analizar la relación entre las causas de reprobación y la edad de los estudiantes, se pudo observar que, aquellos que tienen entre 19 y 21 años, indican, en un 42.6%, que la principal causa de reprobación es que *“no entendían la explicación del profesor”*; en cambio de los 22 a los 29 años, los motivos de reprobación más relevante es, *“no podían llegar a tiempo a clases”*. Desde otro punto de vista, independientemente de la edad, el 48.15% de los alumnos, expresaron que la principal causa de reprobación es que no entendían la explicación del maestro, comparado con el 18.52% de los estudiantes que, el no llegar a tiempo a la clase es la causa de reprobación y el 14.81% que afirma que el no asistir a clase es la principal causa de su reprobación.

Con respecto a los factores que dificultan el aprendizaje, realizando un análisis global de ellos, se encontró que la población analizada, considera *“los hábitos de estudio”* como un factor muy importante que dificulta el aprendizaje de los estudiantes, al tener la frecuencia más alta; además, dicen que lo que afecta de manera importante su aprendizaje es *“la actitud de los profesores”*. El 63% de los alumnos de segundo semestre, considera que la tutoría ha contribuido positivamente en su desempeño académico, lo cual indica que, según la percepción de los estudiantes, este es un programa provechoso para ellos. De esos estudiantes, la mayoría opina que la tutoría ha contribuido en los hábitos de estudio y de alguna manera, para evitar una carga excesiva de materias. En cambio, del 27% restante, que afirma que la tutoría no ha ayudado en su desempeño académico, la mayoría expresa que en lo que menos ha favorecido es en sus hábitos de estudio. De la misma forma, estos manifiestan que reprobaron materias porque no entendían la explicación del profesor y la tutoría no les benefició en este aspecto.

## CONCLUSIONES

Después de analizar los resultados, se encontraron algunas similitudes con respecto a otras investigaciones realizadas en esta Unidad Académica, tales como: El promedio de edad de los estudiantes del segundo semestre de la Licenciatura en Comercio Internacional es de 20 años; la mayoría son solteros, que viven con sus padres, son originarios de la ciudad de Hermosillo, Sonora (sede de esta Unidad Académica); las materias con mayor índice de reprobación, siguen siendo las del área de las matemáticas, lo cual, no es de extrañarse, debido a que un gran número de universidades tienen un mayor índice de reprobación en las materias del área de las matemáticas, y el otro es que, en los primeros semestres se tienen los índices de reprobación y de deserción más altos.

También se encontró que casi la mitad de estos estudiantes (47.27%), dedican parte de su tiempo a actividades laborales; de ese porcentaje, alrededor de la tercera parte lo hace para ayudar al gasto familiar; otra tercera parte lo destina a sostener sus estudios; y casi otra tercera parte de ellos, trabaja para tener independencia económica, lo cual coincide con lo que manifiestan Corral, V., Díaz, X. (2009) en el *X Congreso de Investigación Educativa. Consejo Mexicano de Investigación educativa, A.C* y Ojeda, B. (2009) en su tesis de maestría.

Por otro lado, se encontró que los alumnos dedican un promedio de 2.46 horas, con una desviación estándar de 1.21 horas, a actividades académicas después de clases, ya sea para realizar investigaciones, tareas o estudiar para los exámenes, encontrándose que la moda es de 2 horas, independientemente de que realicen una actividad laboral o no. Todo esto, obliga a los docentes-tutores a preocuparse y ocuparse de corregir esta situación, ya que para que el alumno aumente su rendimiento escolar y con eso disminuya el índice de reprobación, necesita dedicarle más tiempo a estudiar. De acuerdo con Rufino Cano González (2009), es muy importante que dentro de las reuniones con los tutorados se dedique un espacio para enseñarles técnicas de estudio y cómo organizar su tiempo libre, para un mayor aprovechamiento académico. De igual modo, se sugiere, para atender y abatir las causas de reprobación, según los resultados obtenidos, es que ambos, tanto docentes como estudiantes, tengan una mayor disposición, unos para explicar en forma clara los temas de las asignaturas, en proporcionar asesoría académica, y los otros para ser más dedicados, acudir a asesorías, ser más responsables con su propio aprendizaje; así como que aprendan a administrar su tiempo, en concordancia con Cano González (2009). Finalmente, solo nos resta puntualizar que un profesor tutor que cuente con todos los atributos y competencias que se requieren para cumplir su función, en conjunto con los programas que brindan soporte al Programa Institucional de Tutorías, van a ser de gran apoyo para encausar al estudiantado en su formación académica y profesional.

#### Limitaciones y Futuras Líneas de Investigación

Algunas limitaciones que pudieran considerarse, es el factor de disposición por parte del estudiantado para responder a las encuestas que se formulen para tal efecto; así como el apoyo que la institución brinde a los investigadores. Por otro lado, el presente trabajo brinda la posibilidad de extender la investigación hacia otros semestres, sobre todo, para aquellos alumnos que se encuentran en la etapa media de sus estudios universitarios, pudiéndose considerar como una evaluación de trayecto académico y detectar áreas de oportunidad para el reforzamiento escolar, antes de iniciar con la segunda etapa de su formación y de egreso.

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# GESTIÓN EFICIENTE DE RESIDUOS SÓLIDOS URBANOS: UNA ESTRATEGIA DE MITIGACIÓN PARA EL CAMBIO CLIMÁTICO

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## RESUMEN

*La sobrepoblación humana, el crecimiento urbano y el desarrollo industrial así como el consumo irracional de los productos puestos en el mercado a total disposición de los consumidores, provoca la alta generación de Residuos Sólidos Urbanos (RSU). La importancia de reducir de forma considerable el impacto ambiental ocasionado por la generación de dichos residuos, depende de la gestión eficiente de los mismos, esto es posible mediante la utilización de un enfoque de logística inversa y una metodología 3 R's aplicada de forma estratégica para la generación de un centro integral que permita dicha gestión.*

**PALABRAS CLAVE:** Logística Inversa, RSU, 3 R'S, Centro Integral

## EFFICIENT MANAGEMENT OF MUNICIPAL SOLID WASTE: A MITIGATION STRATEGY FOR CLIMATE CHANGE

### ABSTRACT

*The human overpopulation, urban growth and industrial development and irrational consumption of products placed on the market fully available to consumers, causing the high generation of Municipal Solid Waste (MSW). The importance of considerably reducing the environmental impact caused by the generation of such waste depends on the efficient management of the same, this is possible by using an reverse logistic and methodology 3 R's applied strategically to generate a comprehensive center that allows this management.*

**JEL:** Q01, Q51, Q54

**KEYWORDS:** Reverse Logistics, MSW, 3 R's, Center For Integrated

## INTRODUCCIÓN

Desde hace algunas décadas se ha empezado a observar la importancia que tiene, desde el punto de vista ambiental y económico, la gestión responsable y adecuada de los residuos sólidos urbanos (RSU) generados por un consumo incontrolable, uno de los actores principales en la generación de los residuos son las industrias, que con el afán de cubrir ciertas necesidades, procesan y elaboran una gran variedad y cantidad de productos que son puestos a disposición de los consumidores, asumiendo la existencia de una responsabilidad compartida entre empresas, gobiernos y consumidores, se señala que el papel de las empresas es la lenta degradación del planeta (Olvera de Miguel 2010). La alta generación de RSU, influyen directamente en la salud humana y en los cambios funcionales de la naturaleza. El aumento en la cantidad de dichos residuos, está produciendo un fuerte impacto ambiental, que bien podría reducirse mediante una gestión más adecuada. Estos residuos se han ido incrementando con las modernas tecnologías actuales y



que sólo se fijan en la rentabilidad que les puede proporcionar "el negocio" sin tener en cuenta el daño ambiental que el mismo genera. Se trata entonces, de llevar a cabo una estrategia que contemple el desarrollo de un Centro Integral que gestione de manera eficiente dichos residuos.

Los residuos sólidos urbanos (RSU) son originados en la actividad doméstica y comercial de las ciudades y pueblos. En los países desarrollados en los que cada vez se usan más envases, papel, y en los que la cultura de "usar y tirar" se ha extendido a todo tipo de bienes de consumo, las cantidades de basura generadas se han ido incrementando hasta llegar a cifras muy altas.

## REVISIÓN DE LA LITERATURA

La Gestión de los residuos sólidos urbanos (RSU) es un problema global demasiado complejo en el cual es necesario integrar conceptos ambientales, económicos, institucionales y sociales (Rollandi, 2012). Sin duda alguna, el problema de gestión de los RSU representa un gran problema, en el que los países con economías emergentes resultan ser los más afectados debido a la falta de capital, infraestructura, y programas para gestionar de manera eficiente sus propios RSU generados. 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; Gandy, 1994). De modo que lo que antes se resolvía de manera domiciliaria y en pequeña escala al crecer las ciudades se tiene que hacer para grandes volúmenes de un número cada vez más grande de hogares que desechan más basura.

La generación de RSU está rebasando la capacidad de poderlos reciclar y reutilizar, esto se está convirtiendo en un problema de gran magnitud, debido a que cada vez se contamina más el medio ambiente y los tiraderos a cielo abierto cada vez son más grandes y requieren de mayor espacio, el problema de la recolección y tratamiento de los RSU, se hace más grande a medida que las ciudades crecen y que la economía se industrializa (Pineda, Pablos 2006). Los residuos sólidos urbanos (RSU), en tanto, pueden definirse como los desechos generados en la comunidad urbana, provenientes de los procesos de consumo y desarrollo de las actividades humanas, además de los producidos por los usos residenciales, comerciales e institucionales, y por el aseo del espacio público, los RSU incluyen los residuos originados en las industrias y establecimientos de salud, siempre que no tengan características tóxicas ni peligrosas, en cuyo caso constituyen corrientes de residuos de otro tipo que deben ser manejadas según lo establecen las normativas específicas (Gaggero, Elba 2002).

## METODOLOGÍA

El mal manejo de los residuos sólidos urbanos (RSU) constituye en la actualidad uno de los problemas ambientales que afectan a la gran mayoría de los países del mundo, por la cantidad de recursos económicos y tecnológicos que son necesario invertir para evacuarlos hacia lugares adecuados, así como por las grandes extensiones de terreno que se necesitan para estos fines. Se identifica la necesidad de plantear la solución a un problema de gestión de RSU generados por el consumo incontrolable en la actividad doméstica y comercial de las ciudades, esto es posible de resolver mediante el uso del enfoque de Logística Inversa y la planeación estratégica como herramienta principal. (Identificando características, clasificación, cantidades y frecuencia de los RSU).

Figura 1: Esquema de la Metodología a Seguir



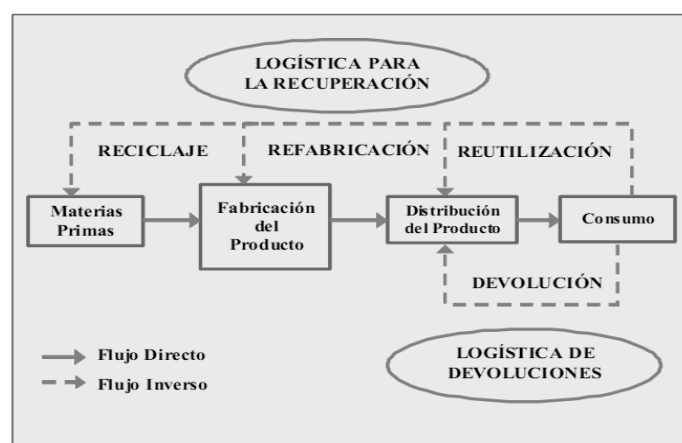
### Enfoque de Logística Inversa

La función logística se enmarca dentro del conjunto de actividades primarias que componen la cadena de valor de una empresa y puede ser, por tanto, fuente de ventajas competitivas. La logística inversa es sin duda una filosofía que cualquier estado, municipio y/o localidad debe agregar a su entorno, debido a todos los factores mencionados y ante la globalización que se está dando, es importante tener una planeación

estratégica de logística inversa. Para poder comprender esta filosofía, definiremos la Logística Inversa como: el proceso de proyectar, implementar y controlar un flujo de materia prima, inventario en proceso, productos terminados e información relacionada desde el punto de consumo hasta el punto de origen de una forma eficiente y lo más económica posible con el propósito de recuperar su valor ó el de la propia devolución (Arbones Malisani 2005).

La consecución de ventajas competitivas sostenibles a través de la recuperación y gestión de los productos fuera de uso requiere analizar la forma en que estos productos llegarán de nuevo a la cadena de suministro. A continuación, la figura muestra una red de recuperación, en la cual se puede observar esa reintegración de dichos productos al proceso productivo.

Figura 2: Esquema Representativo de Logística Directa y Logística Inversa



Partiendo de este enfoque, se pueden determinar las bases suficientes para poder manejar de manera eficiente los residuos generados, así como el tratamiento y disposición final de los mismos.

### Las 3 R'S

Dicho lo anterior, se puede apreciar que existen áreas de oportunidad para que se absorba la responsabilidad de gestionar los propios residuos sólidos urbanos de manera sostenida para el bienestar de las localidades aprovechando la displicencia de las empresas en dicho proceso pero ahora con las actividades propias de la estrategia de las 3 R's. Dentro de la Gestión Integral de Residuos Sólidos, internacionalmente se reconoce la terminología de las 3 Eres o 3-R refiriéndose a las tres primeras letras de las tres palabras que son Reducir, Reciclar y Reutilizar. A continuación se presenta una tabla para jerarquizar las 3 R's.

Tabla 1: Jerarquía de las 3 R'S

<b>Reducir</b>	<b>No producir tantos residuos: reducir o minimizar la generación de residuos.</b>
Reciclar	Reusar o volver a usar algunas cosas consideradas inútiles o inservibles, el objetivo es alargar el ciclo de vida de muchos productos.
reutilizar	Volver a usar algunos de los residuos generados como materias primas en procesos industriales con el fin de convertirlos nuevamente en productos nuevos de calidad.

### Determinación de la Infraestructura

En la mayoría de los Estados que conforman la República Mexicana, y en particular, de sus municipios, se cuenta con servicios municipales, que forman parte de la planeación y organización y que se encuentran conformadas en unidades estratégicas que brindan el servicio a la ciudadanía.

Alumbrado Público  
Recolección de Basura  
Semáforos  
Camellones y Áreas Verdes  
Barrido Nocturno  
Mantenimiento a Mercados  
Entre otros.

A partir de esta mención, la investigación solo se centrará en la recolección de basura, que es el punto central de la misma, haciendo referencia a Residuos Sólidos Urbanos (RSU). El servicio de limpieza y recolección de basura normalmente está subcontratado por empresas particulares, dichas empresas realizan su propia logística de recorrido para la compilación de basura en general (RSU) que finalmente se deposita ya sea en rellenos sanitarios y/o tiraderos a cielo abierto, asimismo, del total de residuos generados, aproximadamente el 30% de esta cantidad no llega a los rellenos sanitarios, sino que queda en caminos, barrancas y calles ensuciando el paisaje e incrementando los riesgos a la salud y al ambiente. (SEMARNAT 2012).

### Identificación y Clasificación

Ahora, es necesario identificar y clasificar de manera correcta los diferentes residuos generados para su mejor gestión. Los residuos sólidos urbanos están compuestos de los siguientes materiales:

Vidrio. Son los envases de cristal, frascos, botellas, etc.

Papel y cartón. Periódicos, revistas, embalajes de cartón, envases de papel, cartón, etc.

Restos orgánicos. Son los restos de comida, de jardinería, etc. En peso son la fracción mayoritaria en el conjunto de los residuos urbanos.

Plásticos. En forma de envases y elementos de otra naturaleza.

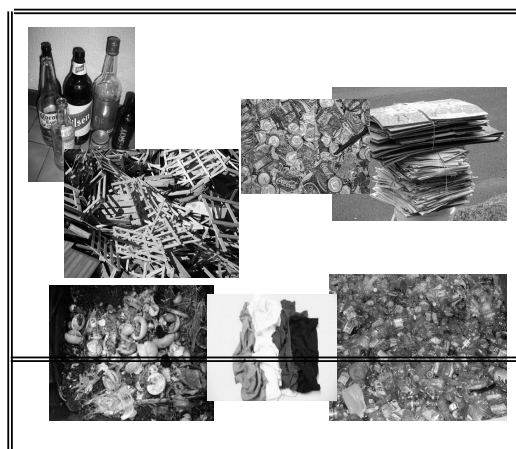
Textiles. Ropas, vestidos y elementos decorativos del hogar.

Metales. Son latas, restos de herramientas, utensilios de cocina, mobiliario etc.

Madera. En forma de muebles mayoritariamente.

Escombros. Procedentes de pequeñas obras o reparaciones domésticas

Figura 3: Clasificación de los Residuos Sólidos Urbanos



### Gestión Adecuada

Gestionar adecuadamente los RSU es uno de los mayores problemas de muchas ciudades en la actualidad.

### Fases

*Cultura de selección y clasificación:* fomentar la cultura en la sociedad de separar la basura en bolsas que a su vez permita la clasificación de los RSU para posteriormente depositarlos en el camión recolector y hacerlos llegar al Centro de Recuperación como destino final.

*Recogida Selectiva:* Utilizar contenedores específicos para cada tipo de residuo sólido urbano, una vez que han sido separados desde su origen (domicilios) evitando así la mezcla de los mismos y colocarlos en sus contenedores correspondientes.

*Tratamiento y Procesamiento:* determinar el proceso específico de tratamiento, dependiendo del tipo de RSU para poderlo reciclar, reutilizar, incinerar o bien para su confinamiento. Lo ideal sería recuperar y reutilizar la mayor parte de los RSU.

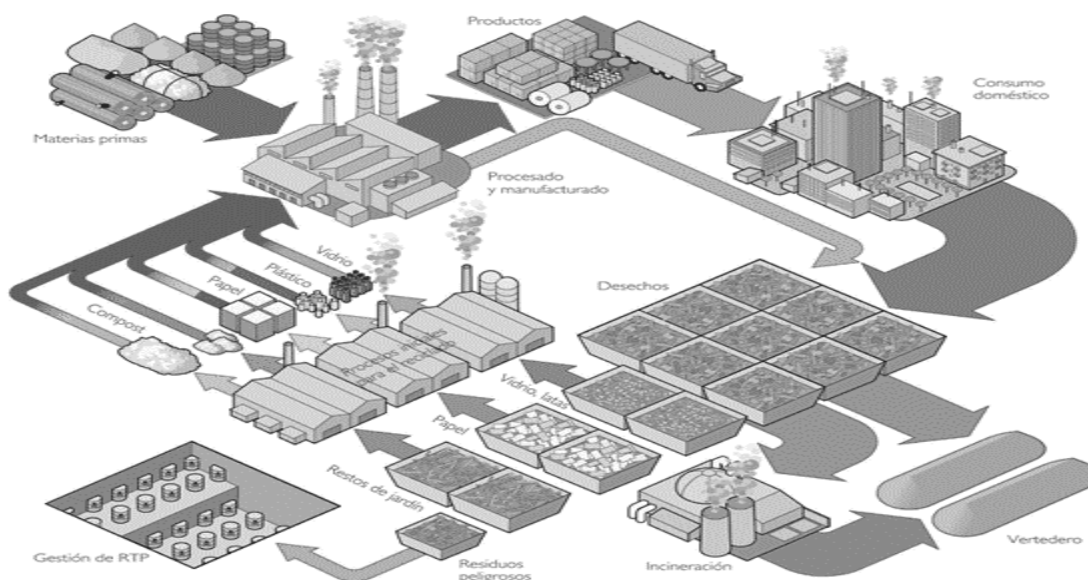
*Disposición final:* Aun utilizando buenos sistemas de reciclaje e incineración, al final siempre quedan restos que deben ser depositados en los rellenos sanitarios o tiraderos a cielo abierto, existe la alternativa de subcontratar los procesos.

## **RESULTADOS**

El problema planteado se centrara en la propuesta del Diseño de un Centro Integral para la gestión eficiente de RSU y dar respuesta inmediata a las necesidades de identificación, clasificación y tratamiento de dichos

residuos. Se espera generar un impacto tanto en el sector económico, social y ambiental. A continuación se presenta la propuesta del Centro Integral de Recuperación (CIR) para la gestión de RSU.

Fig 3: Esquema de la Gestión Integral de RSU



### Beneficios Esperados

*Dimensión Económica:* Se pretende generar ingresos a partir de insumos que no le costaran al CIR al procesar productos que en teoría ya no le sirven a nadie en específico y que las empresas manufactureras y de transformación generan en función a su giro empresarial y en función a su proceso productivo.

*Dimensión Social:* concientizar y sensibilizar a las personas (la parte más difícil) de la importancia que tiene en la actualidad, el cuidado del medio ambiente, mediante foros, conferencias y buenas prácticas ambientales, así como la apertura de empleo para personas más necesitadas.

*Dimensión Ambiental:* al manejar de forma eficiente la generación de productos sólidos urbanos así como productos fuera de uso, y con el compromiso de todos los involucrados, se pretende cooperar en la reducción de contaminación que actualmente existe en el Estado.

### **CONCLUSIONES**

Muchos de los residuos sólidos que se producen en las industrias y en los centros urbanos, si se separan convenientemente, pueden reciclarse y volver a ser utilizados, como el vidrio, el plástico, el papel y el compost. Por otra parte, los desechos orgánicos pueden ser incinerados o almacenados en un vertedero, y finalmente los residuos tóxicos deben ser aislados. Si se realizan estos pasos, la gestión de los RSU será integrada y producirá menos impactos en el ambiente. Los RSU no son basura, son materiales que se pueden reusar y reciclar, en beneficio del ambiente y de la economía, se debe realizar un esfuerzo para cambiar la visión de la forma de enfrentar este problema, la cual considere soluciones preventivas para el control y el aprovechamiento de los mismos.

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## BIOGRAFIA

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# RELACIÓN ENTRE LA SATISFACCIÓN LABORAL, EL CONTRATO PSICOLÓGICO, EL TIPO DE VINCULACIÓN Y LA ANTIGÜEDAD EN DOCENTES DE UNA UNIVERSIDAD PRIVADA

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Gloria Amparo Gómez López, Universidad Católica De Colombia

## RESUMEN

*La presente investigación tuvo como objetivo establecer la relación entre la satisfacción laboral, el contrato psicológico, el tipo de vinculación y la antigüedad en un grupo de docentes de una universidad privada ubicada en la ciudad de Bogotá D.C. La investigación es de tipo descriptivo, con diseño no experimental, ex post-facto. La muestra estuvo conformada por ciento trece docentes de la facultad de ingeniería de una universidad privada. La satisfacción laboral se midió con el cuestionario de Satisfacción laboral de Meliá y Peiró, (1989) S20/23, y el contrato psicológico se midió con el instrumento aplicado por De Sousa (2005). Los resultados obtenidos en este estudio después de aplicar prueba estadística no paramétrica de rangos de Spearman, versión 20 para variables no paramétricas, evidencian que la satisfacción laboral no está asociada a las variables antigüedad, vinculación, contrato psicológico relacional y contrato psicológico transaccional. Los datos muestran que existe relación entre la satisfacción laboral y el tipo de vinculación, y que no existe relación entre la satisfacción laboral con la antigüedad ni entre el contrato psicológico con la vinculación, de igual manera, no existe relación entre la antigüedad y la satisfacción laboral. Estos datos aportan a investigaciones encaminadas a indagar el comportamiento de las variables que afectan el nivel de satisfacción en docentes universitarios.*

**PALABRAS CLAVES:** Satisfacción Laboral, Contrato Psicológico, Antigüedad En El Trabajo, Tipo De Vinculación Laboral

## RELATIONSHIP BETWEEN JOB SATISFACTION, PSYCHOLOGICAL CONTRACT, TYPE OF THE JOB CONTRACT, AND THE YEARS OF SERVICE OF A GROUP OF TEACHERS IN A PRIVATE UNIVERSITY

### ABSTRACT

*The investigation aims to establish the relationship between job satisfaction, psychological contract, type of the job contract, and the years of service of a group of teachers in a private university located in Bogotá DC. The research is descriptive, it's not about experimental design ex post-facto. The sample consisted of one hundred and thirteen teachers who work in an engineering department of a private university. Job satisfaction was measured based on the Job Satisfaction Questionnaire of Meliá & Peiró, (1989) S20/23, and the psychological contract was measured based on the instrument applied by De Sousa (2005). After applying the 20th version of the Spearman rank nonparametric statistical test, for nonparametric variables. It was shown that job satisfaction is not associated with the following variables: years of service, type of the job contract, relational psychological contract and transactional psychological contract. However, the data shows that there is relation between job satisfaction and the type of job contract, there is no relation between job satisfaction and years of service, there is no relation between psychological contract and type of job contract, and there is no relation between years of service and job satisfaction. These data provide*



*foundation to further investigations about the variables that affect the level of job satisfaction of university teachers.*

**JEL:** D21, D23, D29

**KEYWORDS:** Job Satisfaction, Psychological Contract, Years of Service At Work, Type of Contract

## INTRODUCCIÓN

La satisfacción laboral se ha investigado para identificar los factores que impactan aspectos relacionados con el bienestar laboral, la productividad, las relaciones en el trabajo, realización personal y profesional, (Alonso, 2008; Judge & Watanabe, 1993; Robbins, 2004). También se determina por la relación entre el empleado y la organización (Solanes y Zaragoza, 2010; Bravo y Jiménez, 2011). Estudios de satisfacción laboral incluyen la variable contrato psicológico, que identifica la percepción del empleado en cuanto al cumplimiento de los acuerdos que van implícitos en su relación laboral. El término contrato psicológico empezó a incluirse en los estudios desde la mitad del siglo veinte (Herriot, Manning & Kidd, 1977, Argyris, 1960, Leninson et al., 1962, y Schein, 1965; como se citó en Vesga, 2006), y hacia finales de ese siglo, los primeros cuestionamientos se hicieron con base en las percepciones de las personas (Psycones, 2006), no obstante, en las últimas décadas, el concepto de contrato psicológico facilita comprender las relaciones de trabajo en las organizaciones (Vesga, 2011).

Según antigüedad, los empleados con más años de permanencia en el puesto manifiestan mayor insatisfacción debido a la poca variedad en sus tareas Sánchez, Artacho, Fuentes y López-Guzmán (2007), y en la línea de la docencia, los de mayor antigüedad en la institución presentan menor nivel de satisfacción laboral Marque y Marcano (2010); Anaya (2006), no obstante, los docentes que logran estabilidad laboral después de un determinado tiempo en la universidad, manifiestan aumento en la satisfacción (Plácido, Cortés y Silva, 2012). De igual manera se ha evidenciado que el tipo de vinculación laboral puede afectar los niveles de satisfacción laboral (Sánchez, et al., (2007). El presente artículo indaga sobre el nivel de satisfacción laboral, en docentes universitarios de una facultad de ingeniería, se estudia el grado de asociación de las variables contrato psicológico, tipo de vinculación y antigüedad laboral, lo cual aporta conocimiento a la psicología organizacional en el ejercicio de las buenas prácticas como gestión encaminada a fortalecer la relación profesor universidad, impactando positivamente la calidad de vida del docente universitario.

## REVISIÓN DE LITERATURA

La satisfacción laboral se presenta como la sensación que el empleado tiene hacia el trabajo y con el trabajo, de agrado o desagrado, de buenas o malas relaciones humanas, en cuanto a las condiciones del medio laboral (López, 2009), también se entiende como un estado emocional, de sentimientos o respuestas afectivas (Alonso, 2006; Hellriegel y Slocum, 2004), y como una orientación laboral afectiva positiva hacia el empleo, (Alonso, 2006; López, 2009; Rivas y López, 2011. Los factores intrínsecos llevan al individuo a un estado de satisfacción con el puesto y con las necesidades de desarrollo psicológico, y los factores extrínsecos como supervisión, administración y las relaciones interpersonales pueden producir satisfacción con el trabajo y cubren las necesidades de la persona, además, el deterioro de los factores intrínsecos y extrínsecos causaría insatisfacción (Robbins, 2004, cita a Herzberg, 1959; Alonso, 2008; Martínez, 2007a). El grado de satisfacción en el puesto de trabajo debe ser tenido en cuenta en las organizaciones Robbins (2004) ya que, se evidencia en empleados insatisfechos más ausencias al trabajo que el resto de los compañeros, y los trabajadores satisfechos tienen mejor salud y viven más años, (Judge & Watanabe, 1993; Robbins, 2004). Con una buena comprensión de actitudes y aspectos, ya sean positivos o negativos

que se deban tratar en el ambiente de trabajo, se puede establecer el grado de ajuste entre lo que ofrece un ambiente de trabajo (Robbins, 2004; Galaz, 2002).

La satisfacción laboral en docentes se puede entender como el resultado de comparar la propuesta de trabajo que le ofrece la institución para efectos de su quehacer docente o investigativo, frente a lo que el mismo docente considera que debería ser, según sus intereses, por otro lado, manifiesta insatisfacción laboral según perciba las instalaciones físicas y el clima organizacional (González, 2008).

En cuanto a vinculación laboral y promoción en docentes Maldonado (2012) informa satisfacción baja en los docentes estudiados, Herranz, Reig, Cabrero, Ferrer y González (2007) manifiesta que docentes de tiempo completo reportan más satisfacción con la labor docente; aún así, los docentes hacen juicio de valor positivo hacia la satisfacción, a pesar de encontrarse que la satisfacción en relación con la vinculación no presenta diferencia (Rojas, Zapata y Grisales, 2008). Según antigüedad los docentes que tienen más tiempo de vinculación con la institución presentan menor nivel de satisfacción laboral, y los que tienen menor tiempo de vinculación presentan mayor nivel de satisfacción laboral (Marques, et al., 2010), pero los docentes que tienen vinculación igual o menor a 10 años presentan mayor satisfacción laboral debida a factores como, políticas administrativas, desarrollo personal, desempeño de tareas y relación con la autoridad (Rodríguez, Núñez & Cáceres, 2010).

El contrato psicológico lo define Vesga (2011) como el establecimiento de acuerdos entre empleado y empleador sobre las condiciones de la relación del trabajo, y como el conjunto de expectativas y creencias sobre promesas implícitas en los compromisos de la relación que superan los acuerdos formales manifiestos (Soria, 2008). El contrato psicológico se genera a partir de las características individuales y cognoscitivas del empleado, de los mensajes enviados por la organización y las señales sociales (Rousseau, 2000; Dabos, y Rousseau, 2004); se genera permanentemente durante el tiempo que se mantenga la relación laboral con el empleado, es dinámico e inicia desde el proceso de reclutamiento y de selección (Reyes & Martínez, 2007). Las creencias se pueden establecer también, en términos de intercambio recíproco entre empleado y empleador como resultado de la serie de promesas realizadas mucho antes de la firma del contrato escrito (Newton & Nowak, 2010; Caldwell, Floyd, Atkins, y Holzgrefe, 2011). Se tiene como primer componente del contrato psicológico, es el desempeño del empleado que va a contribuir al logro de los objetivos de la empresa. El segundo componente es la percepción que el empleado tiene en cuanto a lo que la empresa le ofrece en términos de capacitación y oportunidad ascender en la compañía (Vesga, 2011).

Los tipos de contrato psicológico se pueden dar desde varias perspectivas, uno de ellos es el transaccional, es de corto plazo y se enfoca en el intercambio económico, con derechos específicos, otro es el contrato relacional que se refiere a los términos de confianza mutua y lealtad (Rousseau, 2000; Tena, 2002; Dabos y Rousseau, 2004; Solanes y Zaragoza, 2010; De Sousa, 2005). En el contrato balanceado se presentan acuerdos de empleo dinámicos (De Sousa, 2005). Y el contrato de transición es un estado que se da como consecuencia del cambio organizacional (Rousseau, 2000; De Sousa, 2005), y el contrato psicológico relacional se caracteriza por la lealtad que el empleado tiene hacia la organización (Rousseau, 2000; Tena, 2002; Dabos y Rousseau, 2004; Solanes & Zaragoza, 2010).

El contrato psicológico en docentes se ha investigado desde la relación laboral. El estudio de renegociación del contrato psicológico como consecuencia del cambio organizacional y de la apertura de espacios transnacionales, evidencia la urgencia de las instituciones de educación superior –IES– de adoptar medidas administrativas que neutralicen los efectos adversos, como es la tendencia a la ruptura de contrato psicológico por parte de los trabajadores debido a la sobrecarga de tareas y al ajuste de procedimientos que demandan más dedicación laboral (Topa y Morales, 2008). A pesar que la antigüedad se asocia con la edad, los estudios que tratan esta variable la diferencian, ya que no necesariamente quien ha permanecido por mucho tiempo en el mismo puesto es el de mayor edad, puede ser que éste haya cambiado en varias

ocasiones de empleo y en el actual lleve poco tiempo (Gamero, 2010). Topa, Morales y Palacino, (2005) expone que el empleado de mayor antigüedad manifiesta mayor satisfacción laboral ya que cree haber logrado un ajuste entre sus necesidades personales.

El tipo de vinculación que contraiga el trabajador con la organización no hace que se difiera de los compromisos percibidos de la misma organización hacia el empleado en cuanto al cumplimiento de las labores asignadas y el comportamiento ético (Vesga, 2006). Actualmente se han modificado las relaciones contractuales de las empresas con los trabajadores, se les asigna mayor carga laboral y se está manifestando una transición de la sociedad del empleo hacia la sociedad del subempleo, o de la sociedad del salario hacia la sociedad del subsalario (Uribe, Garrido, & Rodríguez, 2011). Se resalta la necesidad urgente, que las organizaciones al momento de establecer la relación laboral escrita formal, tengan en cuenta las condiciones y compromisos de la relación que establecen con el empleado, ya que esto lo afecta en aspectos de actitud y de motivación afectando la satisfacción laboral (Tena, 2002, De Sousa, 2005).

## MÉTODOLÓGIA

Los participantes fueron docentes de la Facultad de Ingeniería de una Universidad Privada de la ciudad de Bogotá D.C., la cual contaba con un total de 169 docentes vinculados en modalidad de hora cátedra y de tiempo completo, la muestra estuvo conformada por 113 docentes. Teniendo en cuenta la revisión teórica en cuanto a conceptos y herramientas se escogieron dos instrumentos adecuados para el estudio propuesto, los cuales se presentaron a los participantes en un único cuestionario. El primero, cuestionario de satisfacción laboral de Meliá, Pradilla, Martí, Sancerni, Oliver y Tomás (1990) S20/23, establece una medida global de la satisfacción laboral que incluye los factores: i) satisfacción con la supervisión y participación en la organización, ii) satisfacción con la remuneración y las prestaciones, iii) satisfacción Intrínseca, las satisfacciones que da el trabajo por sí mismo, iv) satisfacción con el ambiente físico de trabajo, v) satisfacción con la cantidad de producción y con la calidad de producción. Y el segundo cuestionario, contiene una herramienta psicométrica para evaluar el tipo de contrato psicológico, fue propuesto por De Sousa (2005) que tuvo como referente el cuestionario de Rousseau (2000) y (Dabos y Rousseau, 2004).

## RESULTADOS

Después de recolectados los datos se codificaron las respuestas asignando un número a cada ítem, diseñando posteriormente una matriz de datos: las filas representan a cada uno de los individuos, y las columnas contienen códigos de las variables de estudio. En razón a la progresión de las medidas y la proporción de la muestra, para las variables categóricas se utilizó la prueba no paramétrica de rangos de *Spearman*; las variables del estudio que se diseñaron por rangos se convirtieron a escala ordinal para facilitar los análisis de correlación y el grado de asociación entre las variables de los sujetos estudiados. Para el cálculo de las variables numéricas se les hace un análisis con pruebas paramétricas debido a que al aplicar la prueba *Kolmogorov – Smirnov* (K-S) se evidencia una distribución normal, así es que se decidió aplicar la prueba de correlación de *Pearson*. La distribución de la población encuestada estuvo compuesta por 79 hombres y 34 mujeres. Según edad, el número de docentes encuestados de acuerdo al rango registrado fue de: 11 para 20 a 30 años, 37 para 31 a 40 años, para 34 para 41 a 50 años, 22 en rango 51 a 60 años, y 9 para más de 60 años. En cuanto al nivel educativo, el 54,0% (f=61) reportó posgrado; el 34,5% (f=39) reportó maestría, el 8,8% (f=10) informó pregrado, y el 2,7% (f=3) doctorado. Se registró antigüedad según rango de años de permanencia en la universidad así: 36 de 1 a 5 años; 9 de 16 a 20 años, 12 de 21 a 30 años, y 2 para más de 30 años. El tipo de vinculación estuvo representado por 71 docentes de cátedra y 42 de tiempo completo.

Al correlacionarse las variables tipo de vinculación frente al tipo de contrato psicológico se reportó para el contrato relacional una correlación positiva de 0,044 y una significancia de 0,64, y la vinculación con el

contrato transaccional reportó correlación positiva de 0.10 y significancia de 0,28, esto permite determinar que no existe relación entre el tipo de vinculación y el tipo de contrato psicológico.

La correlación antigüedad y tipo de contrato psicológico informó los siguientes datos: para contrato relacional correlación negativa de -0.186 con significancia de 0,049; para contrato transaccional, correlación negativa, de -0,150 y significancia de 0,113, eso es, que docentes con menor antigüedad laboral reportan mayor contrato psicológico relacional. Para tipo de vinculación y satisfacción laboral se encontró una correlación negativa de -0.231 con significancia de 0,014, es decir que los docentes de tiempo completo manifestaron menor nivel de satisfacción que los docentes de cátedra. La satisfacción y la antigüedad reportaron correlación de 0,111 y significancia de 0,243, indicando que no hay relación entre la antigüedad con la satisfacción en el trabajo.

Lo anterior permite establecer que la hipótesis general se verifica de manera parcial, es decir, no existe relación entre el tipo de vinculación y el contrato psicológico; así mismo, el tipo de vinculación y la satisfacción laboral presentan relación inversa, lo que implica que la hipótesis primera no se verifica al encontrarse que no existe relación entre la antigüedad y el contrato psicológico transaccional, y la antigüedad con la satisfacción laboral. De la misma forma se halla que los docentes de cátedra manifiestan mayor satisfacción que los docentes de tiempo completo no validándose la hipótesis segunda.

Como criterio de clasificación se registran los rangos de antigüedad que al correlacionarlos con la satisfacción laboral frente al contrato psicológico relacional y el contrato psicológico transaccional como se verifica en la Tabla 1. Se encuentra que las hipótesis quinta y séptima no se verifican, se sugiere que la satisfacción laboral relacionada con el contrato psicológico relacional y con el contrato psicológico transaccional, frente a los rangos de antigüedad, no presenta ningún tipo de efecto.

Tabla 1: Correlación. Nivel de Satisfacción, Contrato Transaccional Según Tipo de Vinculación

Tipo de Vinculación		Contrato Transaccional	
Tiempo Completo	Nivel de Satisfacción	Correlación de Pearson	0.029
		Sig. (2-tailed)	0.854
		N	42
Cátedra	Nivel de Satisfacción	Correlación de Pearson	-0.145
		Sig. (2-tailed)	0.227
		N	71

De la misma forma la hipótesis octava no se verifica como se observa en la Tabla 2, la relación entre la satisfacción laboral y las variables tipo de vinculación, contrato psicológico relacional arroja relaciones nulas, por lo tanto, se manifiesta que el docente de tiempo completo que reporta contrato psicológico transaccional no afecta la satisfacción en el trabajo por estas variables.

Tabla 2: Correlación. Nivel de Satisfacción, Contrato Relacional Según Tipo de Vinculación

Tipo de Vinculación		Contrato Relacional	
Tiempo Completo	Nivel de Satisfacción	Correlación de Pearson	-0.051
		Sig. (2-tailed)	0.748
		N	42
Cátedra	Nivel de Satisfacción	Correlación de Pearson	0.082
		Sig. (2-tailed)	0.495
		N	71

No se verifica la hipótesis tercera al no reportarse relación entre el contrato psicológico relacional y la satisfacción laboral, de igual manera no se verifica la hipótesis cuarta al no hallarse relación entre el contrato psicológico transaccional y la satisfacción laboral. La hipótesis quinta tampoco se verifica se reporta relación casi nula entre la satisfacción laboral, el contrato psicológico relacional y la categoría antigüedad; la hipótesis sexta no se verifica debido a que la relación entre la satisfacción laboral, el contrato psicológico transaccional y la categoría antigüedad es casi nula.

## CONCLUSIONES

Los resultados de este estudio manifiestan que la vinculación laboral no afecta el contrato psicológico, no obstante, el tipo de vinculación laboral no hace que el trabajador difiera de los compromisos percibidos por la empresa en cuanto al cumplimiento de sus labores y su comportamiento ético (Vesga, 2006), es decir, que el contrato psicológico es una variable de corte individual, no una tendencia compartida con los trabajadores (Newton y Nowark, 2010). Los docentes nuevos tienden a tener contrato psicológico relacional, a diferencia del docente antiguo en el que no se presenta una clara tendencia al respecto, en este sentido, Rousseau, (2000); Coyle y Parzefall, (2008), aseguran que es de esperarse que a menos tiempo de contrato laboral con la universidad, la relación de confianza, lealtad mutua y recompensas se encuentren en desarrollo. El nivel de satisfacción en el docente no presenta dependencia con la variable vinculación, sea de cátedra o de tiempo completo. Sin embargo, algunos estudios arrojaron resultado contrarios a los de esta investigación, como se presentó en el encuentro de profesores de cátedra de universidades públicas en la ciudad de Bogotá D.C., Zapata y Salgado (2006) en el que se recomendó que los consejos superiores de la universidades emitieran políticas para vincular a los docentes en modalidad de tiempo completo. La antigüedad en el trabajo no afecta el nivel de satisfacción laboral, el hallazgo de este estudio es contrario al resultado de las investigaciones de Sánchez, et al. (2007); Manfredi y Tovar (2004); Anaya (2006) que reportan mayor insatisfacción en el trabajo en empleados que han permanecido mucho tiempo en la organización.

Esta investigación no arroja relación entre las variables contrato transaccional y tipo de vinculación; al ser el contrato transaccional de corto plazo, centrado en el intercambio económico (Rousseau, 2000) y en los beneficios directos e inmediatos (Dabos y Rosseau, (2004; Topa et al. 2004)). No se reporta relación entre el tipo de vinculación con la satisfacción laboral, sin embargo se encuentra mayor explicación por la variable antigüedad, este resultado difiere de los hallazgos de Sánchez et al. (2007); Gamero (2005) que informan impacto negativo de la satisfacción en el trabajo por el tipo de vinculación temporal. A pesar que algunas investigaciones reportan mayor satisfacción en el trabajo en empleados de mayor antigüedad en la empresa Alonso (2008); Marques y Marcano (2010), el resultado de este estudio encuentra que los docentes de antigüedad laboral entre 21 y 30 años perciben mayor satisfacción laboral; cabe resaltar que se mejora la calidad de vida en general cuando el trabajador recibe más apoyo de sus directores generando que la antigüedad en el trabajo aumente (Alcover y Pérez, 2011).

En esta investigación se encuentra en docentes de tiempo completo menor nivel de satisfacción en el trabajo y en docentes de cátedra mayor nivel de satisfacción; sin embargo Herranz- Bellido et al. (2007) y Maldonado (2012) encuentran que los docentes de tiempo completo están satisfechos con el trabajo; pero en una investigación efectuada en universidades de Medellín, Colombia, los resultados no reportan diferencia en la relación satisfacción laboral docente con el tipo de vinculación. La presente investigación reporta que la satisfacción laboral en docentes no se afecta por la antigüedad, el contrato psicológico, ni el contrato psicológico relacional. Para la relación propuesta en esta investigación, cabría preguntarse qué elementos que conforman el contrato psicológico se deben tener en cuenta, y si su revisión se hará desde el contenido, o las características y/o las evaluaciones (Rousseau, 2000).

Este estudio encuentra que el contrato psicológico relacional no afecta la satisfacción laboral en docentes de tiempo completo. Dabos y Rousseau (2004) afirman que la coherencia laboral entre empleado y empleador alinea con más facilidad los compromisos adquiridos entre las partes, y más aún, si han sido aceptados en el contexto del contrato psicológico. La satisfacción laboral en docentes de tiempo completo no se afecta por el contrato psicológico transaccional, sin embargo las investigaciones de Dabos y Rousseau (2004); Rousseau (2000); Solanes y Zaragoza (2010) informan algún tipo de afectación de la satisfacción laboral en docentes frente al contrato psicológico.

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# CARACTERÍSTICAS DEL CAPITAL HUMANO QUE PERMITEN UN DESEMPEÑO PRODUCTIVO EN LAS EMPRESAS MAQUILADORAS DE MAGDALENA Y SANTA ANA, SONORA, MÉXICO

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## RESUMEN

*El recurso humano es un activo intangible que puede considerarse como uno de los principales elementos dentro del proceso de transformación en una empresa maquiladora, pues en gran medida determina el éxito de las empresas, generado por su desempeño productivo, impactando con esto en una ventaja competitiva, por lo que es necesario determinar las características que permiten la formación de capital humano que impactan de manera directa en ese desempeño productivo y en la competitividad, para lograr que la economía de la región se fortalezca. En los municipios de Magdalena y Santa Ana, Sonora, no se han realizados estudios al respecto, siendo necesario tener conocimiento sobre lo que sucede en este ámbito, en cuanto a capacitación y desarrollo, motivación, evaluación y comunicación efectiva, del recurso humano.*

**PALABRAS CLAVE:** Productividad, Capital Humano, Empresa Maquiladora, Capacitación y Desarrollo de Personal, Motivación, Evaluación, Comunicación Efectiva

## HUMAN CAPITAL PROPERTIES THAT ALLOW A PRODUCTIVE PERFORMANCE IN THE MAQUILADORA BUSINESS IN MAGDALENA AND SANTA ANA, SONORA, MEXICO

## ABSTRACT

*The human resource is an intangible asset that can be considered one of the main elements in the process of transformation in the maquiladora business, the success of businesses, is generated by their productive performance, impacting with a competitive advantage in this, so it is necessary to determine the characteristics that allow the formation of human resource, that directly impact on the productive performance and competitiveness, to ensure that the region's economy strengthens. In the municipalities of Magdalena and Santa Ana, Sonora, have not done studies on this, being necessary to have knowledge about what happens in this area, in terms of training, development, motivation, evaluation and effective communication of human resource.*

**JEL:** E24

**KEYWORDS:** Productivity, Human Resource, Maquiladora Business, Training, Development, Motivation, Evaluation, and Effective Communication

## INTRODUCCIÓN

La población total del estado de Sonora al año 2010 de acuerdo al Instituto Nacional de Estadística y Geografía (INEGI), asciende a la cantidad de 2'662,480 habitantes, con una tasa de crecimiento de 1.8%

anual; la población económicamente activa en cuanto al número de personas al 2013 es de 1'332,322. De ese total un porcentaje determinado labora en la industria manufacturera. Siendo el 2.7% de esa población económicamente activa la que labora y vende su fuerza de trabajo a la industria maquiladora del corredor industrial del norte de Sonora, conformado por las ciudades de Nogales, Imuris, Magdalena, Santa Ana, Sonora, México. Existen pocos estudios que demuestren el interés por investigar acerca del recurso humano en relación a factores o elementos como son la capacitación, desarrollo, motivación, evaluación, y comunicación efectiva, que inciden en su desempeño productivo, en el sector de maquiladoras de las poblaciones de Magdalena y Santa Ana, Sonora México. La actividad económica de la región tiene estrecha relación con la productividad en las empresas, de acuerdo a lo que establece la evolución y modificación de las actividades productivas en la región, anteriormente enfocadas a la industria primaria como la ganadería y la agricultura principalmente, actividades que cada vez se realizan en menor medida, pues por la observación misma se puede decir que en la actualidad se tienen más empresas dedicadas a la producción de bienes de consumo igualmente a la producción y venta de servicios.

En la región el auge de la industria maquiladora surge a partir de los años 60's, extendiéndose en cuanto a cantidad, tipo de empresa maquiladora y ubicación. *“En el caso de México, la maquiladora toma el nombre de Industria Maquiladora de Exportación y nace en el año de 1965, con el establecimiento de la política de Fomento a la Industria Maquiladora de Exportación, por medio del Programa de Industrialización de la Frontera Norte. Surge como satisfactor de una intersección de necesidades entre la zona fronteriza del norte de México y el encarecimiento de la mano de obra en los Estados Unidos de América”.* (Vázquez Veloz Lambert, 2011). Mendoza Cota determina que *“El impacto de las diferencias entre industrias regionales de la maquiladora y de las diferencias en el grado de capitalización y calificación de la fuerza de trabajo, se convierten en un factor importante en la determinación del proceso de convergencia o divergencia en la productividad del trabajo de la Industria Maquiladora de Exportación”*, (IME).

La empresa maquiladora en esta época enfrenta una gran competencia debido a la globalización de los mercados, para subsistir en el mercado tienen que generar una ventaja competitiva, según Michael Porter: *“la base del desempeño sobre el promedio dentro de una industria es la ventaja competitiva sostenible”*. Dentro de los determinantes para lograr el desempeño productivo y la ventaja competitiva se considera el recurso humano como una parte que impacta y que es una interrogante a resolver. Kofman por su parte asevera que *“cómo organizan los seres humanos sus percepciones, construyen una imagen del mundo y actúan en consecuencia”*, con lo cual debe iniciarse la formación de capital humano para que pueda desarrollarse a su máximo potencial, al mismo tiempo que atender las necesidades del personal, desarrollando ciertas características que lleven a un mejor desempeño productivo y competitividad empresarial.

## DESARROLLO

El investigar sobre lo que influye para que el recurso humano, en este sector de Sonora, México, se considera necesario para generar conocimiento, analizar y determinar cuáles son las características que se asocian o relacionan de manera directa, para que se desarrollen las funciones para las cuales se contrata a las personas que venden su fuerza de trabajo, que se convierten en empleados en las empresas, elevando la productividad; seres humanos que han contribuido a esos logros y le han permitido permanecer en el mercado, ser competitivos, considerando la globalización económica, los cambios en los hábitos de consumo de los clientes, entre otras causales. Se reflexiona que la formación de capital humano debido a la capacitación, desarrollo, motivación, evaluación y comunicación efectiva, impacta en el éxito de las mismas, si se genera un desempeño productivo que les permite producir a bajo costo y con calidad. Si estos factores tienen relación entre sí, entonces cuáles son, en qué medida influyen de manera directa al recurso humano para un mejor desempeño y por tanto ser una empresa productiva. La cultura y el clima organizacional, genera un comportamiento organizacional que puede llegar a influir en el recurso humano

que labora de manera individual formando a la vez grupos de trabajo, que se convierten en uno de los principales activos con los que cuenta la empresa hoy en día, haciendo que se logre o no las metas trazadas, lo propuesto en la filosofía empresarial incluida en ella su misión, visión y los principios establecidos, logrando la capacidad de respuesta necesaria, creando una organización sin fronteras que pueda hacer cualquier cosa en el tiempo y el espacio. Ese recurso humano debe ser capacitado, motivado, evaluado, contar con una comunicación eficiente para ser altamente productivo, ocasionando la competitividad en la empresa.

*“En años recientes la Administración de Recursos Humanos es una función estratégica vital a medida que las organizaciones intentan competir a través de la gente. La planeación estratégica y la administración estratégica en las firmas, pueden crear una ventaja competitiva cuando poseen o desarrollan recursos que son valiosos, raros, inimitables y organizados. Podemos utilizar el mismo criterio para hablar del impacto estratégico de los recursos humanos”.* (Bateman Thomas, 2001). Se pretende que los resultados de la investigación beneficien a aquellos miembros de la organización que intervienen en la toma de decisiones a través del buen uso del recurso humano, apoyar a las empresas para fortalecer la formación de capital humano. Los conocimientos se van transmitiendo de generación en generación y esto permita a su vez la evolución de los sistemas de producción junto a un desarrollo paralelo de la tecnología aplicada, debido a los recursos humanos.

Los países que se consideran en la actualidad como países desarrollados o industrializados, presentan una gran base de recursos de capital así como de una elevada cantidad de recursos humanos con los conocimientos necesarios para operar un sistema de producción avanzado, en contraposición a los países en vías de desarrollo cuyos recursos de capital, así como los recursos humanos carecen o se tienen una deficiencia de la preparación científica, teórica y técnica para la acumulación de capital y por tanto de deficiente capacidad tecnológica. Entre los conceptos teóricos de las variables de estudio, se ha encontrado una diversidad en la literatura consultada, desarrollando de manera general los conceptos descritos en el presente trabajo. El Sistema de Clasificación Industrial de América del Norte, (SCIAN), México 2002 define a la industria manufacturera como se describe a continuación: *“Este sector comprende unidades económicas dedicadas principalmente a la transformación mecánica, física o química de materiales o substancias con el fin de obtener productos nuevos.*

*También se consideran manufacturas las actividades de maquila; el ensamble de partes y componentes o productos fabricados; ...”.* Capital Humano, se entiende como el conjunto de capacidades y habilidades que son adquiridos o desarrollados a través de los conocimientos, la experiencia, la educación formal, la capacitación, y las condiciones de trabajo que afectan directamente la salud y la productividad de las personas. Este, hace referencia a los procesos de gestión del talento humano, tanto desde las políticas públicas para el desarrollo de la sociedad con sistemas productivos y su relación con el desarrollo de las personas. *“El capital humano, que son todos los activos en los cuales la organización invierte y se evidencia en: experiencia, salud, salarios, vivienda, calidad de trabajo, y educación. La inversión realizada por la organización justifica el capital intelectual que posee, y cuan valioso es el talento para la organización”.* (Moreno B Fidel, 2012). La motivación es un elemento considerado como característica para el desempeño productivo, Bateman supone *“Que se refiere a las fuerzas que dan energía, dirigen y sostienen los esfuerzos de una persona”*, aunado a esto *“La conducta de una persona en un momento dado depende del estímulo y también sus mecanismos biológicos, de sus experiencias pasadas, del ambiente en que se encuentre en ese momento y, en general, de su personalidad”.*

(Arias Galicia, 1998). La capacitación y el desarrollo como parte del desarrollo de la fuerza de trabajo, en una economía basada en el conocimiento, produce y tiene como resultado las competencias y habilidades para un mejor desempeño, la capacitación permite enseñar a las personas que laboran en la empresa a realizar mejor su trabajo. Identificar las necesidades de capacitación de acuerdo a las personas y puestos

son útiles para el logro de los objetivos empresariales. La evaluación de acuerdo con Bateman (2001), es la medición del desempeño del trabajo realizado por un empleado en tres vertientes principalmente las características del trabajo, el comportamiento y los resultados obtenidos, que aportan información en cuanto a decisiones de salarios, sueldos, promociones, despidos entre otros pero principalmente por el desempeño de actividades realizadas. La compensación y los beneficios están respaldados por un sistema legal buscando la equidad en el trabajo, las recompensas otorgadas es una retribución adicional para atraer y motivar al recurso. La comunicación efectiva se refiere a la transmisión de la información de la forma apropiada para que se realicen las actividades encaminadas a lograr que por parte de los recursos humanos tenga un entendimiento de lo que deben realizar y lo que se espera de ello, logrando mejorar el desempeño productivo, afectando con ello de manera positiva la competitividad.

## CONCLUSIONES

El trabajo a desarrollar permitirá desarrollar un análisis de la situación actual en cuanto al recurso humano que labora en la empresa maquiladora de la región. Se generara conocimiento respecto de la formación de capital humano, de la relación entre la productividad con la capacitación, el desarrollo, la motivación, la evaluación y comunicación efectiva.

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## **TURISMO SUSTENTABLE COMO ALTERNATIVA DE APOYO A LAS COMUNIDADES RURALES Y BOSQUES DEL DISTRITO FEDERAL, MÉXICO**

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### **RESUMEN**

*México es un país con una interesante historia, costumbres, tradiciones y cultura que trascienden fronteras; desde un enfoque turístico, México ofrece sus cualidades y riqueza natural a todos sus visitantes. Un destino turístico destacado de México ha sido el Distrito Federal gracias a las ventajas con las que cuenta, tales como infraestructura hotelera, comunicaciones, transportes, y patrimonio histórico, artístico y cultural, la actividad turística representó en 1999 un gran aporte en la generación de empleos directos e indirectos, contribuyendo con el 7% del PIB local, y situando a la ciudad como la principal receptora de turistas del país con 8.9 millones anualmente. En el año 2000 se recibieron 9.1 millones de turistas en los hoteles capitalinos, de los cuales 2.1 fueron internacionales. Aunque al referirse al Distrito Federal se piensa en la Gran Ciudad de México, también podemos encontrar que más del 50% del territorio del Distrito Federal son zonas rurales y bosques donde existe un enorme potencial para crear espacios de turismo sustentable en distintas modalidades, dirigido tanto al turista nacional como al extranjero y que dicha actividad turística contribuiría al mismo desarrollo sustentable del Distrito Federal. Sin embargo, las repercusiones estructurales que conlleva el no tener políticas y acciones dirigidas al turismo sustentable, tienen gran impacto en la sociedad: la pobreza, desmontes y deforestación, la degradación ambiental, sobreexplotación de los recursos naturales, contaminación de la atmósfera y del agua, destrucción de suelos, de la biomasa y de la biodiversidad. Dichas repercusiones, día a día se agudizan, la mancha urbana va en crecimiento y con ello destruyendo los bosques y zonas rurales que aún existen al sur del Distrito Federal. Si el turismo no se planifica y se lleva a cabo adecuadamente, puede destruir vegetación, contaminar, eliminar espacios abiertos, crear problemas de aguas negras, causar problemas de vivienda e ignorar las necesidades y la estructura de la comunidad anfitriona.*

**PALABRAS CLAVE:** Turismo Sustentable, Comunidades Rurales, Bosques, Aspecto Social, Aspecto Económico, Medio Ambiente

## **SUSTAINABLE TOURISM AS AN ALTERNATIVE TO SUPPORT RURAL COMMUNITIES AND FORESTS IN MEXICO CITY**

### **ABSTRACT**

*Mexico is a country with an interesting history, customs, traditions and culture that transcend borders, from a tourism focus; Mexico offers its qualities and natural wealth to all its visitors. A prominent tourist destination in Mexico has been the Federal District, thanks to all of the resources it has such as hotel infrastructure, communications, transportation, and historical, artistic and cultural heritage, tourism*

*activity in 1999 represented a major contribution in generating direct and indirect jobs, contributing 7% of local GDP, and placing the city as the main receiving country tourists with 8.9 million annually. In 2000 Mexico received 9.1 million tourists at all Mexico City's hotels 9.1 million tourists in the capital's hotels and 2.1 million were international tourists. While referring to the Federal District we will think of the big city of Mexico, we also find that over 50 % of the territory of the Federal District are rural areas and forests where there is huge potential to create opportunities for sustainable tourism in different modalities, intended for both national and foreign tourists and tourism said it would contribute to the sustainable development of the Federal District. However, the structural implications involved not having policies and actions aimed at sustainable tourism have great impact on society: poverty, deforestation and deforestation, environmental degradation, overexploitation of natural resources, pollution of the atmosphere and water, destruction of soil, biomass and biodiversity. These implications are sharpened daily, the urban growth and will thus destroying forests and rural areas that still exist south of Mexico City. If tourism is not planned and is carried out properly it can destroy vegetation, pollute, eliminate open spaces, create problems of sewage, causing housing problems and ignore the needs and structure of the host community.*

**JEL:** L83, Q01, Q56, Q57, Q58 y Q59

**KEYWORDS:** Sustainable Tourism, Rural Communities, Forests, Social Aspect , Economics , Environment

## INTRODUCCIÓN

En décadas recientes se ha visto el surgimiento de problemas como el calentamiento de nuestro planeta y el deterioro ambiental de tierras y océanos; estas circunstancias ahora más que nunca pueden conjugar todos los esfuerzos para tratar de resolverlos mediante la concientización, la ciencia y la tecnología. Lo anterior obliga a dar un mayor peso de importancia a la actividad de la investigación no solo como generación de conocimiento si no también como sustento para dar pie a la toma de decisiones resolutivas y preventivas ante este tipo de situaciones que está viviendo el planeta. No se trata de destruir lo establecido, si no de enfocarlo de manera distinta para lograr un desarrollo vigoroso en temas de sustentabilidad. Es necesario investigar los beneficios que se producen al fomentar e implementar prácticas de turismo sustentable en las zonas rurales y bosques, en este caso del Distrito Federal para determinar si realmente el turismo sustentable es una alternativa de apoyo a las mismas.

Para crear nuevos proyectos y programas encaminados al desarrollo sustentable de la Ciudad de México, se debe fomentar una intervención responsable tanto de oferentes de servicios turísticos en la localidad mencionada, gobierno y visitantes que se interesan por su diversión, esparcimiento y recreación valorando su relación con el medio ambiente. Se pretende reestructurar el pensamiento de los participantes del sector turismo para ayudar a que no solo se vea la actividad turística de manera lucrativa, sino que también sea planificada con visión a largo plazo y prevalecer los recursos existentes para que la actividad siga dando frutos a futuras generaciones y beneficios tanto a oferentes de los servicios turísticos, residentes de las zonas rurales y bosques de la ciudad, y a los turistas.

El desarrollo de prácticas de turismo sustentable puede ser generador de nuevas fuentes de empleo para las personas que viven y son originarias de estas zonas rurales y los bosques en el Distrito Federal, se puede generar una visión de los logros y alcances que propicien el cuidado y protección de estas zonas por la necesidad de iniciar un proceso de apropiación y contexto del suelo de conservación por los pobladores del mismo, para lograr su compromiso para el desarrollo sustentable de estos espacios. A pesar de que ya se ha hablado mucho sobre el tema de turismo sustentable alrededor del mundo, en el Distrito Federal es un tema que aún requiere exploración. La siguiente investigación es sustentada en información de diferentes fuentes confiables y de la investigación de campo.

La siguiente investigación se enfoca en demostrar si realmente el turismo sustentable es una alternativa de apoyo a las comunidades de las zonas rurales y bosques del Distrito Federal mediante la planeación y ejecución de la actividad turística pero de manera sustentable, es decir, protegiendo los recursos naturales generando un bajo impacto sobre el medio ambiente y preservando la cultura de esta población, al mismo tiempo se contribuye a generar ingresos y empleo para la población local.

Esta investigación se presenta organizada de la siguiente manera: en la sección de revisión literaria se plantean los argumentos que sustentan la ejecución de programas de turismo sustentable como apoyo a las comunidades de las zonas rurales y bosques del Distrito Federal. Posteriormente se presenta la metodología utilizada, en donde se identifican los beneficios y las razones de cómo las actividades de turismo sustentable pueden apoyar a esta población, seguidamente de los resultados y conclusiones.

## REVISIÓN LITERARIA

El desarrollo sustentable puede ser considerado como un nuevo paradigma teórico y un proceso que empieza a ser elaborado a partir de la década de los setenta por la comisión Brundtland. Dicha comisión de la ONU presidida por la entonces ministra del Medio Ambiente de Noruega, Gro Harlem Brundtland, a finales de los años ochenta emite sus conclusiones y expone un diagnóstico preocupante sobre el estado del planeta en su dimensión ambiental. Durante los últimos años, particularmente después de la Cumbre de Río en 1992, el concepto de Desarrollo Sustentable empieza a adquirir mayor importancia, incorpora como centralidad de su análisis y problemáticas, tres dimensiones de gran importancia: la económica, la social y la ambiental, y se define como la capacidad de las generaciones presentes para atender y satisfacer sus necesidades legando a las generaciones futuras un ambiente sano y limpio, con recursos naturales suficientes para enfrentar y cubrir sus propias necesidades de desarrollo y de bienestar (Comisión Mundial sobre Ambiente y Desarrollo, Comisión Brundtland, 1987).

Entonces, el Desarrollo sustentable es un término aplicado al desarrollo económico, social y ambiental que permite hacer frente a las necesidades del presente sin poner en peligro la capacidad de las futuras generaciones para satisfacer sus propias necesidades. El turismo sustentable puede ser definido como el turismo que tiene plenamente en cuenta las repercusiones actuales y futuras, económicas, sociales y medioambientales para satisfacer las necesidades de los visitantes, de la industria, del entorno y de las comunidades anfitrionas (Organización Mundial del Turismo, OMT, 1994).

Entendiéndose que el turismo sustentable son aquellas actividades turísticas respetuosas con el medio natural, cultural y social, y con los valores de la comunidad, que permite disfrutar de un positivo intercambio de experiencias entre residentes y visitantes, donde la relación entre el turista y la comunidad es justa y los beneficios de la actividad es repartida en forma equitativa, y de donde los visitantes tienen una actitud verdaderamente participativa en su experiencia de viaje. El turismo sustentable debe reportar también un alto grado de satisfacción a los turistas y representar para ellos una experiencia significativa, que los haga más conscientes de los problemas de la sustentabilidad y fomente en ellos prácticas turísticas sustentables. La carta de Lanzarote (Canarias, 1995) producidas por los asistentes a la Conferencia Mundial de Turismo Sustentable, expresa que siendo el turismo un potente instrumento de desarrollo, puede y debe participar activamente en la estrategia de Desarrollo Sustentable. Una buena gestión de turismo exige garantizar la sustentabilidad de los recursos de los que se depende.

La Organización Mundial del Turismo (OMT, 2013) menciona que las directrices para el desarrollo sustentable del turismo y las prácticas de gestión sustentable se aplican a todas las formas de turismo en todos los tipos de destinos, incluidos el turismo de masas y los diversos segmentos turísticos. Los principios de sustentabilidad se refieren a los aspectos medioambiental, económico y sociocultural del desarrollo turístico, habiéndose de establecer un equilibrio adecuado entre esas tres dimensiones para garantizar su



sustentabilidad a largo plazo. La Organización Mundial del Turismo (OMT, 2013) menciona los siguientes objetivos del turismo sustentable:

Dar un uso óptimo a los recursos medioambientales, que son un elemento fundamental del desarrollo turístico, manteniendo los procesos ecológicos esenciales y ayudando a conservar los recursos naturales y la diversidad biológica. Respetar la autenticidad sociocultural de las comunidades anfitrionas, conservar sus activos culturales y arquitectónicos y sus valores tradicionales, y contribuir al entendimiento y la tolerancia intercultural. Y, asegurar unas actividades económicas viables a largo plazo, que reporten a todos los agentes, unos beneficios socio-económicos bien distribuidos, entre los que se cuenten oportunidades de empleo estable y de obtención de ingresos y servicios sociales para las comunidades anfitrionas, y que contribuyan a la reducción de la pobreza.

Gracias a las ventajas con que cuenta el Distrito Federal tales como infraestructura hotelera, comunicaciones, transportes, y patrimonio histórico, artístico y cultural, la actividad turística representó en 1999 un gran aporte en la generación de empleos directos e indirectos, contribuyendo con el 7% del PIB local, y situando a la ciudad como la principal receptora de turistas del país con 8.9 millones anualmente. En el año 2000 se recibieron 9.1 millones de turistas en los hoteles capitalinos, de los cuales 2.1 fueron internacionales. Sin embargo, esta actividad ha visto mermado su potencial debido a la imagen de inseguridad pública, elevados índices de contaminación, insuficiente promoción, así como ausencia de una estrategia integral que desarrolle un complejo turístico ciudadano para diferentes estratos y niveles socioeconómicos (Secretaría del Medio Ambiente DF, 2009).

Aun cuando existe un gran potencial turístico, en el Distrito Federal, éste se ha desarrollado solo en la forma convencional antes citada, pero dadas las características de la zona sur del D.F., existe un enorme potencial para crear espacios de turismo alternativo en sus distintas modalidades, dirigido tanto al turista nacional como al extranjero y conducidas al desarrollo del turismo sustentable. El Distrito Federal cuenta con zonas rurales y bosques, especialmente en las delegaciones Tlalpan, Xochimilco, Cuajimalpa, Álvaro Obregón, Tláhuac y Magdalena Contreras. En el Distrito Federal se requiere una serie de cambios fundamentales en las formas de concebir el desarrollo. Se requieren transformaciones conceptuales metodológicas y de valores para avanzar a la transición del llamado desarrollo sustentable. Especialmente es necesario tener formas democráticas en el ejercicio del poder y garantizar posibilidades reales de participación social. Las repercusiones estructurales que conlleva el no tener políticas y acciones dirigidas al desarrollo sustentable, tienen gran impacto en la sociedad: la pobreza, desmontes y deforestación, la degradación ambiental, sobreexplotación de los recursos naturales, contaminación de la atmósfera y del agua, destrucción de suelos, de la biomasa y de la biodiversidad.

Dichas repercusiones, día a día se agudizan, tan solo en la Ciudad de México la mancha urbana va en crecimiento y con ello destruyendo los bosques y zonas rurales que aún existen al sur del Distrito Federal. Gran parte de este problema es causado a falta de la concientización de la población y su falta de responsabilidad ante el medio ambiente. La Ciudad de México tiene desarrollado un turismo convencional lleno de servicios, sin embargo, si el turismo no se planifica y se lleva a cabo adecuadamente, puede destruir vegetación, contaminar, eliminar espacios abiertos, crear problemas de aguas negras, causar problemas de vivienda e ignorar las necesidades y la estructura de la comunidad anfitriona.

## METODOLOGÍA

Al hablar de turismo sustentable, es difícil imaginarlo en las grandes ciudades donde la urbanización y los ciudadanos, por su mismo ritmo de vida que llevan, no interactúan mucho con el medio ambiente y el entorno suele verse lleno de edificios, pavimento, autos, viviendas, etcétera. En el caso de la Ciudad de México, cuenta aún con zonas rurales y bosques, y lo importante no es sólo saber que están ahí, si no preservarlos y

buscar alternativas de apoyo a estas zonas, se pretende determinar si el turismo sustentable es una alternativa viable que genere beneficios en estas zonas del Distrito Federal.

Se está realizando una investigación con el objetivo de determinar si hay beneficios al fomentar e implementar prácticas de turismo sustentable como una alternativa viable para apoyar a las comunidades de zonas rurales y bosques del Distrito Federal, analizando las actividades económicas y sociales en el espacio de acuerdo con la capacidad de los ecosistemas en estas zonas, principalmente en comunidades donde ya se han generado proyectos de turismo sustentable. El análisis sólo se enfocará a la práctica de actividades de turismo sustentable en ciertas comunidades rurales y bosques del Distrito Federal, en este caso de las Delegaciones de Tlalpan y Milpa Alta, describiendo el estado, las características, factores y procedimientos de fenómenos y hechos que ocurren acerca del turismo sustentable. Existen algunos residentes de las zonas rurales y bosques del Distrito Federal en las delegaciones de Tlalpan y Milpa Alta, que ya se encuentran organizados implementando actividades de turismo sustentable, ya sea como propietarios de las tierras, oferentes de los servicios y productos que apoyan la actividad turística o desempeñando algunas otras funciones para la misma. Así como también existen los que tiene las posibilidades de implementar actividades de turismo sustentable pero que por alguna razón no lo hacen.

Figura 1: las Delegaciones del Distrito Federal Donde se Cuenta Con Zonas Rurales y Bosques



*En el sur del Distrito Federal se encuentran las delegaciones de Magdalena Contreras, Parte de Cuajimalpa, Tlalpan, Xochimilco, Tlahuac y Milpa Alta, en las cuales el 70% de su territorio es zona rural o boscosa. Y principalmente en las delegaciones con más extensión territorial (Tlalpan y Milpa Alta) es donde ya se están desarrollando algunos proyectos de turismo sustentable.*

## RESULTADOS

Los resultados de la investigación permitirán determinar si el turismo sustentable es una alternativa de apoyo a las comunidades de las zonas rurales y bosques del Distrito Federal, basado en el análisis de las Delegaciones Tlalpan y Milpa Alta donde actualmente existen intentos de desarrollo de turismo sustentable a través de algunos proyectos ecoturísticos. También podremos ver aspectos importantes al generar estrategias de proyectos de turismo sustentable a partir de una planeación, para lograr la distribución armónica de las actividades económicas y sociales en el espacio de acuerdo con la capacidad de los ecosistemas en las comunidades de zonas rurales y bosques del Distrito Federal. Dependiendo de los

resultados de la investigación se podrá elaborar una propuesta para implementar actividades de turismo sustentable y analizar sus efectos en dichas comunidades para ver el impacto que genera.

## CONCLUSIONES

Crear proyectos de turismo sustentable es una alternativa de impulso al desarrollo sustentable de los países, ya que busca generar ingresos económicos que intervengan positivamente en el nivel de bienestar de la población, promover la organización comunitaria, fortalecer el vínculo de las comunidades rurales con sus territorios, y propiciar la revaloración, la conservación y el aprovechamiento sustentable de los recursos y atractivos naturales, así como del patrimonio cultural de comunidades rurales y zonas boscosas. Es posible establecer la conformación de circuitos y rutas de ecoturismo para mejorar el posicionamiento de estas actividades en el contexto del mercado turístico; y fortalecer las capacidades de las comunidades para que realicen el proceso de reconversión productiva (nuevas habilidades para la operación, administración y comercialización de productos y servicios) y que tengan condiciones de convertir al ecoturismo en una opción para el desarrollo.

Con los proyectos de turismo sustentable las comunidades rurales y comunidades de zonas boscosas del Distrito Federal, pueden avanzar con un impacto económico como generador de empleos, fuentes de ingresos al recibir visitantes; así mismo se genera un impacto social al compartir con los visitantes su riqueza natural y cultural, se apoya a la conservación de costumbres y tradiciones además de darles difusión para no perder lo que es parte de nuestras raíces, historia y recursos. En cuanto a los recursos naturales, se tiene menor impacto sobre el medio ambiente, protegiendo y generando una consciencia de importancia y responsabilidad ante estos lugares. Los proyectos de turismo sustentable en comunidades rurales y zonas boscosas del Distrito Federal pueden incluir actividades de turismo ecológico y turismo indígena, así como contar con la infraestructura para desarrollarlos y fomentar las actividades económicas necesarias para la actividad turística y así coadyuvar al desarrollo sustentable que hoy en día se busca no solo en el Distrito Federal, si no en el resto del país y en otros muchos países alrededor del mundo.

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## RECONOCIMIENTO

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# **SATISFACCIÓN LABORAL EN DOCENCIA, INVESTIGACIÓN Y EXTENSIÓN, DE LOS PROFESORES DE EDUCACIÓN SUPERIOR EN LA GUAJIRA COLOMBIA**

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## **RESUMEN**

*El objetivo de la presente investigación fue analizar los niveles de satisfacción en las funciones sustantivas de: docencia, Investigación y extensión en docentes de la Universidad de la Guajira-Colombia. El estudio se sustenta en las teorías de autores como: Maslow, Herzberg, Adelfer y Mc Clelland entre otros. La investigación es descriptiva, bajo un enfoque cuantitativo. Los resultados evidencian que los niveles de satisfacción en las actividades de docencia, generan factores de insatisfacción tales como: recursos bibliográficos, ayudas educativas, espacios para el desempeño docente, adecuación del espacio físico, carga académica, horario de trabajo, dotación de espacio físico, reconocimiento y capacitación. También se evidencia en las actividades de investigación, factores que causan insatisfacción, tales como: tramitología interna, reconocimiento, disponibilidad y dotación de espacio físico, capacitación, descarga académica. De la misma manera, en las actividades de extensión, existen factores que generan insatisfacción tales como: Tramitología interna, acceso a eventos nacionales e internacionales, trabajo con la comunidad y reconocimiento. Finalmente, se concluye que existen varios factores que afectan los niveles de satisfacción en las actividades de docencia, investigación y extensión los cuales causan insatisfacción en los profesores universitarios de La Guajira.*

**PALABRAS CLAVES:** Satisfacción Laboral, Docencia, Investigación, Extensión, Educación Superior, La Guajira Colombia

## **JOB SATISFACTION IN TEACHING, RESEARCH AND EXTENSION EDUCATION OF TEACHERS IN HIGH EDUCATION IN LA GUAJIRA - COLOMBIA**

## **ABSTRACT**

*The objective of this research was to analyze the levels of satisfaction in the substantive functions: teaching, research and extension faculty of the University of the Guajira-Colombia. El study is based on the theories of authors such as Maslow, Herzberg, Adelfer Mc Clelland and others. The research is descriptive, based on a quantitative approach. The results show that levels of satisfaction in teaching activities generate dissatisfaction factors such as library resources, educational aids, spaces for teacher performance, adequacy of physical space, academic assignment, work schedule, provision of physical space, recognition and training. Also evident in the research, factors that cause dissatisfaction, such as internal paperwork, awards and recognition, availability and provision of physical space, training, reduction of class hours. Similarly, extension activities, there are factors causing dissatisfaction such as internal paperwork, transfers to national and international events, community work and awards and recognition. Finally, it can be concluded that there are several factors that affect levels of satisfaction in the activities of teaching, research and extension which cause dissatisfaction among teachers of University of La Guajira.*

**JEL:** I2, I23

**KEYWORDS:** Job Satisfaction, Teaching, Investigation, Extension, University Professors, La Guajira Colombia

## INTRODUCCION

La satisfacción laboral en el trabajo es una dimensión de gran importancia en el proceso motivacional que refleja el grado hasta el cual el individuo percibe positiva o negativamente sus carencias y necesidades están cubiertas por el cargo que desempeña y lo relacionado con él. (Planteada por Herzberg, citada por Hellriegel, 2002). Los autores como Herzberg, Maslow y Adelfer y Mc Clelland han investigado sobre la satisfacción en el trabajo es tan significativa para las organizaciones como para el individuo porque afecta directamente la conducta de los empleados. Los postulados de la teoría de Herzberg que soportan a esta investigación, demuestra como los factores motivacionales e higiénicos afectan la satisfacción laboral de los docentes encuestados en la Universidad de la Guajira en el ejercicio de las funciones sustantivas de docencia, investigación y extensión. El propósito de esta investigación fue analizar los niveles de satisfacción en las funciones sustantivas de: docencia, Investigación y extensión en docentes de la Universidad de la Guajira, con la finalidad de proponer lineamientos para su mejoramiento.

Esta investigación está organizada como sigue: En la sección de revisión de literatura se plantean los argumentos que sustentan el análisis de los niveles de satisfacción en las funciones sustantivas de: docencia, Investigación y extensión en docentes de la Universidad de la Guajira-Colombia. Posteriormente se presenta la metodología utilizada, donde se describe el procedimiento tratado para el cálculo de la muestra, el cuestionario diseñado y validado por jueces expertos, con determinación de validez y confiabilidad utilizado como técnica para recolección de la información y los resultados procesados con la ayuda del software DYANE (Diseño y Análisis de Encuestas) de Miguel Santesmases Mestre, versión 4. Seguidamente se presentan los resultados y conclusiones.

## REVISION LITERATURA

De acuerdo a las teorías relacionadas con la satisfacción laboral, es necesario el análisis del comportamiento humano con base en las teorías motivacionales, por estar estrechamente ligada con la satisfacción, reafirmado por Diez de Castro (2001), el cual plantea que la satisfacción, es el bienestar que se experimenta cuando un deseo es satisfecho. Algunas de las teorías motivacionales están ligadas con la satisfacción laboral, debido a que la motivación se refiere a un impulso y esfuerzo para satisfacer un deseo o meta y la satisfacción tal como se planteó anteriormente, es el bienestar donde el individuo percibe cuando logra lo que desea o alcanza una meta. A este respecto, los enfoques teóricos que intentan explicar la satisfacción laboral, así como los factores e implicaciones asociadas con el grado de satisfacción laboral, están las teorías de contenido y las teorías de procesos.

Por otra parte, *la teoría de los dos factores* propuesta por Frederick Herzberg (1957), conocida también teoría de los factores higiénicos y de motivación, están relacionados estrechamente con la jerarquía de las necesidades planteadas por Maslow, los factores higiénicos (contexto del cargo: condiciones de trabajo, salarios y premios de producción, beneficios y servicios sociales, políticas de la organización, relaciones con los jefes y compañeros), es decir cómo se siente la persona en relación con la empresa, corresponden con las necesidades más bajas de Maslow. En síntesis, jerarquía de las necesidades de Maslow simplificada por Adelfer y los hallazgos de Herzberg relacionados con la satisfacción en el trabajo, no es un concepto unidimensional que varía del sí al no. Sus conclusiones indican

que la satisfacción e insatisfacción son conceptos bidimensionales, los cuales se pueden resumir en Tabla 1.

Tabla 1: Factores de Insatisfacción y de Satisfacción, Según la Teoría de los dos Factores

Factores	Presencia	ausencia
Motivadores	satisfacción	No satisfacción
Higiénicos	No insatisfacción	Insatisfacción

*En el Cuadro 1. Muestra el concepto bidimensional, basado en la teoría de los dos factores de Herzberg., Fuente: investigadores.*

En relación con las implicaciones de la teoría de los dos factores, planteada por Herzberg, está orientada hacia el comportamiento humano en el trabajo, sin embargo los gerentes en las organizaciones pueden utilizarla con facilidad. Su efecto en la práctica administrativa no se debe subestimar, muchas de sus aplicaciones son útiles en las organizaciones, independientemente porque es empírica.

## METODOLOGIA

El presente artículo emana de una investigación científica con diseño descriptivo, no experimental, ya que describe y no pretende modificar o manipular la realidad actual de las variables. Así mismo, el objetivo estuvo orientado a indagar los valores en que se manifiesta en un momento único. Hernández (2010:289). Por otra parte, se observó cómo se presentaron las variables en estudio, con el fin de establecer el nivel satisfacción e insatisfacción en los docentes de planta, catedráticos y ocasionales en el ejercicio de las funciones docencia, investigación y extensión. Luego con la ayuda del software DYANE (Diseño y Análisis de Encuestas) de Miguel Santesmases Mestre, versión 4. El cuestionario diseñado y validado por jueces expertos, se aplicó la prueba piloto a un grupo de docentes universitarios escogidos aleatoriamente objeto de estudio, con similares características, categorizado y valorando en la escala Total desacuerdo, mediano acuerdo, indiferente, mediano acuerdo, total acuerdo mostrando pertinencia y objetividad en la medición de la Variable y sub-variables del instrumento aplicado. Finalmente se codifica y se da entrada de datos en el computador, se tabula con la ayuda del DYANE (Diseño y Análisis de Encuestas) de Miguel Santesmases Mestre, versión 4. y se presenta en forma conjunta la información obtenida en la investigación de campo; al finalizar este proceso, los datos obtenidos se incorporan en cuadros simples, los cuales detallan los hallazgos de los niveles de satisfacción en las funciones sustantivas de los docentes objeto de estudio en la Universidad de la Guajira.

## RESULTADOS

Los resultados en este apartado, han sido calculados en base a los datos obtenidos con la ayuda del paquete estadístico, DYANE (Diseño y Análisis de Encuestas) de Miguel Santesmases Mestre, versión 4. Aplicados a la muestra objeto de estudio. Para facilitar el análisis se procedió a identificar por separados las variables relativas a los factores que generan insatisfacción en los profesores en sus actividades de docencia, investigación y extensión. En la tabla 4, se presentan los factores que generan insatisfacción para el desempeño en las actividades de docencia en su orden: recursos bibliográfico, 7.81%; ayudas educativas, 7.34%; espacios para el desempeño docente, 7.34%; adecuación espacio físico, 7.81% como lo confirma el 45% y el 48% de los docentes. Les siguen en su orden carga académica, 6.56%; horario de trabajo, 6.88%; dotación de espacios físicos, 6.88%; reconocimiento, 6.56% y capacitación, 6.88%, como lo ratifica el rango que oscila entre 40% y 42% de los docentes.

De acuerdo con el logro del objetivo, determinar cuáles son los niveles de satisfacción en los docentes en las funciones de docencia y los resultados obtenidos anteriormente, la docencia comprende la relación entre el docente y el estudiante en un acto pedagógico formalmente establecido mediante la asignación de la carga académica, horario de trabajo, ayudas educativas, recursos bibliográficos, espacios

para desempeño académico, adecuación de espacios físicos, dotación de espacios físicos, autonomía, reconocimiento, ascenso, salario, capacitación, autorrealización y formación postgraduada.

Tabla 4: Factores de Insatisfacción en el Desempeño Académico Variable 1: en la Siguiete Lista Señale Cuales Considera Usted Sean los Factores Que Generan Insatisfaccion en los Profesores en sus Actividades de Docencia

Código	Significado (Respuestas Múltiples)	Frecuencias	% S/ Total Frec.	% S/ Muestra
1	Carga Académica	42	6,56	40,78
2	Horario de Trabajo	44	6,88	42,72
3	Ayudas Educativas	47	7,34	45,63
4	Recursos Bibliográficos	50	7,81	48,54
5	Espacios para el Desempeño Académico	47	7,34	45,63
6	Adecuación de Espacios Físicos	50	7,81	48,54
7	Dotación De Espacios Físicos	44	6,88	42,72
8	Autonomía	29	4,53	28,16
9	Reconocimiento	42	6,56	40,78
10	Ascenso	25	3,91	24,27
11	Salario	35	5,47	33,98
12	Capacitación	44	6,88	42,72
13	Autorrealización	23	3,59	22,33
14	Formación Postgraduada	21	3,28	20,39
15	Privacidad en los Cubículos	35	5,47	33,98
16	Relación con los Compañeros	29	4,53	28,16
17	Trabajo En Equipo	33	5,16	32,04
	Total frecuencias	640		
	Total muestra	103	100,00	621,36

*En esta tabla se muestran los factores que generan insatisfacción en las actividades de docencia, el mayor grado de presencia son: Recursos bibliográficos, ayudas educativas, espacios para el desempeño docente y adecuación del espacio físico.*

En relación con las implicaciones de la teoría de los dos factores, planteada por Herzberg, está orientada hacia el comportamiento humano en el trabajo basada en los factores motivacionales que generan satisfacción o insatisfacción, pudiéndose establecer como aspectos del contenido del trabajo y el contexto organizacional que generan esas sensaciones positivas o negativas, donde se evidencia ausencia de no satisfacción en ayudas educativas, recursos bibliográficos, espacios para el desarrollo académico y adecuación de espacios físicos en mayor grado y representatividad que en los demás factores objeto de estudio. Sin embargo, es importante resaltar el desafío del mismo trabajo de los docentes, la responsabilidad, el logro, progreso y crecimiento que los motiva.

No obstante se observa presencia de satisfacción, porque ellos se sienten autorrealizados desarrollando esta función y estos factores motivadores podrían conducirlos a un desempeño superior solo si no hay insatisfacción presente. De la misma manera, los factores higiénicos que evidencian presencia de no insatisfacción, tales como autonomía, reconocimiento, salario, formación postgraduada en menor grado, están presentes en el ejercicio de la docencia, al menos en cierta medida para evitar la insatisfacción. En consecuencia, según Herzberg, los empleadores deben motivar a los empleados de la misma manera, asegurando la presencia de factores motivacionales e higiénicos, porque la ausencia de insatisfacción sola no motiva a los docentes a alcanzar mayor grado de satisfacción, es decir, no genera sensación de emoción por el trabajo y la organización.



Tabla 5: Factores de Insatisfacción en las Actividades de Investigación Variable 2: en la Siguiente Lista Señale Cuales Son los Factores Que Usted Cree Que Generan Insatisfaccion de los Profesores Para Hacer Investigación

Código	Significado (Respuestas Múltiples)	Frecuencias	% S/ Total Frec.	% S/ Muestra
1	Descarga Académica	43	8,90	41,75
2	Apoyo Económico	63	13,04	61,17
3	Tramitología Interna	71	14,70	68,93
4	Disponibilidad de Espacio Físico	47	9,73	45,63
5	Dotación de Espacio Físico	47	9,73	45,63
6	Autonomía	32	6,63	31,07
7	Reconocimiento	49	10,14	47,57
8	Ascenso	20	4,14	19,42
9	Salario	32	6,63	31,07
10	Capacitación	45	9,32	43,69
11	Autorrealización	30	6,21	29,13
	Total frecuencias	483	100,00	468,93
	Total muestra	103		

*En esta tabla se muestran los factores que generan insatisfacción en las actividades de investigación, el mayor grado de presencia son: tramitología interna, apoyo económico, reconocimiento disponibilidad de espacio físico y dotación de espacio físico.*

En la tabla 5, se evidencian que los principales factores que generan insatisfacción para el desempeño en las actividades de Investigación en su orden: tramitología interna, 14.70%; reconocimiento, 10.14%; disponibilidad y dotación de espacio físico, 9.73 %; capacitación 9.32%, descarga académica 8,90% como lo confirma el 45% y el 48% de los docentes. Les siguen en su orden carga académica, 6.56%; horario de trabajo, 6.88%; dotación de espacios físicos, 6.88%; reconocimiento, 6.56% y capacitación, 6.88%, como lo ratifica el rango que oscila entre 50% y 70% de los docentes. Ver tabla 5. De acuerdo con el logro del objetivo, determinar cuáles son los niveles de satisfacción en los docentes en las funciones de investigación y los resultados obtenidos anteriormente, la investigación como finalidad la generación y comprobación de conocimientos orientados al desarrollo de la ciencia, de los saberes, de la técnica, es fuente del saber, soporte del ejercicio docente y parte del currículo, se observó mediante los indicadores de medición: Descarga académica,

Apoyo económico, tramitología interna, disponibilidad de espacio físico, dotación del espacio físico, autonomía, reconocimiento, ascenso, salario, capacitación y autorrealización. En relación con las implicaciones de la teoría de los dos factores, planteada por Herzberg, se evidencia ausencia de no satisfacción en apoyo económico, tramitología interna y reconocimiento en mayor grado y representatividad que en los demás factores objeto de estudio. Sin embargo, es importante resaltar que en todas las facultades se evidencia presencia de no satisfacción que no motiva a los docentes a investigar más y ser crítico al respecto. Los factores motivadores se ven afectados por la ausencia de satisfacción que podrían conducirlos a un desempeño menor solo si no hay insatisfacción presente. De la misma manera, en los factores higiénicos se evidencia presencia de insatisfacción, tales como reconocimiento, capacitación, autorrealización, están presentes en el ejercicio de la investigación. En consecuencia, según Herzberg, los empleadores deben motivar a los empleados de la misma manera, asegurando la presencia de factores motivacionales e higiénicos, porque la ausencia de insatisfacción sola no motiva a los docentes a alcanzar mayor grado de satisfacción, es decir, no genera sensación de emoción por el trabajo y el alcance de los indicadores en investigación en la organización.

Tabla 6: Factores de Insatisfacción en las Actividades de Extensión Variable 3: de la Siguiete Lista Señales Cuales Son los Factores Que Usted Considera Generan Insatisfaccion Para Hacer Extensión

Código	Significado (Respuestas Múltiples)	Frecuencias	% S/ Total Frec.	% S/ Muestra
1	Apoyo Económico	69	14,94	66,99
2	Tramitología Interna	70	15,15	67,96
3	Acceso a Eventos Nacionales e Internacionales	55	11,90	53,40
4	Trabajo Con La Comunidad	27	5,84	26,21
5	Consultoría y Asesoría	48	10,39	46,60
6	Autonomía	31	6,71	30,10
7	Reconocimiento	50	10,82	48,54
8	Ascenso	16	3,46	15,53
9	Salario	28	6,06	27,18
10	Capacitación	39	8,44	37,86
11	Autorrealización	29	6,28	28,16
	Total frecuencias	462	100,00	448,54
	Total muestra	103		

*En esta tabla se muestran los factores que generan insatisfacción en las actividades de Extensión, el mayor grado de presencia son: Tramitología interna, apoyo económico, acceso a eventos nacionales e internacionales, consultoría y asesoría, reconocimiento.*

En la tabla 6, se evidencian que los principales factores que generan insatisfacción para el desempeño en las actividades de Extensión en su orden: tramitología interna 15,14%, apoyo económico 15.15%, acceso a eventos nacionales e internacionales 11.90%, consultoría y asesoría 10.39% y reconocimiento 10.82% como lo ratifica el rango que oscila entre 50% y 68% de los docentes. De acuerdo con el logro del objetivo, determinar cuáles son los niveles de satisfacción en los docentes en las funciones de extensión y los resultados obtenidos anteriormente, Se entiende por extensión, aquellas actividades que están orientadas a lograr la interacción de la Universidad y la comunidad para promover la difusión del conocimiento. Se observó mediante los indicadores de medición: apoyo económico, tramitología interna, acceso a eventos internacionales, trabajo con la comunidad, consultoría y asesoría, autonomía, reconocimiento, ascenso, salario, capacitación y autorrealización.

En relación con las implicaciones de la teoría de los dos factores, planteada por Herzberg, se evidencia ausencia de no satisfacción en tramitología interna, apoyo económico, acceso a eventos nacionales e internacionales, consultoría y asesoría y reconocimiento en mayor grado y representatividad que en los demás factores objeto de estudio. Sin embargo, es importante resaltar que en todas las facultades se evidencia presencia de no satisfacción que no motiva a los docentes a hacer estas funciones con motivación. Los factores motivadores se ven afectados por la ausencia de satisfacción que podrían conducirlos a un desempeño menor solo si no hay insatisfacción presente. De la misma manera, en los factores higiénicos se evidencia presencia de insatisfacción, tales como reconocimiento, autorrealización, están presentes en el ejercicio de la extensión. En consecuencia, según Herzberg, los empleadores deben motivar a los empleados de la misma manera, asegurando la presencia de factores motivacionales e higiénicos, porque la ausencia de insatisfacción sola no motiva a los docentes a alcanzar mayor grado de satisfacción, es decir, no genera sensación de emoción por el trabajo y el alcance de los indicadores en extensión en la organización objeto de estudio.

## CONCLUSIONES

Para finalizar esta investigación, luego de haber indagado, conocido y estudiado la percepción que tienen los docentes a las funciones sustantivas de docencia, investigación y extensión en el contexto de la Universidad de la Guajira, se puede concluir que: Del total de los encuestados, el tiempo de antigüedad oscila entre los rangos de 11- 41 años de vinculación con la institución, se encuentran adscritos a las

siguientes facultades: Ciencias Económicas y Administrativas 49.51%, Ciencias Sociales y Humanas 10.68%, Educación 5%, Ciencias Básicas 11.65% e Ingenierías 22.33% respectivamente, de los cuales el 53% son hombres y 56% mujeres. Al analizar la variable satisfacción laboral relacionada con la docencia, se observó que los factores de mayor rango de insatisfacción fueron ayudas educativas, recursos bibliográficos, espacio para el desempeño académico y dotación de espacios físicos. La satisfacción laboral relacionada con las actividades de investigación, se observó que los factores de mayor rango de insatisfacción fueron tramitología interna, apoyo económico, disponibilidad de espacio físico, reconocimiento, capacitación, autorrealización.

La satisfacción laboral relacionada con las actividades de extensión, se observó que los factores de mayor rango de insatisfacción fueron tramitología interna, apoyo económico, consultoría y asesoría, reconocimiento, autorrealización. En síntesis, se evidenció que en las actividades de investigación y extensión, los factores tramitología interna, apoyo económico, reconocimiento y autorrealización, hacen presencia en ambas actividades, en la generación de la insatisfacción de los docentes objetos de estudio. En consecuencia, la teoría de los dos factores, planteada por Herzberg, demuestra la ausencia de no satisfacción en las funciones sustantivas de docencia, investigación y extensión en mayor grado y representatividad por docentes en las diferentes facultades. Sin embargo, es importante resaltar que en todas las facultades se evidencia presencia de no satisfacción que no motiva encuestados a realizar las funciones de docencia, investigación y extensión y ser crítico al respecto. Los factores motivadores se ven afectados por la ausencia de satisfacción que podrían conducirlos a un desempeño menor solo si no hay insatisfacción presente. De la misma manera, en los factores higiénicos se evidencia presencia de insatisfacción, tales como reconocimiento, capacitación, autorrealización, están presentes en el ejercicio de docencia, investigación y extensión por parte de los docentes encuestados. En consecuencia, según Herzberg, los empleadores deben motivar a los empleados de la misma manera, asegurando la presencia de factores motivacionales e higiénicos, porque la ausencia de insatisfacción sola no motiva a los docentes a alcanzar mayor grado de satisfacción, es decir, no genera sensación de emoción por el trabajo y el alcance de los indicadores en la organización para el logro de la calidad en la educación que se imparte.

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# DIAGNÓSTICO DE LA PRODUCTIVIDAD EN MICROEMPRESAS EN EL SECTOR COMERCIO EN TOLUCA, ESTADO DE MÉXICO, 2013

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Elías Eduardo Gutiérrez Alva, Universidad Autónoma del Estado de México

## RESUMEN

*El Gobierno Federal de México ha convocado a construir un acuerdo nacional para impulsar la productividad que se refleje en los mayores ingresos de las familias mexicanas, alcanzando así su potencial y compita con éxito en esta era global (Aranda, 2013). Por lo anterior, surge el interés de conocer la contribución que hacen las microempresas del sector comercio en la productividad que impulsan el crecimiento económico del país, que se puede traducir en el mejoramiento de las condiciones de vida de la población en su conjunto, que forma parte del Plan Nacional de Desarrollo (PND) 2013-2018. El objetivo de este trabajo es proporcionar un diagnóstico de la productividad en microempresas en el sector comercio en Toluca, Estado de México, 2013. El diseño de la investigación está conformado por el antecedente microempresarial en Toluca, Estado de México; el marco teórico de la productividad, el diagnóstico de la productividad en microempresas en el sector comercio en Toluca; para esta parte se proporcionan los resultados de la aplicación de un instrumento de investigación a una prueba piloto de 40 microempresas del sector comercio localizadas en la Ciudad de Toluca, elegidas de manera aleatoria; y las conclusiones.*

**PALABRAS CLAVE:** Productividad, Micro Empresas, Diagnostico

## DIAGNOSIS OF PRODUCTIVITY IN SMALL ENTERPRISES IN THE SECTOR COMMERCE IN TOLUCA, STATE OF MEXICO, 2013

### ABSTRACT

*The Federal Government of Mexico has called for building a national agreement to boost productivity is reflected in the higher income Mexican families, reaching their potential and compete successfully in this global era (Aranda, 2013). Therefore, there is the interest to know the contribution that micro trade sector productivity that drive economic growth, which can translate into improved living conditions of the population as a whole, which is the National Development Plan (NDP) 2013-2018. The objective of this work is to provide a diagnosis of micro productivity in the retail sector in Toluca, State of Mexico, 2013. The research design consists of microenterprise antecedent in Toluca, State of Mexico, the theoretical framework of productivity, diagnosis productivity in micro-enterprises in the retail sector in Toluca, for this part of the results of the application are provided a research tool to a 40 pilot microenterprises in commerce located in Toluca, randomly chosen test, and conclusions.*

**JEL:** D24

**KEYWORDS:** Diagnosing Micro Productivity in the Retail Sector in Toluca, State of Mexico, 2013

## INTRODUCCIÓN

Hoy en día las microempresas están cada día más preocupadas de cómo mantenerse en el fenómeno de la globalización, es decir, cómo incrementar su productividad, problemática que también ha detectado el

Gobierno Mexicano, por lo que uno de sus ejes de acción es impulsar a las microempresas a través de capacitación y financiamiento principalmente, mencionado en el Plan Nacional de Desarrollo 2013 – 2018. Sin embargo, es preciso conocer el diagnóstico de las microempresas, para esta investigación se consideraron las del sector comercio por ser las que más aportan a la economía nacional en PIB y en generación de empleos, que coadyuven al mejoramiento del nivel de vida del individuo. La productividad en el sector comercio se aprecia en el nivel de ventas, aunque, el periodo de vida es corto, a los 2 años de su apertura la cierran por no tener los ingresos necesarios para su administración, otro problema es la falta de capacitación de empleadores y empleados. Por lo que el objetivo de esta investigación es generar un diagnóstico de la productividad en microempresas en el sector comercio en Toluca, Estado de México, 2013, que contribuya a proporcionar alternativas para incrementar la productividad. El diseño de la investigación es descriptivo, que se conformará de las siguientes partes, antecedentes microempresarial en Toluca, Estado de México; marco teórico de la productividad, diagnóstico de la productividad en microempresas en el sector comercio en Toluca, para esta parte se dan a conocer los resultados de la aplicación de un instrumentos de investigación a una prueba piloto de 40 microempresas del sector comercio localizadas en la Ciudad de Toluca, elegidas de manera aleatoria, discusión y conclusiones. Por la limitante del tiempo se aplicó una prueba piloto en una próxima investigación se aplicará la muestra real para el estudio que formalice y precise los resultados de esta investigación.

#### Antecedente Microempresarial en Toluca, Estado de México

Los problemas económicos, los resuelve la sociedad capitalista a través de unidades económicas, es decir, las empresas, para este trabajo las MIPYMES, a partir de la figura del emprendedor. Al analizar los niveles de los problemas económicos se aprecia su interdependencia: ¿Qué producir? y ¿cuánto producir?; es conocer las necesidades del individuo y la cantidad que está dispuesto a consumir; ¿cómo producir? es el proceso productivo, la tecnología no implica sólo maquinaria, sino nuevas formas de pensar al resolver los problemas como reducción de costos, incrementar utilidades; ¿para quién producir? son los diferentes mercados que conforman la economía nacional; y por último ¿Dónde producir? que son las zonas geográficas en las que se producen los insumos a transformar para crear los productos que demanda la sociedad. Para este trabajo en la clasificación de las empresas sólo se retoma el tamaño: Micro, Pequeñas y Medianas Empresas (MIPYMES), puesto que no se considera el origen de ellas, ni el monto de capital destinado. En la clasificación de empresas por número de trabajadores (Figura 1), se observa el número de empleos que puede generar cada tamaño de empresa, en función de los sectores económicos, de aquí radica la importancia de las MIPYMES, que en promedio generan 132 empleos directos como rango mínimo y máximo 630; si se consideran que son más de 4 millones de unidades económicas, se puede estimar que se pueden crear al menos la misma cantidad de empleos con las empresas establecidas, el problema radicaría en el tiempo de vida de ellas, a falta de capacitación en los rubros que se encuentre más deficiente la microempresa.

Figura 1: Clasificación de las Empresas Por Número de Trabajadores

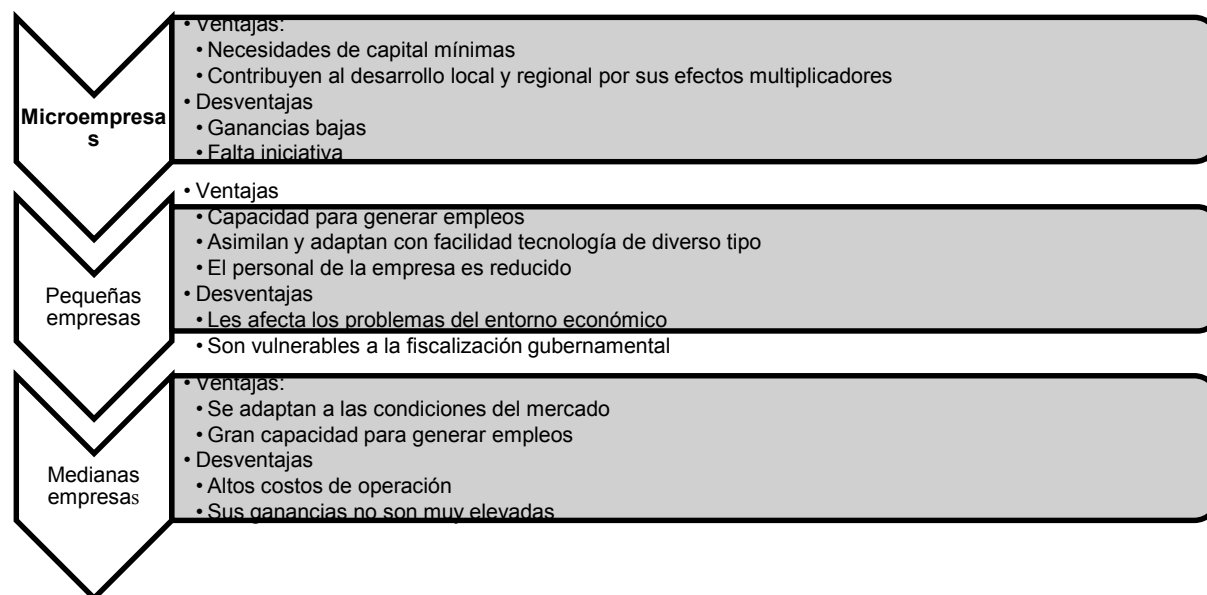
Tamaño	Industria	Comercio	Servicios
Microempresa	0-30	0-5	0-20
Pequeña empresa	31-100	6-20	21-50
Mediana empresa	101-500	21-100	51-100
Grande empresa	501 en adelante	101 en adelante	101 en adelante

\*Pueden existir microempresas funcionando con el propietario y no tener ningún empleado.

Fuente: Secretaría de Economía. Decreto publicado en el Diario Oficial de la Federación el 30 de marzo de 1999.

La importancia de la micro, pequeña y mediana industria radica en su capacidad para generar empleos, en su flexibilidad para aumentar la oferta de satisfactores además de su habilidad para adaptarse a regiones. Por lo que es necesario promover un programa que tome en cuenta el desarrollo geográfico equilibrado (Nafinsa, 1987).

Figura 2: Ventajas y Desventajas de las MIPYMES



Fuente: Méndez (2011).

Se tiene que una microempresa tiene entre 0 y 10 trabajadores, independientemente del negocio al que pertenezca su actividad económica, ya sea comercio o servicio. Ese tipo de empresa constituye un motor de crecimiento económico y de empleo fundamental para el país, ya que, de acuerdo a resultados del último censo económico del INEGI (2012), de cada 100 empresas mexicanas, 96 son microempresas, contribuyen con el 40.6% del empleo y aportan el 15% del PIB. Actualmente, las microempresas a nivel nacional son 4,000,943, del sector comercio al menudeo son 1,914,611, que representan el 48%. En el Estado de México son 262,386 microempresas, es decir, el 14%; mientras que en Toluca se ubican 18,669; el 7% del total estatal, esto se debe a que la población del Estado de México es de 13 096 686, y en Toluca son 819 561, que representa el 6.3% de los habitantes mexiquenses (Santamaria et Gutiérrez, 2013). Por lo anterior, se aprecia en las estadísticas que la economía mexicana depende de las MIPYMES, puesto que tienen ideas innovadoras que son aceptadas por el mercado, el problema que se detecta, es su prematuro cierre derivado de la forma de administración en la medición de su productividad para la toma de decisiones, el Gobierno al percibir estas deficiencias, debería impulsar más la capacitación en cursos ventas y administración. Una limitante, es que los empresarios no están dispuestos a invertir en ellos, así como la limitada visión que tienen de sus negocios.

## REVISION LITERARIA

### Marco Teórico de la Productividad

La productividad es una medida de eficiencia económica que muestra qué tan efectivamente los insumos utilizados en la producción son convertidos en bienes finales. La productividad es una razón de lo que se produce con los medios que se utilizan para producirlo. (Saavedra, 2000). La productividad empresarial se relaciona con la eficiencia del sistema económico. Al elevar la productividad de las empresas se incrementa el crecimiento económico del país, lo que posibilita el desarrollo económico sustentable para mejorar las condiciones de vida para la población en su conjunto. Desde el punto de vista microeconómico, la productividad es una forma de medir la eficiencia empresarial (Méndez, 2011).

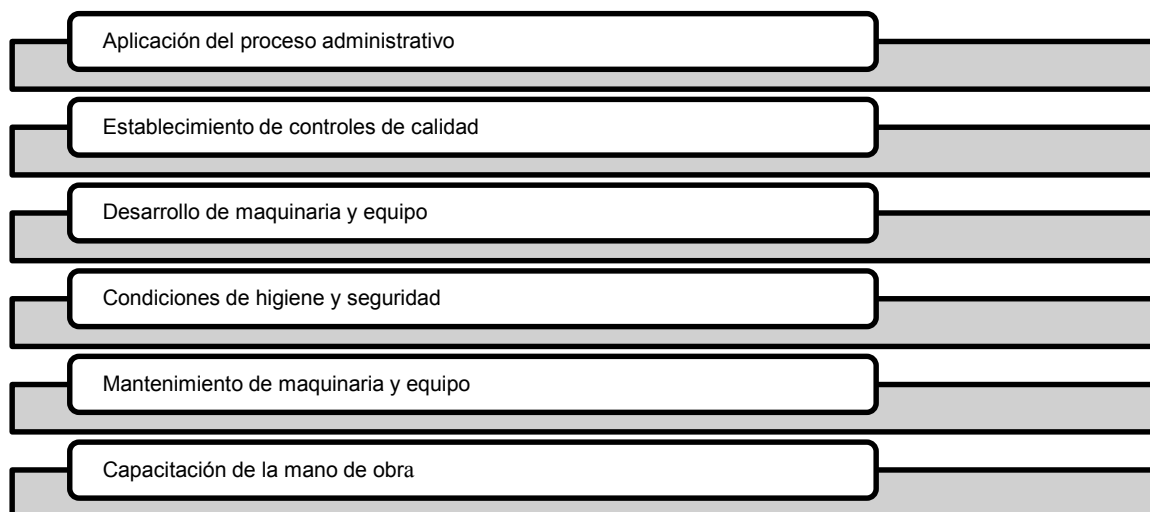


La productividad empresarial se liga con la eficiencia del sistema económico. Al elevar la productividad de las empresas permite incrementar el crecimiento económico del país, lo que posibilita el desarrollo económico sustentable para mejorar las condiciones de vida para la población en su conjunto. Desde el punto de vista microeconómico, la productividad es una forma de medir la eficiencia empresarial (Méndez, 2011). La Organización Internacional del Trabajo (OIT) señala que productividad es la relación que existe entre los bienes y servicios producidos y los recursos invertidos en su producción (Dorantes, 1958). Es decir, la productividad está en función de la cantidad de los bienes producidos y los factores de producción empleados., así como el periodo de producción (año, mes, semana, día, hora).

La productividad refleja la forma en que se aprovechan o se usan los recursos productivos, es decir la eficiencia empresarial. A mayor y mejor aprovechamiento de los recursos, mayor productividad. En otras palabras al elevar la productividad, si se explotan mejor los factores de producción, entonces la empresa se vuelve más eficiente (Méndez, 2011). Algunos autores consideran que sólo el trabajo es productivo y que los demás factores de producción contribuyen a incrementar o disminuir la productividad del mismo. La productividad es igual a la producción total entre el número de trabajadores (Méndez, 2011). Para Saavedra (2000) la productividad es una medida de eficiencia económica que muestra qué tan efectivamente los insumos utilizados en la producción son convertidos en bienes finales. La productividad es una razón de los que se produce con los medios que se utilizan para producirlo.

Algunos de los elementos que las empresas deben considerar para incrementar su productividad son: la incorporación de sistemas de calidad que busquen la satisfacción de las necesidades de los clientes, el uso de los factores económicos en forma eficiente, de tal manera que todos ellos aumenten su rendimiento y su productividad, la eficiencia en el proceso productivo y en el aprovisionamiento de recursos e insumos que posibiliten obtener productos, así como los servicios de calidad que satisfagan las necesidades de los consumidores, la oportunidad para colocar los productos y servicios en el mercado, el aprovechamiento óptimo de los recursos humanos, materiales, financieros y técnicos, como: capacitación de la mano de obra, reconversión de materiales e innovaciones tecnológicas. Los factores determinantes de la productividad se presentan en la Figura 3. Una capacitación y un adiestramiento eficientes de personal a todos los niveles repercuten en una mayor y mejor utilización del equipo, así como en una mejor realización de las operaciones. A partir de la capacitación y el adiestramiento, es posible un mejor aprovechamiento de las capacidades de los recursos humanos. Además, la capacitación ayuda al mejor control de la producción sobre todo en los casos de nuevo empleo, reubicación laboral o modificaciones por nueva tecnología (Molinar, 1981).

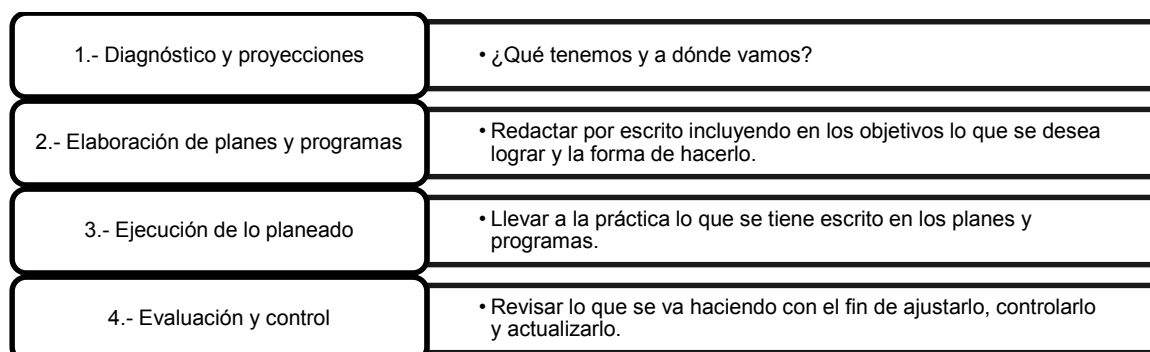
Figura 3: Factores Determinantes de la Productividad



Fuente: Méndez (2010).

Otro elemento a considerar para incrementar la productividad es el establecimiento de controles de calidad. Estudios han comprobado que la práctica demuestra que las empresas que cuentan con control de calidad aumentan su productividad y sus márgenes de ganancia son mayores, con la ventaja de que el público consumidor les otorga su confianza. Para incrementar la productividad es preciso llevar un proceso administrativo en toda empresa, que posea las cuatro etapas fundamentales (Figura 4):

Figura 4: Proceso Productivo



Fuente: Méndez (2010).

Para determinar el nivel de productividad se debe generar un diagnóstico para que el microempresario conozca que tiene y hacia dónde va, para poder realizar planes y programas, que después pondrá en práctica, posteriormente realizará su evaluación y control para revisar los avances y ajustes en caso de ser necesario.

Figura 5: Otros Factores de la Productividad



Fuente: Méndez (2010).

Los factores internos de la productividad son la estructura organizativa y tecnología, la comunicación de objetivos y expectativas y la dirección de recursos humanos. Los factores externos de la productividad son las barreras de entrada al mercado: dificultan la productividad, la competitividad: va ligada a la productividad, los clientes, los productos sustitutos, es decir, las innovaciones constantes ante la proliferación de nuevos y mejores productos, los proveedores: desarrollo de cadena de proveedores, los grupos estratégicos en la rama: son las firmas líderes y mediante estrategias conservan su hegemonía, los factores de producción del país: cantidad y calidad suficiente para los requerimientos y la política económica del país: El Estado debe promover, apoyar, difundir y desarrollar todos los esfuerzos a todos los niveles para incrementar la productividad de las empresas de los sectores y de toda la economía en su conjunto a través de la política económica. Las formas de elevar la productividad son el mejoramiento de las técnicas de producción, el incremento de la división del trabajo y la capacitación de la mano de obra: progreso tecnológico. El adiestramiento consiste en la creación y formación de hábitos logrados por el ejercicio práctico y sistemático de alguna actividad productiva, lo cual permite tener mayor experiencia y habilidad y mayor especialización que repercute en una productividad mayor (Méndez, 2010).

Actualmente se habla de competencias laborales y profesionales que es el conjunto de conocimientos, habilidades, actitudes y profesionales, la productividad de las empresas puede elevarse, a través de la capacitación, el adiestramiento y el desarrollo de competencias debe tener dos fines sociales (Marroquín, 1978): Mejorar la cantidad y la calidad de los bienes y servicios producidos por la sociedad al costo más bajo. Optimizar las condiciones de bienestar de los trabajadores que ayuden a elevar la productividad. Con base en el incremento de la productividad y la competitividad, pueden lograrse otros objetivos como: calidad y servicio, precios competitivos, permanencia en el mercado, establecimiento del negocio en el largo plazo, seguridad y mejor nivel de vida para quienes laboran en la empresa, estabilidad empresarial y personal, dignificación del trabajo, desarrollo y mejora personales, todos lo que se traduce en progreso continuo y elevación de la productividad.

#### Diagnóstico de la Productividad en Microempresas en el Sector Comercio en Toluca

El jefe del Ejecutivo federal señaló que con el transcurso del tiempo y con la aplicación de las políticas económicas que impulsa su gobierno, se logrará que México sea más productivo. El Gobierno Federal pretende democratizar la productividad como eje transversal de su política económica, que tiene como fin

incrementar el nivel de vida de las familias mexicanas, donde a mayor productividad, mayor prosperidad, y esto aplica a un individuo, a una empresa o a toda una nación. Al elevar la productividad puede llegar a ser tan complejo como innovar tecnologías o diseñar una planta industrial, aunque también puede ser sencillo al contar con espacios laborales adecuados, seguros y óptimos para el buen rendimiento de los trabajadores. Es decir, que cada empresario, pequeño o mediano, que cada persona que tenga su propio negocio cuente con las condiciones óptimas para realizar su trabajo, teniendo acceso a créditos, al uso de nuevas tecnologías, a nuevas capacidades para producir y a capacitación, lo que permitirá que cada trabajador tenga un mejor ingreso.

El Gobierno Federal mencionó los cuatro ejes de acción para impulsar la productividad a partir del PND: Las empresas que trabajan en la informalidad pasen a la formalidad, el acceso a los créditos bancarios más baratos. Elevar la productividad en las empresas con la inversión en capital humano, ciencia y tecnología. Intensificar la competencia entre las grandes empresas prestadoras de servicios del país (particularmente en el área de telecomunicaciones), en beneficio de las pequeñas y medianas empresas.

Cerrar las brechas que existen en el país en materia de productividad entre los estados más y menos productivos. El Índice de Productividad México es la primera medida de productividad a nivel estatal que se realiza tomando en cuenta todos los sectores económicos. Mide la Productividad Total de los Factores (PTF) para cada estado, tomando en cuenta prácticamente toda la actividad económica (90%). La PTF es una medida sumamente útil, eficiente y robusta para el cálculo de aquellos factores, independientes del trabajo y capital, que impactan la producción. En particular, la PTF ha sido señalada como el factor tecnológico o de productividad al interior del proceso productivo.

De esta forma el Índice de Productividad México sirve para los estados y municipios como herramienta para: analizar la eficiencia de sus recursos a nivel sector, subsector, rama, subrama y clase de actividad económica, evaluar y comparar la productividad y desarrollo económico de los estados, municipios y regiones, comparar la productividad de los municipios y entidades con regiones internacionales así como extraer mejores prácticas, identificar fortalezas y debilidades productivas, señalar potenciales encadenamientos productivos (ayudado por la información que ya dispongan en cada entidad), realizar análisis de vocaciones económicas, identificar zonas de rezago de capital y rezago productivo y establecer áreas de oportunidad y fortalezas de acuerdo a la planeación establecida en los Planes Estatales y Nacional de Desarrollo. Algunos resultados del Índice de Productividad México son:

Los estados con mayor productividad, como el Distrito Federal, son los que tienen mayor remuneración. Finalmente, la investigación proporciona un análisis sectorial y regional que permite entender las diferencias en la naturaleza productiva de cada estado. Algunos resultados del análisis por sector y regiones son: En los últimos cinco años la productividad laboral del sector manufacturero a nivel nacional creció 31%, y no fue el sector que más creció. El que más creció fue construcción con un incremento del 72%. El comercio al por menor emplea a 1 de cada 4 mexicanos y su productividad laboral en cayó 14% en los últimos 5 años. Un trabajador empleado en comercio al por menor es 12% menos productivo que hace 5 años. La región de Toluca, la más productiva en del Estado de México.

El Gobierno de la entidad mexiquense se ajusta a estos ejes por lo que, se aplicó un instrumento de investigación a 40 microempresarios del sector comercio en Toluca, Estado de México, para conocer que percepción se tiene de la productividad de las microempresas, es decir dar un diagnóstico, destacando lo siguiente: La antigüedad de las microempresas es de 3 meses a 20 años, número de trabajadores oscila entre 1 a 7 personas, inversión que realizan los microempresarios abarca un rango de 2 mil a 200 mil pesos. Las ventas que generan los microempresarios son de 3mil a 200 mil pesos mensuales y trabajan en un horario de 12 a 14 horas diarias, en este punto se aprecia improductividad demasiado tiempo y pocos ingresos. Un 95% de las microempresas encuestadas afirma que se consideran eficientes y productivas, creen que el personal con el que cuentan es suficiente para sus actividades, además de que cuentan con conocimientos

y habilidades necesarias para las actividades que desarrollan. Los microempresarios lo manejan de esta manera para que sus empleados se mantengan igual y no permitan mayor eficiencia en sus actividades, lo que implicaría un incremento salarial, es decir, un incremento en costos que el empresario no está dispuesto a invertir.

Los microempresarios no consideran que la motivación sea un factor determinante para la incrementar la productividad de sus trabajadores, los sueldos que manejan están en función del salario mínimo, en este punto se puede propiciar otra línea de investigación desde el punto de vista del recurso humano. Consideran que las nuevas reformas emitidas el Gobierno Federal afectarán la productividad de sus actividades, puesto que desconocen el contenido y su aplicación, es por ello que la mayoría de las microempresas permanecen en la informalidad, para evadir sus impuestos. Los microempresarios consideran importantes la capacitación en ventas y técnicas de administración, la reducción de impuestos; sin embargo, solicitan que los cursos sean gratuitos. Por último el Gobierno Mexicano debe invertir en la capacitación, si se le proporciona de forma sencilla y concreta la información que requiere conocer el microempresario, estará dispuesto a pagar sus impuestos, ser una empresa formal, administraría eficientemente su empresa, y al paso del tiempo incrementaría su productividad, que se traduciría en mejoras para sus empleados y de la sociedad.

## CONCLUSIONES

Partiendo del sector microempresarial donde se generan empleos y aportan el 40.6% del PIB, se debe incrementar su productividad para fortalecer el aparato económico productivo; las formas para elevarla son: mejoramiento de las técnicas de producción, incremento de la división del trabajo y capacitación de la mano de obra. Se cumplió con el objetivo de la presente investigación al proporcionar un diagnóstico de la productividad de las microempresas del sector comercio en Toluca, Estado de México, 2013; a partir de la prueba piloto aplicado a 40 microempresarios de la actividad económica ya mencionada. Por lo que, en el siguiente reporte de investigación se aplicarán los instrumentos de investigación a la muestra indicada a partir de la población de este trabajo. Dos de los principales problemas detectados fueron capacitación y desconocimiento de las reformas impulsadas por el Gobierno Federal. La capacitación repercute en una mayor y mejor realización de las operaciones, siendo posible un mejor aprovechamiento de las capacidades de los recursos humanos. Con base en el incremento de la productividad y la competitividad, pueden lograrse otros objetivos como: calidad y servicio, precios competitivos, permanencia en el mercado, establecimiento del negocio en el largo plazo, seguridad y mejor nivel de vida para quienes laboran en la empresa, estabilidad empresarial y personal, dignificación del trabajo, desarrollo y mejora personales, todo lo que se traduce en progreso continuo y elevación de la productividad. El Gobierno Mexicano ante la necesidad de incrementar la productividad para estimular el crecimiento económico, para mejorar el nivel de vida de sus ciudadanos ha emitido nuevas reformas a partir de su PND, destacando la inversión en capital humano, que es lo que demanda la sociedad microempresarial.

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# LA CONFIANZA AL INTERIOR DE LAS INSTITUCIONES DE EDUCACIÓN SUPERIOR ¿HASTA DÓNDE LOS DISTINTOS MODELOS DE ORGANIZACIÓN QUE ÉSTAS ADOPTAN CONTRIBUYEN A GENERARLA?

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## RESUMEN

*En sociedades con altos niveles de corrupción, inseguridad pública y desempleo resulta complicado que la población tenga confianza y que las instituciones proyecten credibilidad. En este contexto, las instituciones tienen retos importantes que enfrentar para recuperar la confianza tanto de las personas que en ellas participan, como de la sociedad. Las instituciones educativas de nivel superior tienen un papel preponderante en esta situación ya que en ellas recae directamente la función de formar profesionistas seguros de sí mismo y comprometidos con la sociedad. Sin embargo, vale la pena reflexionar hasta dónde los modelos de organización que éstas adoptan facilitan u obstaculizan los procesos de generación de confianza entre su comunidad y entre la sociedad. El presente artículo reporta los resultados de una investigación exploratoria de carácter documental cuyo objetivo fue identificar hasta dónde dichos modelos cuentan con elementos que faciliten los procesos de generación de confianza. Las principales contribuciones del artículo son, una propuesta original de conceptualización de confianza, aplicable al ámbito escolar de nivel superior y que toma como punto central a la persona; así como la identificación de elementos en los diferentes modelos de organización de las instituciones educativas que pueden contribuir al proceso de generación de confianza.*

**PALABRAS CLAVE:** Institución, Organización, Universidad, Juventud

## CONFIDENCE TO THE INTERIOR OF THE INSTITUTIONS OF HIGHER EDUCATION WOULD FAR DIFFERENT ORGANIZATION THAT THESE MODELS ADOPT CONTRIBUTE TO IT?

## ABSTRACT

*In societies with high levels of corruption, public insecurity and unemployment is complicated that the population has confidence and that the institutions project credibility. In this context, the institutions have important challenges what face to regain the trust of both society and persons involved in them. Top-level educational institutions have a role in this situation because therein lies directly the function of forming professionals secure and committed to society. However, it is worth reflecting where models of organization which they adopt facilitate or hinder the process of confidence building between their community and society. This article reports the results of an exploratory investigation of documentary character whose objective was to identify up to where these models feature elements that facilitate the processes of building trust. The main contributions of the article are, an original proposal of conceptualization of confidence, applicable to schools of higher level and which takes as its focal point*

*the person; as well as the identification of elements in different models of organization of educational institutions that can contribute to the process of confidence building.*

**JEL:** I29

**KEYWORDS:** Institutions, Organizations, University

## INTRODUCCIÓN

Uno de los problemas centrales que enfrentan las sociedades actuales es la falta de confianza en general y la falta de credibilidad en las instituciones en particular. Aun cuando esta situación se podría percibir de manera más o menos generalizada en el ámbito mundial, en países en desarrollo el entramado de elementos para la construcción de confianza parece ser cada vez más débil, entre otras causas por la falta de equidad en las oportunidades para la población y por la polarización de su nivel socio económico, así como por la corrupción. Las universidades como instituciones receptoras de la población juvenil que aspira a convertirse en profesionista con la esperanza de lograr un mejor nivel de vida, tienen un compromiso inmediato con ese segmento de la población en diferentes sentidos, entre ellos en su proceso de construcción de confianza y de diseño de perspectivas a futuro; por ejemplo, lograr que los jóvenes confíen en los resultados favorables que tendría en su proyecto de vida el ingresar a una institución de educación superior. Para que esto ocurra, se requiere en gran parte que la población confíe en la institución educativa; dicho en otros términos, que ésta haya desarrollado la capacidad de ser confiable para los demás. Sin embargo, es preciso reconocer que en ese logro intervienen múltiples actores y circunstancias, entre otras que las personas integrantes de la comunidad universitaria hayan desarrollado habilidades para ser confiables, partiendo de su propia autoconfianza y de haber aprendido a confiar en los demás. Derivado de lo anterior, el concepto de confianza que se ha concebido no se refiere a un proceso unilateral en el cual la responsabilidad de generar confianza recae en uno sólo de los actores, sino que cada uno de los participantes se involucra asumiendo su responsabilidad en el proceso.

El presente artículo muestra los resultados de la primera etapa de una investigación en curso, la cual está interesada en identificar el vínculo que hay entre los estilos de dirección de las instituciones educativas de nivel superior y el nivel de confianza que logran en la comunidad universitaria y en la sociedad. El alcance de esta primera etapa fue identificar, en los distintos modelos organizacionales que se han tipificado para las universidades, elementos que podrían facilitar u obstaculizar el proceso de generación de confianza, concebido en los términos descritos en el párrafo anterior, así como identificar hasta dónde toman en cuenta las características esenciales de las instituciones educativas de nivel superior y a la persona como eje principal de sus acciones. La estructura del artículo consta de cinco apartados, después del apartado introductorio, se presenta la problemática general que motivó el interés en el tema; en seguida se aborda el marco teórico que ha brindado sustento a la investigación, específicamente la literatura que ha sido útil en esta primera etapa; como tercer apartado se indica la metodología aplicada; posteriormente se señalan los resultados obtenidos y la discusión de los mismos; y por último se presentan las reflexiones finales y las acciones de investigación futuras.

### Problemática

En general se podría decir que actualmente existe una crisis de confianza a escala mundial. En lo que se refiere a países latinoamericanos se observa, con base en resultados de percepción publicados por la World Values Survey (WVS, 2005 y 2006), que la confianza que las personas sienten hacia los demás es baja; por ejemplo, el promedio de confianza que la población de México, Argentina, Chile y Brasil (por citar sólo algunos países), tiene hacia otras personas es apenas de un 13.5%, siendo el índice de México del 15.60% de acuerdo con dicha encuesta (respuesta a la pregunta “Generalmente hablando ¿podría usted decir que



puede confiar en la mayoría de las personas o que se necesita ser muy cuidadoso en el trato con ellas?”). En México, situaciones recientes como la violencia, la inseguridad pública o los escándalos políticos y religiosos, parece que han tenido repercusiones importantes en el sentir de la población. Revisando los resultados de la WVS relativos a confianza institucional en el año 2005, “las instituciones religiosas (iglesias) y las fuerzas armadas (en este caso, el ejército) son las que gozan de mayor confianza entre los mexicanos, mientras que la burocracia y los partidos políticos son las instituciones en las que menos confianza se tiene en el país. Según estos datos, 38% de la muestra entrevistada dijo tener mucha confianza en las iglesias, frente a 9% que dijo no confiar nada en ellas, en tanto que 27% manifestó mucha confianza en el ejército y 13% dijo no confiar nada en esa institución militar” (Moreno, 2010: 30). Considerando el nivel de las cifras, a estas instituciones no se les puede ver como las que inspiran más confianza, sino como las que generan una menor desconfianza.

Si en México el panorama es complicado, en la esfera mundial las perspectivas no son diferentes; sobre todo si se considera que en el futuro inmediato las expectativas de empleo y estabilidad social no son muy favorables para la población joven. De acuerdo con la Organización Internacional del Trabajo (OIT) “alrededor de 73 millones de jóvenes se encontraban desempleados en el mundo en el 2013 [...], la tasa fue del 12.7% [y] en la región latinoamericana la tasa era de 13.2 %; en estos países [...] los trabajos que hay son malos, los jóvenes ganan poco dinero, se incrustan en la informalidad [o en la delincuencia][...]. Los datos duros indican que la educación no necesariamente les sirve para fines laborales. La OIT advierte que se trata de una generación en riesgo [y que] las proyecciones hacia el 2018 indican que la situación no va a mejorar” (Muñoz, 2013: s/p).

Los efectos de la falta de confianza en las instituciones y las difíciles perspectivas que ofrece la economía, podrían estarse observando en fenómenos sociales tales como el elevado número de jóvenes que no estudian y tampoco trabajan; que son reclutados por la delincuencia organizada o que tienen que migrar, incluso desde niños a Estados Unidos, y podrían interpretarse como su respuesta a la falta de expectativas en las instituciones o en la sociedad en general.

Considerando este panorama de la juventud no sólo en América Latina sino a escala mundial, vale la pena cuestionarse ¿cuál es el papel de las universidades ante este problema? ¿colaboran en el proceso de generación de confianza entre los jóvenes o lo obstaculizan? Y considerando que en México y otros países en vías de desarrollo el actuar de las instituciones educativas de nivel superior se encuentra estrechamente ligado al sector político y la burocracia, también cabe la pregunta de ¿hasta dónde su propia organización les permite insertarse en la solución de este problema? El presente artículo retoma ésta última pregunta bajo los enfoques teóricos que a continuación se señalan.

## REVISIÓN DE LITERATURA

Al realizar la revisión de literatura, se decidió tomar dos puntos de partida fundamentales para la investigación: identificar una tipología de modelos de organización aplicados en las universidades y hacer una búsqueda de literatura relativa a confianza y trato hacia las personas en ambientes escolares y de preferencia relativos a educación superior. Respecto al primer punto se eligió la tipología de modelos de organización propuesta por Porter (1988) porque abarca una descripción incluyente de posibilidades de modelos. Además, la elección de este autor tiene que ver con el hecho de que sus estudios siguieron de cerca la trayectoria de la situación mexicana y algunos de sus argumentos relativos a la calidad de la educación superior ponen de relieve las actitudes de las personas, más que los instrumentos, la infraestructura o los métodos. El autor citado propuso una tipología de cinco modelos organizacionales que pueden ser identificados en las instituciones educativas de nivel superior. La Tabla 1 muestra algunas de las características distintivas de cada modelo (por razones de espacio se presentan sólo algunas de ellas).

Tabla 1. Modelos Organizacionales Adoptados Por Las Universidades ModeloCaracterísticas

Modelo	Características
Normativo racional	Establecimiento de normas para una toma de decisiones racional. Reconocimiento de una estructura de valores, contenida en la misión. La premisa fundamental es el proceso de decisión.
Burocrático	La administración está basada en documentos escritos. Los administradores se guían por las reglas generales. La estructura jerárquica y sus rutinas sistematizadas son las determinantes de los procesos de decisión.
Colegial	Inherente al tipo de organización de la universidad. Idealmente, la universidad es dirigida por una comunidad integrada por el cuerpo académico, el personal administrativo y representantes del alumnado. La decisión colegiada reposa en el valor de la responsabilidad compartida.
Político	Presencia de intereses mutuamente excluyentes, la divergencia de objetivos, fuertes influencias externas y conflicto entre los varios participantes en un proceso de decisión. La autoridad está limitada y los administradores deben realizar un balance entre los intereses de los grupos de presión, incluyendo las fuerzas externas.
Anárquico	Se basa en la noción de que los grupos de interés están mal definidos y son transitorios. Los valores son vagos y el proceso de decisión no puede ser reconocido. Una determinante del resultado de la elección es la presencia de un actor que se muestra interesado en un proceso de decisión.

Normativo racional Establecimiento de normas para una toma de decisiones racional. Reconocimiento de una estructura de valores, contenida en la misión. La premisa fundamental es el proceso de decisión.

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Político Presencia de intereses mutuamente excluyentes, la divergencia de objetivos, fuertes influencias externas y conflicto entre los varios participantes en un proceso de decisión. La autoridad está limitada y los administradores deben realizar un balance entre los intereses de los grupos de presión, incluyendo las fuerzas externas. Anárquico Se basa en la noción de que los grupos de interés están mal definidos y son transitorios. Los valores son vagos y el proceso de decisión no puede ser reconocido. Una determinante del resultado de la elección es la presencia de un actor que se muestra interesado en un proceso de decisión. Fuente: Citado por Arechavala y Solís (1999). Porter señaló en su análisis que ninguna institución universitaria refleja de manera consistente una “forma pura” de los cinco modelos presentados, sino que se identifican combinaciones de los diferentes modelos. Desde cierto punto de vista, cada uno de ellos da mayor o menor importancia a los diferentes recursos que conforman una organización, aspecto por el cual se identificó la posibilidad de conocer qué tanto fomentan o no la confianza a través de considerar a la persona como eje principal.

Con relación al segundo punto de partida fundamental, el de revisar la literatura relativa a confianza y a la importancia del trato a las personas, se llegó a la conclusión de que primero era necesario acotar el concepto de confianza en varios sentidos, sobre todo para que fuera aplicable al ámbito universitario y no a otros ámbitos como el político, el de mercadotecnia, o el social; y se consideró literatura que se enfocara en la esencia de las instituciones educativas, es decir, en las personas, como los agentes principales con quienes y para quienes generar confianza.

En este sentido, se descartaron las posturas relativas a confianza institucional que se enfocaran específicamente al proceso de rendición de cuentas y al de información transparente como únicos medios de generación de confianza. Este enfoque administrativo-financiero a partir del cual la unidad de dirección

o las unidades de coordinación deben demostrar que su gestión fue confiable, bajo la perspectiva de la investigación son acciones necesarias pero, sólo como partes del proceso. Éste se concibe bajo un enfoque mucho más integral y que no debe dejar de lado la percepción de confianza de las personas y su corresponsabilidad en el proceso de generarla en el día a día, no sólo en el momento en que se haga la rendición de cuentas.

Bajo estas premisas, se identificaron enfoques educativos y posturas que de manera integral consideran a las personas como eje rector sobre el cual recaen las acciones de la institución, incluida su corresponsabilidad en la construcción de confianza. Particularmente se identificó que las contribuciones de Touraine (1977 y 1998), en cuanto a su visión de “escuela del sujeto” en la que se hace alusión a recuperar a la persona (“personalizar” la escuela), resultaban muy valiosas para construir el concepto de confianza en el contexto de la investigación. Se logró identificar en dicho enfoque tres elementos fundamentales: i) el reconocimiento de que las sociedades son multiculturales, es decir, no debe caerse en la imposición de una cultura universal, por encima de regionalismos y evitando las desigualdades y segregación de las comunidades minoritarias; ii) la escuela es una “escuela del sujeto”, laica, orientada hacia el pluralismo, la libertad del alumno, la individualización del aprendizaje, y que da capital importancia al diálogo, el reconocimiento del otro y la gestión democrática de los problemas; iii) la escuela se concibe como un fin en sí mismo, ya que el alumnado asiste para ser, para construirse.

Con base en el enfoque de Touraine, la escuela de hoy debe atender a los estudiantes en su individualidad y considerar en sus esquemas de funcionamiento a jóvenes cuya finalidad es llegar a ser un humano completo, independiente, capaz de aprender por sí mismo, de aprenderse y de crear. Este es el enfoque que subyace a la propuesta conceptual de confianza que plantea este artículo, complementada con algunas puntualizaciones de Porter (2012) en lo referente a la calidad de la educación. De acuerdo con éste autor, la calidad se debe esencialmente al trato entre las personas, reflexión a la cual llegó a partir de su propia experiencia como estudiante de prestigiosas instituciones como el MIT y Harvard; en tales instituciones destaca el trato que todo integrante de sus comunidades otorga a los demás, excepcional y difícil de duplicar, el cual es un trato de diálogo continuo que él define como “eye contact”, o “soul contact”, que le da a toda relación académica una dimensión y profundidad humanas, que forma parte de una atmósfera que también toca a los colegas, a la comunidad en su conjunto, incluyendo los no-universitarios” (Porter, 2012: 2), ese “soul contact, que sale de la mirada, y no necesita palabras” (Porter, 2012: 2).

Un puente que ayudó a enlazar los elementos esenciales de los enfoques de Touraine y las apreciaciones de Porter con el constructo de confianza que se propone en la investigación, fueron algunos estudios empíricos relativos a confianza en países latinoamericanos, particularmente el trabajo de Herreros (2004) del cual se retomaron dos elementos particulares: i) que la confianza se puede construir, es decir es el resultado de la participación en colectivo, lo que se puede lograr a través de vías diferentes a partir de la generación de confianza individual –personal-; ii) su propuesta de modelo de generación de confianza a través de señales que permiten confiar en alguien o algo que no se conoce.

Finalmente, al indagar en los pronunciamientos relativos a la visión para el siglo XXI de educación superior en el país se encontraron elementos del “enfoque centrado en el cliente” de Rogers (2005), aplicado al ámbito educativo en particular (ANUIES, 2001; López et al 2012), en el cual se rescata el papel del alumnado en el proceso de enseñanza-aprendizaje (Vallejo, 2006), situación que evidencia que en México el enfoque de la educación centrada en la persona no es algo ajeno y muchos menos desconocido. Con base en la literatura hasta ahora mencionada, el concepto de confianza propuesto está relacionado con las acciones que se realizan a partir del liderazgo ejercido por la Dirección del espacio educativo en cuestión y que involucra a todos los actores de la comunidad tanto interna como externa; haciéndoles partícipes en el ámbito que a cada uno corresponda, del proceso de confiar y ser confiables, a través del mantenimiento de una comunicación clara y asertiva y de un trato que denote empatía, amabilidad y calidez. Bajo este enfoque,

se comprende la relevancia de las personas en el actuar de la institución educativa, independientemente de su estatus de estudiante, egresado, académico, trabajador o directivo, y se entiende que son las personas quienes generan para sí mismas y para los demás un ambiente propicio para la comunicación y el diálogo. En esta propuesta, la comunicación clara de las expectativas que se tienen de los integrantes de la comunidad universitaria, es un elemento fundamental, así como el reconocimiento de los logros obtenidos y también la indicación precisa de lo que no se haya cumplido. Este concepto sirvió de base para el análisis de los elementos de cada uno de los modelos de organización considerados por la investigación, atendiendo la siguiente metodología.

## METODOLOGÍA

A través de investigación documental se analizaron en primera instancia los elementos de los cinco modelos organizacionales de la tipología de Porter (1988), identificando aquellos a los que cada modelo da mayor importancia (Tabla 1). En otro sentido, con base en la propuesta de concepto de confianza y atendiendo a la pregunta de investigación, ¿hasta dónde los modelos de organización de las universidades les permiten o no incidir en el proceso de generación de confianza en los jóvenes?, se compararon dichos elementos esenciales de cada modelo contra los tres elementos cruciales del enfoque de la escuela del sujeto de Touraine y con el constructo de confianza propuesto, llegando a los siguientes resultados.

## RESULTADOS Y DISCUSIÓN

Ninguno de los modelos señalados en la tipología de Porter (1988) facilitarían en su totalidad la aplicación de los elementos esenciales del enfoque de la “escuela del sujeto” de Touraine, ni favorecerían el proceso de construcción de confianza concebido en los términos propuestos por la investigación; sin embargo, algunos de ellos cuentan con elementos que podrían brindar condiciones favorables para desarrollarlos, mientras que otros definitivamente representarían un obstáculo (Tabla 2).

Tabla 2: Elementos a Favor y en Contra del Proceso de Generación de Confianza en Cada uno de los Modelos Modelo Característica Analizada a Favor de Generación de Confianza Obstaculiza la Generación de Confianza

Modelo	Característica Analizada	A Favor de Generación de Confianza	Obstaculiza la Generación de Confianza
Normativo racional	Las decisiones se toman con base en normas que faciliten procesos racionales controlables; en este contexto se supone que las decisiones y las acciones son susceptibles de predecirse.	Sólo cuando se aplique a procesos u acciones iterativos que se llevan a cabo en toda institución educativa y no caiga en el terreno del modelo burocrático.	Porque no considera una peculiaridad de las instituciones de educación en general y de las de nivel superior en particular, en las cuales difícilmente se pueden tomar decisiones estricta y siempre sustentadas en las normas, debido a la esencia impredecible de su razón de ser: la formación de personas, por la cantidad innumerable de circunstancias que rodean el proceso y las interacciones que las personas realizan desde sus diferentes roles, ya sea como empleados, estudiantes, académicos, directivos, etc.
Burocrático	Rutinas sistematizadas con base en la experiencia de la institución; las decisiones se limitan a ese historial de rutinas que son conocidas y es en la manera en que éstas se realizan que sustenta su actuar.	- - -	Dado que este enfoque se centra totalmente en la eficiencia con la que se desarrollan las acciones más que en las acciones mismas, es evidente que las personas no son el foco de su interés; de la misma forma que se mencionó en el enfoque normativo

			racional, las situaciones que se generan al interior de una institución educativa rebasan las limitadas posibilidades que el modelo considera.
Colegial	Las principales decisiones se toman de manera colegiada, considera la co-responsabilidad de los actores.	Porque propicia la autogestión de la institución, la responsabilidad compartida y la inclusión de los diferentes actores en las principales decisiones que les atañen.	Puede generar desconfianza cuando se abusa de la inclusión de los actores en todas las decisiones de la institución, debido a que podría verse diluida la figura de autoridad al interior de la misma.
Político	El actuar de la institución está sujeto a un conjunto de intereses internos y externos que son discordantes y ejercen presión sobre las principales decisiones de la institución.	- - -	Este modelo transcurre en el sentido opuesto al planteamiento que esta investigación hace. La desconfianza que generan las pugnas entre los grupos discordantes limitaría varios elementos del concepto de confianza propuesto.
Anárquico	Existe ambigüedad y confusión de los valores e intereses en el proceso de toma de decisiones, éstas se toman cuando la situación a resolver entra en el área de interés de alguno de los grupos que conforman la institución.	- - -	La ambigüedad de sus valores genera confusión y por tanto desconfianza entre los actores que no se encuentren en posibilidad de decidir.

*Normativo racional* Las decisiones se toman con base en normas que faciliten procesos racionales controlables; en este contexto se supone que las decisiones y las acciones son susceptibles de predecirse.

Sólo cuando se aplique a procesos u acciones iterativos que se llevan a cabo en toda institución educativa y no caiga en el terreno del modelo burocrático. Porque no considera una peculiaridad de las instituciones de educación en general y de las de nivel superior en particular, en las cuales difícilmente se pueden tomar decisiones estricta y siempre sustentadas en las normas, debido a la esencia impredecible de su razón de ser: la formación de personas, por la cantidad innumerable de circunstancias que rodean el proceso y las interacciones que las personas realizan desde sus diferentes roles, ya sea como empleados, estudiantes, académicos, directivos, etc. Burocrático Rutinas sistematizadas con base en la experiencia de la institución; las decisiones se limitan a ese historial de rutinas que son conocidas y es en la manera en que éstas se realizan que sustenta su actuar. Dado que este enfoque se centra totalmente en la eficiencia con la que se desarrollan las acciones más que en las acciones mismas, es evidente que las personas no son el foco de su interés; de la misma forma que se mencionó en el enfoque normativo racional, las situaciones que se generan al interior de una institución educativa rebasan las limitadas posibilidades que el modelo considera.

**Colegial** Las principales decisiones se toman de manera colegiada, considera la co-responsabilidad de los actores. Porque propicia la autogestión de la institución, la responsabilidad compartida y la inclusión de los diferentes actores en las principales decisiones que les atañen. Puede generar desconfianza cuando se abusa de la inclusión de los actores en todas las decisiones de la institución, debido a que podría verse diluida la figura de autoridad al interior de la misma. **Político** El actuar de la institución está sujeto a un conjunto de intereses internos y externos que son discordantes y ejercen presión sobre las principales decisiones de la institución. Este modelo transcurre en el sentido opuesto al planteamiento que esta investigación hace. La desconfianza que generan las pugnas entre los grupos discordantes limitaría varios elementos del concepto de confianza propuesto.

Anárquico Existe ambigüedad y confusión de los valores e intereses en el proceso de toma de decisiones, éstas se toman cuando la situación a resolver entra en el área de interés de alguno de los grupos que conforman la institución. La ambigüedad de sus valores genera confusión y por tanto desconfianza entre los actores que no se encuentren en posibilidad de decidir. Fuente: Elaboración propia con base en las características de cada modelo señaladas por Arechavala y Solís (1999). Revisando los resultados obtenidos, se puede precisar que los únicos modelos que podrían hasta cierto punto tener elementos a favor de la generación de confianza en los términos que propone la investigación son el Normativo racional y el Colegial, mientras que los modelos Burocrático, Político y Anárquico no presentan elementos a favor de ese proceso. Sin embargo cabe matizar este hecho en el sentido de que al no haber una aplicación “pura” de cada modelo, sino una combinación de ellos, es posible que en ciertas circunstancias los modelos que aparentemente no contribuyen al proceso de generación de confianza pudieran aportar ciertos elementos para que así ocurriera. Así mismo hay que hacer notar que los elementos que integran el diseño organizacional, es decir, estrategia, estructura y cultura (Arechavala y Solís, 1999), específicos en cada institución educativa podrían brindar también ciertos matices a los resultados que aquí se muestran.

## CONCLUSIONES

Los planteamientos de Touraine (1977 y 1998) y Porter (2012) abarcan factores que van más allá del proceso de enseñanza-aprendizaje y de aspectos relativos a la gestión de las instituciones; suponen más bien una postura o estilo generalizado de conducirse que implica el “personalizar la escuela” y generar un alto grado de empatía entre los actores de cada institución, tanto hacia la comunidad universitaria como hacia toda persona que entre en contacto con ella. Por lo tanto, la propuesta conceptual de confianza que se presenta en este artículo, sustentada en tales enfoques, no tendría cabida de manera total en ninguno de los modelos organizacionales señalados en la tipología de Porter (1988), lo que en primera instancia llevaría a concluir que los cinco modelos organizacionales señalados en ella contienen elementos que obstaculizan el proceso de generación de confianza centrado en la persona y que sólo dos de ellos cuentan con elementos a favor de dicho proceso. Sin embargo se deben considerar las “combinaciones” de elementos de cada modelo que cada institución educativa aplique, así como los tres elementos del diseño organizacional específicos en cada institución o espacio académico. Esta precisión da pauta a la siguiente etapa de la investigación que consiste en identificar de manera concreta las acciones que han emprendido las instituciones educativas, lo que permitiría identificar las distintas “combinaciones” de los elementos de cada modelo y hasta dónde son generadoras o no de confianza. Una última etapa estaría encaminada a identificar elementos que permitan medir la confianza generada en los actores, situación que sería muy útil, sobre todo para identificar la presencia o ausencia del “soul contact” que menciona Porter y que sólo se pudo conocer preguntando a las personas involucradas en el proceso.

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# PERFIL DE LA EMPRESARIA DE MICRO EMPRESAS EN PUERTO RICO

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## RESUMEN

*Durante las últimas tres décadas se incrementó de manera notable la participación de las mujeres en el mercado laboral y empresarial. Aún así la atención de los especialistas en el tema se centra en la participación de las asalariadas y no en las que se dedican a las actividades como promotoras empresariales. Los escasos estudios dedicados al tema ponen énfasis en las razones que argumentan las mujeres para iniciarse en dichas actividades: la necesidad de independencia al desempeñar su trabajo, la frustración ante la desigualdad que enfrentan en su carrera profesional y la falta de un trabajo con flexibilidad de horario que les permita atender sus actividades domésticas. Esta investigación tiene como objetivo identificar el perfil de mujeres emprendedoras en San Juan, Puerto Rico. La metodología empleada fue auto administrar el instrumento, adaptado de una tesis doctoral defendida en ESADE, España a 89 mujeres empresarias en San Juan, Puerto Rico, en el período comprendido de octubre del 2013 a febrero del 2014. Las encuestas se procesaron en el software SPSS. Entre los principales resultados se encuentran los siguientes: la edad promedio para emprender predomina en mujeres de 31 a 55 años, 95% poseen educación universitaria, 65% tiene dependientes económicos, 56.2% desarrollan planes de negocios y 48% pertenecen a asociaciones profesionales. El sector que predomina es el de servicio seguido por el de comercio. Éstas emprenden motivadas por la conjunción de la necesidad y la oportunidad.*

**PALABRAS CLAVES:** Mujer Empresaria, Empresarismo, Microempresaria

## PROFILE OF THE MICRO BUSINESSWOMAN IN PUERTO RICO

### ABSTRACT

*During the last three decades the participation of women in the labor market and business has increased significantly. Yet the attention of specialists in this field focuses on the participation of employed and not engaged in activities as business promoters. The few studies on this topic emphasize the reasons that women argue to start in such activities are: the need for independence in carrying out its work, the frustration with the inequality they face in their careers and the lack of a job with a flexibility schedule that allows them to meet their domestic activities. This research aims to identify the profile of women entrepreneurs in San Juan, Puerto Rico. The methodology used was a self-administered instrument, adapted from a doctoral thesis defended at ESAD, Spain, on 89 women entrepreneurs in San Juan, Puerto Rico, in the period of October 2013 to February 2014. Surveys were processed in the SPSS software. The main results are the following: the average age to undertake predominates in women of 31 to 55 years, 95% have university education, 65% have dependents, 56.2% develop business plans and 48% belong to professional associations. The predominant sector is the service followed by trade. They undertake motivated by the conjunction of need and opportunity.*

**JEL:** M160, L84

**KEYWORDS:** Women Entrepreneur, Entrepreneurship, Micro Businesswoman



## INTRODUCCIÓN

Durante las últimas tres décadas se incrementó de manera notable la participación de las mujeres en el mercado laboral y empresarial. Aún así la atención de los especialistas en el tema se centra en la participación de las asalariadas y no en las que se dedican a las actividades como promotoras empresariales. Los escasos estudios dedicados al tema ponen énfasis en las razones que argumentan las mujeres para iniciarse en dichas actividades: la necesidad de independencia al desempeñar su trabajo, la frustración ante la desigualdad que enfrentan en su carrera profesional y la falta de un trabajo con flexibilidad de horario que les permita atender sus actividades domésticas.

El interés por estudiar la participación de las mujeres en actividades empresariales cobró auge en la década de los ochenta en países industrializados como Gran Bretaña, Suecia, Canadá y Estados Unidos. Un pionero en este tema es el estudio de Coffee y Scase (1983, citado en Serna, 2003), sobre empresarias de Gran Bretaña, donde por primera vez se analizan sus características, experiencias y las razones por las cuales comenzaron sus negocios.

El propósito de esta investigación es crear por primera vez en Puerto Rico un perfil de la mujer empresarial donde se determine y analice sus características, experiencias y las razones por las cuáles comenzaron sus negocios. Esto con la intención de ver cuáles son sus necesidades para ayudarlas a establecer estrategias de negocios que incrementen su eficiencia y efectividad en el mercado.

Los resultados obtenidos revelan aspectos que no eran conocidos sobre las micro empresarias en San Juan, Puerto Rico. Los mismos se muestran adelante en la siguiente estructura: una revisión de literatura para mostrar los antecedentes bibliográficos más significativos localizados, la metodología empleada, la caracterización obtenida en dos dimensiones: la emprendedora: características sociodemográficas; entorno y organización, resultados económicos y aspectos motivacionales y sociales. Al final se muestran las Limitaciones, Conclusiones, Referencias Bibliográficas y Agradecimientos.

### Revisión de Literatura de Empresarismo en y Fuera de Puerto Rico

Según información de la Organización Internacional del Trabajo (OIT), existe una tendencia al incremento de mujeres en la actividad empresarial en los países desarrollados. En Estados Unidos la esfera de mujeres empresarias ha crecido: en la actualidad son propietarias de 25% de las empresas; en Canadá las mujeres establecen dos tercios de las nuevas empresas; en Finlandia se tiene registrado que a ellas corresponden 30% de las empresas, y en Suecia y Francia 25% y 21% respectivamente (Zabludovsky, 2,001).

La “National Foundation for Women Business Owners” (NFWBO), con sede en Maryland, Estados Unidos, señala que existe una importante cantidad de empresas propiedad de mujeres que ya participan en el mercado mundial, con actividades de importación y exportación de bienes y servicios. Sus estudios, auspiciados por IBM, se basan en información proporcionada por asociaciones empresariales de Brasil, Canadá, Irlanda, México y Estados Unidos. Las cifras de participación en los mercados globales son: 38% en Irlanda, 25% en Brasil, 21% en la ciudad de México y 13% en Estados Unidos.

El Consejo Empresarial Nacional de la Mujer (National Women Business Council, NWBC) se estableció como un órgano consultivo de las mujeres empresarias como parte de la Ley de Negocios de Mujeres de 1988 en Estados Unidos. El Consejo identifica las barreras para el éxito de las empresas de las mujeres e informa anualmente al presidente y al Congreso de sus conclusiones. De acuerdo al Consejo, las mujeres son propietarias del 30% de un total de 7.8 millones de empresas que generan \$1,200 millones en ventas al año. El 55% de las empresas propiedad de mujeres recibió entre \$100,000 a \$500,000, aproximadamente, con empleos constantes entre los años 2007-2009 con \$1,200 millones de ventas al año. Además, las

mujeres son propietarias del 30% de todas las empresas, pero sólo capturan el 11% de todos los ingresos. El 33% de todas las marcas otorgadas a las personas y a las empresas individuales fue a mujeres.

El número de mujeres que recibió patentes en las últimas tres décadas fue mucho más alto que las cifras informadas anteriormente. De acuerdo al Consejo:

El porcentaje de las marcas otorgadas a las mujeres se duplicó. Las mujeres tienen una mayor representación entre los titulares de marcas de los titulares de patentes. En el 2010, 18% de todas las patentes concedidas fue a las mujeres, mientras que el 33% de todas las marcas comerciales concedidas a personas físicas y empresas individuales fue también a mujeres.

En América Latina, la actividad empresarial femenina registra desde 1990 una creciente importancia y un ascenso: entre 25% y 35% de los patronos son de este género (Navarro y Gómez, 2006). En México, aunque su participación es menos significativa que en países desarrollados, también se ratifica una tendencia hacia el incremento. La Encuesta Nacional de Empleo del 2004 informó que durante el 1995 la correlación de empresarios y patronos era 89.5% hombres y 10.5% mujeres; para el año 2004 fue, 84.2% hombres y 15.8% mujeres. En este estudio se destaca el incremento de la participación femenina en el sector empresarial, a pesar de los numerosos obstáculos que enfrentan para lograr el desarrollo de sus actividades económicas. Los estudios de Zabludovsky (2001), Serna (2003), Inmujeres (2003) y Navarro y Gómez (2006) coinciden en señalar que dichas dificultades están relacionadas con:

La falta de aceptación de los hombres de sus posiciones de jefatura y su rechazo a participar en áreas no tradicionales. La falta de oportunidades para adiestrarse y capacitarse, su escasa experiencia en la gestión pública, la desconfianza de la comunidad financiera y, por ende, la dificultad para la obtención de créditos para sus empresas. Mención especial merece el problema del financiamiento porque es un obstáculo que reiteradamente se señala en distintos estudios.

Según un estudio de Santiago-Castro y Pisani (2011) por lo general, el entorno económico en Puerto Rico es propicio para la creación de empresas. Además, el Banco Mundial (2011) clasificó a la isla en el año 2010 como el lugar más fácil en América Latina para iniciar un negocio y la decimosexta (de 183 países), más fácil para las empresas de nuevo comienzo “start-up” a nivel mundial (World Bank, 2011).

En Puerto Rico, el porcentaje de mujeres empresarias está aumentando dramáticamente. Según el Censo (2010), hay 38.000 mujeres empresarias o auto empleadas. Esto representa el 22% de todas las personas que trabajan de esta manera (Censo de 2010). De acuerdo a Santiago-Castro (2010), las mujeres propietarias de empresas en Puerto Rico, en general, son los propietarios únicos, tienen muchos competidores, y no exportan fuera de Puerto Rico. La razón principal para la consecución de los negocios consiste en tomar ventaja de una oportunidad y el motivo más importante para la consecución de esa oportunidad es obtener una mayor independencia, seguido por el aumento de los ingresos personales.

## METODOLOGÍA

Esta investigación es cuantitativa. Se utilizó como base para la misma un estudio previo realizado para la ciudad de Torreón en el que se aplicó el Cuestionario que propuso la tesis doctoral defendida en ESADE, titulada: “Factores que influyen en las nuevas empresas creadas por mujeres” (Valencia Silva, 2009). Se utilizó el programa Excel para el procesamiento y obtención de gráficos univariados. Posteriormente esta base de datos se exportó al programa estadístico SPSS Statistics 19, a fin de recategorizar los datos y de realizar otros análisis estadísticos. Para el análisis de Resultados, de los 15 indicadores que califican en “éxito” o que afectan los resultados de las nuevas empresas creadas por mujeres emprendedoras, se utilizó un análisis descriptivo de las variables que contempla el instrumento de trabajo; un procesamiento de las variables que nos permitan implementar correlaciones bivariadas de “Pearson,” en particular con las

variables continuas – familia, resultados de las empresas y objetivos empresariales; además de la validación y factibilidad de la correlación de estas variables, el cual justifica el tratamiento de su análisis en forma grupal promediando su resultados y con ello obtener fiabilidad en el tratamiento de la información de los ítems por medio del “ $\alpha$ ” Alpha de Cronbach.

## DISCUSIÓN DE LOS RESULTADOS

### La Emprendedora: Características Demográficas.

Esta muestra de San Juan tiene un promedio de edad de 45.7 años. El representativo de mujeres con rango de edad de 31 a 55 años son las que predominan con el 70% de las mujeres analizadas, el segundo sector es el de 56 años y más que corresponde al 21%. Las mujeres jóvenes con edades entre 20 y 30 años fueron sólo 8, el equivalente al 9%. (Tabla 1).

Tabla 1 – Perfil de la dimensión emprendedora en empresarias de San Juan

CARACTERÍSTICA	SAN JUAN
Edad Promedio	Promedio de edad – 45. 770% de 31 a 55 años, 21% 56 a 67 años y 9% de 20 a 30 años
Educación	95% tiene estudios universitarios, superando los niveles de comportamiento de los países de altos ingresos.
Motivaciones	Predomina en un 47% la conjunción de motivos, seguida de la oportunidad (37%)
Sector De Sus Empresas	Servicios (57%), Industria (29 %) Comercio (11%).
Dependientes Económicos	El 61% de las mujeres emprendedoras tienen dependientes económicos. (Hijos menores, mayores o familiares mayores).

Tabla 1. Muestra el comportamiento de las características observadas de la dimensión emprendedora de San Juan

Los estudios socio demográficos sobre la inserción de la mujer en la vida laboral, demuestran que en los años 80 la participación de las mujeres era de jóvenes y solteras. Aunque en la actualidad se ha producido un cambio, pues son las mujeres de mayor edad, casadas y con hijos las que han incrementado su incorporación al trabajo extra doméstico (García, B.; M. Blanco & E. Pacheco, 1998).

En la ciudad de San Juan el 45% de las mujeres encuestadas son casadas o viven en pareja, el 29% son solteras, el 21% son separadas o divorciadas mientras que el 2% son viudas. Esto corresponde en general con el perfil que tienen los emprendedores, casados y con hijos (Valencia Silva M. M., 2009). Los resultados de este estudio coinciden con otros en afirmar que el nivel de educación tiene un impacto positivo sobre la entrada inicial de una empresa y su resultado futuro y con el estudio de referencia ya que en ese estudio, el 65 % de las empresarias tienen Educación Superior coincidiendo con la media española (Valencia Silva M. M., 2009). En San Juan, el 95% de la muestra analizada tiene estudios universitarios, lo que demuestra el nivel de preparación de la mujer Puertorriqueña seguido de estudios medios que sólo alcanzó el 2%. Esto concuerda con el alto nivel educativo expuesto por Santiago-Castro (2011) en su estudio de las características de los empresarios potenciales.

Las mujeres emprendedoras en Chile presentan un perfil general de mayor edad comparado con otros países del entorno GEM. En su mayoría éstas tienen estudios universitarios y son casadas o viven en pareja. Tal parece que el emprendimiento de mujeres pudiera estar relacionado con la propia estabilidad familiar (Amorós & Pizarro, 2006). Valencia Silva afirma que en general el motivo de las empresarias para crear una empresa es para aprovechar una oportunidad de negocios, siendo una minoría las que lo hacen por necesidad, aunque se observa en los países de bajos ingresos, un incremento en el porcentaje de emprendedores por necesidad. Su estudio en España reveló que un 29% crean empresas tanto por necesidad como por oportunidad, y sólo un 8% lo hace por necesidad (Valencia Silva M. M., 2009).

La realidad en Latinoamérica es totalmente diferente. Así lo confirma un estudio realizado en el 2010 para América Latina, donde se reconoce que en su mayoría, las mujeres se convierten en empresarias más por necesidad que por vocación. El mayor reto que enfrentan es superar el rezago en diversas áreas, fundamentalmente en la conciliación entre familia-trabajo, por lo que se considera que el tipo de políticas públicas debe ser diferenciado para impulsar las PYMES de hombres y mujeres.” (Secretaría Permanente del SELA, 2010).

Para la ciudad de San Juan los motivos de las participantes para emprender fueron el 11% para el campo de Necesidad y el 37% para la Oportunidad. Algunas características personales como su estado civil o si existen personas que dependen de ellas son factores que también afectan sus motivaciones. El 61% de las 89 mujeres encuestadas tienen algún dependiente económico mientras que el 39% no lo tienen.

### Entorno y organización.

En esta dimensión cobra especial importancia el análisis de la accesibilidad y disponibilidad de capital. Algunos estudios plantean que las mujeres son discriminadas por las instituciones bancarias y otros que no. La mayor evidencia parece indicar que bien sea por ser mujer o porque sus empresas son generalmente muy pequeñas y no cumplen con los requisitos para el crédito, no acceden con facilidad a éste.

Otro aspecto crucial son las redes de relaciones en que se apoyan las mujeres empresarias tanto formales como informales, con múltiples actores desde familiares hasta organizaciones consolidadas, tales como asociaciones, cámaras, etc. Un mentado estudio de “Women Networks Eurochambres” revela que tanto la simple participación como los puestos ocupados por mujeres en asociaciones profesionales son mínimos, y que a pesar de que han crecido las mujeres empresarias, existe una tendencia demostrada a la homofilia en todas las asociaciones, tanto de hombres como de mujeres; que las mujeres se afilian más por motivos afectivos y los hombres por motivos más instrumentales; y además, las mujeres tienen falta de tiempo para dedicarse a esto por el asunto de conciliar la atención a los hijos, etc. (Valencia Silva M. M., 2010).

Rosa y Hamilton (1994), que en el caso de emprendimientos de mujeres, es usual que el número de socios sea menor y que, además, busquen en parientes sus primeros socios. Los resultados de este estudio coinciden en general con hallazgos anteriores, ya que las empresarias se apoyan mayoritariamente en la pareja, padres, hermanos e hijos (en ese orden). En cuanto a la afiliación a asociaciones profesionales en San Juan, 43 de las 89 mujeres encuestadas (48%) manifestaron pertenecer a alguna Asociación profesional. Esto demuestra que la mujer Puertorriqueña está interesada en el entorno empresarial.

Global Entrepreneurship Monitor considera que las empresas que sobrepasan los 3 años de operación ya pueden considerarse como consolidadas. La muestra de la ciudad de San Juan queda representada por 86 mujeres ya que tres no contestaron la pregunta, de esas 86 empresas donde encontramos a 47 empresas (54.6%) de 3 años o menores, es decir, empresas que están apenas constituyéndose; 39 empresas (45.3%) consolidadas con más de 3 años y 8 micro empresas consolidadas con más de 20 años de trayectoria en el mercado que constituyen el 9.3% de la muestra.

Por último, en este aspecto se analizan las actividades que se llevan a cabo previamente a la creación de la empresa. Un elemento crucial es la creación de un plan de negocios o empresa, y está ampliamente demostrado en la literatura, que en general las mujeres emprendedoras no desarrollan este plan. Otro aspecto estudiado en el proceso es la definición de objetivos empresariales en lo que existe el consenso al plantear que las mujeres priorizan objetivos de tipo no económico. En el caso de San Juan, el 56.2% de las 89 mujeres encuestadas, indican que sí elaboraron un plan de negocios, mientras que el 41.6% no lo elaboró.

La justificación del presente estudio en cuanto a los resultados que se obtengan en la conclusión, será confiable al tener la valoración con sus respectivos ítems contrastados en sus correlaciones en la tabla 2.

Tabla 2. Referencia comparativa del Alfa de Cronbach con respecto a los resultados.

Resultados	Económicos:	Individuales:	Sociales:
	<b>** Estos resultados están conformados por los 5 ítems: “Ventas”; “Beneficio”; “Cuota de mercado”, “los productos o servicios ofertados” y “Resultados globales”.</b>	<b>** Estos resultados están conformados por los 6 ítems: “Satisfacción personal”; “Autoestima”; “Calidad de vida personal”; “Relación con la familia”; “Relación afectiva” y “Conciliación vida profesional”.</b>	<b>** Estos resultados están conformados por los 3 ítems: “Relaciones sociales”; “Visibilidad pública” y “Contribución a la sociedad”.</b>
*Alfa de Cronbach en el procesamiento de San Juan	0.892	0.875	0.836

*\*El alfa de Cronbach por debajo de 0.5 muestra un nivel de fiabilidad no aceptable; si tomara un valor entre 0.5 y 0.6 se podría considerar como un nivel pobre; si se situara entre 0.6 y 0.7 se estaría ante un nivel débil; entre 0.7 y 0.8 haría referencia a un nivel aceptable; en el intervalo 0.8-0.9 se podría calificar como de un nivel bueno, y si tomara un valor superior a 0.9 sería excelente., en cuanto a correlación de Pearson entre los ítems. \* La correlación es significativa al nivel 0.01 (unilateral). \*\* La correlación es significativa al nivel 0.05 (unilateral).*

Los resultados obtenidos en la ciudad de San Juan demuestran que sí existe justificación (ver tabla 2). Al poder obtener la correlación entre los 14 ítems agrupados en los tres tipos de resultados: Económicos, Individuales y Sociales, con la validación promediada del Alfa de Cronbach, se puede inferir que tienen un nivel bueno por estar en el intervalo de fiabilidad de 0.8 - 0.9 y es significativa.

Los niveles de facturación no se analizaron en detalle pues los datos recabados no resultaron confiables, sin embargo, en el análisis de la evolución de la facturación de sus empresas desde su fundación, el 40.4% de las mujeres indican que el nivel de facturación evolucionó satisfactoriamente, el 12.4% responden que fue negativo y el 17% que es irregular.

### Indicadores o Desempeño Económicos, Aspectos Motivacionales y Sociales

En cuanto a los indicadores económicos, se justifica el tratamiento de su análisis por ser confiables de acuerdo al Alfa de Cronbach mayor de .8 (Tabla 3).

Tabla 3: Estadísticos totales. Resultados económicos. Estudio de San Juan, Puerto Rico.

	Media de la escala si se elimina el elemento	Varianza de la escala si se elimina el elemento	Correlación elemento-total corregida	Correlación múltiple al cuadrado	Alfa de Cronbach si se elimina el elemento
LAS VENTAS	18.95	23.855	.858	.736	.839
EL BENEFICIO	18.80	26.863	.755	.584	.864
LA CUOTA DE MERCADO-PARTICIPACIÓN/PORCENTAJE DEL MERCADO	19.25	28.984	.669	.498	.883
LOS PRODUCTOS O SERVICIOS OFRECIDOS	18.25	31.841	.659	.498	.887
LOS RESULTADOS GLOBALES (EN CONJUNTO)	18.75	27.016	.767	.604	.861

*Esta Tabla 3 muestra en los Estadísticos total-Resultados Económicos que si se presenta un valor significativo en el Alfa de Cronbach, ya que se reconoce que mayor de (.800) es factible la correlación de estas variables de los resultados económicos y con ello se justifica el tratamiento de su análisis en forma grupal promediando sus resultados y con ello tener fiabilidad en el tratamiento de la información de los ítems.*

Los resultados de las empresas fueron valorados por sus propietarias. Ellas consideraron cómo habían sido en los últimos tres años a través de 14 ítems, los cuales fueron distribuidos en tablas de frecuencias, para con ello, poder obtener la correlación entre los 14 ítems agrupados en las tres categorías: Económicas, Individuales y Sociales con la validación de Alfa de Cronbach. Para las empresarias los factores individuales, la satisfacción personal, la autoestima, su independencia y sobre todo poder conciliar la familia con su trabajo son sumamente importantes (Tabla 4).

Tabla 4: Aspectos motivacionales y sociales, San Juan Puerto Rico

		Satisfacción Personal	Autoestima, Confianza En Sí Misma	Calidad De Vida Personal	Relación Con La Familia	Relación Afectiva	Conciliación Vida Profesional Y Personal
N	Válidos	80	81	80	80	77	79
	Perdidos	9	8	9	9	12	10
Media		5.61	5.84	5.16	5.53	5.44	5.28
Desviación típica		1.571	1.436	1.657	1.312	1.552	1.467
Varianza		2.468	2.061	2.745	1.721	2.408	2.152
Rango		6	6	5	4	6	5
Máximo		7	7	7	7	7	7

En esta Tabla 4 se determinan los descriptivos con respecto a las medidas correspondientes de los indicadores de los resultados individuales en el cual se tiene un promedio de 6.21 con respecto a la escala de Likert de 1 al 7, con una mínima desviación de .688 y como máxima de 1.193 con respecto a los 6 indicadores. (7 = extremadamente importante, 1= nada importante).

Este estudio corrobora que para las empresarias son mucho más importantes los factores individuales y sociales que los económicos (Tabla 5). En otras palabras priorizan otros resultados diferentes a los económicos. Las relaciones sociales tienen una tendencia clara positiva.

Tabla 5. Estadísticos Totales. Resultados sociales. Estudio de San Juan, Puerto Rico.

	Media de la escala si se elimina el elemento	Varianza de la escala si se elimina el elemento	Correlación elemento-total corregida	Correlación múltiple al cuadrado	Alfa de Cronbach si se elimina el elemento
RELACIONES SOCIALES	10.75	7.241	.632	.406	.838
VISIBILIDAD PÚBLICA	10.99	6.908	.711	.546	.758
CONTRIBUCIÓN A LA SOCIEDAD	10.65	7.231	.755	.585	.720

Se muestra en esta tabla el análisis global de los Resultados de la Empresa donde se observa claramente y se confirma que las emprendedoras priorizan otros resultados diferentes a los económicos. En los resultados del ámbito social sí se ve una clara tendencia positiva.

## LIMITACIONES DEL ESTUDIO

El estudio tiene una muestra pequeña. Las mujeres empresarias tienen poco tiempo disponible. Fue muy difícil que respondieran a las llamadas telefónicas, citas para entregar los cuestionarios y que a su vez lo contestaran. Además, esta es una muestra seleccionada por disposición, no probabilística, por lo tanto, los resultados se ciñen a la misma.

## CONCLUSIONES

El propósito de esta investigación es crear por primera vez en Puerto Rico un perfil de la mujer empresarial donde saber sus características, experiencias y las razones por las cuáles comenzaron sus negocios para ayudarlas a establecer estrategias de negocios que incrementen su eficiencia y efectividad en el mercado. Investigar el emprendimiento de las mujeres es un indicador de crecimiento económico y de desarrollo social, por lo que el presente estudio empírico contribuye a comprender el rol de la mujer emprendedora y mostrar datos que son de utilidad tanto para las personas que estudian el emprendimiento en su conjunto, así como para las instituciones públicas, educativas o sociales, que tratan de impactar a través de políticas, programas o iniciativas que fomenten y apoyen la actividad emprendedora de las mujeres y mejorar los indicadores de equidad de género en el país y las regiones.

La edad promedio de estas empresarias es de 31 a 55 años, 95% poseen educación universitaria, 65% tiene dependientes económicos, 56.2% desarrollan planes de negocios y 48% pertenecen a asociaciones profesionales. El sector que predomina es el de servicio seguido por el de comercio. Éstas emprenden motivadas por la conjunción de la necesidad y la oportunidad. Este comportamiento sí es típico de los países subdesarrollados pues otros estudios corroboran que cuando las economías se desarrollan las mujeres emprenden más por oportunidad. Los resultados de este estudio coinciden con otros en afirmar que el nivel de educación tiene un impacto positivo sobre la entrada inicial de una empresa y su resultado futuro. Comparado con otros estudios el nivel de educación de esta muestra es muy superior. Es altamente positivo que más de la mitad prepara planes de negocios. Estos comportamientos se asemejan más a los observados en los países desarrollados. Aunque el resultado económico es importante, las empresarias consideran sumamente importantes la autoestima, la satisfacción personal, la calidad de vida personal, la relación familiar, la conciliación de su vida personal con su vida profesional y su relación afectiva. El ser empresarias les da la independencia de poder realizarse como mujeres sin perder de vista lo más preciado, su aspecto familiar. Otro aspecto similar a investigaciones anteriores es la prevalencia de dependientes económicos en las mujeres emprendedoras.

Este estudio se limitó a la ciudad de San Juan, se recomienda hacerlo en otras ciudades dentro y fuera de Puerto Rico. En futuras investigaciones se recomienda profundizar en las desigualdades de género que se dan dentro de los sectores empresariales y ampliar el contexto a las mujeres que ocupan cargos de directivos en los sectores prioritarios en cada una de las regiones del Caribe y de América Latina. Para buscar generalizaciones se requiere ampliar las muestras de forma probabilística por sectores, abarcando otras ciudades de la isla. No obstante los resultados aquí expuestos son de gran utilidad. Por otra parte se corrobora un comportamiento, en general coincidente con otros estudios previos analizados.

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## RECONOCIMIENTOS

Gracias a todas las mujeres empresarias que con tesón, día a día aportan a nuestra sociedad! Para ellas mi admiración y respeto.

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# **EL PERFIL DEL PRESTADOR DE SERVICIOS PROFESIONALES EN LA PRÁCTICA DE EXTENSIÓN RURAL PARA LA ESTRATEGIA AGRÍCOLA Y PECUARIA. UN ANÁLISIS EN BAJA CALIFORNIA SUR, MÉXICO**

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## **RESUMEN**

*El extensionismo ha sido un instrumento que se ha utilizado para generar desarrollo rural en México desde mediados de la década de 1950, formando parte de las políticas públicas de desarrollo rural. El extensionista, es el agente responsable de llevar a cabo la ejecución de la actividad, en un principio al servicio del Estado, recibiendo un pago fijo por nómina, y actualmente como agente privado con pago de recurso público; el mismo juega un papel muy importante en el logro de los objetivos que se plantean en la política pública de desarrollo rural. Debido a ello, en el presente documento se determina el grado de adiestramiento y experiencia que tiene el PSP y su coherencia con el perfil productivo del grupo con servicios autorizados, esto dentro del Programa de Desarrollo de Capacidades, Innovación Tecnológica y Extensionismo Rural de la SAGARPA, en el Estado de Baja California Sur durante el año 2013; permitiendo conocer si el PSP cuenta con lo necesario para desarrollar adecuadamente el servicio.*

**PALABRAS CLAVE:** Extensión, Prestador de Servicios Profesionales, Desarrollo Rural

## **PROFILE OF THE PROVIDER OF PROFESSIONAL SERVICES IN THE PRACTICE OF RURAL EXTENSION FOR THE STRATEGY OF AGRICULTURAL AND LIVESTOCK. AN ANALYSIS IN BAJA CALIFORNIA SUR, MEXICO**

## **ABSTRACT**

The extension work has been an instrument that has been used to generate rural development in Mexico since the mid- 1950s as part of public policies for rural development. The extension has been responsible for carrying out the execution of the activity , initially to serve the state, receiving a fixed payment for payroll agent, and now as a private agent paying public resource, it plays a very important in achieving the objectives proposed in the rural development policy. Because of this, in this paper the degree of training and experience that the PSP and its consistency with the production profile of the group with authorized services is determined, that within the Capacity Building Program , Technological Innovation and Rural Extension SAGARPA , in the State of Baja California Sur in 2013, allowing to know if the PSP has what it takes to properly develop the service.

**JEL:** Q10

**KEYWORDS:** Extension, Provider Services, Rural Development

## INTRODUCCIÓN

En el siglo XXI la humanidad enfrenta el reto fundamental de orientarse hacia formas de desarrollo más justas para la gran mayoría y amigables con la naturaleza; fenómenos como el cambio climático, el incremento de la pobreza y la degradación de recursos, son cada vez más complejos, de impacto global y que afectan más a aquellos seres de mayor vulnerabilidad, la cual, se da sobre todo en el medio rural, espacio donde los Gobiernos han emprendido esfuerzos para abatirla mediante iniciativas de desarrollo rural. En América Latina, el extensionismo ha sido un instrumento que se ha utilizado para generar dicho desarrollo desde inicios del siglo XX; un tipo de actividad dirigida a desarrollar capacidades técnico productivas en los productores rurales que ha formado parte de las políticas públicas de desarrollo rural. Aguilar, Altamirano y Rendón (2010) sostienen que se le conoce a dicha actividad como extensión ya que con ella se busca extender el conocimiento desarrollado en la investigación, asociándose a acciones de promoción de nuevas tecnologías y de capacitación a los productores para mejorar su desempeño productivo; el extensionista, es el agente responsable de extender dicho conocimiento, jugando un papel de suma importancia para el logro de los objetivos que se plantean en la política pública de desarrollo rural; su importancia radica en que es el puente entre el área de investigación y desarrollo con los productores rurales. En México, a mediados de la década de 1950 se empezó a configurar un modelo de extensión adoptando algunas características de los servicios de extensión comunitarios prevalecientes en Estados Unidos (Aguilar, Altamirano y Rendón, 2010), en dicha configuración los servicios eran operados por extensionistas al servicio del

Estado, los cuales brindaban atención a las unidades de producción rural con un pago fijo por nómina (Menocal y Pickering 2005); a mediados de la década de 1980, se inició el adelgazamiento de instituciones y con ello desmantelamiento del cuerpo de extensionistas que trabajaban en la Secretaría de Agricultura y Recursos Hidráulicos (SARH), esto debido a los procesos de liberalización comercial que se suscitaron a partir de dicha época, alejando al Estado del papel protagónico de la economía. Dichas reformas provocaron la creación de un mercado de extensión privado en todo el país que apoyaría la ejecución de los programas gubernamentales en el nivel local (McMahon y otros, 2011). Los extensionistas, se contrataron mediante convocatoria pública y abierta donde se les convocaba a participar en la actividad con un pago mensual y por cuenta y orden de los productores a través de distintos que programas que se formularon bajo la Secretaría de Agricultura, Ganadería y Desarrollo Rural (SAGARPA) antes SARH; así en el año 2002, la SAGARPA inició el Programa de

Desarrollo de Capacidades en el Medio Rural (PRODESCA), estableciendo una red privada de prestadores de servicios profesionales que brindaban servicios a los productores en un mercado abierto, pagándose con recursos públicos (Menocal y Pickering, 2005), llamándose a partir de entonces al extensionista “Prestador de Servicios Profesionales” (PSP). En el 2011, la SAGARPA estableció el Programa de Desarrollo de Capacidades, Innovación Tecnológica y Extensionismo Rural, consistiendo en efectuar pagos para el desarrollo de servicios de extensión privados, con recurso público a través de concurrencia SAGARPA-Gobierno de cada Estado; esto como una forma de apoyo brindada al productor, a quien no se le otorga el recurso, sino que se utiliza para el pago de los servicios proporcionados por los PSP. No obstante, a pesar de las acciones encaminadas a generar desarrollo rural a través de la extensión rural por más de 60 años, el sector rural ha tenido un ritmo de crecimiento menor al de la economía nacional. En 1950, la participación del PIB primario en el PIB nacional era de 16.1% y en el 2012 fue del 3.4%. (SAGARPA, 2013). Baja California Sur (BCS), uno de los 32 estados de la

República mexicana, presenta un sector rural con un estancamiento en la productividad, competitividad y rentabilidad de las unidades de producción rural, las cuales en su mayoría carecen de un manejo sustentable de los recursos naturales; debido a lo anterior, de acuerdo al SIAP en el 2012 las actividades agropecuarias en BCS generaron un valor de 5,155 millones de pesos, ubicándose en el lugar 29 de 32 Estados en total,

en cuanto a generación de valor; se presentan limitantes para la producción, como acceso a los recursos naturales y servicios ambientales, así como acceso a la biodiversidad. Otro tipo de limitantes se refieren a condiciones que elevan los costos de producción, tal es el caso de la logística, la cual está desarrollada sin planeación. Una limitante adicional se refiere a los precios de venta de los productos con tendencia hacia la baja, ya sea por la falta de valor agregado o la reducción en la capacidad de negociación de los productores rurales de BCS; además de que existe una resistencia fuerte hacia la organización para el trabajo anteponiendo el individualismo. Por estas razones y considerando que la extensión ha sido utilizado como mecanismo de política pública para mitigar dichas problemáticas a través de la labor que realiza el Prestador de Servicios Profesionales, siendo estos, elementos clave en la estrategia para acelerar el desarrollo rural que se busca, es que se hace necesario identificar el grado de adiestramiento y experiencia que estos poseen para realizar los servicios de extensión debido a la importancia que juegan en la práctica.

## REVISIÓN DE LITERATURA

La extensión ha sido definida por cuantiosos autores como un instrumento indispensable para el desarrollo rural. Grondona y otros (2012) la definen como un proceso de intervención de carácter educativo formal e informal, de intercambio de información, conocimientos y prácticas para el desarrollo y fortalecimiento de las capacidades de aprendizaje e innovación permanente de las comunidades. Su finalidad es contribuir a la competitividad, la sustentabilidad y la equidad social. Sánchez de Puerta (1996), argumenta que es el conjunto de acciones que envuelven la utilización de información y conocimiento, en la que intervienen agentes externos e internos con la población rural y cuyo objetivo es el desarrollo de esta última. Rodríguez (2009), sostiene que mediante el extensionismo se busca ayudar a los productores a mejorar la productividad además de desarrollar sus capacidades para dirigir su desarrollo futuro; Da Silva (2006) manifiesta que desde la adopción del extensionismo en México se han venido probando una serie de modificaciones en el diseño de las instituciones y políticas para el desarrollo rural a través de ello. En el año 2002, surgió La Ley de Desarrollo Rural Sustentable, definiendo el desarrollo rural sustentable como el mejoramiento integral del bienestar social de la población y de las actividades económicas en el territorio comprendido fuera de los núcleos considerados urbanos. Al respecto Valcárcel, (1992) sostiene que es un proceso localizado de cambio social y crecimiento económico sostenible, que tiene por finalidad el progreso permanente de la comunidad rural y de cada individuo integrado en ella; de igual manera Gómez (2002), lo define en un sentido básico como la mejora de las condiciones de vida de los habitantes de los espacios rurales.

Di Franco (1966) argumenta que los extensionistas deben de ser expertos en trabajar con personas, requiriendo un adiestramiento especial el cual demuestra que la extensión no puede llevarla a cabo cualquier persona. Cano (2004) visualiza al extensionista como un diseñador, promotor, facilitador y acompañador de estrategias frente a los cambios en los entornos locales con visión global, describiéndolo con capacidad para dar acompañamiento a los actores sociales y productivos frente a las señales de dichos entornos, muy especialmente a las de los mercados internacionales y locales, antes que un especialista en aspectos técnicos; en este sentido la preparación de los Prestadores de Servicios

Profesionales (Extensionistas) debe de ser muy completa, Di Franco (1962) dice que la preparación académica de los extensionistas es de enorme importancia para que puedan desempeñar un trabajo adecuado, sostiene que si están limitados en su formación, tendrán dificultades en cumplir los objetivos que persigue el servicio; por su parte Cano (2004) argumenta que concibe al extensionista como un profesional con formación académica en algún campo de la educación superior, con capacidades básicas formadas en la educación media, como las de interpretar textos, expresarse claramente por medio de la palabra, así como las bases en ciencias y matemáticas. Por ello se coincide con Gallaher (1967) que define el papel del extensionista como profesional que lleva a cabo acciones para provocar cambios en los productores rurales

a través de un proceso educativo planificado; donde dicho agente tiene que vincular el conocimiento generado en la investigación y desarrollo con las necesidades reales de los productores rurales y sus familias, y que si no se llega a cumplir lo que se busca, se puede considerar que su intervención ha sido no errática; en este sentido Thorton (2004) reconoce que en los tiempos actuales la demanda exige profesionistas graduados para desarrollar el extensionismo con nuevas capacidades, no prima entonces el conocimiento técnico sino la facilitación de diagnósticos, de interrelación de mediaciones, de la búsqueda de oportunidades, de la experimentación y de la formulación de propuestas. La realidad laboral, sin embargo, parece indicar que el profesional de extensión, público o privado, debe responder con ofertas diseñadas para cada actor social que atiende o con el que se relaciona.

El Programa de Desarrollo de Capacidades, Innovación Tecnológica y Extensionismo Rural fue implementado por la SAGARPA a partir del año 2011 señalando como objetivo fortalecer las capacidades técnicas y administrativas de las unidades económicas agropecuarias, pesqueras y acuícolas para que mejoren sus procesos productivos y organizativos a través del otorgamiento de apoyos en servicios de asistencia técnica, capacitación, extensionismo; en proyectos de investigación y transferencia de tecnología y en fomentar el desarrollo gerencial de las organizaciones sociales y de los comités sistema producto. El programa se integro con tres Componentes: Apoyos para la Integración de Proyectos (Comités Sistemas Producto); Desarrollo de Capacidades y Extensionismo e Innovación y Transferencia de Tecnología; todos estos componentes se encuentran enmarcados en el desarrollo de capacidades del sector rural, cuya principal acción es elevar el aprendizaje y realizar cambios sustanciales en la manera de producir lo cual impacte en la rentabilidad y por ende en la competitividad de cualquier cadena productiva agropecuaria. El desarrollo de capacidades es planeado en conjunto por SAGARPA-Gobierno del Estado, aunque este último genera la propuesta la cual es aprobada en la Comisión Estatal de Desarrollo de Capacidades, Innovación Tecnológica y Extensionismo Rural.

## METODOLOGIA

La investigación es del tipo descriptiva ya que, siguiendo a Hernandez y Otros (2008), lo que se busca es especificar propiedades, características y rasgos importantes de cualquier fenómeno que se analice, describiendo tendencias de un grupo o población. El valor de este instrumento radica en mostrar con precisión los ángulos o dimensiones de un fenómeno, suceso, comunidad, contexto o situación, al mismo tiempo que permite asociar variables mediante un patrón predecible para un grupo. Se utilizó un sistema que permitiera obtener datos en forma rápida para ello se entrevistaron a los PSP en el las reuniones que estos tienen dentro de los grupos técnicos de asesoría a consejos, ya que en ese seno se reúnen periódicamente, resolviendo las preguntas referentes a la edad y tiempo de dedicación a la actividad. Adicionalmente con la información contenida en la Base de Datos Única (BDU), la cual es la base de datos de los serbios que maneja el gobierno del Estado y que es registrada a nivel nacional en el Sistema de Información Virtual para el seguimiento de los servicios, la información contenida en el expediente de cada servicio y la información del Plan Estratégico, se realizó el análisis de la formación académica, la experiencia y el análisis de coherencia de perfiles con el grupo de trabajo beneficiario, considerando principalmente la formación académica y el perfil productivo del grupo a atender.

## RESULTADOS

Aplicando la metodología descrita se obtuvo que para el ejercicio 2013 se autorizaron 45 servicios en total para las estrategias de Asistencias técnica agrícola y pecuaria, 11 servicios (24.44%) para la agrícola y 34 servicios (75.56%) para la pecuaria, con un total de 40 PSP responsables de ejecutarlos (11 agrícolas y 29 pecuarios); el presupuesto aprobado para pago de dichos servicios fue de un total de 4.416 millones de pesos, con una distribución de 1.425 millones de pesos para PSP con servicios agrícolas (33 %) y de 2.9637

millones de pesos para servicios proporcionados por PSP pecuarios. A continuación se describen los resultados obtenidos en cuanto al grado de dedicación, adiestramiento y experiencia que poseen los PSP.

### Dedicación en el Desarrollo de Servicios

El tiempo máximo de ejecución del servicio es de aproximadamente siete meses, en este tiempo los PSP deben de ser capaces de desarrollar su programa de trabajo planificado realizando actividades para el desarrollo de capacidades técnicas, productivas y organizativas con los productores. Considerando el presupuesto asignado a los servicios agrícolas de 1.425 millones de pesos, se calcula en promedio con el número de servicios con PSP asignado, les da un ingreso mensual de 18,505.49 pesos, un pago promedio por servicio de 129, 545.45 pesos; de los 11 PSP solo el 18% se dedica de tiempo completo a la actividad, es decir nada más dos extensionistas; el 82% restante cuenta con otro tipo de trabajo y complementa sus ingresos realizando esta actividad. En los servicios pecuarios el 66% de los PSP argumenta que la práctica es una actividad complementaria a una principal generando ingresos de esta forma adicionales; en ellos consideran el presupuesto autorizado de 2.9637 millones de pesos y considerando los 34 servicios recalando que existen PSP que cuentan con más de un servicio perciben en promedio por servicio 87,167.65 pesos, aproximadamente 14,452.52 pesos por mes.

Tabla 2: Distribución de Dedicación al Servicio

Total De PSP Con Servicios		Dedicación Exclusiva	%	Dedicación Parcial, Complementaria A Otra Actividad	%
Agrícolas	11	2	18	9	82
Pecuarios	29	10	34	19	66

### Distribución de Edades y Sexo

Los PSP entre 31 y 40 años de edad son mayoría ya que representan el 27% en servicios agrícolas y el 31% en servicios pecuarios; este rango de edad puede ser considerado como el óptimo para desarrollar la actividad considerando la vida laboral de cada persona que oscila entre los 25 y 60 años de edad. Es importante mencionar que el 24% de los PSP pecuarios cuentan con menos de 26 años, este rango de edad está relacionado con personas que son recién egresados de las Instituciones de Educación Superior, por lo que su experiencia en el medio puede ser limitada o casi nula. En cuanto al género se tiene que en los servicios agrícolas, no se encuentran mujeres trabajando; mientras que el 34% de los PSP pecuarios son mujeres.

Tabla 3: Distribución de Edades

Edad, Años	Psp Agrícolas	%	Psp Pecuarios	%
Menos de 26	0	0	7	24
26 a 30	1	9	5	17
31 a 40	3	27	9	31
41 a 50	1	9	5	17
51 a 60	2	18	0	0
61 a 70	1	9	0	0
Sin datos	3	27	3	10
Total	11	100	29	100

### Formación Académica

En cuanto a la formación académica, el 100% de los PSP de servicios agrícolas cursó como último nivel de estudios la licenciatura, encontrándose todos titulados en la carrera de Ingeniero Agrónomo; en lo que respecta a los PSP para servicios pecuarios el 86%, representando a 25 PSP cuenta con nivel de licenciatura,

contando con los títulos de Ingeniero Zootecnista (48%), Ingeniero en Producción Animal (24%), la carrera de Médico Veterinario Zootecnista (24%) y la carrera de Ingeniero Agrónomo Especialista en Zootecnia (4%). De los tres PSP que cuentan con estudios de maestría tienen las carreras de Ingeniero Zootecnista, Médico Veterinario e Ingeniero Agrónomo. Además dentro de los 29 PSP hay uno que no tiene el nivel de licenciatura.

Tabla 4: Último Nivel de Estudios de los PSP

Total de PSP Con Servicios		Técnico	Licenciatura	Maestría	Doctorado
Agrícolas	11	0	11	0	0
Pecuarios	29	1	25	3	0

### Experiencia en el Servicio

Para considerar la experiencia en el servicio se tomó como referencia el estatus de desempeño de cada PSP; el 64% y 69% de PSP respectivamente con servicios agrícolas y pecuarios, son de estatus nuevo, esto quiere decir que es la primera vez que participan en este tipo de servicios; en los PSP agrícolas solamente un PSP se encuentra acreditado y seis en los pecuarios; así mismo tres de cada tipo se encuentra en proceso de acreditación.

Tabla 5: Experiencia de los PSP en el Servicio

Estatus en el Servicio	PSP Agrícolas	%	PSP Pecuarios	%
Nuevo	7	64	20	69
En proceso de acreditación	3	27	3	10
Acreditado	1	9	6	21
Condicionado	0	0	0	0
No aceptable	0	0	0	0

### Coherencia los Perfiles PSP y Unidad de Producción

Debido a la formación académica que en el caso de los servicios en la estrategia agrícola, 10 de los 11 PSP con servicios cuentan con formación de Ingeniero Agrónomo, y verificando la organizaciones que recibirán el servicios, en su totalidad son grupo de productores que realizan como actividad productiva principal la agricultura, por lo que existe una coherencia de perfiles del 91%; en este caso resultó que un PSP tiene formación académica de Ingeniero Zootecnista, por lo cual se considera que no cuenta con el perfil adecuado para brindar un servicio de extensión a productores agrícolas. En los servicios de la estrategia pecuaria el 97% de los PSP tiene coherencia con el perfil productivo de los grupos beneficiarios, la formación profesional de los PSP se considera idónea curricularmente para ejecutar el servicio; en estos servicios se considera una incongruencia y esto debido que el PSP no cuenta con formación profesional, contando solamente con estudios a nivel técnico.

Tabla 6: Coherencia los Perfiles, PSP y Unidad de Producción

Total de PSP con servicios		Existe coherencia	%	No existe coherencia	%
Agrícolas	11	10	91	1	9
Pecuarios	29	28	97	1	3

## CONCLUSIONES

El trabajo de extensión requiere de un conocimiento profundo de la comunidad, las personas, los problemas, los recursos, las costumbres y la estructura social, es decir se necesita mucho más que de solo un perfil

profesional para ejecutar de buena forma el servicio de extensión. Di Franco (1962) argumenta que sin el conocimiento amplio de toda la estructura a la que se le brindará el servicio es casi imposible desarrollar una máxima efectividad; así mismo sostiene que algunos expertos opinan que un extensionista no logra mucho en sus primeros tres años de la labor, y que los años más productivos llegaran después de los cinco años de experiencia. En este sentido en BCS el 64% y 69% de PSP respectivamente con servicios agrícolas y pecuarios, son de estatus nuevo en la actividad, es decir es la primera vez que ejecutan la práctica, la cual al llevarse a cabo, es imprescindible que el agente responsable de ejecutarla no solo cuente con el perfil académico necesario sino además con un conocimiento amplio y profundo del sujeto y su ambiente al que se le proporcionará el servicio, así como la forma en sensibilizarle e influirle para lograr los cambios que se desean con la extensión, siendo esto difícil de lograr al dedicarle tiempo parcial a la actividad; el 82% de los PSP agrícolas y el 62% de los PSP pecuarios se dedican en forma parcial a la práctica. Por lo que considerando los argumentos para el caso y los resultados del análisis, se puede decir que en BCS la mayoría de los servicios que se llevan a cabo estarán en dificultades para la obtención de los resultados que se buscan mediante la extensión, los cuales buscan el desarrollo y fortalecimiento de las capacidades técnicas, productivas y organizativas permanentes en los productores con finalidad generar competitividad, sustentabilidad y la equidad social en sus actividades.

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# ESPECIALIZACIÓN Y PRODUCTIVIDAD DEL SECTOR TURÍSTICO EN MÉXICO

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## RESUMEN

*Se realiza un análisis de la actividad turística en los estados de la República Mexicana donde se localizan los destinos más visitados, con el propósito de identificar la estructura económica regional asociada al sector, la especialización en el empleo y los índices de productividad. A partir de información de las Estadísticas Turísticas de los Censos Económicos, se estima un Análisis Envolvente de Datos, el Índice de Especialización de Empleo Normalizado y el Coeficiente de Empleo a nivel de ramas para las nueve entidades federativas cuya ocupación del empleo en el sector turístico es mayor al 20% del total de la ocupación estatal. Los resultados documentan la ausencia de un comportamiento homogéneo en el número de establecimientos y empleos, así como en relación a las ramas de actividad, éstos pueden coadyuvar al diseño de políticas públicas orientadas hacia la promoción del desarrollo del turismo con mayor eficiencia en el sector.*

**JEL:** O14, O41, R11

**PALABRAS CLAVE:** Turismo, Empleo, Productividad Y Especialización

## INTRODUCCIÓN

El turismo se ha convertido en un sector de importancia económica y en crecimiento a nivel internacional, la Organización Mundial del Turismo (OMT) señalaba que para 2012 la actividad a nivel mundial contribuyó con el 9% del Producto Interno Bruto (PIB), generó al menos 1 de cada 11 empleos, en tanto que los ingresos fueron el equivalente al 6% de las exportaciones internacionales (OMT, 2013). Existe una amplia literatura sobre los pros y contras de la actividad turística en las economías, encontrando coincidencia en la importancia que tiene para la generación de empleo, sin embargo, desde la agenda económica son pocos los trabajos que han abordado la relación existente entre el turismo, la eficiencia del sector y la contribución puntual a la generación de empleo. Este documento busca hacer una primera aproximación a esta relación en aquellos estados de la república mexicana donde la participación del empleo turístico es mayor al 20% de la población ocupada. El documento se encuentra estructurado en cuatro apartados, el primero corresponde a la revisión de la literatura sobre la relación turismo y empleo; los datos y desarrollo de los indicadores a estimar se presentan en el apartado segundo; en el tercero apartado se presentan los resultados de las estimaciones del Análisis Envolvente de Datos, Coeficiente de Empleo y el Índice de Especialización del Empleo Normalizado; por último, se presentan las reflexiones finales.

## REVISIÓN DE LITERATURA

El turismo es un sector de actividad que no se ajusta a los criterios de las cuentas nacionales, al ser una industria heterogénea con una amplia variedad de negocios, tipos y tamaños (Pena-Boquete y Pérez-Dacal, 2012), que combina diferentes actividades de los sectores y subsectores clasificados por las cuentas nacionales, siendo las más importantes las relacionadas con servicios de alojamiento y alimentación; agencias de viaje y servicios de transporte; entretenimiento, venta curiosidades y artesanías; entre otros (Pais, 2006). Al proveer bienes y servicios, tanto para la población como para los turistas, resulta difícil la contabilización de estos últimos (Kumari, 2012). El turismo se considera una industria intensiva en empleo, que se basa en el movimiento de personas y consumo de los viajeros (Shuifa *et al*, 2011), además esta

heterogeneidad permite la existencia de flexibilidad en el empleo, a partir del desplazamiento de trabajadores entre una y otra, donde los salarios se ajustan por los conocimientos, la experiencias y antigüedad en el empleo (Aykac, 2010).

Becerra (2009) señala que la industria turística puede ser gestionada por unidades de diferentes tamaños, cubriendo diferentes servicios a partir de empresas familiares, qué al existir una expansión del turismo, los ingresos llegan a la población de manera rápida. Aykac (2010) establece que la importancia de la empresa familiar, puede estar asociada a la informalidad existente en el sector, tanto por el trabajo no remunerado o por la prestación de bienes y servicios en los hogares. Toader (2011), apunta que para generar desarrollo turístico es necesario emplear más gente, lo cual puede traducirse en mayores ingresos y mayores gastos por parte de las familias; es precisamente bajo esta premisa que el turismo en zonas deprimidas, se ha convertido en estrategia de desarrollo nacional y estatal, en algunas regiones del país. No obstante, Tinocco (2003) establece que existe desigualdad de ingresos entre diferentes comunidades, el desplazamiento de trabajadores a la actividad turística en detrimento de sectores tradicionales y los bajos niveles salariales asociados al trabajo en el sector, aunque el turismo también genera empleo para todos los niveles y habilidades.

Mathienson y Wall (citado por Bosch *et al*, 2004) identifican tres tipos de empleos generados por la actividad turística: a) Directos, resultado de los ingresos generados por la prestación de servicios turísticos básicos y complementarios del turismo; b) Indirectos, conformado por los puestos de trabajo generados en actividades de los proveedores de servicios básicos y complementarios; y c) Inducidos, se generan como consecuencia del efecto multiplicador del gasto turístico en el centro receptor, que es realizado por los trabajadores del sector. Becerra (2009) agrega una cuarta categoría denominada empleos temporales, definiéndolos como aquellos generados durante la construcción de infraestructura del destino. Lanza *et al* (2003), señalan que se ha prestado poca atención a las implicaciones de largo plazo de la especialización en el turismo y el desarrollo económico, a pesar de que las perspectivas de crecimiento de la productividad en el turismo en comparación con la manufactura pueden ser limitadas.

En este sentido, Blake *et al* (2006) argumentan que la relación entre competitividad y productividad, es un campo virgen en el sector turístico, aunque en otros sectores, ha sido altamente explorado; estos autores señalan que el turismo, al igual que en el resto de los sectores, la productividad se refiere a la eficiencia con la que se utilizan los recursos, relacionando la cantidad de insumos, como el empleo de mano de obra y el capital, al producto. En el mismo tenor, Maroto-Sánchez (2012) define la productividad como un concepto de eficiencia, que ahora se ve cada vez más como una eficiencia y el concepto de eficacia, así como la efectividad. En México, se encuentran estudios de carácter regional, que han sido abordados desde la calidad del empleo, condiciones laborales y a partir de casos específicos como son los trabajos de Márquez, 1996; Leyva, *et al*, 2010; Cruz, *et al*, 2014.

En virtud de ello, en este trabajo se busca contribuir a los trabajos que se han hecho para la economía mexicana, relacionando la eficiencia, entendida en el sentido de Blake *et al* (2006) y Maroto-Sánchez (2012); en segundo lugar, explorar la demanda de empleos con respecto a la generación del producto y finalmente, analizar la especialización del empleo. El sector turístico en México, definido a partir de la información de los Censos Económicos, muestra que entre 2003 y 2008, la aportación relativa del sector turístico al total nacional en relación al número de unidades económicas registró un aumento del 6.2% y del 2.9% con respecto al personal ocupado; respecto a la aportación que hace el sector en remuneraciones y valor agregado sólo fueron del 0.9% y 0.1% respectivamente. El sector que registró la mayor participación fue el relacionado con los servicios de alojamiento temporal y preparación de alimentos y bebidas, representando en 2003 aproximadamente el 50% del total nacional en las variables, aumentando esta participación en 2008 al 67%, lo cual puede ser explicado, por la mayor presencia en estas unidades económicas en sitios turísticos. La estructura económica del sector recae en micro y pequeñas empresas

constituyendo un porcentaje cercano al 99%, y ocupan entre el 60 y 70% del personal, sin embargo, en relación a las remuneraciones sólo aportaban en 2003 el 33% y en 2008 el 45%; generando en promedio el 48% del valor agregado.

## DATOS Y METODOLOGÍA

A fin de determinar la productividad de las entidades federativas con vocación turística, se seleccionaron aquellas en las que el empleo en el sector turístico fuera igual o mayor al 20% del total de ocupación estatal. Tomando como base la información de las Estadísticas Turísticas con Base en los Resultados de los Censos Económicos (ETBRCE) de INEGI (2009), las entidades seleccionadas fueron: Baja California Sur, Colima, Guerrero, Jalisco, Morelos, Nayarit, Oaxaca, Quintana Roo y Sinaloa.

Alberca y Parte (2013) utilizan el Análisis Envolvente de Datos (DEA), en el cual se determina cual es el productor más eficiente y las deficiencias en el resto, bajo la premisa que la producción de cada productor estará dada por una cesta de insumos distintos y por lo tanto genera cantidades diferentes del resto de los productores. Vargas *et al* (2013), establecen que el DEA puede ser visto como un vector de insumos en la  $DMU_i, X_i$ , en tanto que  $Y_i$  representa el vector de insumos correspondiente. Donde  $X_0$  son los insumos dentro de la  $DMU$  en la cual se quiere determinar los niveles de eficiencia y  $Y_0$  sean los niveles de producción; en ese caso, las  $X$ 's y las  $Y$ 's son los datos con los que se hace la estimación. A partir de un problema de programación lineal, se establece la medida de eficiencia para la  $DMU_0$  dada por:

$$\begin{aligned} & \text{Min} \quad \theta \\ & \text{s.t.} \quad \sum \lambda_i X_i \leq \theta X_0 \\ & \quad \sum \lambda_i Y_i \leq Y_0 \\ & \quad \lambda \geq 0 \end{aligned} \tag{1}$$

En el que  $\lambda_i$  es la ponderación dada a la  $i$ -ésima  $DMU$  en su esfuerzo por dominar a  $DMU_0$  y  $\theta$  representa la medida de eficiencia de  $DMU_0$ . Teniendo en cuenta lo anterior,  $\lambda$  y  $\theta$  son las variables; asimismo, debido a que  $DMU_0$  aparece del lado izquierdo del sistema de ecuaciones, el valor óptimo de  $\theta$  no puede ser mayor a 1. La estimación del Análisis Envolvente de Datos se realizó tomando la información disponible en las ETBRCE 2003 y 2008. Como insumos se utilizó el Personal Ocupado, Consumo Intermedio, en tanto que la Producción Bruta Total, se consideró como el producto. Se realizaron estimaciones para determinar cuál es el estado de la República Mexicana más eficiente de los nueve seleccionados y al interior de los estados se realizaron estimaciones que permitirán identificar en que estrato de personal ocupado se encuentra la mayor eficiencia, donde se incluyó como insumo la Formación Bruta de Capital Fijo como proxy de capital.

A fin de contar con una estimación respecto a la capacidad que tiene el sector turismo en cada entidad federativa, se estima el Coeficiente del Empleo (Pais, 2006), que es la tasa entre el empleo (número de trabajos) y el producto generado. El coeficiente es derivado como un promedio ponderado de los coeficientes de los sectores y subsectores en los cuales el empleo es generado como resultado del turismo. Se utilizó la ponderación con respecto a las remuneraciones pagadas a los trabajadores en cada una de las ramas de actividad (4 dígitos del Sistema de Clasificación de América del Norte, SCIAN), del sector turismo, lo anterior asociado a la disponibilidad de información para la economía mexicana. Las variables proxy el producto fue la producción bruta total y para el empleo se utilizó el total del personal ocupado. La estimación se realiza para 2003 y 2008, a fin de hacer comparables los resultados, los datos fueron usados a precios constantes de 2003. La estimación está dada como sigue, si  $n$ , es el número de trabajadores empleados en el sector  $i$ , y  $v$  es la producción bruta total, entonces el coeficiente del empleo del sector  $i$  es:

$$ec_i = n_i/v_i \quad (2)$$

En tanto, que el coeficiente del empleo agregado está dado por:

$$EC = \sum_{i=1, \dots, m} w_i ec_i \quad (3)$$

donde  $m$  es el número total de subsectores que conforman el sector y  $w_i$  es la ponderación del sector  $i$  para este caso se deriva de la participación en las remuneraciones totales a los trabajadores. Los principales supuestos de los cuales parte esta estimación se asume que todos los bienes y servicios provistos a los turistas fueron producidos en el país; y que el coeficiente del empleo estimado es igual para todas las empresas por igual. Una herramienta que ayuda a distinguir al interior de las economías estatales el ritmo en el que se generan los empleos con respecto a la dinámica nacional, es la estimación del Índice Especialización del Empleo Normalizado (Dalum *et al*, 1999), cuya forma es la siguiente:

$$IE_i^* = \{[(L_{iE}/L_{SE})/(L_{iN}/L_{SN})] - 1\} / \{[(L_{iE}/L_{SE})/(L_{iN}/L_{SN})] + 1\} \quad (4)$$

donde los subíndices  $i$  y  $S$  se refieren a la actividad y al sector, mientras que  $E$  y  $N$  hacen alusión al total estatal y total nacional de la información respectivamente. La estimación se realizó con información de las ETBRCE 2004 y 2009 de INEGI, a un nivel de desagregación de 2 y 4 dígitos.

## RESULTADOS Y DISCUSIÓN

El Análisis Envolvente de Datos (DEA), se utilizó para intentar entender cuál es el comportamiento de la eficiencia en la producción del sector turístico en los estados de la República Mexicana seleccionados. La estimación se hace bajo el supuesto de la existencia de retornos constantes a escala, obteniéndose sólo en aquellos estados donde el análisis los considera eficientes, siendo para 2003 Jalisco y Quintana Roo. El análisis para 2008, muestra que los estados eficientes en términos de los insumos son

Baja California Sur, Jalisco y Quintana Roo, en tanto que, el resto de las entidades exhiben rendimientos crecientes a escala (Tabla 1). La siguiente etapa del DEA consiste en la determinación del exceso de insumos, lo que significa determinar a partir de los valores de productos actuales, qué proporción de insumos debería ser utilizada. Para 2003, en el caso de Jalisco y Quintana Roo, al estar consideradas en la frontera de eficiencia, no tienen insumos en exceso. Los resultados indican que Baja California Sur podría encontrarse en este nivel de eficiencia relativa. Para el resto de los estados, para mantener el mismo volumen de producción bruta total, el consumo intermedio no tendría que ser aumentado o disminuido, sin embargo, en relación al número de empleos, los resultados indican que los estados muestran en términos de eficiencia un exceso de empleos en el sector (Tabla 2).

Tabla 1: Modelo Orientado Por el Lado de los Insumos Asumiendo Retornos Constantes a Escala, 2003 Y 2008

Nombre de DMU	Eficiencia	Suma de Lambdas	Retornos A Escala	2003				Retornos A Escala	2008			
				Lambdas	Óptimas con Benchmarks	Eficiencia	Suma de Lambdas		Lambdas	Óptimas con Benchmarks		
BCS	0.930	0.302	Creciente	0.183	Jalisco	1.000	1.000	Constante	1.000	BCS		
Colima	0.999	0.161	Creciente	0.161	Jalisco	0.631	0.200	Creciente	0.172	BCS	0.03	Jalisco
Guerrero	0.889	0.476	Creciente	0.476	Jalisco	0.641	0.599	Creciente	0.444	BCS	0.16	Jalisco
Jalisco	1.000	1.000	Constante	1.000	Jalisco	1.000	1.000	Constante	1.000	Jalisco		
Morelos	0.819	0.321	Creciente	0.321	Jalisco	0.596	0.450	Creciente	0.376	BCS	0.07	Jalisco
Nayarit	0.812	0.196	Creciente	0.196	Jalisco	0.795	0.350	Creciente	0.276	BCS	0.08	Jalisco
Oaxaca	0.994	0.268	Creciente	0.268	Jalisco	0.574	0.160	Creciente	0.010	BCS	0.15	Jalisco
Quintana Roo	1.000	1.000	Constante	1.000	Quintana Roo	1.000	1.000	Constante	1.000	Quintana Roo		
Sinaloa	0.986	0.485	Creciente	0.485	Jalisco	0.787	0.632	Creciente	0.425	BCS	0.21	Jalisco

Fuente: Elaboración propia con información de la ETBRCE, INEGI 2004, 2009..

Tabla 2: Exceso de Insumos, Modelo Orientado Por los Insumos, Retornos Constantes a Escala, 2003 y 2008

nombre dmU	exceso de insumos				exceso de productos	
	personal ocupado		consumo intermedio		producción bruta total	
	2003	2008	2003	2008	2003	2008
baja california sur	0.00	0.00	0.00	0.00	0.00	0.00
colima	4675.37	0.00	0.00	0.00	0.00	0.00
guerrero	6310.97	0.00	0.00	0.00	0.00	0.00
jalisco	0.00	0.00	0.00	0.00	0.00	0.00
morelos	11276.82	0.00	0.00	0.00	0.00	0.00
nayarit	822.83	0.00	0.00	0.00	0.00	0.00
oaxaca	10774.25	0.00	0.00	0.00	0.00	0.00
quintana roo	0.00	0.00	0.00	0.00	0.00	0.00
sinaloa	7707.31	0.00	0.00	0.00	0.00	0.00

Fuente: Elaboración propia

Finalmente el DEA, establece cuales son los valores de los insumos que tendrían que utilizarse a fin de tener una producción bruta total en términos de eficiencia. En la tabla 4, se presentan los valores observados y los predichos por el análisis, mostrándose en el caso de los estados no eficientes exceso en la utilización del empleo y del consumo intermedio, para producir el valor observado de producción bruta en términos de eficiencia (Tabla 3).

Tabla 3: Insumos y productos objetivo eficiente, 2003 y 2008

Nombre de DMU	Insumos Observados				Objetivo Eficiente de Insumos				Objetivo Eficiente de Productos	
	Personal Ocupado		Consumo Intermedio		Personal Ocupado		Consumo Intermedio		Producción Bruta Total	
	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008
Baja California Sur	30,144	55,856	3,300,883	2,640,706	28,039	55,856	3,070,408	2,640,706	6,722,137	15,364,615
Colima	19,202	29,253	1,255,265	1,004,212	14,513	18,446	1,254,380	633,236	2,985,703	3,978,538
Guerrero	55,390	113,044	4,173,808	3,339,046	42,928	72,461	3,710,322	2,140,328	8,831,390	14,036,174
Jalisco	90,220	307,005	7,797,798	6,238,238	90,220	307,005	7,797,798	6,238,238	18,560,489	46,488,013
Morelos	49,123	73,551	3,055,234	2,444,187	28,940	43,851	2,501,304	1,457,216	5,953,658	9,237,107
Nayarit	22,749	48,272	1,878,663	1,502,930	17,656	38,374	1,525,998	1,194,756	3,632,213	7,714,359
Oaxaca	35,173	81,536	2,103,170	1,682,536	24,187	46,787	2,090,516	965,479	4,975,892	7,152,515
Quintana Roo	96,577	147,679	13,780,004	11,024,003	96,577	147,679	13,780,004	11,024,003	27,877,540	43,285,405
Sinaloa	52,144	110,801	3,831,430	3,065,144	43,721	87,198	3,778,822	2,412,215	8,994,435	16,141,294

Fuente: Elaboración propia. Nota: Todos los datos de la tabla están en miles de pesos de 2003.

Adicionalmente a éste análisis, se realizó el DEA teniendo como unidades de decisión, en cada uno de los estados, los estratos de personal ocupado a fin de determinar en qué tamaño de empresa se encuentra la mayor eficiencia relativa. Los resultados muestran un comportamiento diferenciado entre las entidades, mismos que se muestran en la tabla 4.

Tabla 4: Resumen de Resultados, Modelo Orientado Por Insumos Bajo Rendimientos Constantes a Escala, 2003 Y 2008

DMU	Baja California Sur		Colima		Guerrero		Jalisco		Morelos		Nayarit		Oaxaca		Quintana Roo		Sinaloa	
	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008
0 a 2 personas	Dec	Dec	Dec	Cre	Dec	Dec	Cre	Cre	Dec	Dec	Cre	Dec	Cons	Dec	Cre	Cons	Cre	Cons
3 a 5 personas	Cons	Dec	Cons	Dec	Dec	Dec	Cre	Dec	Dec	Dec	Cre	Dec	Dec	Dec	Cre	Dec	Dec	Dec
6 a 10 personas	Dec	Dec	Dec	Cre	Dec	Dec	Dec	Dec	Dec	Dec	Cre	Dec	Dec	Dec	Cre	Dec	Dec	Cre
11 a 15 personas	Cre	Dec	Cons	Cre	Cre	Dec	Cons	Cre	Cre	Dec	Cre	Cre	Cre	Dec	Cons	Dec	Cre	Cre
16 a 20 personas	Cons	Cons	Cre	Cre	Cre	Cons	Cons	Cre	Cre	Cons	Cre	Cre	Cre	Cons	Cre	Cons	Cons	Cre
21 a 30 personas	Cons	Dec	Cre	Cons	Cons	Cre	Cons	Cre	Cons	Cre	Cons	Cre	Cons	Cons	Cre	Dec	Cons	Cre
31 a 50 personas	Cre	Dec	Cre	Cre	Cons	Dec	Cre	Dec	Cre	Cons	Cons	Cons	Dec	Cre	Cre	Cons	Cre	Cre
51 a 100 personas	Cons	Dec	Cons	Cons	Dec	Dec	Cons	Cons	Cons	Dec	Cre	Cre	Dec	Cons	Cre	Dec	Dec	Cons
101 a 250 personas	Dec	Dec	Cons	Cre	Dec	Dec	Dec	Dec	Cons	Dec	Cre	Dec	Dec	Cons	Dec	Dec	Dec	Dec
251 a 500 personas	Dec	Dec	Cons	Dec	Dec	Dec	Dec	Dec	Cre	Dec	Dec	Cons	Dec	Cre	Cons	Cons	Dec	Cre
501 a 1000 personas	Cre	Cons	Cons	Cons	Dec	Cons	Cre	Cre	Cre	Cons	Cre	Cons	Cons	N/A	Dec	Dec	Cons	Cre
1001 y más personas	N/A	Cons	Cons	N/A	Cons	Cons	Cons	Cons	Cons	N/A	Cre	Cons	N/A	N/A	Dec	Cre	N/A	Cre

Fuente: Elaboración propia. Nota: Los resultados indican el tipo de rendimiento que exhiben las empresas por tamaño, pudiendo ser Constantes (Cons), Crecientes (Cre) y Decrecientes (Dec). N/A indica que no existen empresas con ese número de empleados.

Los resultados de la estimación del Coeficiente del Empleo (CE) a nivel agregado ponen de manifiesto el número de puestos de trabajo necesarios en el sector turístico para la generación de \$1000 de Producción Bruta Total (PBT), encontrándose que en 2003 en promedio los nueve estados seleccionados necesitaban 620 empleos, mientras que, para ese mismo valor en 2008, éstos aumentaban a 757.

Los valores máximos de empleos requeridos se encontraban en Morelos donde eran necesarios 747 empleos y el valor mínimo correspondía a Quintana Roo con 406. En 2008, los valores extremos se encontraban en Oaxaca con 1167 y Quintana Roo con 394. Los resultados del CE de manera agregada, son consistentes con resultados previos obtenidos por los autores (Barrón *et al*, 2014), en los que encuentran que a nivel nacional se necesitaban en 2003, 1850 empleos y 2437 en 2008, para generar \$1000 de Valor Agregado (VA), es decir, en términos de las variables utilizadas, los valores aproximados de VA representan el 50% de la PBT. Los valores del Índice de Especialización del Empleo Normalizado (IEEN), se encuentran en el rango de -1 a 1, el primero indicaría que la actividad no es significativa en la entidad federativa en cuestión, por el contrario, el segundo valor indica que la actividad sólo está presente en esa entidad. Los valores intermedios a  $\pm 1$  son indicio de un proceso de especialización asociado a un (de) crecimiento más lento de la actividad en el estado.

Tabla 5: Estimación del Coeficiente del Empleo, Estados Seleccionados 2003-2008

Estado	Porcentaje unidades económicas turísticas		Porcentaje personal ocupado unidades turísticas		EC ponderado por remuneraciones	
	2003	2008	2003	2008	2003	2008
Baja California Sur	26.5	31.4	32.7	36.8	486.86	451.13
Colima	20.3	23.6	20.5	22.7	740.11	828.07
Guerrero	11.6	22.9	18.1	27.1	635.46	856.49
Jalisco	7.1	26.7	7.4	20.6	551.39	698.45
Morelos	18.1	23.6	21.3	24.0	747.80	822.57
Nayarit	14.8	26.6	19.1	30.0	696.67	830.27
Oaxaca	7.7	18.6	11.6	20.1	665.53	1166.52
Quintana Roo	31.0	35.4	44.6	47.9	406.46	393.96
Sinaloa	11.6	23.0	14.1	24.4	652.53	771.58

Fuente: Elaboración propia con información de las Estadísticas Turísticas con Base en los Censos Económicos (INEGI 2004, 2009).

Los resultados indican que el Sector 46 Comercio al por menor, presenta una especialización negativa en todas las entidades federativas, excepto Oaxaca y Sinaloa; en lo que corresponde al Sector 48 Transportes, correo y almacenamiento, todos los estados de la República que han sido seleccionados presenten valores negativos en ambos periodos, sin embargo, se nota una reducción entre 2003 y 2008. El Sector 52, Servicios financieros y de seguros, tiene un comportamiento diferenciado entre los estados seleccionados, presentando desespecialización absoluta en Baja California Sur en ambos periodos; Morelos y Quintana Roo tienen valores negativos en ambos periodos, siendo más marcada la desespecialización en 2008; en el resto de los estados se presenta un aumento de la especialización de 2003 a 2008. En el Sector 53, de Servicios inmobiliarios y alquiler de bienes muebles, se presenta desespecialización en ambos periodos, haciéndose más evidente hacia 2008; la excepción en este sector, la hace Sinaloa, con un desempeño similar al promedio nacional.

En el Sector 54, Servicios profesionales, científicos y técnicos, se encuentra que el empleo en la mayor parte de los estados sufre una disminución con respecto a la evolución nacional entre 2003 y 2008, a excepción de Baja California Sur y Quintana Roo. En el sector relacionado con Servicios de apoyo a los negocios, manejo de desechos y servicios de bioremediación (56), a excepción de Quintana Roo, prácticamente este sector en los estados del país seleccionados para este estudio se observa desespecialización, lo que podría estar dejando de manifiesto la importancia que han tenido las tecnologías de la información y la accesibilidad que tienen los turistas para la planificación y reservas de viajes, afectando a la actividad 5615 (Agencias de viajes y servicios de reservaciones).

Los Servicios educativos (Sector 61), en 2003, sólo se observaba un comportamiento similar al nacional en Jalisco y Nayarit; en el resto de los estados se muestra que presentan comportamiento más lento que el nacional, presentando valores negativos; sin embargo, en Oaxaca y Sinaloa se presentó un aumento entre 2003 y 2008. El Sector 71, Servicios de esparcimiento, culturales y deportivos, Morelos, Quintana Roo y Sinaloa presentan un comportamiento superior al nacional. El Sector de Servicios de alojamiento temporal y de preparación de alimentos y bebidas (72), exhibe un comportamiento muy similar al comportamiento nacional en ambos años, cabe destacar una ligera caída entre 2003 y 2008, en Guerrero, Jalisco y Morelos. Finalmente en el Sector 81 (otros servicios), a excepción de Oaxaca y Sinaloa, se presenta una tendencia más lenta que la nacional.



Tabla 6: Especialización del Empleo en Sector Turístico, Estados Seleccionados, México 2003 Y 2008

Sector de Actividad	Baja California Sur		Colima		Guerrero		Jalisco		Nayarit		Morelos		Oaxaca		Quintana Roo		Sinaloa	
	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008	2003	2008
Sector 46	-0.29	-0.40	-0.27	-0.28	-0.33	-0.23	-0.24	-0.20	-0.24	-0.35	-0.26	-0.25	<u>0.04</u>	<u>-0.03</u>	-0.24	-0.25	<u>0.08</u>	<u>0.12</u>
Sector 48	-0.29	-0.01	-0.75	-0.59	-0.73	-0.66	-0.70	-0.67	-0.70	-0.64	-0.68	-0.34	-0.54	-0.46	-0.28	-0.06	-0.53	-0.56
Sector 52	-1.00	-1.00	<u>0.04</u>	<u>0.61</u>	<u>0.13</u>	<u>0.52</u>	-0.16	<u>0.63</u>	-0.16	<u>0.55</u>	-0.36	-0.53	<u>-0.00</u>	<u>0.68</u>	-0.39	-0.41	<u>0.09</u>	<u>-0.03</u>
Sector 53	-0.42	-0.45	-0.58	-0.60	-0.63	-0.87	-0.71	-0.64	-0.71	-0.78	-0.37	-0.44	-0.63	-0.74	-0.10	-0.29	<u>0.03</u>	<u>-0.09</u>
Sector 54	<u>0.20</u>	<u>0.21</u>	<u>0.41</u>	-0.18	<u>0.30</u>	<u>-0.00</u>	<u>0.78</u>	<u>0.38</u>	<u>0.78</u>	-0.34	-0.28	-0.15	<u>0.59</u>	<u>0.32</u>	-0.50	-0.49	<u>-0.05</u>	-0.20
Sector 56	-1.00	-1.00	-0.28	-0.95	-1.00	-1.00	-1.00	-0.95	-1.00	-1.00	-0.68	-0.65	-1.00	-1.00	<u>0.57</u>	<u>0.37</u>	-0.49	-0.07
Sector 61	-0.70	-0.85	-1.00	-1.00	-0.66	-0.65	<u>0.14</u>	-0.17	<u>0.14</u>	-0.59	-0.92	-0.95	-0.33	-0.22	-0.55	-0.63	-0.45	-0.12
Sector 71	-0.40	-0.48	-0.54	-0.50	-0.23	-0.32	-0.29	-0.17	-0.29	-0.42	<u>0.14</u>	<u>0.03</u>	-0.20	-0.20	<u>0.07</u>	<u>0.00</u>	-0.11	-0.10
Sector 72	<u>-0.14</u>	<u>-0.12</u>	<u>-0.09</u>	<u>-0.14</u>	<u>-0.05</u>	<u>-0.15</u>	<u>-0.15</u>	<u>-0.24</u>	<u>-0.15</u>	<u>-0.11</u>	<u>-0.13</u>	<u>-0.21</u>	<u>0.11</u>	<u>0.10</u>	<u>0.16</u>	<u>0.20</u>	<u>0.06</u>	<u>-0.07</u>
Sector 81	-0.34	-0.46	-0.14	-0.20	-0.35	-0.30	-0.31	-0.15	-0.31	-0.27	<u>-0.07</u>	-0.12	<u>0.06</u>	<u>0.00</u>	-0.27	-0.39	<u>0.15</u>	<u>0.06</u>

Fuente: Elaboración propia con información de las Estadísticas Turísticas con Base en los Resultados de los Censos Económicos (INEGI, 2004 y 2009).

## CONCLUSIONES

El estudio realizado permite concluir que en diversos sectores y actividades de la estructura económica, el turismo como fenómeno económico que incorpora diferentes sectores y actividades, se caracteriza por una estructura basada en las Micro, Pequeñas y Medianas Empresas (MiPyMe's), lo que condiciona los niveles de especialización, eficiencia en el uso de los recursos y por tanto de la productividad. A escala regional, la especialización en el empleo, la eficiencia del uso de los insumos y por tanto la productividad, se ven condicionados por los espacios donde se desenvuelve la actividad turística (Alberca y Parte, 2013), cada entidad federativa y destino turístico cuenta con determinados recursos que los hacen heterogéneos en la conformación de sus estructuras económicas.

A pesar de esta heterogeneidad, como resultado de este estudio, se observan comportamientos similares en cuanto a la especialización del empleo normalizado en ciertas ramas de actividad vinculadas con el turismo, de esta manera, es evidente que la mayoría de los estados de la República Mexicana seleccionados para estudiarse registran desespecialización durante los años 2003 y 2008, en las ramas de actividad relacionadas al Comercio al por menor, Servicios inmobiliarios y alquiler de bienes muebles, Servicios profesionales y técnicos y Servicios de apoyo a los negocios, pasando a una especialización fundamentalmente en las ramas de actividad relacionadas con Servicios de alojamiento temporal y preparación de alimentos y bebidas, actividades características del turismo, lo que sugiere un crecimiento de éste en estas regiones y por tanto la consolidación de los destinos que ahí se encuentran.

Sin embargo, al relacionar la especialización con la eficiencia del uso del empleo como insumo para la producción, puede concluirse que en los estados turísticos de México, es justamente la rama de actividad clasificada como Hoteles, moteles y similares la que requiere de mayor número de empleos para generar \$1000 de producción bruta, lo que significa poca productividad de este factor. Como se menciona en el texto, es esta rama la que mayor cantidad de personal ocupado registra, siendo ello un indicador de la existencia de empleos con muy bajos niveles de sueldo.

En relación a la eficiencia en el uso de insumos y tamaño de las empresas, la conclusión a la que se puede llegar a partir de lo encontrado en el estudio, puede expresarse señalando que durante el 2003 y 2008, en los estados mexicanos considerados como turísticos, se ha mantenido el comportamiento en una evidente polarización. En el primer año en cuestión, prevalecía mayor eficiencia relativa en las empresas clasificadas

como pequeñas y grandes ya que el 55% de los estados del país analizados manifestaron este resultado, para el siguiente año la proporción se incrementó al 66%, la polarización puede explicarse a partir de los segmentos de demanda que atienden las empresas; la pequeñas empresas generan bienes y servicios para segmentos turísticos de bajos niveles adquisitivos y para la población local, mientras que las grandes empresas se orientan principalmente hacia la atención de turistas de gran impacto en la demanda. Las microempresas aparecen con niveles eficientes de operación solamente en el estado de menor nivel relativo de desarrollo económico como Oaxaca, en las entidades de mayor dinamismo, no aparecen como entidades de decisión con niveles de eficiencia en el uso de insumos, cuestión que podría explicarse con base a la escala y niveles de operación que generalmente registran y su competitividad es baja. Los resultados obtenidos sugieren la necesidad del diseño e instrumentación de políticas públicas relacionadas con el turismo, que involucren de manera diferenciada a las regiones donde se desarrolla este fenómeno, principalmente debido a la heterogeneidad de las estructuras económicas, promoviendo instrumentos programáticos que favorezcan la eficiencia y productividad, debe ser prioritario atender este aspecto en la rama relacionada con Hoteles, moteles y similares que se encuentra entre las ramas características del turismo y que es la que mayor personal ocupado registra. De igual manera, debe estimularse el desarrollo de las micro y pequeñas empresas que tienen un peso importante en la conformación de la estructura empresarial del turismo mexicano y generan una proporción significativa de empleos.

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# LOS ECOSISTEMAS Y SUS SERVICIOS DESDE UNA PERSPECTIVA ECONOMICA. MODELOS Y REALIDADES

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## RESUMEN

*Los ecosistemas son sistemas complejos altamente relacionados donde se producen interacciones no lineales entre las variables a diferentes escalas espacio temporales. Desde una perspectiva económica, los ecosistemas proveen servicios ecosistémicos (SE) que mejoran el bienestar humano y normalmente están en condiciones de bienes públicos y recursos comunes, y aparentemente nadie paga por ello, con graves consecuencias en la degradación de los ecosistemas, por ello la valoración económica y monetización de los SE son acciones que deben estar presentes en el análisis y gestión de los recursos naturales como métodos claves para insertar al capital natural en la ecuación de desarrollo económico y en la agenda de la formulación de políticas. Hasta ahora los SE tienden a caer en las categorías de acceso abierto y servicios públicos puros, como nadie posee o tiene derechos a estos servicios, nadie puede ser excluido de utilizarlos. En efecto, los SE no están comprendidos en el ámbito de los mercados y tienden a ser invisibles en el análisis económico.*

**PALABRAS CLAVE:** Servicios Ecosistémicos, Bienestar Humano, Capital Natural, Modelos

## ECOSYSTEMS AND THEIR SERVICES FROM AN ECONOMIC PERSPECTIVE. MODELS AND REALITIES

### ABSTRACT

*Ecosystems are complex systems highly related where nonlinear interactions occur between the variables at different temporal and spatial scales. From an economic perspective, ecosystem provide ecosystem services (SE) to improve human welfare and usually are available as public goods and common resources, and apparently no one pays for it, with serious consequences for ecosystem degradation, thereby economic valuation and monetization of SE are actions that must be present in the analysis and management of natural resources as key methods for inserting the natural capital in the equation of economic development and on the agenda of formulating policies. Until now, SE tends to fall into the categories of open access and pure public services, as no one owns or has rights to these services, no one can be excluded from use. Indeed, the SE are not within the scope of markets and tend to be invisible in the economic analysis.*

**KEYWORDS:** Ecosystem Services, Human Well-Being, Natural Capital, Models

**JEL:** 010, 020, 021, 029, 044, P2

## INTRODUCCIÓN

Desde una perspectiva económica se definen como bienes a aquellos recursos naturales o ambientales que se agotan en su consumo. Por el contrario, son servicios ecosistémicos todas las funciones de los ecosistemas

utilizadas por las personas y comunidades en su beneficio y que no se agotan, gastan o se transforman en el proceso de utilización por el consumidor. Desde esta perspectiva, la característica fundamental que distingue los bienes de los servicios ecosistémicos es que mientras los primeros se agotan en su consumo, los segundos no (Martínez de Anguita, 2006) En el ámbito de la ciencia económica se denominan recursos a todos aquellos medios que contribuyen a la producción y distribución de los bienes y servicios de los cuales los seres humanos hacen uso. En concreto se denominan recursos naturales a aquellos bienes y servicios que proporciona la naturaleza sin alteración por parte del ser humano; y que son valiosos para las sociedades por contribuir a su bienestar y desarrollo de manera directa o indirecta. Así, desde esta perspectiva económica, tanto bienes como servicios son recursos naturales. Adicionalmente los recursos se pueden clasificar en bióticos (recursos vivos que su tasa de extracción es inferior a su tasa de reproducción) y abióticos (recursos no vivos: combustibles fósiles, minerales, agua, suelo, energía solar) (Urciaga, 2009).

Al analizar las razones bajo las cuales el mercado falla para asignar óptimamente los recursos en la economía, destaca la condición de existencia de bienes públicos, recursos comunes y la presencia de externalidades. La exclusión es un concepto legal que permite al propietario del recurso excluir de su disfrute al resto de los agentes. La rivalidad se refiere a una característica inherente a ciertos recursos en el sentido que su consumo excluye al resto de los agentes del mismo o su uso reduce la disponibilidad para el resto. Si los servicios se pueden excluir y son rivales caen en la clasificación de bienes privados, si son no excluibles pero rivales se consideran bienes comunes, si son no excluibles y no rivales se definen como bienes públicos puros. Es decir, como el recurso es de todos y de nadie, los derechos de propiedad del mismo son indefinidos, y todos utilizan el recurso bajo consideraciones privadas de maximizar su bienestar y nadie puede ser excluido de utilizarlo, en cierto tiempo esta situación conduce necesariamente a la degradación y agotamiento de no modificar las reglas o los derechos de propiedad. (Urciaga, 2012)

Los conceptos de exclusión y rivalidad dan contenido a muchos ecosistemas y sus servicios que tienden a caer en las categorías de recursos comunes y bienes públicos, con el agravante de presentar la condición de libre acceso al mismo, situación que los coloca en la denominada “Tragedia de los comunes”, es decir, una condición que de no atenderse oportunamente mediante nuevas reglas de funcionamiento, el recurso natural, ecosistema y sus servicios se degradan y en el extremo se agotan. En efecto, los servicios de los ecosistemas están comprendidos en el ámbito de los recursos comunes o bienes públicos y el mercado no resuelve su óptima utilización social. De hecho, el mercado dejado a su libre juego de oferta y demanda no internaliza los servicios de los ecosistemas porque no establece precios y tienden a ser invisibles en el análisis económico, el beneficiario directo e indirectos del funcionamiento de los ecosistemas y de los servicios que proveen a la sociedad no paga por el mismo y su conducta estratégica de gorrón genera mayor uso del recurso hasta las cercanías del agotamiento en donde la sociedad considera al servicios escaso e inmediatamente surgen los precios como indicadores asignativos (Urciaga, 2009.). Además hay pocos incentivos para que los beneficiarios directos de los ecosistemas gestionen los servicios ecosistémicos de manera sostenible (Dasgupta *et al.*, 2000)

La integración de la economía y la ecología en un sistema común e integrado de apoyo al análisis científico y la definición de políticas y decisiones operativas, es un paso clave hacia la conservación y la sostenibilidad (MEA, 2005). El mercado debe reconocer la escasez de los recursos antes de que se agoten, circunstancia que demanda la internalización de las externalidades negativas al sistema de mercado. La internalización de externalidades ambientales genera un costo social mayor al costo privado justamente en la misma externalidad, lo que hace menor la ganancia privada pero mayor a la ganancia social, lo que hace viable todas las consideraciones de conciencia social de la degradación ambiental y de la pérdida del capital natural. Tales argumentos apoyan el equilibrio y la armonía entre la actividad económica y el medio ambiente, compatibles a través del progreso en la comprensión científica y en la técnica del manejo de los ecosistemas y sus servicios (Fisher *et al.* 2009).

El papel crucial que desempeñan los sistemas naturales en el sustento de la actividad económica y el bienestar humano es motivo de creciente preocupación, ya que aumenta la evidencia de las crecientes presiones que se instalan en este tipo de sistemas por la actividad humana (MA 2005). Los modelos económicos y ecológicos se hacen necesarios para representar apropiadamente los ecosistemas, sus servicios y los impactos en el bienestar humano. La modelización apropiada del flujo de servicios nos permite cuantificar el acervo de capital natural. Los ecosistemas y sus servicios son la base del capital natural. Los servicios de los ecosistemas se identifican como el conjunto de servicios proveídos por un ecosistema al que se le confieren un valor antropogénico y propio, denominado valor económico total (VET), que se divide en dos categorías: valor de uso (VU) que es el derivado de la utilización del bien o servicio ecosistémico, ya sea de forma directa (alimentos o recreo) y valor de no uso (VNU) el cual corresponde con el valor atribuido a la sola existencia del elemento ambiental valorado, independientemente de si es utilizado o no como el valor de herencias, valor de legado y valor de existencia. El valor de uso directo (VUD) es el valor derivado de la utilización directa del servicio ambiental y el valor de uso indirecto (VUI) que engloba los beneficios derivados de las funciones del ecosistema para la producción y consumo actuales (Urciaga, 2009).

El objetivo del presente documento es analizar el papel que desempeñan los servicios ecosistémicos y la capacidad de los modelos económicos de representar apropiadamente el flujo de servicios y cuantificar el capital natural de los ecosistemas, para lograr este objetivo, el documento esta estructurado en cinco secciones, la primera, introductoria describe la relación que existe entre los servicios de los ecosistemas, el mercado, los valores y el sustento que representa el capital natural para el bienestar social, la segunda sección revisión de la literatura, analiza como la importancia de representar mediante modelos la interacción entre el capital natural y la sociedad es clave para entender su interacción. La tercera sección indica la metodología que se siguió para ejemplificar el modelo, en la sección de resultados, se demuestra por medio de mapas como han afectado los cambios en el uso de suelo y que áreas son las más sensibles a dichos cambios, se representan también las actividades turísticas más importantes, los zonas de pesca y la tendencia de crecimiento para Baja California Sur. Para concluir, se destaca la importancia de los ecosistemas en el bienestar humano y la necesidad de proponer políticas para la preservación, conservación y restauración de los ecosistemas

## REVISIÓN DE LITERATURA

El problema central en la aplicación de las herramientas económicas clásicas para la provisión de servicios de los ecosistemas, ya sea indirectamente a través de la regulación o, directamente, por medio de la provisión pública, es el establecimiento de un valor monetario sobre ellos. La información costo/beneficio raramente está disponible debido a que esos servicios no presentan mercados bien establecidos y no se intercambian usualmente en los mercados. Muchos de los servicios proveídos por los ecosistemas carecen de mercado (aire limpio, biodiversidad o posibilidad de recreo), por lo que no tienen un precio que indique cual es su valor. Por este motivo, dado que no existe un reflejo de su escasez o de los impactos generados por la actividad humana, se producen situaciones de asignación ineficiente de recursos, es decir, su degradación, sobreexplotación y contaminación (Urciaga 2009, Sanjurjo e Islas-Cortés 2007). La economía valora monetariamente en términos de utilidad y escasez los bienes y servicios que previamente pueden ser cuantificados biofísicamente.

En mercados competitivos y completos, el precio de mercado es una buena aproximación del valor económico otorgado por la sociedad a un bien o servicio de acuerdo a la teoría económica. El sistema de precios representa la escasez del bien en la economía y su valor social. Sin embargo, existen fallas de los mercados que no permiten que el sistema de precios represente de forma adecuada el valor económico de un bien o servicio desde el punto de vista social (Baumol y Oates, 1988). La cuantificación económica de la presencia de externalidades, la redefinición de los derechos de propiedad y el establecimiento de reglas

que modifique el libre acceso a los recursos comunes y bienes públicos, permite incluir el costo social al valor económico que una sociedad reconoce en los producción y distribución de los servicios de los ecosistemas. Este reconocimiento social de los límites del mercado y la introducción de mecanismos de mercado para alinear la utilización el capital natural, los ecosistemas y sus servicios al sistema económico permitirá alcanzar un uso sustentable de nuestros recursos naturales.

### Modelos y Realidades

Un modelo es una representación simplificada de la realidad expresada a nivel conceptual, mediante símbolos matemáticos o de cualquier otra manera, cuando el modelo se relaciona con la economía y la ecología, se habla de representar estados de la naturaleza mediante la integración de modelos económicos y ecológicos, los cuales integren procesos naturales (biofísicos y ecológicos) y sistemas socioeconómicos (valores de mercados, precios, demanda), con el objetivo de brindar herramientas que permitan proponer acciones de manejo que sean reflejadas en el establecimiento de políticas para la preservación, restauración y conservación del capital natural, clave para el bienestar natural (van den Bergh *et al* 2001).

Al parecer ambas disciplinas tienen representaciones sobre la realidad económica y ecológica. En un mundo donde el crecimiento económico está restringido por límites ecológicos y especialmente por la creciente degradación de los ecosistemas y de sus servicios para satisfacer el bienestar humano se hace necesario establecer modelos integrados ecológicos y económicos que den cuenta de tales restricciones. Establecer un modelo sostenible en el sentido de considerar la capacidad del medio ambiente para sostener la vida humana y los niveles actuales de actividad económica sin degradar la calidad de los servicios de los ecosistemas, es el desafío de mayor importancia.

La implementación y creación de estos modelos orientados a los recursos naturales se debe a que el desarrollo y explotación de los mismos tiene lugar en un mundo finito, que empieza a tomar forma sobre la base de los conceptos de sustentabilidad y capital natural. La concepción de la base de recursos naturales y servicios suministrados por el ecosistema como un acervo que proporciona un flujo de servicios ha permitido vincular el concepto de sustentabilidad con el de acumulación de capital, ya que tanto el capital natural como el capital físico o capital manufacturado rinden un ingreso que se define como “la cantidad máxima que una comunidad puede consumir en un periodo dado y continuar en posibilidad de consumir la misma cantidad al final del periodo”. Ello significa que el acervo de capital disponible debe rendir el mismo flujo de ingreso al año siguiente. En otras palabras, el acervo de capital debe permanecer constante (Hicks, 1946; Daly, 1994). La importancia de proporcionar a los creadores de políticas las estimaciones de valor y los beneficios de los ecosistemas es apremiante, ya que esta acción permitirá revertir las tendencias de cambio por factores de presión que afectan a los ecosistemas y sus servicios, por medio de mejores y nuevas políticas públicas transversales, para hacer efectivas la conservación y restauración del capital natural y su uso sustentable.

### **METODOLOGÍA**

En las últimas dos décadas se han realizado numerosas investigaciones que han tenido efectos positivos en el manejo sustentable y la conservación de los recursos naturales renovables (TEEB, MEA, CDB, entre otras). El reto actual consiste en fortalecer y fomentar esta investigación que genera conocimiento en temas estratégicos para la conservación del capital natural y el uso sustentable de los ecosistemas y sus servicios ambientales. Un modelo que represente la restricción ecológica del crecimiento económico debe reconocer cuatro aspectos básicos del funcionamiento de los ecosistemas y sus servicios:

La degradación ambiental como resultado de la creciente complejidad del sistema económico

La degradación de los ecosistemas y sus servicios presentan nuevas oportunidades para la acción humana

La complejidad institucional en que opera el sistema ecológico económico.



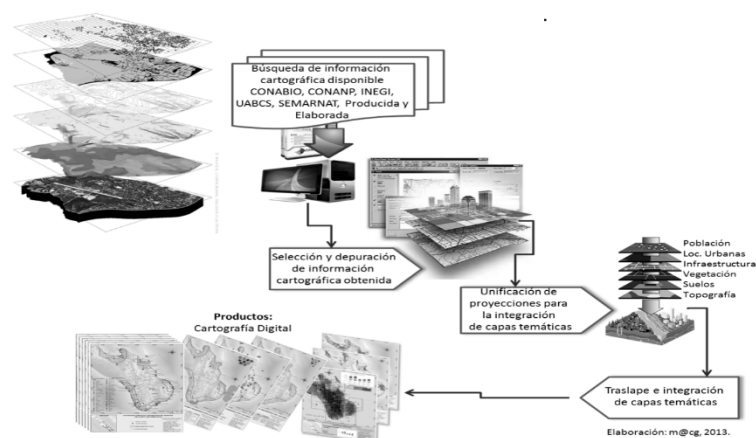
La arena política del sistema económico ecológico.

Por lo que el sistema contiene al menos cuatro elementos a modelizar: la economía, la ecología, la política, y el medio sociocultural. El modelo debe permitir generar los análisis de los impactos que genera el sistema económico y sus mecanismos de transmisión al resto del los sistemas. Para la implementación y definición de este modelo en el caso de ecosistemas costeros y sus servicios nos concentramos en el estudio, análisis y valoración de los servicios culturales utilizados por el turismo en los ecosistemas marinos y costeros, los cuales abarcan aspectos tangibles (pesca, observación de especies) e intangibles (seguridad, belleza, espiritualidad, recreación cultural y social para las poblaciones); también incluye el conocimiento, las percepciones y los sistemas de clasificación de su entorno natural (Balvanera y Prabhu 2004; De Groot *et al.* 2005).

Modelar los flujos y los ecosistemas utilizando distintas metodologías (económicas, ecológicas o ambas) se hace necesario para promover la conservación y la restauración de los mismos. A manera de representar un modelo, se realiza el análisis en Baja California Sur, el cual interacciona las dos disciplinas con la finalidad de representar como se realizan las presiones de los ecosistemas a causa de actividades como el turismo. Para la implementación y definición de este modelo nos apegaremos al estudio de la zona costera de Baja California Sur, cuyo análisis para la identificación de los servicios culturales utilizados por el turismo en los ecosistemas marinos y costeros, abarcan aspectos tangibles (pesca, observación de especies) e intangibles (seguridad, belleza, espiritualidad, recreación cultural y social para las poblaciones); también abarcan el conocimiento, las percepciones y los sistemas de clasificación de su entorno natural (Balvanera y Prabhu 2004; De Groot *et al.* 2005).

En el caso particular de los ecosistemas culturales utilizados por el turismo en Baja California Sur, es clave considerar las variables más representativas como uso de suelo, establecimiento de infraestructura turística en ecosistemas frágiles, adaptación de especies de flora y fauna, efectos en el bienestar de la población vulnerable y capacidad de restauración de los ecosistemas. Para llevar a cabo el estudio y obtener el modelo que represente los cambios en el uso de suelo y principales ecosistemas utilizados, se utilizaron herramientas de información cartográfica (SIG) y se integraron distintas variables: población, infraestructura, vegetación y tipos de suelos, que permitieron reflejar en la modelación del cambio de uso de suelo los efectos que estas tienen (Figura 1).

Figura 1: Metodología Propuesta Para la Identificación de Cambios en los Ecosistemas



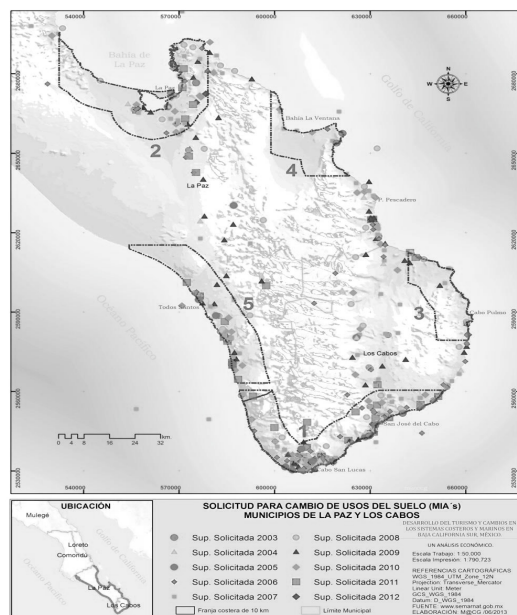
La figura 1, muestra el proceso metodológico que se llevó a cabo para desarrollar el presente estudio, el cual incluye variables representativas y herramientas de georeferenciación. Fuente: Proyecto Desarrollo del Turismo y cambios en los Ecosistemas Costeros y Marinos en Baja California Sur. Un análisis económico.

## RESULTADOS

Para Baja California Sur, se proyectan cinco áreas principales para el desarrollo de infraestructura turística ya que cuenta con ecosistemas que permiten que dicha actividad se desarrolle, sin embargo como muestra la Figura 2, a partir de los últimos años se han solicitado cambios de uso de suelo (CUS), la mayoría de estos, han sido promovidos por la iniciativa privada con la finalidad de explotar los recursos, construir infraestructura para promover el turismo y aprovechar los flujos de los ecosistemas para generar riquezas. Los datos arrojados por el modelo demuestran claramente las áreas con mayor solicitud para CUS, los cuales indican que la franja costera es la que tiene mayor demanda por los flujos de los ecosistemas que ofrecen entre los que se destacan paisaje, recreación, actividades en el área marina que brindan los ecosistemas (playa, pesca, surf, veleo, dunas).

Para identificar los CUS se analizaron distintas solicitudes de CUS que fueron realizadas durante distintos años (2003-2012) mediante las manifestaciones de impacto ambiental (MIA's) obtenidas a través de la Secretaría de Medio Ambiente y los Recursos Naturales (SEMARNAT). Donde resaltan los años 2006 con una autorización para CUS de 75,155.257 Ha. Y el año 2007 con 22,756.670 Ha. CUS autorizados para modificación, instalación y transformación del suelo con diversos fines.

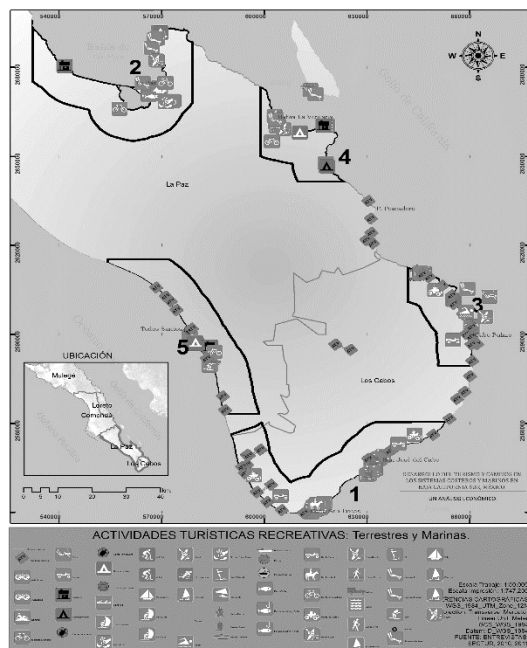
Figura 2: Solicitud Para Cambio de Uso de Suelo



La figura 2, muestra demuestran mediante el modelo representado de manera clara las áreas con mayor solicitud para CUS, los cuales indican que la franja costera Fuente: Proyecto Desarrollo del Turismo y cambios en los Ecosistemas Costeros y Marinos en Baja California Sur. Un análisis económico.

Para analizar los ecosistemas culturales en la costa (10 km de la playa hacia el mar y 10 km hacia el área costera-orilla de playa), donde se están llevando a cabo los CUS, para satisfacer las necesidades turísticas, se identificaron las principales actividades recreativas, así como también el área donde se realizan, (Figura 3), las actividades se realizan en la franja costera, y entre las principales se encuentran: buceo, ski, snorkel, buceo, hiking, campamentos, entre otros importantes.

Figura 3: Actividades Turísticas Realizadas en la Zona Costera de Baja California Sur



La figura 4, muestra las principales actividades realizadas por el turismo, así como también representa el área donde estas se llevan a cabo, saturando la franja costera y ejerciendo presión que pone en peligro el flujo de los ecosistemas para el bienestar humano. Fuente: Proyecto Desarrollo del Turismo y cambios en los Ecosistemas Costeros y Marinos en Baja California Sur. Un análisis económico

## CONCLUSIONES

Las modificaciones en el uso de suelo de las zona costera afecta la capacidad de los ecosistemas para proveer servicios ecosistémicos. Destacan los servicios de los ecosistemas marinos y costeros localizados en Baja California Sur, los cuales han resultado especialmente sensibles al cambio ocasionados por la presión humana sobre el uso de la zona costera. La gestión apropiada de los sistemas costeros ha sido un reto permanente debido a su propia complejidad que conecta mar y tierra. Estas dificultades de gestión se agudizan por el crecimiento comercial, urbano y turístico de la franja costera.

Las perspectivas de utilizar los ecosistemas marinos y costeros del Golfo de California basándose en los servicios de recreación para el desarrollo económico son muy amplias ya que Golfo registra importantes sitios con atractivos turísticos derivados de su condición de riqueza biológica y composición de especies así como la presencia de áreas importantes de reproducción de aves marinas migratorias y mamíferos marinos. Por ejemplo, las Islas del Golfo, es posible desarrollar muchas de las actividades de turismo de naturaleza porque registran atributos que le dan una belleza paisajística única que posibilitan su utilización como servicios de recreación.

Percibir el valor de los servicios ambientales y buscar soluciones para integrarlos en la toma de decisiones mediante modelos económico-ecológicos y las políticas es una necesidad latente. Hay una amplia gama de herramientas para tener en cuenta los valores de la naturaleza, las cuales pueden incluir la regulación y planificación del uso del suelo, los cambios en las subvenciones y los incentivos fiscales, las tarifas de acceso y uso, los pagos por servicios de los ecosistemas, el fomento de la biodiversidad en la reducción de la pobreza, las estrategias de adaptación/mitigación, la creación y el fortalecimiento de los derechos de propiedad y de responsabilidad civil. La elección de las herramientas dependerá del contexto y habrá de tener en cuenta los costos de implementación

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## **CONECTIVIDAD ENTRE SERVICIOS ECOSISTEMICOS Y TURISMO, IMPACTO DEL DESARROLLO EN BAJA CALIFORNIA SUR.**

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José Isabel Urciaga García, Universidad Autónoma de Baja California Sur

### **RESUMEN**

*Los impactos del turismo son resultado de proceso complejos de interacción entre turistas, comunidades y ecosistemas y sus servicios ecosistémicos (SE) presentes en un destino determinado. La recreación y el turismo son componentes importantes de muchas economías nacionales y locales, que contribuyen de manera importante a la calidad de vida, sentido de pertenencia, identificación y conexión social, bienestar físico y otros beneficios intangibles. En ese sentido, Baja California Sur (BCS) es un destino turístico emblemático a nivel nacional e internacional debido a los ecosistemas naturales y sus servicios que provee para recreación y turismo. El objetivo del presente trabajo, es destacar algunas áreas de importancia turística en BCS, las cuales atraen un número considerable de turistas por lo que se ha establecido infraestructura, servicios, resorts, entre otras amenidades para cubrir la demanda turística, por ello analizar y determinar el valor de las distintas áreas, así como destacar los SE presentes en cada una de ellas (Cabo San Lucas- San José del Cabo, La Paz, Cabo Pulmo, Todos Santos y El Sargento- La Ventana) e identificar los ecosistemas y sus servicios así como los usos turísticos responsables de cada servicios es un aspecto clave para determinar y proponer políticas que permitan la conservación y el desarrollo económico que beneficie a los usuarios y las comunidades, en ese sentido se describe y propone un modelo donde se analiza la interacción de los ecosistemas y los usuarios del turismo.*

**PALABRAS CLAVE:** Ecosistemas, Servicios Ecosistémicos, Recreación, Turismo

## **CONNECTIVITY BETWEEN ECOSYSTEM SERVICES AND TOURISM, IMPACT OF DEVELOPMENT IN BAJA CALIFORNIA SUR.**

### **ABSTRACT**

*Tourism impacts are the result of complex processes of interaction between tourists , communities , ecosystems and ecosystem services (SE ) present in a given destination. Recreation and tourism are important components of many national and local economies , contributing significantly to the quality of life , sense of belonging , identification and social connection , physical well being and other intangible benefits. In that sense, Baja California Sur (BCS ) is an emblematic tourist destination nationally and internationally due to natural ecosystems and their services provided for recreation and tourism. The objective of this paper is to highlight some areas of tourist importance in BCS , which attracts a considerable number of tourists that is why the development of infrastructure, services, resorts , among other amenities to meet the tourist demand has been established, thereby analyzing and determining the value of the different areas, as well as highlighting the SE present in each ( Cabo San Lucas , San Jose del Cabo , La Paz, Cabo Pulmo , Todos Santos and Sergeant - Window ) and identify the ecosystems, their services and responsible tourism uses for each service is key to identify and propose policies for the conservation and economic development that benefits users and communities in this sense describes and proposes a model where the interaction between ecosystems and tourism users is analyzed.*

**JEL:** N50, O44, O20, O10, O21, O29.

**KEYWORDS:** Ecosystems, Ecosystem Services, Recreation, Tourism

## INTRODUCCIÓN

La idea central de que la naturaleza brinda bienes y servicios de forma gratuita y que éstos son utilizados por los seres humanos para el desarrollo de sus actividades cotidianas, productivas, de recreación o de esparcimiento, proviene de la época de Platón (Mooney y Ehrlich, 1987). El concepto de servicio ecosistémico surge a finales de los años 60 como una forma de dar a conocer y relevar ante la sociedad y quienes toman las decisiones, el vínculo directo que existe entre el bienestar humano y el mantenimiento de las funciones básicas del planeta (Balvanera y Cottler, 2007).

Los servicios ecosistémicos se han abordado tanto desde el punto de vista de la ecología como de la economía y la política, existiendo una amplia variedad de métodos para su estudio. Con el concepto de servicio ecosistémico, y sus muchas definiciones, se dio un nuevo nombre a una antigua idea que como ahora, ha sido motivo de interés y preocupación creciente por la disminución en la capacidad que se percibe de la naturaleza para brindar estos beneficios a una población cada vez mayor (Brauman *et al*, 2007). Un ecosistema esta compuesto de factores bióticos y abióticos que interactúan a través de flujos, como energía y nutrientes, gracias a dicha interacción que origina el funcionamiento de los ecosistemas y los diversos procesos que en ellos ocurren, se derivan ciertas funciones ecosistémicas las cuales pueden transformarse en bienes y servicios ecosistémicos al momento de ser utilizadas o valoradas por el hombre (Urciaga, 2014; De Groot *et al*, 2002).

Varias clasificaciones para los servicios ecosistémicos han surgido a través de su estudio, autores como Daily (1997), Constanza (1997), De Groot *et al* (2002), la Evaluación de los Ecosistemas del Milenio (MEA, 2005), destacan la importancia y la relación que existe entre los servicios de los ecosistemas y el bienestar humano, enfatizando que un servicio ecosistémico depende de la estructura y de los procesos que componen un ecosistema en particular (Balvanera y Cotler, 2007). Al respecto FAO (2009) señala que un servicio ecosistémico es suministrado por una unidad proveedora (ecosistema) y la calidad de este servicio depende del estado de conservación de estas unidades, concluyendo que el concepto de servicio ecosistémico resulta esencialmente antropocéntrico ya que es la presencia de los seres humanos como agentes de valoración los que permiten que los procesos y estructuras ecológicas básicas se transformen en entidades de valor (De Groot *et al*, 2002).

Se utilizará la clasificación propuesta por MEA (2005) en el desarrollo del presente artículo, la cual define los servicios ecosistémicos como aquellos beneficios que los seres humanos obtienen de funciones del ecosistema, y los clasifica en las siguientes categorías: a) de provisión, tal como la producción de materias primas, de agua y combustibles, utilizadas directamente por los seres humanos; b) de regulación, c) de soporte, relacionado con procesos que afectan el clima, los ciclos hidrológicos, ciclos biogeoquímicos, la formación de suelos; y d) de servicios culturales, referido a beneficios educativos, científicos, estéticos y artísticos (MEA, 2005) (Tabla1).

Estará centrado este documento en el objetivo de destacar la conectividad entre los servicios ecosistémicos culturales y la relación que existe con el turismo presente en las zonas costeras de Baja California Sur, la importancia que tiene el mantenimiento y conservación de los ecosistemas y los impactos que causa el mal manejo de los recursos naturales. El presente artículo esta estructurado en cinco secciones, donde la primera sección introductoria describe que son los servicios ecosistémicos, sus principales estudios a nivel internacional y su interacción entre los recursos naturales y el bienestar humano. La segunda sección describe la importancia de valorar los servicios otorgados por los ecosistemas con la finalidad de integrarlos a la política pública y destacar sus beneficios para el bienestar humano. La sección tres, orientada a la estructuración de la metodología de valuación del capital natural y describe el área de estudio donde se

aplicó esta.

La sección cuarta, correspondiente a los resultados que muestra un modelo cartográfico que representa los valores en la zona estudiada (1) malo, (2) regular y (3) malo respectivamente, demostrando también las regiones donde hay mayor densidad de actividades turísticas y los efectos en el cambio de uso de suelo que ello a provocado. La quinta y última sección concluye que Baja California Sur debe captar el valor de la biodiversidad y los ecosistemas, usando mercados, precios e incentivos para influir en la estructuración de políticas para la preservación de los ecosistemas.

Tabla 1: Servicios Ecosistémicos y sus Vínculos con el Bienestar Humano

Tipo De Servicio	Definición	Servicios
Servicios de Provisión	Servicios más fácilmente reconocibles son los de provisión. Se trata de bienes tangibles, también llamados recursos naturales o bienes.	Alimentos
		Leña
		Fibras
		Bioquímicos
Servicios de Regulación	Servicios que regulan el clima, las inundaciones, enfermedades, desperdicios y la calidad del agua, menos fáciles de reconocer	Recursos genéticos
		Regulación del clima
		Regulación de enfermedades
		Regulación y purificación del agua
Servicios culturales	Servicios que disponen beneficios recreativos, estéticos y espirituales para el bienestar humano. Pueden ser materiales o no materiales, tangibles o intangibles.	Espirituales y religiosos
		Recreación y ecoturismo
		Turismo
		Estéticos
Servicios de Sustento	Servicios que mantienen un proceso ecológico esencial y sistemas de apoyo a la vida; son los procesos ecológicos básicos que aseguran el funcionamiento adecuado de los ecosistemas y el flujo de servicios de provisión, de regulación y culturales.	De inspiración
		Educacionales
		Formación del suelo
		Ciclos de los nutrientes
		Producción primaria: que es la conversión de energía lumínica en tejido vegetal
		Provisión de hábitats
		Mantenimiento de la biodiversidad.

*Esta tabla muestra los tipos de servicios ecosistémicos, la definición correspondiente y los productos para el bienestar humano. Fuente: Adaptado la Evaluación de los Ecosistemas del Milenio y dentro de los cuales se resaltan los servicios culturales por la importancia económica que generan (2005)*

## REVISIÓN DE LITERATURA

En los últimos años, y especialmente desde la Evaluación de Ecosistemas del Milenio (MEA, 2005), el término servicios de los ecosistemas se ha considerado el concepto clave para construir una nueva ciencia capaz de relacionar la interacción entre naturaleza y sociedad, así como también la dependencia de la sociedad en el funcionamiento de los ecosistemas y su biodiversidad (Díaz *et al*, 2006) El concepto de servicios ecosistémicos teóricamente debe incorporar los aspectos ecológicos, culturales y socioeconómicos de los ecosistemas en las políticas actuales de conservación (Daily *et al*, 2009); sin embargo, el concepto aún presenta limitaciones en su aplicación sobre la política de toma de decisiones (de Groot *et al*, 2010 ). Estos servicios se mencionan a menudo pero rara vez son totalmente integrados en las evaluaciones siguiendo el marco propuesto por el MEA (2005), ya que se caracterizan con frecuencia por ser intangibles y difíciles de cuantificar en términos biofísicos o monetarios. Es por ello que los estudios de valoración e identificación de los servicios de los ecosistemas se hacen necesarios, ya que permiten estimar el valor de las características o atributos particulares detrás de una demanda de servicios de los ecosistemas (por ejemplo, la importancia de los paisajes, tradiciones o actividades recreativas del turismo), y además brindan la oportunidad de explorar soluciones de compromiso entre los atributos, indicadores y



calidad de los ecosistemas de cada región (Bateman *et al*, 2002).

Algunas técnicas de valoración económica como los métodos de costo de viaje, precios hedónicos, valoración contingente, los experimentos de elección, entre otros pueden ser utilizados para estimar los valores de los servicios culturales de los ecosistemas no comerciales que los mismos proveen a los seres humanos (Hanley y Barbier 2009). Cabe destacar que los ecosistemas tienen valores intrínsecos que no se pueden capturar en cantidades monetarias, sin embargo, la identificación y asignación de valor al flujo de servicios de los ecosistemas es una medida eficiente que permite cuantificar los valores de los mismos en unidades monetarias, lo cual es útil para que los tomadores de decisiones integren políticas de conservación que cuantifiquen cuales serían las pérdidas monetarias de la sobre explotación y mal manejo de los ecosistemas (Nunes y van den Bergh 2001).

Además el análisis que muestre los efectos causados por la pérdida y disminución de los flujos de los ecosistemas en el bienestar humano, mediante la modelación de factores que evalúen los costos y beneficios asociados con el uso de los ecosistemas son necesarios ya que dichos modelos tienen como objetivo vincular e integrar el análisis físico y económico, incorporando los valores ambientales no comerciales y de mercado. Los desafíos que implica la integración del análisis biofísico y económico, sigue siendo un reto para la sociedad, sin embargo el desarrollo y aplicación de modelos, cuantificación de servicios de los ecosistémicos y el establecimiento de políticas para la preservación de los mismos es un paso clave para el bienestar humano y la conservación de los ecosistemas (Nunes y van den Bergh 2001).

## METODOLOGÍA

### Área de Estudio

Baja California Sur (BCS) es un estado costero ubicado al noroeste de México, es un destino turístico emblemático a nivel nacional e internacional debido a los ecosistemas naturales y los servicios culturales que estos proveen, dentro de los que destacan la belleza escénica y recreación, dos de los servicios ecosistémicos más apreciados por los turistas. Servicios que fungen como promotores de cambio directo sobre el uso de suelo, degradación ambiental, sobre explotación de ecosistemas, eliminación de hábitats y agotamiento de recursos ambientales, los cuales se encuentran en una situación de creciente vulnerabilidad por externalidades derivadas de políticas públicas promovidas desde otros sectores (turístico y productivo) que no consideran los costos asociados a los impactos que generan ni las repercusiones en el bienestar social de la población en el mediano y largo plazos.

### Material y Métodos

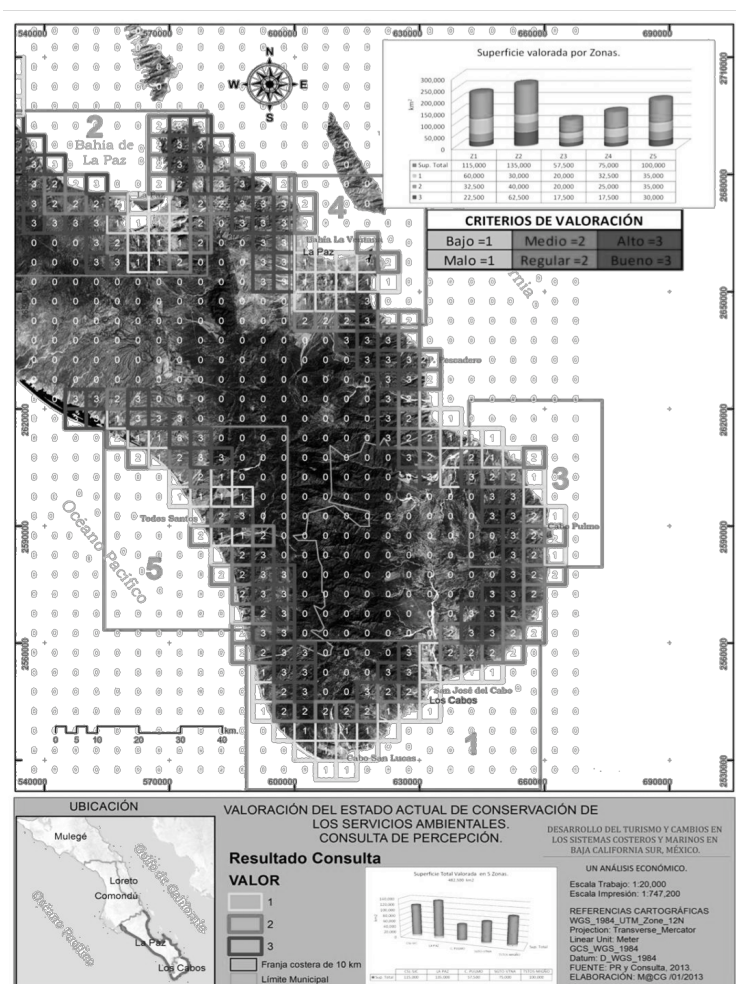
Para el desarrollo del estudio se seleccionaron cinco áreas ubicadas dentro del estado de BCS, las cuales destacan a nivel internacional por los ecosistemas únicos que en esta región se encuentran y por lo cual es posible realizar actividades turísticas exclusivas de dichos ecosistemas marinos y costeros. Estas zonas fueron: (1) Cabo San Lucas-San José del Cabo, (2) La Paz, (3) Cabo Pulmo, (4) Todos Santos y (5) El Sargento-La Ventana. Delimitándose el estudio a la franja costera de 10 km, de las cinco zonas ya mencionadas. Se aplicó la metodología de la valoración al potencial natural, la cual propone realizar el diagnóstico del potencial natural y para ello, la construcción de dicho indicador partirá de la valoración del capital natural existente en cada municipio, en términos de disponibilidad. Los ecosistemas evaluados fueron matorral, dunas y playas, ya que en estos hay una gran variedad de flora, fauna e interacciones de los ecosistemas, que permiten que en las zonas costeras se desarrollen actividades asociadas a la recreación, ecoturismo y educacionales. Para identificar los atributos relevantes e identificar la conexión entre los servicios de los ecosistemas y el turismo entrevistas semi-estructuradas se llevaron a cabo con actores claves de la zonas, incluyendo a los residentes, turistas, gestores e investigadores, en el período de marzo-abril de

2013, el objetivo principal de estas reuniones fue valorar e identificar los factores más importantes del cambio detectado. En la consulta de se utilizó una malla reticular con cuadrantes de 5 km x 5 km, en la cual le fue asignado un valor, utilizando los valores (1) malo, (2) regular y (3) malo. De manera sistemática se incluyeron también herramientas para el análisis de geomática (SIG) y las técnicas de percepción remota (PR), lo que permitió determinar, cuantificar, analizar los principales ecosistemas presentes en la franja costera delimitada.

## RESULTADOS

Los ecosistemas costeros en Baja California Sur son los más preciados, principalmente el terciario, debido a sus atributos naturales y paisajísticos. Siendo los ecosistemas terrestres los que están bajo una fuerte presión, principalmente por el desarrollo inmobiliario, infraestructura, crecimiento de la mancha urbana y vías de comunicación. La presión ejercida sobre estos ecosistemas, ha afectado los servicios que los mismos proveen, debido a los conflictos e intereses de cada sector. Entre los principales atributos naturales presentes de estos ecosistemas, destacan su alta productividad y su gran diversidad biológica, así como su variedad de especies de flora y fauna. Se obtuvo una superficie total valorada para las 5 zonas de 482,500 km<sup>2</sup>, correspondiendo para la Zona de La Paz la de mayor superficie con 135,000 km<sup>2</sup> (28%), seguida de Cabo San Lucas y San José del Cabo con 115,000 km<sup>2</sup>, (24%); Todos Santos 100,000 km<sup>2</sup>, (21%); El Sargento-La Ventana con 75,000 km<sup>2</sup>, (15%) y Cabo Pulmo con 57,500 km<sup>2</sup>, (12%) respectivamente (Figura 1).

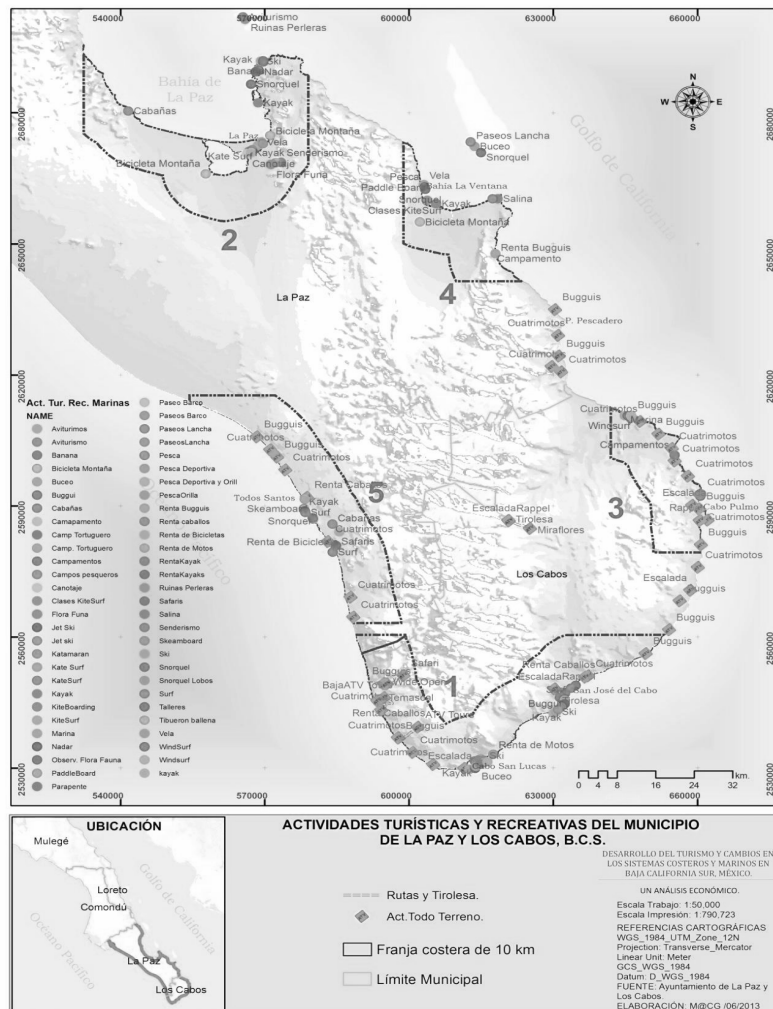
Figura 1: Valoración de las Cinco Zonas de BCS



La Figura 1, muestra la valoración otorgada a las zonas más impactadas de la zona estudiada (1) malo, (2) regular y (3) malo respectivamente, demostrando también las regiones donde hay mayor densidad de actividades turísticas Fuente: Proyecto Desarrollo del Turismo y cambios en los Ecosistemas Costeros y Marinos en Baja California Sur. Un análisis económico.

Se identificaron las principales actividades turísticas y recreativas que brindan en las cinco zonas los servicios ecosistémicos culturales, destacan más de treinta actividades (buceo, pesca, pesca deportiva, campamentos tortugueros, observación de aves, ballenas, flora endémica, entre otras) todas ellas realizadas en áreas y ecosistemas frágiles, donde se ha acrecentado el riesgo de eliminación de hábitats, explotación de recursos, transformación del uso del suelo, ligados directamente con el desarrollo de actividades turísticas no controladas, lo que ha provocado cambios en la estructura de las comunidades bióticas (Figura 2). Estas consecuencias, han afectado en muchos de los casos a los sectores más pobres de las comunidades mencionadas, ya que se reduce el acceso a la provisión de servicios como abastecimiento de agua, restricción de pesca de algunas especies, prohibición de acceso a ciertas regiones, entre otras acciones que implican la marginalización de los sectores más pobres y vulnerables de las zonas analizadas.

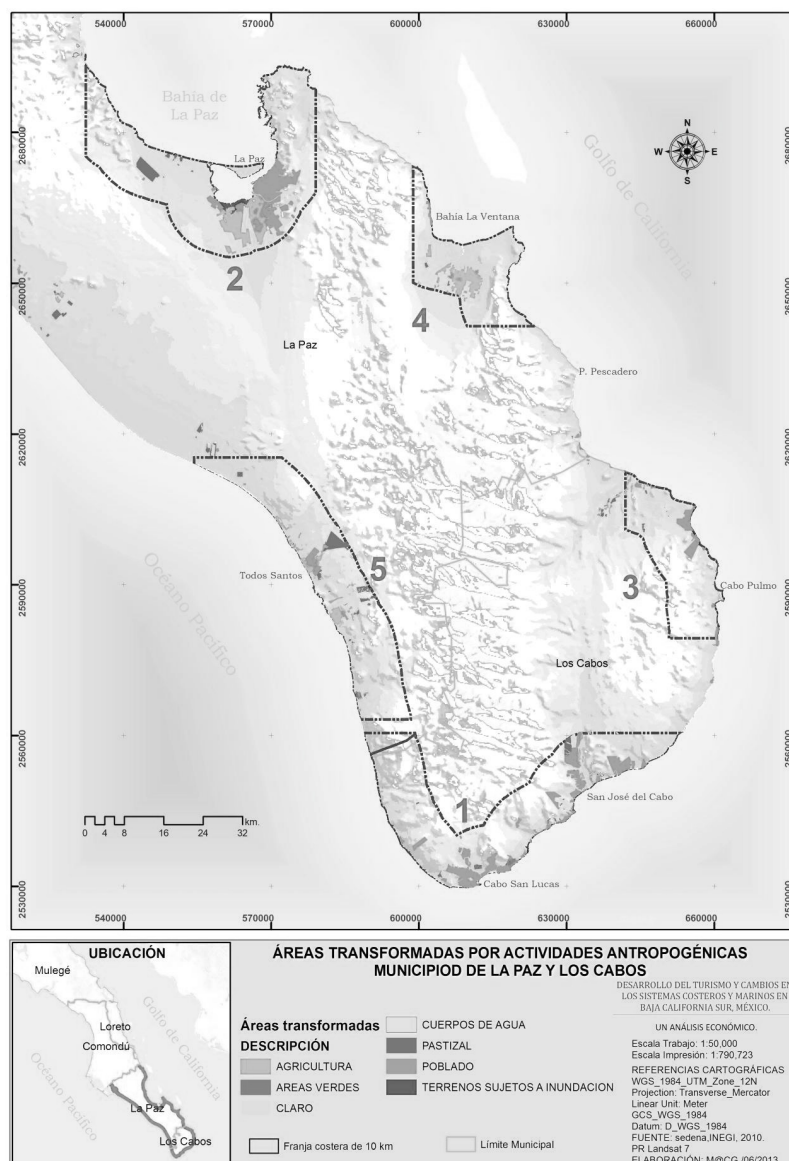
Figura 2: Actividades Turísticas y Recreativas Realizadas en BCS



La Figura 2 Muestra Todas Las Actividades Realizadas En Áreas Y Los Ecosistemas Frágiles, Donde Se Ha Acrecentado El Riesgo De Eliminación De Hábitats, Explotación De Recursos, Transformación Del Uso Del Suelo, Ligados Directamente Con El Desarrollo De Actividades Turísticas Fuente: Proyecto Desarrollo Del Turismo Y Cambios En Los Ecosistemas Costeros Y Marinos En Baja California Sur. Un Análisis Económico

Se identificaron también las áreas con mayor transformación, cuyos efectos los posicionan entre los más amenazados por las actividades antropogénicas, no solo por las actividades locales que han impulsado la pérdida del hábitat sino también por los efectos distantes de la actividad industrial, agrícola y minera. Se observa en la figura 3 que la zona uno correspondiente al municipio de Cabo San Lucas representa la mayor superficie transformada a poblado o áreas urbanizadas con 8,602.442 Has. Para la zona dos que corresponde al municipio La Paz, se observa que la población o áreas urbanizadas ocupa 7014.085 has.

Figura 3: Áreas Transformadas Por la Actividad Antrópica



La figura tres, muestra las áreas con mayor transformación, cuyos efectos los posicionan entre los más amenazados por las actividades antropogénicas, demostrando las áreas más impactada son los municipios de Los Cabos y La Paz. Fuente: Proyecto Desarrollo del Turismo y cambios en los Ecosistemas Costeros y Marinos en Baja California Sur. Un análisis económico

## CONCLUSIONES

Entender el desarrollo de manera integral, con sus dimensiones ambiental, social, cultural y económica, considerando las escalas de tiempo involucradas es un aspecto clave para reconocer el valor del capital natural e integrarlo para la ejecución de políticas que permitan la protección de los flujos de los ecosistemas. Para valorar económicamente los servicios de los ecosistemas es necesario tratarlos como bienes económicos, es decir como mercancías, lo que en cierto modo significa que hay que mercantilizarlos y además, crear mercados hipotéticos para servicios que al día de hoy no tienen mercado. Sin embargo, el mercado es incapaz de suministrar la cantidad óptima de bienes públicos (la biodiversidad lo es), se requiere la intervención pública para garantizar la equidad en el uso y disfrute de los recursos biológicos.

Sin embargo poner precio a la biodiversidad y a los ecosistemas permite valorar (monetizar) aquellos procesos de los mismos que nos proporcionan beneficios, no garantiza la protección y conservación de la biodiversidad “per se” ni a largo ni a corto plazo, sin embargo la información que brindan los indicadores influye en las decisiones. Para el caso de Baja California Sur, captar el valor de la biodiversidad y los ecosistemas, usando mercados, precios e incentivos que influyen en la conducta económica de los consumidores de los ecosistemas y sus servicios es un paso clave para la conservación de los ecosistemas, pero el aspecto más relevante es mantener un nivel de vida óptimo para los usuarios de estos servicios. Las acciones a realizar para alcanzar estos objetivos a nivel local, deben considerar la creación de modelos económicos, territoriales y sociales los cuales generen acciones que solucionen la sobre explotación de los flujos de los ecosistemas, mediante, la implementación nuevos sistemas de desarrollo. Por ejemplo el aumento de impuestos sobre construcciones, instalaciones y obras, con la finalidad de frenar nuevos desarrollos turísticos que degradan las zonas costeras y promover de alguna manera el uso de construcciones o establecimientos que no alteren el medio natural, entre otras acciones que darían pie a la rehabilitación de ecosistemas dañados y la conservación y preservación de otros.

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## RECONOCIMIENTO

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# **RELACIÓN ENTRE EL PERFIL PSICOSOCIAL Y SU CORRELACIÓN AL RENDIMIENTO LABORAL EN EMPLEADOS DE EMPRESAS MANUFACTURERAS DE LA INDUSTRIA DE AUTOPARTES EN CD. JUÁREZ CHIHUAHUA MÉXICO**

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Ricardo Melgoza Ramos, Universidad Autónoma de Cd. Juárez

## **RESUMEN**

*Actualmente resulta evidente que el trabajo es parte fundamental de la vida de millones de personas en el mundo. La mayoría pasan más horas en sus lugares de trabajo que en sus hogares. Pero desafortunadamente el trabajo es considerado como una obligación o una necesidad para ellas. La mayor de las veces los puestos de trabajo son diseñados exclusivamente en obtener beneficios para la organización y no para el trabajador. Por eso es importante que puestos de trabajo clave estén ocupados por individuos con perfiles psicosociales acorde a sus necesidades y no solo de las empresas. Los estudios del perfil psicosocial en las empresas muestran claramente una tendencia creciente en los últimos años. Sin embargo, no se encontraron estudios que relacionen el perfil psicosocial de los trabajadores de la industria automotriz y cómo éste afecta su rendimiento laboral. El trabajo que aquí se presenta tiene como objetivo determinar la correlación entre el rendimiento laboral y el perfil psicosocial de los trabajadores. Se hace uso de los cuestionarios del Dr. Achenbach que pertenecen al auto reporte y cuestionario del comportamiento de adultos 18 a 59 años. Se emplean las evaluaciones para medir el rendimiento laboral desarrollado por la empresa Delphi Corporation.*

**PALABRAS CLAVES:** Rendimiento Laboral, Trabajadores, Perfil Psicosocial

## **RELATIONSHIP BETWEEN PSYCHOSOCIAL PROFILE AND JOB PERFORMANCE CORRELATION IN EMPLOYEES OF MANUFACTURING COMPANIES OF AUTO PARTS INDUSTRY AT JUAREZ CHIHUAHUA MEXICO**

## **ABSTRACT**

*Currently it is clear that the work is an essential part of the lives of millions of people in the world. Mostly of them spend more hours at their work places than in their homes. But unfortunately the work is considered as an obligation or a need for them. Mostly of the time the jobs are designed exclusively to obtain benefits for the Organization and rarely for the worker. Therefore it is important that key jobs be occupied by individuals with psycho-social profiles according to their needs and not only of the companies. Psychosocial profile studies at companies clearly show an increasing trend in recent years. However, no studies were found that related psychosocial profile of workers in the automotive industry and how this affects their job performance. The work presented here aims to determine the correlation between job performance and psychosocial workers profile. It makes use of Achenbach Ph.D. questionnaires pertaining to the auto report and behavior questionnaire of adults from 18 to 59 years. Assessments are used to measure job performance developed by Delphi Corporation.*



**JEL:** J50, J53, J54

**KEYWORDS:** Job Performance, Workers, Psychosocial Profile

## INTRODUCCIÓN

En la actualidad resulta evidente que el trabajo es una parte fundamental de la vida de millones de personas en todo el mundo. La mayoría de las personas pasan más horas en su lugar laboral que en sus hogares (Gill, 1999). El trabajo, íntimamente relacionado con el capital humano per se, ha transformado la naturaleza y desarrollado la inteligencia de los humanos, su destreza, agilidad física, su entendimiento, socialización y su especie (Engels, 1988). Este capital humano es el valor que representa el conocimiento que posee cada individuo para desempeñar un trabajo. A medida que cada individuo incrementa sus conocimientos el capital humano también se verá incrementado (Naredo, 1987). El capital humano visto desde la perspectiva de la psicología Industrial/ Organizacional es de gran importancia ya que es un factor determinante en el crecimiento económico de las empresas (Pérez & Serrano, 1998). Sobre la base de todo capital humano se encuentran las actitudes, en ellas se ven reflejadas las conductas de las personas. Y debido a que la mayoría de las conductas pueden ser modificables, se adentra pues en un área de la psicología que se ocupa de la conducta del individuo en situaciones laborales (Muchinsky, 2002).

Es el psicólogo polaco-alemán Hugo Münsterberg considerado el padre de esta nueva rama de la psicología. Fue él quien dio origen a un sistema de pruebas para medir de las diferencias psicológicas del capital humano (Sosa, Ponce, & Contreras, 2010). Posteriormente, George Elton Mayo y Fritz Roethlisberger continuaron aportando al campo de la psicología Industrial/Organizacional con estudios sobre la conducta humana en el trabajo. Trabajaron en un experimento conocido como el “Efecto Hawthorne” para comprobar la posibilidad de aumentar el rendimiento de sus trabajadores aumentando o disminuyendo las condiciones de iluminación ambiental (Muchinsky, 2002). Para la segunda mitad del siglo XX se habla de la psicología Industrial /Organizacional como una ciencia con interés básico y aplicado que buscaba comprender y explicar el comportamiento humano en las organizaciones (Ponce, 1999). Es una ciencia con un componente práctico que busca de forma equitativa la resolución de los conflictos en las organizaciones e incrementar el bienestar y la calidad de vida de los trabajadores (Landy & Conte, 2005). Actualmente esta área de la psicología aún y cuando su objetivo principal es aumentar el rendimiento y el bienestar del capital humano (Pérez & Serrano, 1998), se concentra en dos enfoques.

El primero es el enfoque industrial que se refiere a determinar las competencias necesarias para la realización de un trabajo. El segundo es crear una estructura y una cultura de liderazgo que motiva a los empleados a desempeñarse y proporcionarles información para trabajar en condiciones seguras y en un ambiente laboral satisfactorio (Sosa et al., 2010). Con estos dos enfoques, los estudios sobre padecimientos psicosociales del capital humano en las organizaciones muestran claramente una tendencia creciente en los últimos años (Guardia, Però, & Barrios, 2008). Los distintos factores causantes de estos padecimientos psicosociales están íntimamente relacionados tanto con la organización como con la actividad laboral (Meseguer, Soler, García-Izquierdo, Sáez, & Sánchez, 2007). Pero a pesar del interés en esta área, no se encontraron estudios que relacionen el perfil psicosocial de las personas y cómo esta variable afecta su rendimiento laboral. En el estudio que aquí se presenta se pretende conocer si existe alguna correlación entre el rendimiento laboral de los trabajadores y su perfil psicosocial.

La investigación se realiza en la Industria maquiladora que ha representado el motor económico de la frontera norte de México, principalmente en Tijuana y Cd. Juárez en donde este tipo de industria ha evolucionado de diversas maneras. (Carrillo & Hualde, 1996) Señalan que dicha evolución ha ido desde las primeras plantas que solo realizaban ensambles simples con alto contenido de mano de obra hasta las maquiladoras que han escalado procesos productivos con alto nivel tecnológico. Algunas multinacionales

han integrado a sus operaciones en Cd. Juárez la innovación y el desarrollo de productos y procesos. La empresa Delphi estableció en la década de los 90's del siglo XX un centro de desarrollo tecnológico que le ha permitido obtener una ventaja competitiva sustancial haciendo uso del talento de los ingenieros mexicanos (Melgoza, 2012). En Cd. Juárez la Industria maquiladora emplea cerca de 226,305 trabajadores entre obreros, técnicos y profesionistas y solamente la industria de autopartes representa el 29% del total de esta población, lo anterior de acuerdo con los datos que presenta la Asociación de Maquiladoras A.C.(AMAC, 2013), de ahí que se haya decidido realizar el presente trabajo en este tipo de empresas.

### Planteamiento del Problema

Existe una búsqueda constante para incrementar el desempeño laboral de los trabajadores a pesar de su propio bienestar. Desde los inicios del humanismo se ha buscado el efecto que las percepciones, actitudes y emociones del trabajador tienen en el rendimiento laboral. Sin embargo el problema existente es debido a que las estrategias que se han implementado hasta la fecha han observado de forma superficial el perfil psicosocial de los empleados al medir constructos de manera individual como la satisfacción, el liderazgo, etc. Por lo tanto, es importante abordar de forma integral y más profunda éstas características del perfil psicosocial de los trabajadores para determinar los posibles efectos con su rendimiento laboral. Debido a que este rendimiento laboral es multifactorial y puede estar afectado por determinantes que son difíciles de medir en la industria. Es difícil lograr la anuencia de las empresas para obtener indicadores de producción y aceptar estudios que permitan delimitar los problemas psicosociales de sus trabajadores de forma integral. Por lo tanto, en la propuesta que aquí se presenta se pretende determinar la posible correlación del rendimiento laboral con el perfil psicosocial de los trabajadores en empresas dedicadas a la fabricación de partes automotrices dentro de la vocación manufacturera de Cd. Juárez. De tal forma que a pesar de la complejidad de las medidas que aquí se proponen, existe una gran oportunidad para poder recolectar información que permita a las empresas poder seleccionar trabajadores con alto desempeño laboral conociendo previamente su perfil psicosocial.

### Objetivos

#### Objetivo general

Determinar la correlación entre el rendimiento laboral de los trabajadores y su perfil psicosocial en empresas manufactureras de autopartes automotrices de Cd. Juárez Chihuahua México

#### Objetivos específicos

Determinar si existe o no una correlación entre el desempeño laboral de los trabajadores y el perfil psicosocial que los empleados presentan.

Determinar la posible correlación del perfil psicosocial de los trabajadores con el rendimiento laboral por género, grupos de edad, puesto, turno, etc.

### Justificación

Hoy en día el trabajo es una parte fundamental de la vida de millones de individuos en todos los rincones del planeta. Es un factor primordial a la hora de analizar la estructura de la vida de los seres humanos en la edad adulta. Por eso la importancia que en las organizaciones los puestos de trabajo estén ocupados por trabajadores con perfil psicosocial sano acorde a las necesidades propias y no solamente para las Organizaciones. Sin embargo, aún y cuando el factor humano es un factor determinante para el éxito de la mayoría de las organizaciones. Hasta hoy en día no se han abordado las estrategias para observar de manera

profunda el perfil psicosocial que los trabajadores presentan. Por lo tanto es importante conocer si existe alguna relación entre éste y el rendimiento laboral. Respecto a los principales impactos de esta investigación se tiene: El impacto científico. Se ha estudiado poco el efecto del perfil psicosocial de los empleados en su rendimiento laboral, por lo que este estudio permitirá saber si existe o no un efecto. Dependiendo de los resultados, éstos podrían ser usados. El impacto Social. Dependiendo de los resultados: debido a que la mayoría de los problemas psicosociales pueden ser modificables, este estudio permitirá sugerir a los trabajadores posibles comportamientos que quizá ellos no conocen. El impacto Económico. Dependiendo de los resultados: este estudio permitirá que las empresas puedan saber si existe un efecto entre el rendimiento laboral y el perfil psicosocial que presentan sus trabajadores y en caso de que así sea, la empresa podrá decidir si realiza una intervención.

## REVISIÓN DE LITERATURA

Desde los orígenes mismos del ser humano, el trabajo ha sido una necesidad básica (Engels, 1988). Se ha caracterizado por la producción de bienes necesarios para su subsistencia haciendo uso de instrumentos de producción (Gil-Monte & Peiró, 1997) los cuales le han permitido crecer y desarrollarse moldeando su mano y cerebro (Meda & de Michelena, 1998). El trabajo, íntimamente relacionado con el capital humano per se ha transformado la naturaleza y ha desarrollado la inteligencia del propio ser humano, su destreza, agilidad física, entendimiento, su socialización y su especie (Engels, 1988). El capital humano se refiere al valor que representa el conocimiento que posee cada individuo, por lo que a medida que cada individuo incrementa sus conocimientos el capital humano también se verá incrementado (Naredo, 1987). Este capital humano visto desde la perspectiva de la psicología industrial/organizacional, la cual es un área de la psicología que se ocupa de la conducta del individuo en situaciones laborales (Spector, 2002). Y es además un campo legítimo de investigación científica comprometido con el conocimiento sobre las personas en el trabajo (Muchinsky, 2002). En la Figura 1 se muestra la influencia de la psicología industrial en el desempeño de los individuos.

Sin embargo, para Porter desde el punto de vista de la escuela de posicionamiento la esencia del capital humano está íntimamente ligada a la de la estrategia, consiste en la elección de una posición muy específica, cuya plataforma se encuentra en el sistema de actividades especiales que una compañía lleva a cabo (Porter, 1991). Por medio de la innovación y el mejoramiento continuo, resulta posible la integración cruzada por funciones o actividades. De acuerdo con Porter para lograr una ventaja sostenible en una compañía, ésta debe integrar múltiples actividades para crear un posicionamiento único en el cual se involucren mecanismos de compensación en la estructura de interacción competitiva con los rivales (Porter, 2009). Algunos autores como Hatten sugieren la participación de dos elementos esenciales en un modelo de dirección estratégica: una red de funciones y procesos que permitan crear una plataforma para generar alineamiento de recursos, y el ajuste en relación con la identificación de oportunidades que permitiría mejorar el desempeño económico de la empresa, y el desarrollo de capacidades para que se traduzcan en competencias y generen nuevas alineaciones particulares de recursos (Hatten, 1999).

Desde la perspectiva cognitiva, se sugiere que los directores contribuyan a reducir la complejidad e incertidumbre asociada con las decisiones estratégicas, pues poseen experiencia valiosa en la resolución de problemas, aplicada a contextos distintos. Las contribuciones cognitivas de los gerentes a la toma de decisiones mediante el desarrollo de tareas como la búsqueda, la interpretación y la elección desarrollan habilidades individuales para hacerle frente a la incertidumbre y los costos que ésta genera (Maroto, 2007). Aquí el propósito es comprender el conocimiento humano para entender la mente del estratega.

Utiliza el campo de la psicología cognoscitiva para entender la visión estratégica y de cómo se crean las estrategias en la esfera del conocimiento humano. Posee dos principales ramas, la rama subjetiva y la rama positivista (Mintzberg, Ahlstrand, & Lampel, 2005). Por su parte, el psicólogo polaco-alemán Hugo

Münsterberg a principios del siglo XX quien es considerado el padre de la psicología industrial/Organizacional estableció las bases de esta nueva rama de la psicología (Sosa et al., 2010). Fue él quien dio origen a un sistema de pruebas y medidas de las diferencias psicológicas dirigido al capital humano (Brennan, 1999). Proponía el estudio científico de la conducta humana para encontrar patrones generales y explicar diferencias individuales (Robbins & De Cenzo, 2009). Münsterberg recomendaba que se llevaran a cabo pruebas psicológicas para mejorar la selección de empleados así como la teoría del valor del aprendizaje para desarrollar métodos de capacitación (Hurtado, 2008).

George Elton Mayo junto con el científico social y administrador teórico Fritz Roethlisberger continuó aportando al campo de la psicología Industrial/Organizacional con estudios referentes a la conducta humana en el trabajo. Desarrollaron el experimento conocido como el “Efecto Hawthorne” cuya finalidad era comprobar la posibilidad de aumentar la productividad de sus trabajadores aumentando o disminuyendo las condiciones de iluminación ambiental (Muchinsky, 2002). En el experimento quedó manifiesto el efecto emocional/psicosocial de los trabajadores en la producción, el cual es una respuesta inducida por el conocimiento de los participantes de que están siendo estudiados (Pallás & Villa, 2004).

Para la segunda mitad del siglo pasado la psicología Industrial/Organizacional es conformada como una ciencia con interés básico y aplicado que busca comprender y explicar el comportamiento del capital humano en las organizaciones (Ponce, 1999). Su propósito es aumentar la dignidad y el rendimiento de los seres humanos así como de las organizaciones para las que trabajan (Sosa et al., 2010).

Su característica principal se refiere a la amplitud de su campo de estudio, ya que incluye análisis de procesos individuales que son necesarios para la comprensión y explicación del comportamiento humano en el trabajo (Fernández, 2004). Por tanto lo apunta no sólo a la psicología social si no que incluye también a otras ramas más básicas de la psicología, como es la psicología de las diferencias individuales (Muchinsky, 2002). Hoy en día la psicología Industrial/organizacional aún y cuando su objetivo principal es aumentar el rendimiento y el bienestar del capital humano (Pérez & Serrano, 1998), se concentra en dos enfoques. El primero, es el enfoque industrial que se dirige a determinar las competencias necesarias y el perfil psicosocial de los trabajadores para la realización de un trabajo (Sosa et al., 2010). El segundo, crea una estructura y una cultura que motive a los empleados a desempeñarse y les proporcionarles información para hacer su trabajo en condiciones seguras que resulten en un ambiente laboral satisfactorio (Sosa et al., 2010). En lo que respecta al rendimiento laboral, que se refiere al valor total que una empresa espera que un trabajador realiza en un período de tiempo determinado (Motowidlo, 2003).

En donde dicho valor puede ser alto o bajo, dependiendo de que el trabajador presente un buen o mal rendimiento, supone la contribución que ese trabajador hace a la consecución de la eficacia de su organización (Motowidlo, 2000). Al adentrarse más en el concepto del rendimiento, se puede visualizar que existe una doble perspectiva. La primera es que algunos autores y profesionales consideran el rendimiento en términos de resultados o salidas del trabajador en donde la eficacia de un individuo se refiere a la evaluación de los resultados de su rendimiento (Campbell, McCloy, Oppler, & Saer, 1993).

Desde una perspectiva histórica, la conducta del trabajador ha sido considerada una de las causas de estas salidas, siendo éste uno de los medios para evaluar la eficacia del rendimiento (Waldman, 1994). En las organizaciones se emiten juicios sobre la eficacia de los trabajadores en función de los resultados que alcanzan o las salidas que producen. Por ello, se podría decir que medir el rendimiento es cuantificar lo que el trabajador ha hecho y su evaluación consiste en asignar un juicio del valor o la calidad de esa medida cuantificada del rendimiento (Williams, 2002).

La otra perspectiva es que para otros especialistas lo correcto es considerar el rendimiento como un conjunto de conductas en el entorno laboral, en vez de definirlo como el resultado de las mismas (Spencer & Spencer, 1993). Desde esta perspectiva, los términos productividad, excelencia, eficiencia o eficacia se

refieren a los resultados, mientras que el rendimiento se refiere a los comportamientos que se dirigen a la consecución de dichos resultados (Motowidlo, 2003).

De estas dos perspectivas de la evaluación del rendimiento históricamente parece haber dominado la perspectiva conductual, particularmente en norte América. Lo que ha generado una gran cantidad de investigaciones en las formas conductuales de valorar el rendimiento (Administration, 1952). Pero aún desde este punto de vista conductual, si bien el definir el rendimiento en términos de conductas ayudaría a ver la relación entre conductas y sus resultados, sin excluir a estos últimos. Los modelos conductuales precisan justamente que los resultados proporcionan el contexto del rendimiento, aclarando a los trabajadores hacia dónde debe dirigirse su conducta (Morf, 1986).

De la misma manera, el quedarse en el extremo contrario, centrándose única y exclusivamente en el resultado tampoco es eficaz. Por ello, al gestionar el rendimiento es necesario tanto los resultados como las conductas, y ésta es precisamente la tendencia actual en las organizaciones a la hora de evaluar el rendimiento de sus trabajadores (Kirkman, Lowe, & Young, 1999). Siguiendo con la perspectiva conductual, otra vía de acercamiento al rendimiento laboral se hace desde el modelo de competencias. En este modelo, cualquier característica individual puede medirse o calcularse de forma fiable y puede servir para marcar la diferencia entre los trabajadores buenos y los que no lo son (Spencer & Spencer, 2008). Las competencias se expresan en forma de definición narrativa a la que acompañan algunos indicadores de conductas o formas conductuales específicas de demostrar la competencia en el trabajo (Spencer & Spencer, 1993). Las competencias son un factor que determina o causa el rendimiento, pero no son el rendimiento en sí. En la actualidad muchas empresas en los Estados Unidos, Europa y América Latina han incorporado la gestión de recursos humanos basada en competencias laborales como una herramienta para mejorar la productividad y mantener un clima positivo en las relaciones con sus colaboradores (Spencer & Spencer, 2008). La justificación de estos esfuerzos se encuentra en el intento de mejorar los niveles de productividad y competitividad mediante la movilización del conocimiento y de la capacidad de aprender de la organización. Se hace evidente así, la tendencia de revalorización del aporte humano a la competitividad organizacional (Morf, 1986).

Los enfoques de competencias que se encuentran en la actualidad aparecieron en los primeros estudios de *McBer*, las cuales tienen un determinado número de niveles que reflejan conductas observables y no juicios de valor (Hay/McBer, 2000). Estas competencias de *McBer* se refieren a competencias comunes que son las que todos necesitan para hacer el trabajo con un estándar mínimo aceptable y no diferencian a los trabajadores. Pero también se refiere a competencias diferenciadoras que sí distinguen entre los trabajadores promedio y los que son buenos (Williams & Morand, 2008). Esta definición de *McBer* incluye en su concepción de competencia la idea de causalidad, y hacen referencia a características subyacentes de la persona así como a conductas (Hay/McBer, 2000). El concentrarse demasiado en las salidas o resultados se corre el peligro de dar por hecho los medios por los que se obtienen los resultados. Pero centrarse excesivamente en las conductas puede llevar a olvidar la importancia de lo que el trabajador es (Waldman, 1994). Por ello, es mejor adoptar una perspectiva más amplia de las competencias que reconozca la importancia para el rendimiento de determinados aspectos del individuo, como es su personalidad independientemente de que el rendimiento se defina como conducta o como resultado (Furnham, 2008). Desde esa perspectiva, aunque una competencia se defina como el impulso de obtener unos resultados mediante sus manifestaciones conductuales. Tales conductas son reflejo de una combinación de características personales que podrían fácilmente ser olvidadas si se centran en las conductas exclusivamente (Williams & Morand, 2008).

De manera práctica, se suele definir el rendimiento laboral como una función de la capacidad y la motivación del trabajador (Moorhead & Griffin, 1998). En este sentido, si la motivación es el estado psicológico de activación hacia el trabajo, su resultado conductual es el rendimiento (Williams, 2002).

Sin embargo, no se deben perder de vista las consecuencias y los resultados en el trabajo ya que éstas no están bajo el control total y exclusivo del empleado, sino que pueden existir muchas otras causas de un mal rendimiento que no dependen del trabajador en sí. En el estudio que se presenta, no está exento de esta acción multifactorial, ya que es un hecho que se da también dentro del marco de empresas que ensamblan productos para organizaciones que se encuentran dentro de la cadena de valor de la industria automotriz. Siendo ésta una industria que tiene una participación dinámica en la economía mundial muy grande y el nivel de exigencia en sus procesos es muy alto, lo cual respalda la pertinencia de este estudio, que permitirá a las organizaciones tener más elementos en su proceso de selección y evaluación de trabajadores.

## METODOLOGÍA

Dentro del contexto laboral, surge como pregunta de Investigación si ¿existe una correlación entre el rendimiento laboral y el perfil psicosocial de los empleados en empresas manufactureras de autopartes automotrices?; estableciendo como hipótesis nula que: No existe una correlación entre el rendimiento laboral y el perfil de los trabajadores. En lo referente al tipo de estudio y diseño de investigación se tiene que es un estudio descriptivo de tipo transversal no experimental, cuyo método consiste en la aplicación de los cuestionarios validados del Dr. Achenbach *K005 ASR & L005 ABCL*, los cuales pertenecen al auto reporte del perfil psicosocial de adultos 18 a 59 años y al cuestionario sobre el perfil psicosocial de adultos de 18 a 59 años. Estos cuestionarios contienen un conjunto de 167 y 143 reactivos cada uno divididos en 9 y 6 secciones respectivamente.

Las 9 secciones del auto reporte indagan sobre las amistades, el cónyuge o pareja, la familia, el trabajo, la educación, las enfermedades o padecimientos, las inquietudes, las mejores cosas de sí mismo y una lista de frases que describen a las personas. Respecto al cuestionario sobre el perfil psicosocial, éste únicamente contempla 6 secciones que indagan a las amistades, el cónyuge o pareja, las enfermedades o padecimientos, las inquietudes, las mejores cosas de sí mismo y la lista de frases que describen a las personas. En ambos cuestionarios en la parte de la lista de frases que describen a las personas se tiene una escala del 0 al 2, en donde 0 significa que no es verdad, el 1 significa en cierta manera o algunas veces y el 2 significa cierto o muy a menudo. La aplicación de los cuestionarios se llevará a cabo a una muestra del personal de la empresa maquiladora Delphi Corporation de Cd. Juárez Chihuahua que cuenta con un total aproximado de 13000 empleados, para posteriormente proceder a la captura de los resultados y su posterior análisis. Dicha muestra será tomada en base a la fórmula para estimación de muestras con población finita y muestreo sin reemplazo (Anderson & Sweeney, 2008):

$$n = \frac{Z^2 \sigma^2 N}{\varepsilon^2 (N-1) + Z^2 \sigma^2} \quad (1)$$

Donde:

n = el tamaño de la muestra.

N = tamaño de la población.

$\sigma$  = Desviación estándar de la población.

Z = Valor obtenido mediante niveles de confianza. Es un valor constante que representa un nivel de confianza del 95%.

$\varepsilon$  = Límite aceptable de error muestral.

En el caso de asumir una población aproximada de 13,000 trabajadores con que cuenta la empresa, se tiene que el tamaño de la muestra sería de 374 asumiendo  $N=13000$ ,  $z=1.96$ ,  $\sigma=0.5$  &  $\varepsilon=0.05$ . Dentro del marco de las variables, se tiene como variable dependiente al rendimiento Laboral, y para las variables independientes se tienen: Los grupos de empleados a los que se les realizará el estudio y el tipo de perfil

Psicosocial, género, puesto, antigüedad, turno, permanencia (contratado temporalmente por medio de agencia o contrato permanente sindicalizado). En lo que respecta a la Población de estudio, ésta corresponde a todos los empleados que laboran en la empresa maquiladora Delphi Corporation, ubicada en Ciudad Juárez Chihuahua, México. La muestra serán los empleados que laboran en las líneas de producción de una de las plantas de la división de sistemas térmicos en donde se fabrican productos para los aires acondicionados y sistemas de enfriamiento de los vehículos.

## RESULTADOS

Los resultados de los cuestionarios serán capturados en una hoja de cálculo para posteriormente ser exportados al programa de análisis estadístico SPSS® versión 19. Se empleará estadística descriptiva para obtener frecuencias de variables categóricas por género, puesto, grupo de edad y por turno. Posteriormente haciendo uso de la técnica de análisis de componentes principales se llevará a cabo una reducción de la dimensionalidad de los cuestionarios bajo estudio. Esto con el fin de que una vez que se obtenga una variable de respuesta se podrán correlacionar éstas componentes principales que arroje con la variable dependiente. Así mismo, se compararán estos resultados con los índices de desempeño laboral de los trabajadores en la empresa bajo estudio en donde se podrá verificar si existe una correlación entre el perfil psicosocial y su rendimiento laboral. Sin embargo, a la fecha, aún no se cuenta con resultados para poder emitir un juicio, pero una parte fundamental que se espera obtener con este estudio una vez que se lleve a cabo es precisamente que exista una asociación significativa entre el perfil psicosocial y el rendimiento laboral, sin embargo aún no se puede emitir ningún juicio hasta que la hipótesis sea aceptada o rechazada.

## CONCLUSIONES

Es importante hacer notar el hecho de que se ha estudiado poco el efecto del perfil psicosocial de los empleados y su rendimiento laboral, por lo que este estudio permitirá saber si existe o no un efecto. Dependiendo de los resultados, éstos podrían ser usados en beneficio tanto de la empresa como del trabajador mismo, esto debido principalmente a que la mayoría de los problemas psicosociales pueden ser modificables. Respecto a las teorías en las que se fundamenta este estudio, se pueden mencionar tanto las diez escuelas de Mintzberg así como la Teoría Demanda-Control, formulada por Robert Karazek en el año de 1979. Este modelo en particular, se basa en las características psicosociales del ambiente laboral; las demandas psicológicas que éste plantea y una combinación de control sobre las tareas y uso de las capacidades. Este modelo también predice el nivel de riesgo de enfermedad con relación al estrés y las correlaciones del comportamiento activo-pasivo de los puestos laborales. Sin embargo, un modelo no menos importante es el modelo Interactivo de la etiología de conflictos interpersonales en el trabajo, en el que se avala que una práctica clínica interpersonal laboral ha de basarse en una perspectiva médica personalizada, es decir “la medicina de la persona como un todo” entendida como sujeto singular que tiene varios atributos, capacidades, problemas y experiencias, que es preciso tener en cuenta, y como miembro de un grupo que está sujeto a diferentes influencias familiares, socio laborales y culturales.

Incluye el estudio de la enfermedad y del padecimiento, la percepción y experiencias subjetivas de los trabajadores. Por otro lado, es importante mencionar la manera en que se aplicarán los cuestionarios validados del Dr. Achenbach *K005 ASR & L005 ABCL*, los cuales pertenecen al auto reporte del comportamiento de adultos 18 a 59 años y al cuestionario sobre el comportamiento de adultos de 18 a 59 años. Estos cuestionarios contienen un conjunto de 167 y 143 reactivos cada uno divididos en 9 y 6 secciones respectivamente. Las 9 secciones del auto reporte indagan sobre las amistades, el cónyuge o pareja, la familia, el trabajo, la educación, las enfermedades o padecimientos, las inquietudes, las mejores cosas de sí mismo y una lista de frases que describen a las personas.

Por último, se puede concluir que el evaluar el desempeño de los empleados, es una práctica extendida en el ámbito de los recursos humanos. Es un proceso en el que se intenta determinar las actitudes, rendimiento y comportamiento laboral del colaborador en el desempeño de su cargo. La evaluación del desempeño que se presenta en este estudio, servirá para dirigir y controlar al personal de forma más justa y para comprobar la eficacia de los procesos de selección de personal. Cuando un candidato sea seleccionado, se llevará a cabo una predicción sobre su rendimiento futuro y a través de la evaluación de desempeño se podrá comprobar si esta predicción se ha cumplido o no. También proporcionará datos sobre el clima laboral, cómo mejorar las relaciones entre la persona y el puesto, la adaptación del personal al puesto, un rediseño del puesto, una posible rotación de puestos y sobre todo, se podrán conocer las capacidades individuales, las motivaciones y expectativas de las personas para asignar los trabajos de forma más adecuada.

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# ANÁLISIS DE UNA PROPUESTA DE IMAGEN CORPORATIVA PARA EL INSTITUTO MUNICIPAL DE ARTE Y CULTURA DE TIJUANA

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## RESUMEN

*El presente trabajo se desarrolló en el Instituto Municipal de Arte y Cultura de Tijuana, el cual tuvo por objeto elaborar estrategias de comunicación para el posicionamiento dentro del mercado cultural tijuanaense. Para ello se llevó a cabo una investigación no experimental bajo la perspectiva del enfoque de técnicas cualitativas y cuantitativas. El propósito fue describir variables que permitieran analizar una propuesta de imagen corporativa. Para la técnica de recolección de información se utilizó un cuestionario de preguntas de opción múltiple dirigida a un público de entre 20 y 59 años de edad. También se desarrolló un modelo de posicionamiento basado en el cambio de imagen institucional para el Instituto y sus dependencias. Se optó por realizar un cambio en los logos y analizar la aceptación por medio de un grupo de enfoque, lo que permitió arrojar un resultado positivo en el diseño, imagen y recordación.*

**PALABRAS CLAVE:** Marca de Preferencia, Posicionamiento, Imagen Corporativa, IMAC, Tijuana, Logos

## ANALYSIS OF A PROPOSED CORPORATE IMAGE FOR THE MUNICIPAL INSTITUTE OF ART AND CULTURE OF TIJUANA

### ABSTRACT

*This work was conducted at the Municipal Institute of Art and Culture of Tijuana, which aimed to develop communication strategies for positioning within the Tijuana cultural market. It was conducted an experimental investigation of the approach from the perspective of qualitative and quantitative techniques. The purpose was to describe variables that allow analyzing a proposed corporate image. For technical data collection questionnaire multiple choice questions aimed at an audience of 20 to 59 years was used. Positioning a model based on the change of corporate image for the Institute and its dependencies, was also developed. We chose to make a change to the logos and analyze acceptance through a focus group, which was allowed to shed a positive result in the design, image and remembrance.*

**JEL:** M310, M390

**KEYWORDS:** Brand Preference, Positioning, Corporate Image, IMAC, Tijuana, Logos

## INTRODUCCIÓN

Las empresas buscan posicionarse en la mente de un mercado potencial, principalmente en el mercado que ellos han designado como meta. El posicionamiento es sin duda una de las ventajas competitivas fundamentales de toda empresa que busca mantenerse estratégicamente en la preferencia de sus clientes (Porter, 2002). Las instituciones no lucrativas como las Organizaciones no Gubernamentales, casas de

cultura, asociaciones civiles, etc., no están exentas de ello, no pueden permanecer inmóviles y pasivas frente a las estrategias mercadológicas que ofrecen las empresas lucrativas. Hoy en día lo que hace especial a una empresa de otra son sus estrategias de diferenciación y su posicionamiento, ya que cada innovación, cada cambio puede ser imitado e incluso superado por la competencia en muy poco tiempo. Lo importante es que si surgen empresas similares, las personas tendrán presente siempre en su mente; y por tanto en su preferencia, a una o dos compañías con características muy particulares. En el presente trabajo se aborda una de las principales problemáticas que una empresa no lucrativa llega a tener: incorporar estrategias de mercadotecnia, en especial las publicitarias. En el Plan Nacional de Desarrollo se indica que uno de los objetivos a lograr es ampliar el acceso a la cultura como un medio para la formación integral de los ciudadanos. Las estrategias que se mencionan son las que se refieren al impulso, la apreciación, reconocimiento y disfrute del arte, así como las manifestaciones culturales por parte de la población. La política cultural del gobierno ofrecerá y alentará una oferta que promueva la participación de la población no solo como espectadores sino también como participantes que es elemento indispensable del desarrollo humano y social. (Gobierno de la República, 2013)

De acuerdo al informe ejecutivo presentado por el Lic. Carlos Bustamante Anchondo alcalde la ciudad de Tijuana (2010), se menciona que al inicio de su administración se encontró con diversas situaciones importantes como: el desgaste en la infraestructura de institutos culturales, cierre de operaciones por remodelaciones en las diferentes dependencias, falta de orientación de dichas instituciones que dependen directamente del Instituto Municipal de Arte y Cultura con respecto a la operatividad y servicios que se ofrecen a la ciudadanía. Como consecuencia la escasa afluencia y desconocimiento de la existencia de dicha institución. El Instituto Municipal de Arte y Cultura de Tijuana (IMAC) actualmente mantiene una limitada afluencia de visitantes y una escasa participación en el mercado, se desconoce la raíz de estas situaciones por lo que el presente estudio busca identificar las causas para proponer soluciones.

El presente proyecto se desarrolla en el Instituto Municipal de Arte y Cultura de Tijuana, calle Benito Juárez, (2ª), s/n esq. Constitución, Zona Centro de la ciudad de Tijuana Baja California, en una intervención y estadía de alumnos y profesores en esta institución en los meses de abril a mayo en el año 2013. La problemática consiste en que el IMAC no tiene amplia presencia en la comunidad, ya que, según información del propio instituto, existe una ausencia de notoriedad y por lo tanto la población no identifica a la institución, generando baja participación en el mercado. Se considera necesario saber cuáles son los principales motivos de inasistencia de la población, haciendo referencia a las siguientes preguntas de investigación: ¿Cuáles son los factores de comunicación externa actuales que afectan el posicionamiento del Instituto Municipal de Arte y Cultura de Tijuana, B.C.? ¿La falta de estrategias publicitarias afecta los niveles de participación y asistencia a las actividades y eventos culturales que produce IMAC? El presente trabajo busca medir la percepción que tienen los habitantes de la localidad del Instituto Municipal de Arte y Cultura de Tijuana; así como identificar el mercado meta de dicho instituto. Con la información recolectada en la investigación de mercados se creará una propuesta para la imagen corporativa y estrategia publicitaria del instituto.

Para llevar a cabo el estudio mencionado, se desarrollaron las siguientes fases: La primera introduce al lector en el tema, la siguiente conceptualiza las variables de estudio, la fase posterior define el método utilizado que incluye un estudio cuantitativo para identificar el nivel de posicionamiento del IMAC, en la cuarta se muestran los resultados y se hace una propuesta de imagen corporativa; la cual también se mide y la última describe las conclusiones.

## REVISIÓN LITERARIA

### Imagen institucional

*Imagen:* Es el conjunto de creencias y asociaciones que poseen los públicos que reciben comunicaciones directas o indirectas de personas, productos- servicios, marcas, empresas o instituciones. (Schmidt, 1996) El concepto de Imagen ha sido utilizado en el ámbito de las organizaciones de manera especial. Esto puede ser debido a una cuestión histórica, ya que se pueden encontrar definiciones desde finales de la década de los 50 y principios de la década de los 60.

Martineau (1958) consideraba el término “imagen” como la suma de cualidades funcionales y los atributos psicológicos que existen en la mente del consumidor. La palabra Imagen ha sido utilizada para definir gran cantidad de fenómenos y esto ha acabado generando una amplia confusión en su uso. Esto se puede comprobar en los espacios dedicados a imagen en las enciclopedias o diccionarios, así como en los medios de comunicación (Caprioti Peri, 2008). La imagen institucional es la imagen que la empresa como entidad articula en las personas, también suele llamarse también imagen corporativa o de empresa. (Costa, 2001) Debido a la situación existente en el entorno general y competitivo, uno de los problemas más importantes para las organizaciones es que los públicos tienen dificultades para identificar y diferenciar los productos, servicios y organizaciones existentes en un mercado o sector de actividad. Por esta razón, la imagen corporativa (los atributos que asocian a una organización) adquiere una importancia fundamental, creando un valor para la entidad y estableciéndose como un activo intangible estratégico de la misma. La existencia de una buena imagen corporativa en los públicos permitirá a la organización:

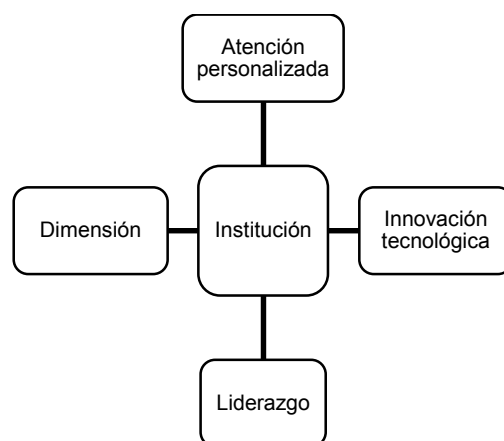
Ocupar un espacio en la mente de los públicos, Facilitará la diferencia de la organización de otras entidades, por medio de un perfil de identidad propio, duradero y diferenciado, creando valor para los públicos., Disminuir la influencia de los factores situacionales en la decisión de compra, ya que las personas dispondrán de una información adicional importante sobre la organización. La existencia de la imagen institucional fuerte permitirá que las personas tengan un esquema de referencia previo, sobre el que podrán asentar sus decisiones., Actuar como un factor de poder en las negociaciones entre fabricante y distribuidor., Lograr vender mejor los servicios con un margen superior  
Conseguir mejores trabajadores. (Capriotti Peri, 2009)

### Imagen Corporativa Como una Estructura Mental Cognitiva

El estudio de la Imagen Corporativa es el estudio de cómo un individuo conoce a una organización, del análisis del proceso de adquisición de conocimiento realizado por parte de los individuos acerca de la entidad (Brown & Dacin, 1997). Es el conocimiento de una organización no se elabora como una acción reflexiva o premeditada de análisis de la misma, sino que es un conocimiento espontáneo, fruto de experimentar la presencia de la organización como una persona u objeto más dentro del devenir cotidiano de la vida de un individuo. Así, el conocimiento de las organizaciones por parte de las personas se enmarcaría dentro del conocimiento diario o de sentido común de la vida cotidiana. La Imagen Corporativa de una empresa es una estructura mental cognitiva, que se va formando por medio de experiencias sucesivas, directas o indirectas, que tienen las personas con la organización. Está conformada por un conjunto de propiedades que la identificarían como sujeto social y comercial, y la distinguirían de las demás organizaciones. Es decir, las personas describimos a las empresas por medio de un conjunto de atributos o características. Esta estructura o esquema mental se configura en la mente de los públicos como una gestalt (Villafañe, 2004), resultado de un proceso acumulativo y evaluativo de información de la empresa, el cual es fragmentario; pues se compone de una diversidad de informaciones que llegan a los públicos, las cuales son interpretadas y comparadas.

En la Figura 1, se muestran los elementos cognitivos que integran la imagen corporativa. Estos elementos incluyen: La atención personalizada que recibe el cliente al llevar a cabo una interacción con la empresa. El grado de innovación tecnológica que utiliza la empresa, pues a mayor grado tecnológico ocupado el cliente tiene una imagen empresarial de vanguardia. Liderazgo con respecto al grado en que la organización dirige a la industria. Y por último el cliente determina una dimensión estratégica de la empresa, considerándola positiva o negativa de acuerdo a la experiencia que haya tenido con la compañía.

Figura 1: Esquema Mental de la Imagen Corporativa



La figura muestra la creación de una imagen corporativa en la mente de los clientes, basándose en cuatro factores que el público guarda en su mente. La atención personalizada que recibe de la institución al relacionarse con ella. El grado de innovación tecnológica que la empresa utilice, pues a mayor grado de innovación tecnológica se observa una percepción de profesionalismo. También se revisa el grado de liderazgo que tiene la empresa dentro de la industria, pues se puede observar si la empresa es líder o seguidora. Por último se analiza la dimensión estratégica que tiene la empresa, considerando si tiene un sistema fuerte o débil, dependiendo de la interacción de los otros elementos. Fuente: (Villafañe, 2004)

### Branding Corporativo

**Branding:** es una palabra inglesa utilizada en marketing que hace referencia al proceso de creación y gestión de una marca. Es una herramienta estratégica que versa sobre el proceso de creación y todo lo que implica (etapas de estudio, diseño, posicionamiento y construcción de la marca) y su gestión posterior (etapa de implementación y control). En todas estas etapas lo más importante en relación al *branding* consiste en definir el posicionamiento, que es sobre lo que define a una marca. Los puntos básicos para posicionar la marca, consisten en definir muy claramente quién eres, qué haces y cómo lo haces y transmitirlo al consumidor. La Identidad Corporativa sería aquella vinculada a la Marca Corporativa, que representa el nivel de marca más alto y globalizador a escala organizacional. La identidad de una marca (*brandidentity*) refiere a los atributos esenciales que identifican y diferencian a una marca de otras en el mercado. En este sentido, la Identidad Corporativa sería el conjunto de atributos fundamentales que asume una marca corporativa como propios y la identifican y distinguen de las demás. Por otra parte que trabajan la Identidad Corporativa desde una perspectiva más vinculada a las creencias y valores esenciales y diferenciales de la organización. La personalidad de la organización, la Identidad Corporativa es el “ser” de la organización, su esencia. La Identidad Corporativa como la naturaleza central, duradera y distintiva de una organización, la Identidad Corporativa son aquellos aspectos de identidad que una organización reconoce como los más duraderos y distintivos de la misma, Capriotti y Villafañe (1999) en este enfoque organizacional no son totalmente diferentes, sino que más bien son complementarias y están fuertemente interrelacionadas.

### Comunicación de la Identidad Corporativa

Toda entidad social, con sólo existir y ser perceptible, envía a su entorno un volumen determinado de información (Chaves, 1988) (Bernstein, 1996). Consciente o inconscientemente, voluntaria o involuntariamente, una organización emite en su devenir diario una gran cantidad de información que llega a sus públicos. Para esto, la información sobre una organización está constituida por todos los mensajes efectivamente recibidos por ellos desde la entidad. En muchas ocasiones, los esfuerzos de comunicación de las organizaciones se centran solamente en construir campañas publicitarias, de relaciones públicas, o de marketing directo.

Sin embargo, casi siempre se olvida que esta actividad comunicativa es sólo una parte de todas las posibilidades de “contacto” de una empresa con sus públicos. En una organización no sólo comunican los anuncios publicitarios, las acciones de marketing directo o las campañas de relaciones públicas, sino también toda la actividad cotidiana de la entidad, desde la satisfacción que generan sus productos y/o servicios, pasando por la atención telefónica, hasta el comportamiento de sus empleados y directivos. (Bernstein, 1996) (Capriotti Peri, 2009)

Capriotti (2009) identifica dos conceptos para la comunicación de la identidad corporativa: La Comunicación Comercial y la Comunicación Institucional. La primera es toda la comunicación que la empresa lleva a cabo para llegar a los clientes o usuarios actuales y potenciales, así como a aquéllos grupos que influyen en el proceso de elección de compra, con la finalidad de lograr que éstos prefieran los productos de la empresa logrando una fidelización.

La Comunicación Institucional es el conjunto de actividades de comunicación en la cual la compañía se presenta como empresa, como sujeto social, y muestra argumentos sobre ella. Esta comunicación de carácter institucional realizada por la empresa tiene el objetivo de establecer lazos de comunicación con los públicos con los que se relaciona, no con la finalidad estrictamente comercial, sino más bien con el objetivo de generar una credibilidad y confianza en ellos, logrando la aceptación de la organización a nivel social. Por lo que se puede diferenciar, la Comunicación Comercial y Comunicación Institucional de acuerdo a tres criterios como lo representa la tabla 1: *El “Lenguaje/Discurso” que la organización utiliza para presentarse ante sus públicos El “Objetivo” que se persigue Los “Públicos” a los que se dirigen*

Esta distinción permite comprobar como las “técnicas” no definen una actividad determinada sino que son herramientas utilizables en diferentes formas de comunicación, en función del discurso que adopte la organización, los objetivos que se deseen obtener y de los públicos con los que se desee comunicar. (Capriotti Peri, 2009)

### Marca

Lamb, Hair y McDaniel (2002), definen una marca como "un nombre, término, símbolo, diseño o combinación de estos elementos que identifica los productos de un vendedor y los distingue de los productos de la competencia". Complementando ésta definición, los mencionados autores señalan además que "un nombre de marca es aquella parte de una marca que es posible expresar de manera oral e incluye letras palabras y números. A su vez Laura Fischer y Jorge Espejo (2011), definen la marca como "un nombre, término simbólico o diseño que sirve para identificar los productos o servicios de un vendedor o grupo de vendedores, y para diferenciarlos de los productos de los competidores". Por su parte, Philip Kotler (2003) considera que "ya sea que se trate de un nombre, una marca comercial, un logotipo u otro símbolo, una marca es en esencia la promesa de una parte vendedora de proporcionar, de forma consistente a los compradores, un conjunto específico de características, beneficios y servicios".

Tabla 1: Generalidades de la Comunicación

	Comunicación Comercial	Comunicación Institucional
Lenguaje / Discurso	La empresa se presenta principalmente como un ente económico, que se encuentra en un determinado escenario competitivo.	La empresa se presenta como un ente social, que forma parte de una sociedad, de un grupo social con el que se relaciona.
Objetivos	<ul style="list-style-type: none"> <li>• Conseguir que los públicos identifiquen los bienes y/o servicios de la compañía, sus atributos, aspectos distintivos y sus beneficios.</li> <li>• Crear credibilidad y confianza hacia los bienes/ servicios de la organización, obteniendo una reputación propicia para los mismos.</li> <li>• Conseguir que los clientes usen o consuman los bienes y/o servicios de la empresa, y el mantenimiento en el tiempo de dicha relación o intercambio (la fidelización).</li> </ul>	<ul style="list-style-type: none"> <li>• Lograr que los públicos estén al tanto de la compañía, que conozcan sus valores, principios, forma de actuar y las aportaciones que realiza a la sociedad.</li> <li>• Crear credibilidad y confianza hacia la empresa, obteniendo una reputación de fiabilidad y respetabilidad de la compañía en cuanto tal.</li> <li>• Obtener la aprobación e integración social de la empresa, que los públicos la consideren un miembro “útil” para la comunidad y la integren como un integrante más.</li> </ul>
Públicos	<p>Grupos comprometidos en el proceso de elección y/o compra o consumo de productos o servicios:</p> <ul style="list-style-type: none"> <li>• Consumidores</li> <li>• Recomendadores</li> <li>• Compradores</li> <li>• Influenciadores</li> <li>• Distribuidores y Proveedores</li> </ul>	<p>Grupos que pueden afectar el ejercicio y el logro de los objetivos a nivel corporativo:</p> <ul style="list-style-type: none"> <li>• Empleados</li> <li>• La Comunidad Local</li> <li>• Medios de Comunicación</li> <li>• Entidades Gubernamentales</li> <li>• Inversores y Accionistas</li> </ul>

La tabla muestra una comparación entre los tres aspectos que diferencian a la comunicación comercial de la comunicación institucional. La empresa hace comunicación comercial cuando utiliza un lenguaje promocional, identificándose como ente económico, esto lo hace para dirigirse a los consumidores para que éstos elijan los productos que la compañía vende. La comunicación institucional utiliza un lenguaje más social, con la finalidad de que los públicos acepten a la organización e identifiquen a la empresa con una reputación de fiabilidad y respetabilidad. Fuente: (Capriotti Peri, 2009)

Por lo tanto la marca se describe como un nombre, término, signo, símbolo, diseño o combinación de los anteriores elementos, que sirve para: Philip Kotler (2003) determina que existen diferentes tipos de marcas, entre ellas se pueden mencionar las denominativas. Estas son las marcas que identifican un producto o servicio a partir de una palabra o un conjunto de palabras. Estas marcas deben distinguirse fonéticamente de los productos o servicios de su misma especie. Es decir, no deben tener semejanza con marcas que pertenezcan a productos o servicios de su misma especie o clase. En su mayoría describen el servicio o producto. Otro tipo de marcas son las figurativas, son imágenes o logotipos que distinguen visualmente una marca. Es decir, son figuras distintivas que no pueden reconocerse fonéticamente, sólo visualmente. A veces, el color (o colores) de la imagen o logotipo ayuda a reconocer la marca. Por último existen las marcas mixtas que son el resultado de la combinación de tipos definidos en los dos párrafos anteriores. En la mayoría de los casos son combinaciones de palabras con diseños o logotipos. Un ejemplo vivo de esto podría ser una marca simple con un logotipo. (Kotler, 2003)

**Logotipo:** Es la representación pictográfica de la marca de una empresa u organización, la funcionalidad de un logotipo radica en su capacidad para comunicar el mensaje que se requiere, y para lograrlo se requiere del uso de colores y formas que contribuyan a que el espectador final le de esta interpretación. (Benenson & Neujahr, 2002) El logotipo es la base de la identidad visual de la marca. Un logotipo está compuesto por partes esenciales: el icono; símbolo visual gráfico, el nombre; representación fonética de la marca, la fuente; una fuente original hará que el logotipo sea más auténtico y memorable. Para que un logotipo resulte congruente y exitoso, conforme al principio fundamental del diseño donde «menos es más», la simplicidad permite que sea:

Legible (hasta el tamaño más pequeño)  
 Escalable (a cualquier tamaño requerido)  
 Reproducible (sin restricciones materiales)



Distinguible (tanto en positivo como en negativo)

Memorable (que impacte y no se olvide) (Componentes visuales, 2012)

*Posicionamiento:* La frase “hay que buscar la solución dentro de la mente del cliente en perspectiva” indica que para estar dentro de la mente de los clientes potenciales, es necesario comunicarles de manera sencilla, los atributos o características especiales que se desea que se conozcan y prefieran. (Ries & Trout, 2001) Este punto retoma la importancia de la investigación pues “el posicionamiento consiste en diseñar la oferta de la empresa de modo que ocupe un lugar claro y apreciado en la mente de los consumidores meta.” (Kotler, 2003) También señala que en el posicionamiento la empresa debe decidir cuántas y cuáles diferencias destacar entre los clientes meta. Por otra parte Laura Fischer y Jorge Espejo (2011) señalan que “el posicionamiento es un programa general de mercadotecnia que influye en la percepción mental que los consumidores tienen de una marca, producto, grupo de productos o empresa, en relación con la competencia”. Valiñas (2007) ha identificado cuatro tipos de posicionamiento:

Posicionamiento por diferenciación. Este surge a partir de la pregunta: ¿en qué es mi producto significativo, diferente al resto de los productos de la competencia? Este posicionamiento funciona mientras que la competencia no imite o supere esa característica que hace única a la empresa. Posicionamiento por beneficios; responde la pregunta: ¿qué beneficio ofrece mi producto que el mercado meta considere significativo? Esto involucra un beneficio real para el comprador. Este beneficio se traduce en valor agregado al producto. Posicionamiento por usuarios del producto: busca dirigirse a un grupo de consumidores específicos, haciendo hincapié que el producto ha sido hecho especialmente para ellos. Posicionamiento por uso: es posible lograrlo a partir de la manera y tiempo del uso del producto, es decir, resaltando los usos específicos y adicionales del artículo.

### Instituto Municipal de Arte y Cultura de Tijuana

Actualmente el IMAC se encuentra ocupa el edificio que forma parte del Patrimonio Histórico Cultural de la ciudad ubicado en la calle Benito Juárez, (2ª.), s/n esq. Constitución, Zona Centro de la ciudad de Tijuana Baja California y es uno de los inmuebles más antiguos de Tijuana. Data de 1921, tiempo en que era utilizado para oficinas públicas del gobierno federal y del entonces Distrito Norte. El Instituto Municipal de Arte y Cultura inició la administración en diciembre del 2010, con la primera tarea de rehabilitar los distintos espacios que administra, con el objetivo principal de ofrecer un servicio digno a la ciudadanía. Estas acciones se encaminaron a la mejora y acondicionamiento técnico de los espacios, entre los que destaca el Archivo Histórico de Tijuana, el Teatro de la Casa de la Cultura Tijuana y la Casa de la Cultura, El Pípila. También sobresale, de manera especial, la rehabilitación de espacios de la Casa de la Cultura Playas; algunas de sus áreas se encuentran deshabilitadas por Protección Civil, y en ellas se está trabajando con el propósito de activar y utilizar el 100 por ciento de las áreas.

## **METODOLOGÍA**

La metodología utilizada, es de acuerdo a una investigación no experimental, específicamente dentro de la clasificación se aplicó el diseño descriptivo pues presenta variables y analiza la incidencia e interrelación entre los factores que el mercado cultural de Tijuana supone necesarios para considerar asistir a un evento cultural, es de tipo transeccional pues es basada en la recolección de datos en un tiempo único. Se eligió el modelo de enfoque mixto, lo cual significa que se llevará a cabo esta investigación bajo la perspectiva del enfoque cualitativo y cuantitativo, prevaleciendo el primero y conservando componentes del segundo. Primeramente se analizaron fuentes secundarias del archivo de IMAC e información proporcionada por la dirigente del Instituto. El objeto es conocer antecedentes, trayectoria e imagen actual de la organización. Posteriormente se diseñó un cuestionario para encuestar a un segmento de mercado bien identificado, el propósito es conocer el nivel de posicionamiento que tiene IMAC en la comunidad, la identificación del

servicio que ofrece y la participación y disponibilidad del mercado para asistir a eventos culturales. La Tabla 2 muestra la operacionalidad del cuestionario.

Tabla 2: Preguntas Para La Encuesta

Pregunta	Opciones de Respuesta	Objetivo de la Pregunta
1. ¿Sabe qué significa las siglas IMAC?	Si	Reconocimiento de la marca
2. ¿Qué piensa usted que sea el IMAC?	No	Posicionamiento de la marca
	Fábrica	
	Centro deportivo	
	Institución pública	
	Parque	
3. ¿Qué lugares conoce usted de expresión cultural y artística en Tijuana?	Biblioteca	Posicionamiento de la marca
	CECUT	
	Casa de la cultura	
	El trompo	
	Museo de cera	
	Teatro del IMSS	
	Museo del niño	
	Centro cultural playas	
4. ¿Conoce el Instituto Municipal de Arte y Cultura de Tijuana (IMAC) y sabe dónde está ubicado?	IMAC	Posicionamiento de la marca
5. ¿Sabe qué actividades ofrece el IMAC?	Si	
6. ¿Sabe qué espacios ofrece el IMAC?	No	Identificación de servicio
	Si	Identificación de servicio
7. ¿Ha asistido o participado en eventos Culturales y Artísticos?	Si	
8. ¿Le gustaría participar en actividades culturales y artísticas que desarrolla el IMAC?	No	Participación y disponibilidad del mercado
9. ¿Qué tipo de actividades le son de su interés?	Si	
	No	Participación y disponibilidad del mercado
	Baile	
	Galerías	
	Museos	
	Talleres	
	Obras de teatro	Exhibiciones en general
	Exhibiciones en general	

*El cuestionario incluye 9 preguntas con respuestas cerradas, el objetivo de la primer pregunta es el reconocimiento de la marca IMAC, el objetivo de las preguntas 2, 3 y 4 es identificar el posicionamiento de la marca IMAC en el segmento de mercado analizado, las preguntas 5 y 6 pretenden conocer si el segmento de mercado identifica los servicios que ofrece IMAC, y las preguntas 7, 8 y 9 miden la disposición y la participación del mercado. Fuente: Elaboración propia.*

Se determinó la muestra para la aplicación de las encuestas, los criterios de inclusión de la muestra fueron los siguientes:

Hombres/ Mujeres, Nivel Socioeconómico medio bajo, medio alto., Pertener a un grupo entre 20 a 59 años de edad., Ser residente de la ciudad de Tijuana., Tener alcance de medios de comunicación básico en su entorno., La población de la muestra se determina infinita (mayor de 500,000) 769,728.72 Hombres y mujeres de 20-59 años de edad con un nivel socioeconómico, medio bajo, medio alto en Tijuana. Se utilizó la fórmula para poblaciones infinitas determinada por Laura Fischer (1997).

$$n = \frac{\sigma^2 pq}{e^2}$$

En donde:

$\sigma$  = nivel de confianza. En este caso es de 95%.

p = probabilidad a favor. Como no se tiene información previa se propuso 50%.

q = probabilidad en contra. 50%

e = error de estimación (precisión de resultados). Se determinó en 5%.

n= número de elementos (tamaño de la muestra)

El resultado fue de 384 elementos de la muestra. El siguiente paso fue el análisis de los resultados de la encuesta para justificar el diseño de una propuesta de imagen corporativa para el IMAC así como para las dependencias de éste. Por último se hizo un análisis cualitativo a través de un grupo de enfoque para medir la aceptación de la propuesta de imagen corporativa. El grupo estuvo integrado por 12 personas. La entrevista en grupo proporciona una oportunidad de obtener resultados directamente del mercado objetivo que cumplan con las siguientes características predefinidas como son (edad, delegación en la que reside, uso de determinados servicios). Se determinó un índice de cumplimiento, este índice manifiesta de manera porcentual que los individuos escogidos fueron seleccionados de manera favorable respetando los criterios de selección y que a continuación se presentan por medio de una tabla:

Tabla 3: Índice de Cumplimiento Para Selección de Participantes (Grupo de Enfoque)

Índice de Cumplimiento	Criterios
Heterogeneidad de género	100%
Edad	20 a 59 años
Lugar de residencia dentro de la ciudad de Tijuana	Dentro de las 9 delegaciones
Asistencia a instituciones que ofrezcan servicios de arte y cultura.	Opcional

*La tabla muestra el índice de cumplimiento del grupo seleccionado para llevar a cabo el análisis a través del Grupo de Enfoque. Los criterios identificados fueron: heterogeneidad de género que se cumplió al 100%, la edad de los participantes que fue entre 20 y 59 años, personas que vivieran dentro de las nueve delegaciones de la ciudad de Tijuana y que consideran alguna ocasión asistir a instituciones que ofrezcan actividades culturales. Fuente: Lucila Villa.*

El proceso para llevar a cabo el grupo de enfoque se describe a continuación: Se designa 4 minutos para la presentación del moderador, Se informa a los participantes la duración del sesión que será de aproximadamente 1 hora, Se proporciona información general de la institución, Se informa que su opinión, ideas, puntos de vista y percepción sobre el tema es fundamental, Preguntas previas, Presentación de logos sin letras y preguntas, Presentación de logos con letras y preguntas, Conclusiones La guía para entrevistar a los asistentes fue la siguiente:

¿Conoce el IMAC? ¿Ha asistido o escuchado Hablar de alguna dependencia del Instituto Municipal de Arte y Cultura? ¿Qué piensa usted que sea esta imagen? ¿Qué mensaje cree usted que proyecte? ¿Recordaría esta imagen? ¿Qué le cambiaría al logo? ¿Relaciona usted el logo con el nombre?

## RESULTADOS

El Instituto Municipal de Arte y Cultura es el espacio de concertación entre gobierno y sociedad, dedicado a impulsar la creación y a participar en el proceso cultural de las comunidades.

*Su misión es:* Generar, procurar y articular los procesos y actividades relacionadas con el rescate, fomento, promoción y difusión del patrimonio cultural y artístico del municipio, estimulando y apoyando la organización y fortalecimiento de la sociedad para contribuir al mejoramiento de su calidad de vida.

*Su visión es:* Ser una institución líder y reconocida que posicione a la ciudad de Tijuana como un polo de desarrollo artístico y cultural, mediante la ampliación, la cobertura de infraestructura y servicios culturales, a través de programas que respondan al crecimiento urbano y demográfico, incluyendo la recuperación de espacios y el uso de espacios comunitarios de las zonas marginadas.

## Imagen Institucional

Imagen 1: Dependencias de IMAC



*Las imágenes que se muestran, son los logos actuales que se utilizan como imagen corporativa de las dependencias de IMAC. Las imágenes hacen alusión a sus respectivos centros de cultura. Fuente: Archivo de IMAC.*

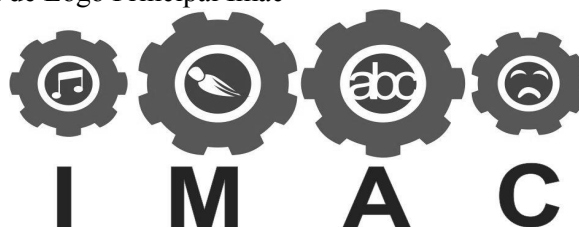
El IMAC (Instituto Municipal de Arte y Cultura) cuenta con seis dependencias, y actualmente se utiliza una imagen institucional que no genera un reconocimiento y posicionamiento en el mercado, ya que es poco atractiva y pobre en su tipografía y diseño. Cuenta con colores sólidos y sobrios en contexto al tipo de servicio que brinda y un escudo institucional público del H. Ayuntamiento de Tijuana.

Se muestran a continuación los resultados más relevantes de la encuesta aplicada para identificar el nivel de posicionamiento del Instituto: Un 21% del total de la muestra encuestada, respondió que sí sabe que significan las siglas IMAC, pero el 79% restante lo desconoce. Por otra parte el 77% del total de la muestra encuestada, piensa que las siglas IMAC corresponden a una institución pública, el 7% lo relacionan con un centro deportivo y una fábrica, el 6% lo relaciona con una biblioteca y los restantes con un parque y otros. Un 13% del total de la muestra encuestada conoce al IMAC y su ubicación, el resto desconoce a la institución. El 89% del total de la muestra encuestada desconoce las actividades que IMAC ofrece al público, el 11% sí conoce las actividades que ofrece. El 92% del total de la muestra encuestada desconoce los espacios o dependencias que se encuentran a su disposición en las diferentes zonas de la ciudad, una mínima parte del total sí conoce algunas de estas. El 43% del total de la muestra ha asistido o participado en algún tipo de evento, un 57% no es de su interés o no ha participado en estas actividades. El 75% de la muestra encuesta está interesado en participar en los eventos que desarrolla el IMAC, el resto no está interesado o le es indiferente ser parte de estos eventos.

La información que se mostró en la Imagen 1, genera una escasa identificación en la institución, como ya se apreció en los resultados de las encuestas; así como en sus dependencias, afectando directamente en la baja asistencia, el desconocimiento y la participación de la población en las diferentes actividades que estos ofrecen. Para la problemática en la que se encuentra actualmente la institución IMAC se propone el cambio de imagen institucional principal (Logo), así como de las seis dependencias, ya que es el elemento principal en que se basa toda la imagen corporativa. Es el medio por el que el público le va a reconocer y su propósito será conseguir que se posicione en la mente del cliente; sin embargo para efectos de la presente investigación, sólo se consideró analizar la propuesta para el logo principal de la dependencia, pues las dependencias restantes se abordarán en otro escrito. El rediseño se da en base a la necesidad de representar al IMAC de tal manera que la sociedad se identifique con elementos particulares de cada sub dependencia que les presta un servicio o un espacio de expresión. Se mantienen algunos elementos como los colores morado y gris que son los representativos de esta institución y de esta administración. El tipo de logo a

utilizar es un Imago tipo, este consiste en la combinación de un logotipo y un texto, este puede ser arriba o abajo. La siguiente descripción presenta el logo, tipografía, justificación e interpretación.

Imagen 2: Propuesta de Logo Principal Imac



Instituto Municipal de Arte y Cultura

Tipografía Tipo de Letra: Arial Black Tamaño: proporcional RGB: 255-255-255

Colores: Marco 1

Marco 2

Marco 3



R: 152

G: 76

B: 157



R: 7

G: 7

B: 7



R: 255

G: 255

B: 255

*Justificación:* A través de la encuesta de percepción del cliente que se aplicó sobre el conocimiento del logo de la institución, se encontró que el 90% de los encuestados manifestaron no conocerlo, en su mayoría no lo asociaron con dicha institución. No obstante un pequeño porcentaje lo reconoció por haber asistido a alguna de las dependencias, y se demostró que hay una necesidad de crear una imagen de mayor recordación e igualmente se definió el plan estratégico que se fija como una directriz fundamental para la propuesta de un cambio creativo en la imagen y que refleje un mensaje referente al servicio que este ofrece.

*Interpretación:* Imagen: el patrón principal está elaborado de engranes en diferentes tamaños, lo cual simboliza la unión de varias funciones entrelazados entre sí, ya que la característica de estos componentes es el trabajar juntos para un mismo objetivo, que transmite una estructura sólida y fuerte, abierta a la diversidad de actividades. La nota musical interpreta sonidos, música, danza, el pincel representa la creación del arte, dibujo, el ABC representa la lectura, conocimiento, literatura, aprendizaje, la cara simboliza el teatro, la historia, el arte escénico, la actuación. Son 4 engranes que simbolizan la fuerza motriz de la educación cultural y el empuje industrial de la ciudad de Tijuana. El mismo número de siglas de la dependencia y dentro de cada uno de ellos se muestra algún tipo de expresión cultural, como la pintura, la literatura, el teatro y la música.

*Formas empleadas:* El engrane por sí solo mantiene una forma irregular fuera de él, en el interior se utilizaron círculos para marcar el espacio y diferenciar la imagen principal de cada engrane. Después de la elaboración de la propuesta de logo principal, se realizó un análisis con un grupo de enfoque (como se mencionó en el apartado de metodología) para que se opinara sobre la propuesta de cambio. Los resultados se mencionan a continuación.

¿Conoce el IMAC? 10 de los 12 participantes conocen o han escuchado hablar del IMAC ¿Ha asistido o escuchado Hablar de alguna dependencia del Instituto Municipal de Arte y Cultura? La mayoría de los asistentes dicen que no (11 de ellos), sólo una persona asiente que si ha asistido a las oficinas de la dependencia. ¿Qué piensa usted que sea esta imagen? 10 personas dicen que son engranes entrelazados, dando la sensación de dinamismo, cultura, crecimiento ¿Qué mensaje cree usted que proyecte? Representa cultura asociada principalmente a la lectura, a la música, teatro y pintura, solo lo analizaron 10 personas.

¿Recordaría esta imagen? Nueve personas dicen que si lo recordarían, dos mencionaron que lo harán pues ya saben que es lo que significa. Se mencionó que será fácil recordarlo porque no hay imágenes de ese tipo en Tijuana. ¿Qué le cambiaría al logo? Algunas personas mencionan que le agregarían mas engranes, otros dicen que el engrane lo relacionan con una fábrica. ¿Relaciona usted el logo con el nombre? Los 12 participantes opinaron que en definitiva si consideran que hay una relación entre logo y el nombre

## CONCLUSIONES

Por medio de la investigación para saber si la institución contaba con un posicionamiento dentro del mercado a través de la primera interrogante planteada: Se determinó que la falta de estrategias de imagen corporativa afecta los niveles de participación y asistencia a las actividades y eventos culturales que produce IMAC, una vez hecho este planteamiento se procedió al análisis de la situación de IMAC. La respuesta de ese análisis fue que la institución no ha logrado un posicionamiento de marca claro y un reconocimiento por la población de Tijuana. Se demostró por medio de una muestra de encuestas aplicadas; la mayoría de los encuestados no saben el significado de las siglas IMAC, muchos de ellos no han asistido pues no saben dónde está ubicado. Dichos resultados ayudaron a plantear la estrategia de desarrollar una propuesta de nueva imagen corporativa para el instituto. El cambio de imagen del instituto se analizó en el grupo de enfoque, quienes en su mayoría aceptaron la nueva propuesta como herramienta que ayudará al posicionamiento de la marca IMAC. Se concluye que existen las condiciones adecuadas para el desarrollo de la propuesta de este proyecto, considerando exclusivamente los aspectos de posicionamiento y por ende la propuesta cambio de imagen corporativa, la cual generará información de conocimiento de la marca. Es importante mencionar que el cambio en la imagen de la marca se realizó con el consentimiento previo del Lic. Lizeth García Peña Coordinador de comunicación, Diseño y Relaciones Públicas y solo como una propuesta. El posicionamiento sustentado además por una marca es la clave para el éxito de esta institución.

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# PERFIL DEL EMPRENDEDOR Y SU RELACION CON LA ORGANIZACIÓN, LA ADMINISTRACION Y LA COMPETITIVIDAD

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## RESUMEN

*En la actualidad se presentan algunas circunstancias adversas por las que están pasando muchas empresas sobre todo las pequeñas y medianas, como la crisis económica, la falta de tecnología, de financiamiento y de conocimiento de los emprendedores, por mencionar algunas de estas, que afectan en mayor medida a las organizaciones, su administración y por consiguiente su competitividad. Al estar viviendo en un mundo globalizado se ejerce más presión en los emprendedores que por la general son los dueños de las empresas, pero que también pueden ser trabajadores de estas, para hacer frente a todo lo que esto implica. El ofrecer productos o servicios de calidad y que sean competitivos para sobrevivir por tiempo indefinido en el mercado. El Objetivo General de la investigación es Identificar si las personas al tener las adecuadas y suficientes características del perfil del emprendedor ayudan al desempeño de la organización, su administración y la competitividad con otras empresas. Metodología el proyecto es documental para posteriormente realizar una investigación de campo*

**PALABRAS CLAVE:** Perfil del Emprendedor, Organización, Administrador y Competitividad

## ENTREPRENEUR PROFILE AND ITS RELATION TO THE ORGANIZATION , MANAGEMENT AND COMPETITIVENESS

### ABSTRACT

*Some adverse circumstances that many companies are going especially now presents small and medium , as the economic crisis , lack of technology, finance and knowledge of entrepreneurs , to mention some of these , which affect as more organizations, administration and therefore competitiveness. To be living in a globalized world more pressure is exerted on the entrepreneurs who are usually the owners of the companies , but may also be employees of these to deal with all that that implies . The offer products or services and that are competitive to survive indefinitely in the market. The general objective of the research is to identify whether people have adequate and sufficient entrepreneurial profile characteristics help the performance of the organization , its management and competitive with other companies. Methodology documentary project is later to make a field investigation*

**JEL:** L26

**KEYWORDS:** Profile of the Entrepreneur, Organization, Administrator and Competitiveness



## INTRODUCCION

En términos históricos cabe señalar que la pequeña empresa constituye el primer eslabón en la larga cadena del progreso social y económico que se remonta a los albores de la civilización, cuando el comercio constituía un elemento de capital importancia en el proceso de comunicación entre los pueblos, los estudios y teorías relativas a los factores socioeconómicos que influyen en la pequeña empresa se iniciaron durante la revolución industrial, mientras que las nociones y conceptos importantes en materia de gestión y dirección empresariales empezaron a difundirse a principios del siglo XX. Durante el decenio de 1960 comenzó a reconocerse que el comportamiento individual podía considerarse entre los factores que ejercen una influencia importante sobre la capacidad de dirección y el desarrollo de las pequeñas empresas (Oficina Internacional del Trabajo Ginebra, 1995)

Estas empresas, independientemente de la naturaleza de su actividad principal, presentan las características históricas que identifican a todas las culturas del mundo desde tiempos remotos, prácticamente desde que el hombre se vuelve sedentario, hace aproximadamente 10 000 años. Desde entonces, el mundo ha observado con algunas variantes, los grandes contrastes que aún observamos en la constitución de las economías sociales, antes existían los grandes empresarios (nobles y terratenientes), los pequeños agricultores, productores y artesanos, así como aquellos que se dedicaban a tareas productivas prácticamente de subsistencia, lo mismo que una masa amorfa, a veces difícil de identificar, que se dedicaban a prestar servicios de distinta naturaleza (Barnes, Harry Elmer. 1997)

A nivel mundial la revalorización del sector PYMES y de las PYMES como unidades productivas de pequeña escala se dan a partir de los años 70 debido principalmente a cambios estructurales como el crecimiento de los servicios, es decir que el antiguo paradigma de que solo son empresas aquellas unidades de producción que producen bienes o tangibles cambia rotundamente desde que las facturaciones por servicios de consultorías empresariales, tratamientos clínicos, respaldo o soporte técnico y la valorización del conocimiento como factor de producción de riqueza; empiezan a generar riqueza y valor agregado a los intangibles que con el tiempo se comienzan a valorizar como un activo tanto como las infraestructuras o maquinarias en las principales economías; paralelamente el crecimiento de los productos informáticos en un contexto en que los cambios se dan día a día y que la obsolescencia se cuenta por segundos, las empresas se ven en la necesidad de reducir su tamaño para contar con mayor eficiencia, es decir se hacen pequeños los productos y se hacen pequeñas las empresas.

El panorama competitivo de las principales economías comienza a desarrollar nuevas estrategias para dominar nuevos mercados y ganar nuevos segmentos, esto se refleja en el crecimiento económico de Japón, Alemania, los Tigres del Asia, Canadá y el mismo EEUU. Sin embargo la tasa de paro en muchos de estos países todavía no encuentra una solución coherente, las políticas de subsidios y de seguros contra el desempleo son alguna forma de solucionar temporalmente este problema, en países con menos desarrollo el estado empresario fracasa (Caso Latinoamérica) y trajo consigo un proceso hiperinflacionario de orden continental, la pobreza en estos bloques aumenta y la migración de la población de países pobres hacia países desarrollados crece, convirtiéndose esta población migrante en una mayor carga para estas sociedades, es por tanto que la idea de que cada cual construya su fuente de trabajo es aceptada con mucha algarabía ya que le quedaba tan solo al estado dotar de un mejor y mayor marco de promoción para que aparezca este nuevo sector de empresas familiares de pequeña escala o las denominadas PYMES. En la actualidad, tanto en los países desarrollados como los que se encuentran en proceso de desarrollo o los que están subdesarrollados, encuentran un paralelismo histórico en la composición de sus estructuras económico productivas, hoy existen las macro o grandes empresarios, que se dedican a actividades cada vez más diversificadas en la medida en que la necesidad, la ciencia, la tecnología y la propia sociedad impactan en los grupos sociales regionales, nacionales y mundiales, de distinta manera, transformándolas progresiva y sistemáticamente.

Es importante darse cuenta hoy, como antes, las micro, pequeñas y medianas empresas se complementan, en mayor o menor medida con las actividades productivas de las grandes y macro empresas, estableciendo relaciones directas e indirectas, en medio, por lo general, de precarios equilibrios entre ellas. Sin embargo, hoy las PyMES presentan la tendencia a realizar actividades autónomas que tienen una relación forzosa con los núcleos sociales de su entorno, sufriendo de influencia de las empresas mayores, que por lo general tienden a someterlas, minimizando sus posibilidades de desarrollo.

El amplio núcleo económico y social está formado por la más amplia gama de giros productivos, comercializadores y de servicios que uno podría imaginar; y en gran medida los emprendedores son personas que realizan actividades económicas a nivel de subsistencia que se caracterizan por integrar empresas eminentemente familiares, producto de la necesidad, más que un esfuerzo planificado, presentando problemas para su desarrollo y posicionamiento. Por lo que en reiteradas ocasiones se observa la necesidad de que conozca más sobre el funcionamiento de la organización, como administrarla eficientemente para ser competitiva y lograr mantenerse en el mercado por tiempo indefinido.

## REVISION DE LITERATURA

Las nuevas estrategias para la creación y consolidación de nuevas empresas apuntan a identificar a los actuales y potenciales emprendedores. Es sobre esta base que se puede llevar a cabo programas exitosos orientados a incrementar la productividad y competitividad de las unidades económicas. "El emprendedor exitoso es una persona con un sueño, un objetivo, un deseo de crear, de innovar, que capta una oportunidad de negocio, que es capaz de 'ver' su idea en forma terminada, que no se detiene ante los obstáculos, por lo que la persistencia y la tenacidad con características típicas de su comportamiento. La mayoría de las veces emprende en un área de su especialidad, donde posee un conocimiento previo, donde le gusta trabajar. Su principal motivación es el logro, de allí deriva satisfacción y energía para seguir adelante con su empeño. (Cisneros V, Larissa)

### Características de los Emprendedores Exitosos en Venezuela, en Latinoamérica y en Países Desarrollados

Pasión, energía, previsión, visión, compromiso, confianza en sí mismo, optimismo, perseverancia, determinación, innovación, creatividad flexibilidad, liderazgo, habilidad para tratar con la gente, persuasión, direccionalidad, saber competitivo, conocimiento, pertenencia, solidaridad social, responsabilidad, credibilidad Integridad competitividad, talento, aprendizaje del fracaso, adaptación a momentos críticos, autodirección toma de riesgos calculados, autonomía, independencia, trabajo arduo, visión de oportunidad, iniciativa, orientación a la utilidad y no conformismo. La visión en los emprendedores tiene las siguientes connotaciones:

Una idea clara de lo que quiere lograr con su emprendimiento. Es una idea que despierta en el emprendedor pasión por lograr aquello que se ha propuesto. Es una idea seductora. La capacidad de anticipar con gran exactitud los resultados de sus acciones. El sentido de previsión. Una característica muy importante en los emprendedores exitosos es la confianza en sí mismos. Si ellos son capaces de afrontar riesgos calculados es porque tienen gran confianza en que lograrán sus propósitos. Esta confianza en sí mismos parte de una autoestima sólida, que les permite a su vez establecer relaciones saludables y estables. Un rasgo que se desprende de la confianza en sí mismo es la iniciativa y la autonomía. Se trata de la capacidad de identificar oportunidades de negocios allí donde otros no las ven, y de tomar las acciones correspondientes. La confianza en sí mismo hace que no sea dependiente en sus acciones y que, por ello mismo, pueda concretar sus iniciativas, aunque en un primer momento puedan parecer arriesgadas. La tolerancia al riesgo significa que el emprendedor es capaz de manejarse en circunstancias de incertidumbre. Ha desarrollado la habilidad de aprender de los fracasos, y, por ello mismo, no tiene mayores dificultades para sumir los costos de riesgos calculados. Su sentido de previsión le capacita para no asumir cualquier riesgo, sino aquellos que los puede

manejar más o menos solventemente.

El innovador exitoso no trabaja solo. Ha desarrollado la capacidad de formar equipos, de estimular a otros, de orientar y potenciar sus capacidades y de compartir los éxitos. Es una persona que inspira y desafía a los que trabajan con él. genera liderazgo orientado al logro específico. Finalmente, el emprendedor exitoso dirige sus emprendimientos a áreas en las cuales ya tiene experiencia y conocimientos específicos. Ha desarrollado una orientación específica sobre el producto, el servicio, el mercado y el contexto en el cual ha de moverse. (Cisneros V, Larissa) Estudios sobre emprendedores llevados adelante en Latinoamérica, los emprendedores exitosos atribuyen el desarrollo de las cualidades descritas y hasta aquí a dos factores importantes: La formación inicial en el seno de su familia. Estos emprendedores afirman que en sus hogares les impulsaron a la autonomía, la confianza en sí mismos, el logro de metas concretas, la responsabilidad y la perseverancia. Junto al anterior factor se destacan algunas habilidades que los emprendedores han sabido desarrollar posteriormente como la Innovación, el interés por determinada área y las habilidades de liderazgo. Es decir, el perfil de los emprendedores responde a un proceso saludable de socialización, junto con el desarrollo personal de capacidades adecuadas para el logro de metas específicas.

### Perfil de un Emprendedor en Colombia

Para ser un emprendedor se requiere tener cierto perfil, ciertas aptitudes y ciertas características de personalidad. No es una tarea fácil identificar con claridad cual debe ser el perfil de un emprendedor, pero muchos autores coinciden que los factores mas importantes a tener en cuenta, son los siguientes: Personalidad idealista y astuta, preocupada por hacer dinero pero no obsesionados No les interesa demasiado el poder sino la autonomía, les gusta ponerse a prueba, enfrentar riesgos pero no a lo loco, sino planificados. Les gusta demostrar y demostrarse lo que saben, pueden y valen;

Tienen capacidad de concentración para la resolución y búsqueda de salidas exitosas a problemas, tienen cierto carisma o mística y esperanza respecto a su emprendimiento. No tienen todo absolutamente claro, tienen miedos como todo ser humano, pero a pesar de ello se animan. Son capaces de sacrificarse por su obra pero sin perder la cordura, son ansiosos y buscan ofrecer un producto o servicio de calidad superior, distinto, destacado; Les gusta dejar su marca en la vida a través de su emprendimiento, están convencidos de que el éxito es 99% transpiración y 1% inspiración, Saben que se pueden equivocar pero también saben que el fracaso es no intentarlo de nuevo. (Piedrahita P, Carmen A.)

### Otros Aspectos a Tener en Cuenta

**Autoconfianza:** La autoconfianza es la capacidad del individuo en creer en sí mismo, y en la posibilidad de conseguir sus metas personales. La persona emprendedora tiene que tener confianza absoluta en su proyecto y en que está preparada para sacarlo adelante. Va tomar decisiones y lo tiene que hacer de manera decidida, sin miedo y confiando en sí misma, aunque puedan ser erróneas o el resultado no sea el esperado.

**Orientación al logro:** Se entiende como la persistencia para conseguir metas y objetivos personales en este caso emprender un negocio. El emprendedor tiene que saber dónde quiere llegar y estar en disposición de realizar todo lo necesario para lograrlo

**Asunción de riesgos:** Supone una predisposición a no evitar situaciones que impliquen incertidumbre o riesgo potencial. La persona emprendedora va a asumir riesgos, pero éstos deben ser calculados. El proceso de creación de una empresa no se acomete (o, al menos, nunca debería hacerlo) de manera aleatoria. El emprendedor ha analizado el entorno, ha diseñado su producto o servicio, ha analizado la viabilidad de su negocio y ha establecido unos resultados previsibles para su actividad.

**Expectativa de control:** Se relaciona con la capacidad de la persona para asumir la responsabilidad de sus propias acciones. En ocasiones, la persona emprendedora puede culpar de sus propias decisiones a otras personas o circunstancias. Esto sucede porque su expectativa de control es externa, esto es, considera que el resultado de sus acciones se debe a la suerte o a causas no relacionadas con su conducta.

**Tolerancia a la frustración:** Puede definirse como la capacidad de persistir en la conducta encaminada a obtener un resultado, a pesar de las dificultades o retrasos que hayan de enfrentarse. Esta es una cualidad fundamental en la persona emprendedora, porque va a tener que enfrentarse a retrasos, dificultades o imprevistos que le pueden llevar al desengaño y al fracaso.

**Orientación comercial:** Tiene que ver con la preferencia por las relaciones interpersonales laborales, lo que incluye la capacidad de comunicación y de obtención de la información adecuada para lograr los objetivos que se persiguen, o para la generación de relaciones de colaboración. Las habilidades o competencias más directamente relacionadas con este rasgo son las que tienen que ver con las habilidades de comunicación interpersonal, negociación y venta.

### El Perfil Psicosocial del Emprendedor en España

Las actitudes hacia la conducta emprendedora constituyen el componente del modelo que mayor impacto tiene sobre la intención, tanto en hombres como en mujeres. En esta investigación las actitudes hacia el autoempleo están compuestas a su vez de tres diferentes tipos de actitudes: la actitud general, las funciones actitudinales y las actitudes específicas de dominios relacionados con el autoempleo. La norma subjetiva es el componente más social del modelo, ya que refleja la influencia de las personas importantes para el sujeto en su decisión de desarrollar su carrera profesional a través del autoempleo. De esta forma, la conducta emprendedora no se explica sólo a través de factores personales, sino que la Teoría de la Acción Planificada resalta la presión que ejercen las personas que nos rodean sobre el desarrollo de la conducta. No obstante, esta influencia no es igual para todos, ya que el análisis multigrupo demuestra que la norma subjetiva tiene mucha más importancia para las mujeres que para los hombres.

Por otra parte, el control conductual muestra la importancia que tienen las creencias de la persona sobre sus propias capacidades para crear y gestionar una nueva empresa como predictor de la intención de emprender. Las personas con alta intención emprendedora se caracterizan por un perfil de valores de tipo individualista y, además, se establece una relación positiva entre este tipo de valores y la intención emprendedora. Diferentes estudios han señalado que contar con algún familiar directo empresario influye positivamente en la conducta emprendedora, así como que la experiencia laboral es un aspecto importante en la elección de desarrollar la carrera profesional como autoempleado. Los estudiantes consideran que la dificultad más importante para crear una empresa es la falta de financiación. Por el contrario, la realización de trámites (burocracia) ya no se percibe como una dificultad importante y pasa a ocupar el último lugar entre los principales obstáculos para la creación de un nuevo negocio.

### El Perfil del Emprendedor en México

Emprendedor es un término que tiene múltiples acepciones. En el ámbito de los negocios, el emprendedor es un empresario; es el propietario de una empresa comercial con fines de lucro. Para el académico emprender es un vocablo que denota un perfil, un conjunto de características que hacen actuar a una persona de una manera determinada y le permiten mostrar ciertas competencias para visualizar, definir y alcanzar objetivos. (Alcazar, Rafael, 2000) Existen diversas formas de definir y entender el término emprendedor, sin embargo los más variados autores coinciden en que el vocablo se deriva de la palabra *entrepreneur*, que a su vez se origina del verbo francés *entreprendre* que significa "encargarse de" (Jennings, 1994)

### Características del emprendedor

Alcazar menciona que de acuerdo con John Kao (1989), el emprendedor es una persona con características muy particulares, entre ellas:

Compromiso total, determinación y perseverancia  
Capacidad para alcanzar metas  
Orientación a las metas y oportunidades  
Iniciativa y responsabilidad  
Persistencia en la solución de problemas  
Realismo  
Autoconfianza  
Altos niveles de energía  
Busca de retroalimentación  
Control interno alto  
Toma de riesgos calculados  
Baja necesidad de estatus y poder  
Integridad y confiabilidad  
Tolerancia al cambio

Control Percibido interno clave del perfil emprendedor **¿Qué es Control Percibido Interno y Externo?**. Las personas desarrollan expectativas relativamente estables frente a las nuevas situaciones. Las “expectativas” son definidas como probabilidades subjetivas de que un comportamiento determinado conduzca a un resultado particular o “reforzador”. Estas son moldeadas por las experiencias personales, las cuales irremediabilmente impactan en la personalidad. Teniendo en cuenta esto, se sostiene que en las personas predomina un “control percibido” o “interno” o “externo”. Cuando prevalece el “control percibido externo”, la persona está convencida que los eventos en su vida son determinados en buena medida por terceras fuerzas extrañas a su control, como por ejemplo la “suerte”, el “destino”, las “energías”. Por el contrario, las personas en las cuales predomina un “control percibido interno” se consideran agentes activos de sus vidas.

Huir de la comodidad de trabajar para otro aceptando el desafío de ser tu propio jefe: esta elección da muchos quebraderos de cabeza, pero es el reto que muchas personas afrontan optando por el autoempleo. Y es que el actual panorama del trabajo está cambiando. La estabilidad absoluta en el empleo prácticamente ha desaparecido y muchas veces los emprendedores prefieren crear su propia empresa, con todos los riesgos que ello conlleva, antes de aceptar contratos que no ofrecen ninguna estabilidad. Estos emprendedores, en primer lugar, deben mostrar independencia, ambición y deseo de crear su propio modo de vida. Tienen confianza en una idea y desean darle forma. El perfil del emprendedor es el de una persona de entre 25 y 45 años, con estudios universitarios de titulación media o superior, de talante innovador e interesado por la conservación del medioambiente. Aunque la mayor parte de los emprendedores continúan siendo personas jóvenes que han terminado recientemente sus estudios, también está surgiendo la figura del emprendedor de más edad que quiere establecerse por su cuenta o derivar su negocio en otra nueva fórmula empresarial.

El nuevo emprendedor está muy lejos del empresario prepotente y desconectado de la plantilla, ya que trabaja por y con el equipo de profesionales del que se rodea. Sabe que el humano es el capital más importante de su empresa y por eso lo cuida, porque su éxito depende de sus trabajadores. Eso requiere una actitud y una predisposición especial, tolerante y abierta al diálogo. Los nuevos emprendedores no son como los del siglo pasado, que creaban empresas sin apenas estudios. Formados en diversos campos, cuentan además con una gran variedad de fuentes de información, hoy al alcance de su mano gracias a Internet. La información es muy importante para poder gestionar de una forma óptima la empresa, ya que

ayuda a predecir las circunstancias del mañana para poder tomar decisiones. Esa información, unida a simples soluciones informáticas (hojas de cálculo) y al sentido común, es lo que hace que los emprendedores se puedan adelantar el futuro y adopten las decisiones más adecuadas gracias a sencillos análisis de mercado. En el futuro, el emprendedor podrá trabajar por su cuenta, pero la tendencia indica que cada vez más las empresas necesitarán emprendedores que les proporcionen ideas nuevas y creatividad. Y esta relación entre empresas y emprendedores se establecerá, no sólo por medio de asociaciones empresariales sino también mediante relaciones contractuales, que den al emprendedor la libertad suficiente para realizar sus proyectos. Algunos de los rasgos característicos de los emprendedores, que, en primer lugar, deben cumplir con dos requisitos:

Tener una idea innovadora (fácil)  
Llevarla a la práctica (muy difícil)

El emprendedor puede abordar las funciones de forma individual, pero a menudo se forma un equipo de personas, muy al principio, que se constituyen como “equipo promotor”. Éste concibe, desarrolla y lleva a cabo el plan de empresa, participa en el capital y avala el proyecto con sus trayectorias profesionales, que preferiblemente serán complementarias. La persona emprendedora va a asumir riesgos, pero éstos deben ser calculados. El proceso de creación de una empresa no se acomete (o, al menos, nunca debería hacerlo) de manera aleatoria. El emprendedor ha analizado el entorno, ha diseñado su producto o servicio, ha analizado la viabilidad de su negocio y ha establecido unos resultados previsibles para su actividad.

*Expectativa de control:* Se relaciona con la capacidad de la persona para asumir la responsabilidad de sus propias acciones. En ocasiones, la persona emprendedora puede culpar de sus propias decisiones a otras personas o circunstancias. Esto sucede porque su expectativa de control es externa, esto es, considera que el resultado de sus acciones se debe a la suerte o a causas no relacionadas con su conducta. Cualquier país que pretenda tener un crecimiento sostenible ha de desarrollar una cultura emprendedora. Hay una asociación directa entre la creación de nuevas empresas y el desarrollo de la economía. Este es el fundamento por el que se estudia la figura del emprendedor, cada vez más necesaria en un contexto cambiante y de incertidumbre económica. Según un estudio sobre emprendedores, a partir del Cuestionario de evaluación del Perfil del Emprendedor (CPE) las dimensiones que en mayor medida distinguen al emprendedor del directivo y de la población en general son la motivación y necesidad de logro, la propensión al riesgo y el locus de control interno (la variable de aprendizaje que hace ver al emprendedor que el resultado es fruto de sus actuaciones). Entre las razones que les han motivado, destacan el conocimiento del producto, la capacidad para emprender y el deseo de crear una empresa o nueva actividad, frente a otras como la independencia económica, la imposibilidad de colocarse o alcanzar un mayor estatus social. De ello se desprende que “toda persona que lo desee puede ser emprendedora”. Para ello, es necesario que conjugue la motivación, el conocimiento, la experiencia y un contexto ambiental favorable. Las características personales asociadas al buen emprendedor son: -Motivación y seguridad en sí mismo: personas altamente motivadas con su proyecto y con una ilusión fuerte para ponerla en marcha a pesar de los posibles contratiempos que se puedan producir.

Se necesita una fusión de dos elementos: coraje y conocimiento. Para poder hacer camino rumbo a nuestros sueños, necesitamos coraje. Sólo aquellos que toman fuerza y buscan tener una mejor vida, en este caso a través de la empresa, lo van a lograr; sólo las personas comprometidas con su búsqueda logran resultados. Por tanto, la primera parte de esta fusión se llama coraje. Y la segunda conocimiento. Las personas empresarias que conocen su materia y que cada vez buscan saber cómo mejorar esa materia, ese producto o servicio, son los que podrán unir necesidades con clientes. Esta unión da por resultado lo que las personas no sólo necesitan, sino que valoran, por lo que llevarían su mano al bolsillo y destinarían dinero para la compra. Las personas que suman su conocimiento a su coraje siempre tienen un compromiso inquebrantable para dar soluciones impecables para los que les rodean y esto les da la puerta al éxito, a construir empresas

que hoy cuidarán, empresas que en un futuro cercano cuidaran de los empresarios. Los perfiles de éxito en nuestra cotidianidad se desarrollan por compromiso. Todos los que queramos tener permanencia en la vida empresarial debemos desarrollar coraje, conocimientos, mejorar nuestra forma de aprender, mejorar la forma en que enseñamos, tener una disciplina férrea y la capacidad de soñar. Estos elementos, en suma, realmente engloban el perfil del emprendedor – empresario de éxito.

En México la micro, pequeña y mediana empresa revisten gran importancia como generadoras de empleo y riqueza (Cota y González, 2006) Tomando en cuenta los más de 2 millones de MiPyMES existentes, la principal dificultad de estas es conseguir un financiamiento que les permita tener crecimiento y competitividad en la industria en la que operan. Según la OECD (2007) el funcionamiento de estos tipos de empresas brinda un beneficio macro y micro económico a la economía mexicana porque se generan empleos y mejora la competitividad

### La Organización

Existen diferentes definiciones como: Organización es la coordinación planificada de las actividades de las personas que tienen un objetivo común, en donde existe la división del trabajo y una jerarquía de autoridad y responsabilidad. Organización: entidad social compuesta por personas y recursos, estructurada deliberadamente y orientada a lograr objetivos (Chiavenato) Los seres humanos tienen que cooperar unos con otros, por sus limitaciones individuales y deben conformar organizaciones que les permitan lograr algunos objetivos que el esfuerzo individual no podría alcanzar. Una organización es un sistema de actividades conscientemente coordinadas, formado por dos o más personas, cuya cooperación recíproca es esencial para la existencia de aquélla. Una organización existe sólo cuando:

hay personas capaces de comunicarse;

están dispuestas a actuar conjuntamente (disposición de sacrificar su propio comportamiento en beneficio de la asociación);

para obtener un objetivo común.

### Las Organizaciones Como Sistemas Sociales

Las organizaciones son unidades sociales (o agrupaciones humanas) intencionalmente construidas y reconstruidas para lograr objetivos específicos. Una organización nunca constituye una unidad lista y acabada, sino un organismo social vivo y cambiante. Pueden dividirse en organizaciones con ánimo de lucro y sin ánimo de lucro. Empresa es toda iniciativa humana que busca reunir e integrar recursos humanos y no humanos, cuyo propósito es lograr autosostenimiento y obtener ganancias mediante la producción y comercialización de bienes o servicios. (Chiavenato)

### Las Organizaciones Como Sistemas Abiertos

*Sistema*: un conjunto de elementos (partes u órganos componentes del sistema) dinámicamente relacionados, en interacción que desarrollan una actividad (operación o proceso del sistema) para lograr un objetivo o propósito (finalidad del sistema), operando con datos, energía o materia (insumos o entradas de recursos necesarios para poner en marcha el sistema), unidos al ambiente que rodea el sistema (con el cual se relaciona dinámicamente), y para suministrar información, energía o materia (salidas o resultados de la actividad del sistema). (Chiavenato)

### Administrador

Un administrador es aquella persona dentro de la empresa que soluciona problemas, mide recursos, planea su aplicación, desarrolla estrategias, efectúa diagnósticos de situaciones. A un administrador se le puede enseñar lo que debe de hacer para llevar a cabo el proceso administrativo, por eso no lo capacitara efectivamente para hacerlo en todas las organizaciones, el éxito de un administrador en una organización no está enteramente relacionado con sus conocimientos académicos, eso es un aspecto muy importante sin embargo el administrador debe tener ciertas características de personalidad, de conocimiento tecnológico, para llevar acabo de manera eficiente la administración el administrador debe tener un perfil adecuado.

*El administrador profesional competente posee, y se conduce con, elevada conciencia ética, de servicio, y de responsabilidad social y ecológica.*

### El Futuro Empresario y la Competitividad

La competitividad determina el éxito o el fracaso de las empresas. También establece la conveniencia de las actividades que pueden favorecer su desempeño como innovaciones, una cultura cohesiva o una adecuada implementación. La estrategia competitiva es la búsqueda de una posición favorable dentro de una industria, escenario fundamental donde se lleva a cabo la competencia. Su finalidad es establecer una posición rentable y sustentable frente a las fuerzas que rigen la competencia en la industria. (Porter, Michael E. 2008) Ser competitivo es entrar a disputar un lugar o puesto en el mercado, contar con una clientela y mantenerse vigente. Ser competitivo con su empresa obliga al empresario a reconocer sus capacidades y estar dispuesto a innovar constantemente. El empresario debe garantizar que conoce y entiende los procesos que generan los servicios y productos que su empresa ofrece.

El conocimiento es la suma de todo lo que sabe una persona o empresa, no se hace énfasis en la cantidad de información que se puede tener acumulada en la memoria humana o en los archivos de la empresa, sino en saber hacer, saber pensar, saber ser y saber estar. El conocimiento por formación se adquiere por medio de programas académicos formales o informales, que cuentan con un método de estudio para llegar al dominio de un tema. El conocimiento por experiencia se adquiere de forma vivencial. En este tipo de conocimiento el ser humano graba muchos más datos, deja registrados emociones y percepciones. La competitividad es el centro del análisis para que cada organización se acoja a las necesidades del entorno según los criterios de maximización planeados desde un principio. Existen tres actores principales integrados en los que la competitividad se hace manifiesta, los cuales son: El sistema productivo, el gobierno y los clientes o usuarios finales. El sistema productivo es el que se encarga de generar ventajas competitivas internacionales. El reto de aplicar el conocimiento en una empresa para crear ventajas competitivas se hace aun más desafiante debido a: El mercado es cada vez más competitivo, lo que demanda mayor innovación en los productos. debido a esto, el conocimiento debe desarrollarse y ser asimilado cada vez con mayor rapidez.

Las empresas están organizando sus negocios enfocando sus esfuerzos en crear mayor valor para sus clientes. Las funciones del personal de administración se han ido reduciendo, así como los mismos niveles administrativos. Existe la necesidad de reemplazar la manera informal en la que se gerenciaba el conocimiento en las funciones administrativas por métodos formales dentro de procesos de negocios orientados al cliente. La presión de la competencia está reduciendo el tamaño de los grupos de empleados que poseen el conocimiento de la empresa. Se requiere tiempo para adquirir conocimiento y lograr experiencia a partir de él. Los empleados cada vez tienen menos tiempo para hacer esto. Existe la necesidad de manejar cada vez mayor complejidad en empresas pequeñas y con operaciones trans-nacionales. Cambios en la dirección estratégica de la empresa puede causar pérdida de conocimiento en un área específica. Una decisión posterior que retome la orientación anterior puede requerir ese conocimiento.



## CONCLUSIONES

Actualmente la competencia de los mercados, las condiciones y factores tradicionales, como la mano de obra, el acceso a recursos financieros y la materia prima, ofrecen ventajas competitivas menores que en el pasado. Las tendencias actuales exigen que los ejecutivos superiores de las empresas se planteen nuevos conceptos para sus organizaciones, es necesario que se cambie la actual forma de ver a las organizaciones. Como primer paso es necesario visualizar a la empresa como un conjunto de recursos, capacidades y aptitudes centrales heterogéneos que pueden utilizarse para crear una ventaja con relación a otras empresas del mercado. Lo anterior supone que cada empresa tiene recursos y capacidades que no poseen otras empresas, al menos no en la misma combinación. Los recursos son la fuente de capacidades, algunas de éstas llevan al desarrollo de aptitudes centrales. Utilizando las aptitudes centrales, las empresas pueden desarrollar mejor sus actividades que sus competidores. En esencia, esta nueva panorámica basa la estrategia en términos de una posición competitiva única, mas que en la eficacia operativa. Las organizaciones no funcionan solas ni alcanzan el éxito por azar. Se necesita de administradores que posean diferentes características del emprendedor para hacer que su empresa sea competitiva. Todas las organizaciones son dirigidas por administradores, que distribuyen los recursos para diferentes fines. El administrador a su vez es un recurso social muy importante. El Administrador no debe olvidar en su proceso decisorio para hacer la empresa competitiva, tomar en cuenta la calidad de vida de los colaboradores. Para que la organización pueda llegar a ser competitiva hace falta no sólo un buen funcionamiento interno, sino llevar a cabo transacciones adecuadas con el entorno dirigidas por un Administrador (emprendedor) o bien contar con personas emprendedoras ya que así los trabajadores los tomarán como guía para desempeñar mejor su trabajo y contribuyen al logro de objetivos y la competitividad.

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## **PERTINENCIA EDUCATIVA, ELEMENTOS PARA SU EVALUACIÓN A PARTIR DE LA INCURSIÓN LABORAL DE EGRESADOS**

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### **RESUMEN**

*A partir de los resultados obtenidos al realizar seguimiento longitudinal de egresados, con estudiantes de Administración y Contaduría; este documento socializa los principales indicadores relacionados con trayectorias laborales y ubicación en el mercado laboral, del segundo panel de egresados de la cohorte 2007-2011, entrevistados a dos años de ocurrido el egreso (2013), como insumo para evaluar la pertinencia de los programas ofertados. La información generada permite establecer que dos terceras partes de quienes estudian Administración antes de concluir la carrera, se han incorporado al mercado laboral, en puestos que muestran mediana o total coincidencia con los estudios realizados; posteriormente cuando concluyen los estudios cerca del 75% consigue empleo en menos de un año; debiendo estar titulados como principal requisito para ser contratados (45%); a su vez, en el 70% de los casos los salarios percibidos al egresar, no rebasan cinco salarios mínimos y los puestos ocupados generalmente son empleados, auxiliares, analistas o jefes de oficina. Quienes egresan de Contaduría más del 80% se han incorporado al mercado laboral antes de concluir la carrera, en puestos con mediana o total coincidencia con lo estudiado (77%), al concluir los estudios más del 87% consiguió empleo en menos de un año y el requisito que más influyó para ser contratados fue el de aprobar entrevista formal (67%); en la mayoría de los casos, los salarios percibidos no rebasan cinco salarios mínimos y son contratados a través de contratos por tiempo indeterminado como auxiliares o empleados profesionales.*

**PALABRAS CLAVE:** Egresados, Mercado Laboral, Mejora Continua, Pertinencia

## **CHALLENGES AND OPPORTUNITIES ARISING LEVELS OF SATISFACTION WITH SERVICES RECEIVED IN A UNIVERSITY FROM THE PERCEPTION OF ITS GRADUATES**

### **ABSTRACT**

*From the results obtained by performing longitudinal follow-up of graduates, established a School of Accounting and Administration of southeastern Mexico, the main indicators related to career paths and location in the labor market, the first panel of graduates described herein degrees in Management and Accounting (Generation 2005-2009), interviewed two years of the discharge occurred, as input to assess the relevance of the programs offered. The information generated can establish that two thirds of those studying Administration before concluding the race, have entered the labor market in positions that show average or total agreement with studies; later when studies conclude about 75 % get a job in less than a year; I must be qualified as a primary requirement to be employed (45%); turn in 70 % of cases the wages earned upon graduation, do not exceed five minimum wages and incumbency are generally employees, assistants, office managers or analysts. Accounting leavers over 80% have entered the labor market before the end of the race, in positions that show median or total agreement with studies conducted (77%), to complete the studies more than 87% got jobs within one year and the most influential requirement to be*

*hired was to approve formal interview (67%) in most cases, do not exceed the wages earned five minimum wages and are hired through contracts indefinitely as assistants or professional employees.*

**JEL:** A22, I21, I23

**KEYWORDS:** Graduates, Labor Market, Continuous Improvement, Relevance

## INTRODUCCIÓN

Bajo la premisa de que la importancia de los estudios de egresados reside en que a través de ellos, en las universidades, pueden construirse diagnósticos que permiten determinar fortalezas y áreas de oportunidad, para evitar la oferta de opciones educativas poco pertinentes y por lo mismo alejadas de la realidad en la que habrán de desempeñarse los futuros egresados (Fresán, 1998); en la Facultad de Contaduría y Administración, Campus I (FCA, CI) de la Universidad Autónoma de Chiapas (UNACH), a partir del ciclo escolar Agosto-Diciembre 2009, se realiza seguimiento de quienes concluyen estudios de licenciatura. Se considera como punto de partida el supuesto de que las instituciones de educación superior (IES) que aspiran a ofrecer programas educativos de calidad, deben observar el desarrollo profesional de sus egresados, puesto que ellos al insertarse al mundo laboral, dan cuenta del éxito o fracaso de las opciones curriculares ofrecidas (Lopera, 2005).

Estos estudios, son una herramienta que permite dar cuenta del recorrido laboral de los egresados y ofrecen elementos para analizar la relación educación-trabajo-necesidades sociales, lo que a su vez contribuye con argumentos sólidos y confiables para actualizar, reestructurar o replantear los planes y programas de estudio y en ocasiones aportan elementos para revisar las formas de organización interna, los métodos y procedimientos de trabajo adoptados. Los productos de este tipo de trabajos, combinados con resultados de estudios interrelacionados y complementarios (opinión de empleadores, trayectorias educativas, por citar algunos) así como de las perspectivas de desarrollo, generan elementos fundados para evaluar la pertinencia de la oferta educativa y en general para redimensionar la labor educativa (Fresán, 1998). 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 deben visualizar a la pertinencia desde una perspectiva amplia que considere integralmente desafíos, retos y demandas que la sociedad impone (Tünnermann, 2001), en este trabajo 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 constituye un referente necesario, resulta insuficiente cuando se intenta describir la calidad educativa (Valenti y Varela, 1998).

A pesar de ello, es innegable que 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 y las necesidades del entorno. Partiendo de lo anterior, en este reporte se socializan los resultados de las variables: trayectorias laborales y ubicación laboral (30 preguntas en total) de los egresados de los programas educativos de licenciatura en Administración y en Contaduría, que derivan de la aplicación, a dos años de ocurrido el egreso, de encuesta adaptada de la propuesta por la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES, 1998), cuya información constituyen aportes que deben considerarse al evaluar la pertinencia de los programas educativos involucrados; para ello en seguida a esta introducción, se realiza una breve revisión de los referentes teóricos que sustentan los estudios de egresados; se describen los pasos observados en la realización del proyecto y se presentan los

resultados más representativos de las variables mencionadas; al final se presentan las principales conclusiones derivadas del proyecto.

## REVISION DE LITERATURA

De acuerdo con ANUIES, un seguimiento de egresados, consiste en la evaluación de los egresados en relación con sus estudios realizados, es decir, el procedimiento mediante el cual una institución busca conocer la actividad profesional que éstos desarrollan, su campo de acción, su nivel de ingresos, las posibles desviaciones profesionales que han tenido así como sus causas, su ubicación en el mercado de trabajo y su formación académica posterior al egreso (1998). Otras opiniones sobre el tema señalan que las propuestas metodológicas que tienen por objetivo conocer el destino laboral, ocupacional o escolar de quienes han salido del mismo ciclo, nivel, subsistema, modalidad, institución o programa educativo, se denominan estudios de seguimiento de egresados (Barrón, 2003, citando a Didou & Rodríguez).

Fresán (1998), por su parte, señala que los estudios de egresados más que una simple referencia del proceso de inserción de los nuevos profesionales en el mercado laboral o sólo indicadores de satisfacción de éstos respecto a la formación recibida en la universidad, constituyen poderosos mecanismos de diagnóstico de la realidad, que además tienen implícito el potencial de inducir a las IES a la reflexión a fondo sobre sus fines y valores, puesto que los resultados que arrojan, aportan elementos que ayudan a redefinir el proyecto de desarrollo de aquellas instituciones que se mantienen alerta ante las nuevas necesidades sociales, permitiendo reconocer las nuevas formas de práctica profesional requeridas para sustentar un proceso social menos inequitativo y dependiente; de tal forma que este tipo de trabajos permite analizar entre otras cosas: los caminos que siguen los nuevos profesionales, si dentro de las empresas se estancan en puestos bajos o intermedios, o bien, si gracias a su formación pueden acceder progresiva y rápidamente, a posiciones complejas, si con creatividad y capacidad de identificar problemas y oportunidades, son capaces de encontrar vetas de desarrollo que les permitan generar nuevas alternativas para su propia subsistencia primero, y para ampliar la demanda de trabajo después, etc.

En este sentido, la Secretaría de Educación Pública (SEP, 2010), establece que los estudios de seguimiento de egresados y de empleadores, realizados por las IES deben ser utilizados para actualizar los planes y programas de estudio vigentes, ya que la calidad y pertinencia de los programas educativos, se debe reflejar en una mejora en la formación integral de los estudiantes, destacando las competencias laborales, que les permitan construir con éxito el futuro; ya sea al incorporarse al mundo del trabajo, en las relaciones diarias con la sociedad o al continuar con la preparación académica a lo largo de toda la vida. Para ello se abona a la idea de que los procesos de transformación vividos en las universidades, están expresados en las tensiones que surgen entre las concepciones educativas que se adoptan (tradicionales y emergentes), en las posiciones que demandan mayor funcionalidad de la educación frente al aparato productivo; y las que sugieren mayor compromiso institucional en términos de democracia, interculturalidad y equidad socioeconómica, así como las que buscan mantener una visión pragmática y totalizante de los saberes y en contra parte las que promueven el valor intrínseco del conocimiento y su avance; en el centro de estas discusiones; es posible encontrar una certidumbre: la educación y sus fines deben revisarse y actualizarse periódica y frecuentemente si se pretende dar en cada momento las respuestas más adecuadas a las nuevas circunstancias que se presentan (Sánchez, Ortiz y Gaytán, 2007).

De ahí que este tipo de trabajos, no debe ser una acción aislada y temporal, (Lopera, 2005) sino que debe entenderse como un proceso sistémico y permanente que, combinados con otros estudios relacionados permitan conocer la pertinencia de los programas y se generen elementos para la mejora y actualización de planes y programas de estudio. Es preciso señalar que existen diferencias entre un estudio de egresados y un seguimiento de egresados; el primero consiste en la realización de investigaciones sobre egresados en un momento en el tiempo, que se efectúan en un periodo específico y pueden no repetirse, o bien realizarse

esporádicamente, estos estudios tienen algunas limitaciones; entretanto, un seguimiento de egresados, consiste en seguir longitudinalmente a los estudiantes y entrevistarlos al menos en dos momentos posteriores al egreso, teniendo la particularidad adicional de formar como mínimo dos paneles de estudio, es decir, trabajar con dos generaciones de egreso para obtener mayor contundencia y certidumbre en las afirmaciones respecto a las facilidades y dificultades de los profesionales egresados en el mercado laboral (Valenti y Varela, 2004). Debe reconocerse también, que existen posiciones que afirman que las universidades han de servir a las sociedades, primordialmente respaldando 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).

En este proyecto, al definir a la pertinencia, se coincide con quienes afirman que las universidades deben negarse a reducir su formación a los estrechos marcos de un puesto de trabajo, puesto que debe ocuparse en formar para la vida, lo cual exige una formación mucho más integral, más compleja, crítica y transformadora (Malagón, 2007); de ahí que se consideran los ejes planteados por la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO, 2005) cuando define las respuestas de la educación superior, y señala que además de la calidad y la internacionalización, se incluye a la pertinencia, definida 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.

Identificar las características del mercado laboral y las trayectorias laborales que los egresados de Contaduría y Administración desarrollan, tendrá utilidad si desde la propuesta de las dinámicas de pertinencia curricular (Malagón, 2007), las IES son capaces de “pedagogizar” los saberes obtenidos del entorno (laboral en este caso), que implica la transformación de estos saberes a saberes académicos y su integración al currículo, puesto que es importante repensar la formación profesional creando perfiles de egreso más flexibles, que demuestren capacidad de adaptación 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).

Un estudio similar, se realizó en la propia FCA, con egresados del primer panel seleccionado (Román, Franco & Gordillo, 2013) y en él se encontró que; más de la mitad de quienes estudian Administración antes de concluir la carrera, se han incorporado al mercado laboral, en puestos que muestran mediana o total coincidencia con los estudios realizados; posteriormente cuando concluyen los estudios cerca del 90% consigue empleo en menos de un año; siendo la entrevista formal el principal requisito para ser contratados (44%); a su vez, en el 70% de los casos los salarios percibidos al egresar, no rebasan cinco salarios mínimos y los puestos ocupados generalmente son empleados, auxiliares, analistas o jefes de oficina. Quienes egresan de Contaduría más del 75% se han incorporado al mercado laboral antes de concluir la carrera, en puestos que muestran mediana o total coincidencia con los estudios realizados (80%), al concluir los estudios más del 90% consiguió empleo en menos de un año y el requisito formal que más influyó para ser contratados fue el de estar titulado (44.%); en 92% de los casos, los salarios percibidos no rebasan cinco salarios mínimos y en su mayoría son contratados como auxiliares o empleados profesionales.

## METODOLOGÍA

Desde la visión positivista, este trabajo se ha desarrollado siguiendo una serie de pasos controlados con la posibilidad de ser manipulados por el investigador y tomando en cuenta solo los datos que aportan evidencias sobre los temas a estudiar (Gil y Rosas, 2010). 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 y Baptista (2007), el alcance de este estudio es exploratorio y descriptivo. De manera general, el desarrollo general del proyecto implicó las siguientes etapas:

Recopilación de datos: consistió en la identificación de los documentos fuente, que incluye la revisión bibliográfica, la lectura selectiva, la formulación de fichas bibliográficas, la realización de fichas de trabajo y el concentrado de las fichas documentales. Se utilizó como procedimiento de recopilación la elaboración de fichas tanto bibliográficas, conceptuales y de trabajo y como instrumentos de recopilación de la información las tarjetas, los ficheros, lápiz y pluma. Procesamiento de datos: concluida la etapa anterior, se procedió a la ejecución del diseño de la investigación planteada y al aplicar los instrumentos de recolección de la información se procedió a la organización de los elementos obtenidos, lo que implicó la estructuración y redacción de los diferentes productos derivados de la investigación. Interpretación de la información obtenida: implicó someter la información obtenida al análisis, lo cual involucró un minucioso examen de la misma, para responder a los cuestionamientos planteados en la investigación y posteriormente intentar explicarlos a través de un proceso mental que requiere encontrar mayor significado a la información obtenida. Comunicación de resultados: etapa que representa la divulgación de los logros obtenidos durante el trabajo de investigación, misma que se cristaliza con la estructuración, redacción y presentación de diversos informes y productos escritos.

### Diseño

Los resultados aquí plasmados, corresponden a la etapa de seguimiento longitudinal que plantea el modelo general del seguimiento de egresados, que implicó la determinación de una muestra representativa del universo de egresados de una cohorte específica (en este caso la egresada en el ciclo Agosto-Diciembre 2011, entrevistada en el periodo Noviembre-Diciembre de 2013). El instrumento empleado parte de la propuesta de la ANUIES (1998), adaptada al entorno de la FCA, lo que generó versión que contempla 78 preguntas cerradas, con los que se trata de medir los indicadores relacionados con:

Datos generales, escolaridad y ocupación del jefe de familia,  
Datos de la institución en donde se estudió y sobre la carrera elegida,  
Razones que influyeron para elegir a la FCA, C1 de la UNACH,  
Trayectoria y ubicación en el mercado laboral,  
Búsqueda de trabajo en el periodo inmediato posterior al egreso de la licenciatura,  
Características del empleo inmediato posterior al egreso de la licenciatura,  
Empleo actual, desempeño profesional, exigencia en el desempeño profesional cotidiano en el trabajo actual,  
Opinión de los egresados sobre la formación recibida,  
Comentarios sobre los contenidos de los planes de estudio,  
Opinión sobre los conocimientos y habilidades aprendidas,  
Opinión sobre la información social recibida,  
Recomendaciones para mejorar el perfil de formación profesional,  
Opinión sobre la organización académica,  
Opinión sobre el desempeño institucional,  
Opinión sobre la organización institucional,  
Satisfacción con la institución y con la licenciatura estudiada.

Es un estudio no experimental y la aplicación de la encuesta fue autoadministrada, mediante entrevistas personalizadas, correo electrónico y llamadas telefónicas; en algunos casos se requirió una segunda visita a cada encuestado, para determinar el tamaño de la muestra se retomaron las sugerencias del Centro Universitario de Ciencias Exactas e Ingeniería de la Universidad de Guadalajara (CUCEI, 2007), atendiendo los criterios ahí contenidos, dando como resultado la muestra que se presenta en la Tabla 1, donde puede apreciarse el número de egresados y el número de encuestados de cada uno de los programas educativos aquí reportados.

Tabla 1: Determinación de la Muestra

	Administración	%	Contaduría	%
Número de egresados:	92	100	101	100
Muestra objetivo:	46	50	51	50
Muestra alcanzada:	44	48	50	50

*Esta tabla muestra la cobertura alcanzada en la aplicación del instrumento al universo de egresados; puede apreciarse que respecto a quienes egresaron de Administración; se planteó como muestra objetivo al 50% de los egresados, alcanzando el 48%, lo cual significó contactar a 44 de los 92 profesionistas; en lo que se refiere a egresados de Contaduría; la muestra objetivo también se planteó una muestra del 50%, que de alguna forma se logró al encuestar a 50 de los 101 egresados; con esta muestra se buscó mayor consistencia en los hallazgos; de manera que en total para este reporte se presentan resultados de 98 profesionales egresados, contactados a dos años de ocurrido el egreso. Fuente: elaboración propia*

Los egresados fueron elegidos en forma probabilística, auxiliados por tabla de números aleatorios, previa numeración del total de egresados que conforman la base de datos de la cohorte elegida, asignando a cada encuestador el total de elementos muestrales seleccionados que conformaron la muestra ideal, estableciendo la posibilidad de reemplazarlos una sola vez.

Para la sistematización de datos se procedió a la captura de las encuestas y con el concentrado obtenido se generaron bases de datos en hojas de *Excel*, para obtener mayor flexibilidad y usabilidad.

## RESULTADOS

Como se ha descrito, el instrumento utilizado para recopilar información, consta de 78 preguntas cerradas, aunque para efectos de este reporte, únicamente se describen los resultados de 30 de ellas, que se relacionan con las variables: trayectoria y ubicación inicial en el mercado laboral (18 preguntas) y ubicación actual en el mercado laboral (12 preguntas), mismos que se describen en las tablas 2 y 3; presentadas en seguida.



Tabla 2: Trayectoria y Ubicación Inicial en el Mercado Laboral de Egresados de los Programas de Licenciatura en Administración y en Contaduría

Variable: Trayectoria y Ubicación Inicial en el Mercado Laboral:	Egresados De:	
	Administración	Contaduría
Frecuencia de egresados que durante el último año de la carrera se había incorporado al mercado laboral	66%	88%
Frecuencia de egresados incorporados al mercado laboral durante el último año de la carrera, cuyo trabajo desempeñado tenía <u>mediana</u> coincidencia con estudios realizados:	41%	32%
Frecuencia de egresados que al incorporarse al mercado laboral durante el último año de la carrera, el trabajo desempeñado tenía <u>total</u> coincidencia con estudios realizados:	34%	45%
Frecuencia de egresados que al concluir sus estudios, buscó trabajo activamente:	73%	50%
Frecuencia de egresados que al concluir sus estudios, buscó trabajo activamente y lo encontró en menos de seis meses:	72%	84%
Frecuencia de egresados que al concluir sus estudios, buscó trabajo activamente y lo encontró en un lapso de seis meses a un año:	16%	4%
Frecuencia de egresados que al enfrentar demoras y dificultades en la búsqueda de empleo, el principal obstáculo fue la <u>escasa experiencia laboral</u> :	60%	33%
Principales medios utilizados por los egresados para buscar empleo:		
Recomendaciones personales	29%	13%
Bolsa de trabajo	21%	13%
Invitación expresa	18%	22%
Recomendación de amigos de licenciatura	7%	17%
Requisito que más influyó en la obtención del empleo:		
Entrevista formal	24%	67%
Estar titulado	45%	25%
Aprobar examen de selección	31%	8%
Principales factores que facilitaron la obtención del empleo:		
Prestigio de la FCA	56%	50%
Coincidencia de la carrera con necesidades de la empresa	61%	48%
Buena aceptación de la carrera en el mercado laboral	61%	50%
Razones argumentadas por quienes no buscaron empleo al concluir sus estudios:		
Porque ya tenían un trabajo	69%	88%
Razones personales	23%	12%
Denominación del puesto ocupado al ser contratado al concluir sus estudios:		
Empleado:	92%	98%
Que implica desempeñarse como:		
Empleo profesional	24%	14%
Auxiliar	27%	62%
Asistente	14%	-
Tamaño de empleadores (de acuerdo al número de empleados):		
Empresas que no sobrepasan 15 empleados	19%	44%
Empresas que tienen más de 250 empleados	51%	26%
Tipo de contratación prevaleciente:		
Contrato por tiempo indeterminado	49%	57%
Contrato por tiempo determinado	35%	34%
Tipo de empresa contratante:		
Privada	68%	77%
Salarios percibidos:		
Entre \$1,000 y \$3,000	19%	31%
Entre \$3,001 y \$6,000	50%	45%
Jornada laboral prevaleciente al ser contratado:		
Entre 31 y 40 horas	35%	44%
Entre 41 y 50 horas	46%	30%
Coincidencia entre estudios realizados y primer trabajo desempeñado:		
Mediana coincidencia	36%	26%
Total coincidencia	42%	52%
Principales sectores económicos en donde se ubican los egresados:		
Comercio	26%	21%
Gobierno	11%	12%
Servicios profesionales y técnicos	3%	37%
Servicios bancarios y financieros	6%	7%

A través de esta tabla se observa que quienes egresan de Administración; durante el último año de estudios, cerca de dos terceras partes se han incorporado al sector laboral, de éstos el 40% en trabajos con mediana coincidencia con el perfil de egreso y 34% señaló total coincidencia; al concluir los estudios 7 de cada 10 egresados buscaron activamente un trabajo y lo encontraron en menos de 6 meses; mientras que 16% lo encontró en el lapso de un año; del total de egresados que buscaron trabajo, el 60% señala como obstáculo la escasa experiencia laboral; estos profesionistas para ser contratados deben cumplir con estar titulados como principal requisito (45%) seguido de aprobar un examen de selección (31%) más de la mitad (51%) se contrata en empresas grandes (más de 250 empleados) a través de contratos por tiempo indeterminado. Respecto a quienes egresan de Contaduría, ; durante el último año de estudios, casi nueve de cada diez egresados se han incorporado al sector laboral, de éstos una tercera parte (32%) en trabajos con mediana coincidencia con el perfil de egreso y 45% señaló total coincidencia; al concluir los estudios la mitad de los egresados buscaron activamente un trabajo y 84% lo encontraron en menos de 6 meses; del total de egresados que buscaron trabajo, 33% señala como obstáculo la escasa experiencia laboral; estos profesionistas para ser contratados deben cumplir con aprobar una entrevista (67%), seguido de estar titulado como principal requisito (25%) 44% de ellos se contrata en empresas pequeñas (menos de 15

empleados) a través de contratos por tiempo indeterminado (57%); en ambos casos, los salarios que perciben al egresar oscilan entre 260 y 460 USD. Fuente: elaboración propia

Tabla 3: Ubicación Actual en el Mercado Laboral de los Egresados de las Licenciaturas en Administración y en Contaduría

Variable: Ubicación Actual en el Mercado Laboral:	Egresados de:	
	Administración	Contaduría
Frecuencia de egresados que actualmente están trabajando:	77%	84%
Denominación del puesto ocupado actualmente		
Empleado:	91%	93%
Que implica desempeñarse como:		
Empleado profesional	29%	40%
Auxiliar	12%	19%
Jefe de Oficina	11%	2%
Analista especializado	9%	7%
Asistente	14%	-
Tamaño de empleadores (de acuerdo al número de empleados):		
Empresas que no sobrepasan 15 empleados	21%	40%
Empresas que tienen más de 250 empleados	70%	35%
Tipo de contratación prevaleciente:		
Contrato por tiempo indeterminado	61%	79%
Tipo de empresa contratante:		
Privada	59%	53%
Salarios percibidos:		
Entre \$1,000 y \$3,000	6%	7%
Entre \$3,001 y \$6,000	30%	38%
Entre \$6,001 y \$9,000	33%	33%
Jornada laboral prevaleciente:		
Entre 31 y 40 horas	34%	35%
Entre 41 y 50 horas	37%	45%
Coincidencia entre estudios realizados y el trabajo desempeñado actualmente:		
Mediana coincidencia	35%	26%
Total coincidencia	45%	54%
Principales sectores económicos en donde se ubican los egresados actualmente:		
Comercio	27%	24%
Gobierno	8%	17%
Industria de la construcción	11%	14%
Servicios bancarios y financieros	14%	4%
Servicios profesionales y técnicos	5%	19%
Principales actividades desempeñadas y su relación con:		
Actividades administrativas	32%	16%
Dirección	5%	-
Análisis Financiero	5%	9%
Otra	5%	23%
Cálculo de impuestos	-	19%
Medio utilizado al ubicarse en el trabajo actual:		
Recomendaciones de amigos o familiares	21%	26%
Periódico	6%	-
Relaciones establecidas en empleos anteriores	15%	16%
Integración a negocio familiar	6%	2%
Bolsa de trabajo	18%	4%
Recomendación de amigos de licenciatura	9%	16%

En esta tabla se observa que a dos años de ocurrido el egreso; 8 de cada 10 egresados de Administración se encuentran trabajando, en labores que muestran mediana relación con el perfil de egreso (35%) y 45% total coincidencia, se mantienen trabajando en empresas grandes (7 de cada 10) mayoritariamente del sector privado y aun cuando 30% percibe salarios que oscilan entre 230 y 460 USD; 33% declaró salarios mensuales entre 460 y 692 USD; más de una tercera parte (37%) declara desempeñar trabajos en jornadas que sobrepasan la legislación laboral; siendo el sector comercial el principal empleador; siendo las recomendaciones de amigos o familiares los que presentan mayor frecuencia como medio para ubicarse en el trabajo actual. Quienes egresan de Contaduría también presentan altas tasas de ocupación a dos años de ocurrido el egreso (84%), en labores que muestran mediana relación con el perfil de egreso (26%) y 54% total coincidencia, se mantienen trabajando en empresas pequeñas (4 de cada 10) aunque una tercera parte (35%) se ha incorporado en empresas con más de 250 empleados; mayoritariamente del sector privado y aun cuando 38% percibe salarios que oscilan entre 230 y 460 USD; 33% declaró salarios mensuales entre 460 y 692 USD; cerca de la mitad de los encuestados (45%) declara desempeñar trabajos en jornadas que sobrepasan la legislación laboral; siendo el sector comercial el principal empleador, seguido de los servicios profesionales y técnicos (19%); siendo las recomendaciones de amigos o familiares los que presentan mayor frecuencia como medio para ubicarse en el trabajo actual. Fuente: elaboración propia

## CONCLUSIONES

Las trayectorias laborales y el proceso de inserción en el mercado laboral observado por quienes egresan de la licenciatura, si bien no son los únicos elementos a considerar para determinar la pertinencia de los programas educativos, resultan un indicador valioso que al combinarse con estudios que recogen la opinión de empleadores, trayectorias escolares, análisis sobre las tendencias disciplinares y perspectivas de desarrollo (por citar algunos) pueden transformarse en importantes mecanismos de diagnóstico, para evaluar la pertinencia de la oferta educativa y en consecuencia las IES están en condiciones de redimensionar su labor y mejorar y actualizar los planes y programas de estudio.

Identificar las características del mercado laboral y las trayectorias que siguen los egresados de las diversas licenciaturas para enrolarse al sector productivo, 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.

Aún con los matices que se identifican en ciertos casos, los egresados de las dos licenciaturas aquí analizadas presentan grandes similitudes en las trayectorias laborales desarrolladas, dejando entrever que comparado con la situación inicial cuando ocurre el egreso, la ubicación actual dentro del mercado laboral, presenta cierta mejoría; sin embargo, existen dificultades para escalar posiciones dentro de las organizaciones y las remuneraciones salariales que perciben los egresados, apenas son las indispensables para atender las necesidades básicas, asimismo se observa que una buena parte de los egresados recién incorporados al mercado laboral sobrepasan las jornadas establecidas por la legislación y que el número de egresados que ejercen su profesión de manera independiente, no es significativo; con todo, se tienen altas tasas de incorporación al sector productivo en tiempos relativamente breves (menos de un año de ocurrido el egreso) y existe una buena correlación entre las actividades que desarrollan en el trabajo y los conocimientos y habilidades adquiridos durante el proceso de formación profesional.

Se mantienen similitudes con los resultados que arrojó este mismo estudio con egresados del primer panel de egresados (encuestados en 2011), aunque respecto a los requisitos de contratación de egresados de Administración el primer panel señaló con mayor frecuencia a la entrevista formal y en esta ocasión los encuestados manifestaron como principal requisito el estar titulados; se mantiene la misma tendencia en los bajos salarios y en las violaciones a las jornadas laborales; quienes egresan de Contaduría muestran similares resultados y también existe una modificación en los procesos de contratación, ahora señalan como principal requisito el aprobar una entrevista formal (67%); mientras que en el pasado, los encuestados durante 2011 señalaron a estar titulado como el requerimiento con más menciones.

Estos resultados deberán ser objeto de un análisis más riguroso y atenderse de manera integral con las otras variables, de tal forma que puedan generarse conclusiones con ofrezcan mayor certidumbre, alejadas de circunstancias coyunturales, (Valenti y Varela, 2004) por otro lado se planea establecer un contacto adicional con estos mismos egresados en 2015, para precisar con mayor detalle la evolución observada a cuatro años de ocurrido el egreso. Finalmente es conveniente precisar que no es una tarea fácil el responder a las necesidades del mercado laboral puesto que no existe un acuerdo sobre lo que éste necesita, 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, venciendo la inmediatez de los resultados exigidos, entendiendo que estos estudios suponen resultados de largo aliento que consumen varios años de esfuerzos.

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# CARACTERIZACIÓN DE EGRESADOS, RASGOS QUE IDENTIFICAN A ESTUDIANTES DE TRES COHORTES DE LA FCA, CI DE LA UNACH

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## RESUMEN

*A partir de los resultados que arroja la operación del Seguimiento de Egresados instrumentado en la Facultad de Contaduría y Administración en la Universidad Autónoma de Chiapas, México; se caracterizan a quienes concluyen sus estudios en los cuatro programas educativos que se ofrecen, partiendo de la idea de que los estudios de egresados son fundamentales para construir oportunos y fundados diagnósticos, que permiten determinar las fortalezas y áreas de oportunidad de las instituciones de educación superior, para no incurrir en la oferta y operación de proyectos educativos poco pertinentes y que por lo mismo resultan alejados de la realidad laboral. Al respecto los resultados señalan que al interior de la Facultad deben fortalecerse a la brevedad, acciones orientadas a promover mayor participación de los estudiantes en proyectos de investigación, mejorar sustancialmente el programa de tutorías.*

**PALABRAS CLAVE:** Evaluación, Calidad Educativa, Egresados, Mejora Continua

## CHARACTERIZATION OF GRADUATES, IDENTIFYING FEATURES THREE STUDENTS COHORT OF FCA, CI OF UNACH

### ABSTRACT

*From the results shown by the Graduate Follow-up operation implemented at the School of Accounting and Administration, Campus I, at the Autonomous University of Chiapas, Mexico, are characterized to completed their studies in four educational programs offered, based on the idea that graduate studies are important, since they can be built from diagnostic founded and which determine the strengths and areas of opportunity for higher education institutions, not engaging in the supply and operation of educational projects irrelevant and that at are very far from the reality of work. In this respect the results show that within the Faculty should be strengthened as soon as possible, actions to promote greater student participation in research projects, and substantially improve the tutoring program.*

**JEL:** A22, I21, I23

**KEYWORDS:** Evaluation, Educational Quality, Graduates, Continuous Improvement

## INTRODUCCIÓN

Los estudios de egresados adquieren relevancia, puesto que a partir de sus resultados, se generan elementos que permiten construir fundados diagnósticos, a través de los cuales se identifican fortalezas y áreas de oportunidad de las Instituciones de Educación Superior (IES), que evitan incurrir en la oferta y operación de proyectos educativos poco pertinentes y que por lo mismo resultan alejados de la realidad en la que habrán de desempeñarse quienes egresan de las licenciaturas (Fresán, 1998). Bajo esa premisa, en la

Facultad de Contaduría y Administración, (FCA), Campus1 de la Universidad Autónoma de Chiapas (UNACH), con el apoyo financiero del Programa Integral de Fortalecimiento Institucional (PIFI), a partir de la cohorte egresada en el ciclo escolar Agosto-Diciembre 2009, se ha instrumentado el seguimiento de los mismos, abarcando a los cuatro programas educativos de licenciatura que se ofrecen. Resulta innegable que las IES que aspiran a ofrecer programas educativos de calidad, tienen que volver la mirada en el desarrollo profesional de sus egresados, ya que son éstos al insertarse al mundo laboral, los que dan cuenta del éxito o fracaso de las opciones curriculares instrumentadas respecto a la coherencia con la realidad y las necesidades del entorno (Lopera, 2005). Este tipo de estudios constituyen una útil herramienta para dar cuenta del recorrido laboral de los egresados y ofrecen elementos de gran valía para analizar la relación educación-trabajo-necesidades sociales, lo que a su vez contribuye con argumentos sólidos para actualizar, reestructurar o replantear los planes y programas de estudio, incluso para revisar periódicamente las formas de organización interna así como los métodos y procedimientos de trabajo adoptados (Rubio, 1998; Valenti y Varela, 2004; Lopera, 2005).

Al establecer el modelo de seguimiento de egresados en la FCA, CI de la UNACH, dos son los objetivos perseguidos; el primero se relaciona con la necesidad de identificar los rasgos que caracterizan a los egresados de los cuatro programas educativos de licenciatura, en lo relativo a variables socioeconómicas, trayectoria académica, primera inserción laboral, entre otros; para generar indicadores que aporten elementos que permitan instrumentar planes de mejora continua y fundamenten la toma de decisiones académica. El segundo propósito del modelo se relaciona con la realización de un estudio longitudinal a ciertas cohortes que permita identificar las facilidades y dificultades enfrentadas por los egresados, en el proceso de inserción al mercado laboral. Este modelo, junto con los estudios de opinión de especialistas sobre los requerimientos actuales y futuros perfiles de formación en cada una de las disciplinas; los estudios de opinión de empleadores y el propio análisis de la organización académica y de los planes y programas de estudio de la FCA, constituyen en su conjunto los estudios que sustentan el modelo de evaluación de la calidad de la educación propuesto.

En este trabajo se incluyen los resultados relacionados con el primer objetivo del modelo, por ello se incluye la caracterización preliminar de los egresados de las últimas tres generaciones a los que se les ha aplicado la primera etapa del seguimiento; por ello, en seguida a esta breve introducción, se realiza una breve revisión de la literatura que sustenta este tipo de estudios y se describen algunos resultados obtenidos por otras instituciones; se describen los pasos desarrollados para generar los resultados aquí descritos en el apartado de metodología y posteriormente se describen los resultados más relevantes relacionados con los principales rasgos que caracterizan a los egresados de los cuatro programas educativos.

## REVISIÓN DE LITERATURA

En términos de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES, 1998) un sistema de seguimiento de egresados, se define como la evaluación de los egresados en relación con sus estudios realizados; es decir, el procedimiento mediante el cual una institución busca conocer la actividad profesional que éstos desarrollan, su campo de acción, su nivel de ingresos, las posibles desviaciones profesionales que han tenido así como sus causas, su ubicación en el mercado de trabajo y su formación académica posterior al egreso. Didou y Rodríguez, citados por Barrón y otros (2003, 31), establecen que “las propuestas metodológicas que tienen por objetivo conocer el destino laboral, ocupacional o escolar de quienes han salido del mismo ciclo, nivel, subsistema, modalidad, institución o programa educativo, se denominan estudios de seguimiento de egresados”.

Fresán (1998), por su parte, señala que los estudios de egresados más que una simple referencia del proceso de inserción de los nuevos profesionales en el mercado laboral o sólo indicadores de satisfacción de éstos respecto a la formación recibida en la universidad, son mecanismos de diagnóstico de la realidad, que

además buscan inducir a las instituciones educativas a la reflexión a fondo sobre sus fines y valores, aportando elementos que ayudan a redefinir el proyecto de desarrollo de aquellas instituciones que se mantienen alerta ante las nuevas necesidades sociales, permitiendo reconocer las nuevas formas de práctica profesional requeridas para sustentar un proceso social menos inequitativo y dependiente. En términos de esta autora, un estudio de egresados, constituye una herramienta importante para analizar:

Los caminos que siguen los nuevos profesionales,  
Si se incorporan a las empresas productivas y de servicios,  
Si dentro de ellas se estancan en los puestos bajos o intermedios, o bien,  
Si, gracias a su formación pueden acceder progresiva y rápidamente, a posiciones complejas,  
Si, con creatividad y capacidad de identificar problemas y oportunidades, son capaces de encontrar vetas de desarrollo que les permitan generar nuevas alternativas para su propia subsistencia primero, y para ampliar la demanda de trabajo después,  
Si la formación recibida en la institución donde cursaron sus estudios superiores les permite desenvolverse en el área del conocimiento que determinó su vocación, o bien,  
Si han requerido prácticamente volver a formarse para desempeñar adecuadamente las actividades profesionales.

Un punto de vista similar, persigue el proyecto Grada2 de la Asociación Columbus (2006), cuando señala que el seguimiento de egresados es un asunto de vital importancia para las universidades, ya que el desempeño profesional y personal de los egresados permite establecer indicadores con respecto a la calidad y eficiencia de las IES. El riesgo de carecer de los diagnósticos que arrojan estos estudios puede “agudizar el rezago que existe actualmente en el nivel de escolaridad de la sociedad mexicana respecto a otros países y ampliar la brecha con naciones que estén en posibilidades de lograr mejores niveles educativos” (Fresán, 1998, 19). En este sentido, el Programa Integral de Fortalecimiento Institucional (PIFI) establecido por la Secretaría de Educación Pública (SEP, 2010), señala que los estudios de seguimiento de egresados y de empleadores realizados en las universidades deben ser utilizados para actualizar los planes y programas de estudio vigentes, ya que la calidad y pertinencia de los programas educativos, se debe reflejar en una mejora en la formación integral del estudiante en cuanto a: conocimientos, metodologías, aptitudes, actitudes, destrezas, habilidades, competencias laborales y valores, que le permitan construir con éxito su futuro; ya sea al incorporarse al mundo del trabajo, en sus relaciones diarias con la sociedad o al continuar con su preparación académica a lo largo de toda la vida.

Un estudio de egresados, no debe ser una acción aislada y temporal, más bien debe entenderse como un proceso sistemático y permanente, que combinado con resultados de estudios sobre opinión de empleadores, índices de satisfacción de estudiantes y perspectivas de desarrollo regional, permitan conocer la pertinencia de los programas educativos ofertados y ofrezcan directrices para la mejora y actualización de los planes y programas de estudio, pues cuando son vistos como estrategia de mercado para reactivar la demanda o como producto de requerimientos legales o de organismos evaluadores y acreditadores, terminan convirtiéndose en procesos improductivos e incontrolables, en bases de datos desactualizadas e inútiles y lo que es peor, creando falsas expectativas ante los egresados, que al responder los diversos instrumentos utilizados esperan o se ilusionan con algo más de su universidad (Lopera, 2005).

Existen diferencias entre un estudio de egresados y un seguimiento de egresados; el primero de acuerdo con Valenti y Varela (2004) consiste básicamente en la realización de investigaciones sobre egresados en un momento en el tiempo, que se efectúan en un periodo específico y pueden no repetirse, o bien realizarse esporádicamente, estos estudios tienen algunas limitaciones, como: poca posibilidad de comparación, débil integración con las políticas académicas de la institución educativa, escasa probabilidad de corroborar la información obtenida, baja posibilidad de observar posibles cambios en la ubicación laboral y de las opiniones recibidas. Entretanto, un seguimiento de egresados, consiste en seguir longitudinalmente a los



egresados y entrevistarlos al menos en dos momentos posteriores al egreso, teniendo la particularidad adicional de formar como mínimo dos paneles de estudio, es decir, trabajar con dos generaciones de egreso con el propósito de obtener mayor contundencia y certidumbre en las afirmaciones respecto a las facilidades y dificultades de los profesionales egresados en el mercado laboral, permitiendo además, la posibilidad de controlar algunos factores externos que pueden incidir en la ubicación y condiciones laborales de los egresados.

Un estudio similar al presentado, realizado en la propia FCA, C1 (Román, Gordillo & Franco, 2011), con las primeras cuatro generaciones a las que se les realizó el seguimiento (2009-2010) mostró que la población estudiantil de los cuatro programas educativos (PE) es mayoritariamente femenino, con excepción de quienes estudian Sistemas Computacionales; la edad que prevalece oscila entre 22 y 23 años; egresando solteros en su mayoría; sostenidos económicamente durante su estancia en la universidad por familiares (padres principalmente); pocos (menos del 15%) gozaron de alguna beca económica durante la realización de sus estudios; durante los estudios de licenciaturas menos de la mitad participaron en algún proyecto de investigación; en promedio tres cuartas partes de los egresados reconocen al menos una participación en congresos, convenciones, seminarios o talleres y solo la tercera parte aceptan participación dentro del programa de tutorías; casi todos (90%) cuando concluye sus estudios ha terminado con el servicio social y menos de la mitad de los egresados declara haber realizado prácticas profesionales; cuando concluyen con sus estudios, 90% han elegido alguna de las opciones de titulación permitidas y en promedio dos terceras partes en algún periodo del proceso estudiantil se incorporaron al sector laboral, siendo los egresados de Contaduría con más menciones; aunque solo 30% reconoce que las actividades desempeñadas tienen relación con su perfil de egreso y es el sector privado el principal empleador; a la institución la valoran con alta aceptación 90% en promedio y cerca del 80% manifiesta que volvería estudiar la misma carrera.

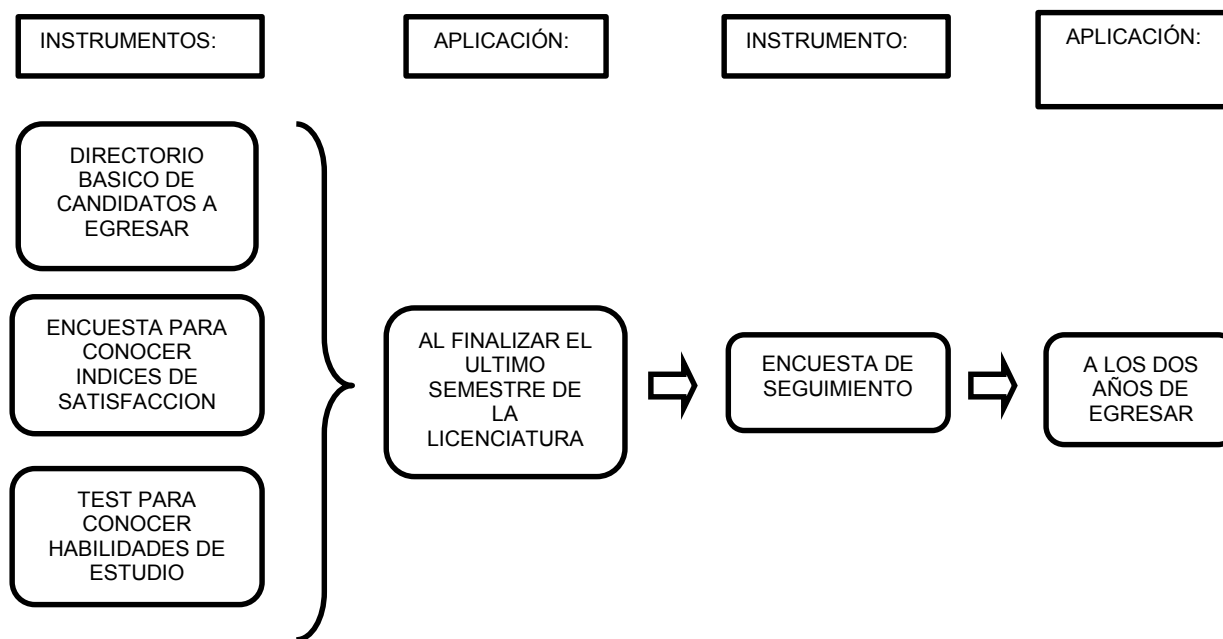
## METODOLOGÍA

Este estudio transversal, descriptivo es producto de los siguientes pasos: Revisión de la metodología propuesta por diversos autores, análisis de experiencias, resultados y trabajos de otras instituciones educativas, y revisión bibliográfica de referentes teóricos que sustentan estudios de egresados, Elaboración de propuesta de modelo de seguimiento de egresados basado en el Esquema Básico para Estudios de Egresados propuesto por la ANUIES (1998) y en algunos lineamientos del Proyecto Gradua2 atendiendo las características y necesidades de la FCA, Instrumentación del modelo (se inicia a partir de la generación Agosto-Diciembre 2009 y a la fecha acumula nueve cohortes). Características del modelo: Del esquema propuesto por ANUIES se retoma la necesidad de hacer un seguimiento y no solo un estudio de egresados y se adopta la necesidad de realizar el estudio utilizando al menos dos paneles que permitan obtener mayores elementos de análisis, trascendiendo aspectos coyunturales que pudieran sesgar los resultados de alguna cohorte específica.

Se consideran las principales variables propuestas en el “Cuestionario Tipo para el Estudio de Egresados”; sin embargo el modelo instrumentado presenta las siguientes características particulares, que desde la óptica de los autores, coadyuvan a responder mejor a las necesidades de la FCA, CI: Amplía los datos a recabar de los egresados en el momento de concluir los estudios y propone un instrumento que no solo permite construir el directorio básico de egresados, sino que recoge la opinión de los mismos respecto a variables relacionadas con rasgos generales y trayectoria educativa, incorporación y ubicación en el mercado laboral durante su etapa estudiantil, valoración de los servicios recibidos, características del proceso de formación y de la institución (resultados que conforman este reporte)., Incorpora dos instrumentos adicionales relacionados con índices de satisfacción estudiantil (que a su vez permitirá responder a requerimientos del PIFI), y hábitos de estudio (como medida diagnóstica para reconocer hábitos de estudio que los alumnos han desarrollado en el momento de egresar, como base para instrumentar medidas remediales en las generaciones posteriores) La segunda etapa del modelo, plantea la aplicación de una encuesta de

seguimiento, que básicamente estará orientada a la caracterización de la trayectoria profesional de los egresados y su desempeño en el campo laboral. La figura 1 muestra las etapas e instrumentos que constituyen las diferentes fases de aplicación, así como el esquema operativo en general.

Figura 1: Modelo Operativo del Seguimiento de Egresados de la FCA, C1



Puede observarse que el modelo básicamente comprende dos etapas; en la primera se utilizan tres instrumentos: el directorio básico de candidatos a egresar (con 52 preguntas); encuesta para identificar índices de satisfacción (88 reactivos) y test para identificar hábitos de estudio (39 ítems) los que se aplican al concluir el último semestre de la licenciatura, en forma autoadministrada a toda la población que egresa de los cuatro programas educativos; la segunda etapa refiere la encuesta de seguimiento a paneles elegidos aleatoriamente, en donde se determina muestra y en forma autoadministrada se aplica encuesta de seguimiento (78 preguntas) enfocada a identificar rasgos de la trayectoria laboral desarrollada. Fuente: elaboración propia.

Los instrumentos se aplican en forma autoadministrada y el periodo de recopilación de datos en cada cohorte comprende los últimos dos meses de cada ciclo escolar. La cobertura en la aplicación de los instrumentos, abarcó al 99% de la población total de egresados. Para la sistematización de los datos se utiliza *software* diseñado específicamente para este proceso que genera, una vez capturadas las respuestas de cada instrumento, bases de datos en hojas de *Excel* de *windows*, lo que permite mayor usabilidad.

*Caracterización de instrumentos del modelo en su etapa inicial:* Directorio Básico de Egresados: encuesta de 52 preguntas cerradas y que atiende a las variables: rasgos generales, trayectoria educativa, primera incorporación en el mercado laboral, ubicación en el mercado de trabajo, opinión sobre servicios recibidos, opinión sobre proceso de formación.

*Índice de Satisfacción:* utiliza una adaptación del SEUE (Cuestionario para estimar la satisfacción de los estudiantes universitarios con la educación) propuesto por Gento y Vivas (2003); contextualizado al entorno de la FCA, conformado por 88 preguntas que en total abarcan diez subdimensiones: cumplimiento a necesidades básicas, servicios ofrecidos, seguridad vital, seguridad económica, seguridad emocional, sentido de pertenencia, sistema de trabajo, progreso personal, reconocimiento del éxito personal, autorrealización personal. Utiliza una escala *Likert* con valoración positiva, conformada de 5 posibles respuestas que van desde “totalmente insatisfecho” hasta “totalmente satisfecho”.

*Hábitos de Estudio*: test adaptado por García-Huidobro, Gutiérrez y Condemarín (2000), con base al denominado Inventario de Hábitos de Estudio, creado por Wrenn, Eagle y Whright, (citados por González, 1985) quienes señalan que factores como hábitos, actitudes y condiciones económicas, inciden en la eficiencia de los estudiantes para aprender. La versión utilizada consta de 39 reactivos con respuestas dicotómicas, a través de los cuales se pretende medir ocho variables relacionadas con: ambiente físico, estado fisiológico, distribución de tiempo, lectura, técnicas de estudio, preparación de pruebas, concentración y actitud hacia el estudio.

## RESULTADOS

Se socializan los principales resultados que generó la aplicación del instrumento “Directorio básico”; la tabla 1 muestra la caracterización a los egresados de los cuatro programas educativos (PE), de las últimas tres cohortes analizadas; en la primer columna de cada cohorte se muestra el promedio global y en seguida se muestra el programa educativo que mostró el comportamiento más alto, así como el más bajo.

Una primera caracterización de los egresados de las cohortes analizadas, muestra que: El sexo que predomina en los estudiantes de la FCA, es el femenino, con excepción de quienes estudian LSC. La edad prevaleciente entre los egresados oscila entre 22 y 23 años. El estado civil de los estudiantes en el momento de egresar es mayoritariamente soltero y en dos de las tres cohortes, quienes egresan de la LC, presentan las tasas más bajas que el promedio general. El principal sostén económico de los egresados durante su estancia en la universidad, son los padres, destacando quienes estudian LGT, que presentan mayor incidencia de esta característica en las tres cohortes. Menos de la mitad de quienes egresan, gozaron de alguna beca económica durante la realización de sus estudios y no existen diferencias significativas entre programas. Durante el proceso formativo, únicamente entre el 35% y el 50% de los egresados, participarán en algún proyecto de investigación, siendo los de LSC, quienes reconocen mayor participación en este rubro. Respecto a participaciones en congresos, convenciones, seminarios o talleres, entre el 80 y el 84% de los egresados reconocen al menos una intervención, destacando los estudiantes de LGT y LSC por ubicarse por encima del promedio general.

En promedio, 45% de quienes egresan reconocen haber recibido tutorías. Entre 94% y 98% de los egresados, al finalizar sus estudios han cumplido con su servicio social. La mitad de los egresados reconocen haber realizado prácticas profesionales, sobresaliendo egresados de LGT (en este PE las prácticas tienen valor en créditos). Entre el 98% y 100% de quienes egresan, han elegido alguna de las opciones de titulación permitidas por la reglamentación universitaria. Entre el 33% y el 35% de quienes egresan, en algún periodo de su vida estudiantil, se incorporaron al sector laboral, destacando quienes egresan de Contaduría, siendo el sector privado el principal empleador. La valoración que los egresados realizan de la institución oscila entre 86% y 89% de aceptación y entre el 76% y 80%, manifiestan que volverían a elegir la misma carrera, destacando con mayores porcentajes los de LC y menores los de LSC.

Tabla 1: Caracterización de Egresados Por Ciclo Escolar

Variable	Ciclo Agosto-Diciembre 2012			Ciclo Enero-Junio 2013			Ciclo Agosto-Diciembre 2013		
	Promedio global	Más alto	Más bajo	Promedio global	Más alto	Más bajo	Promedio global	Más alto	Más bajo
Sexo predominante:	52%	LGT*	LSC	52%	LGT	LSC	55%	LGT	LSC 32%
Femenino		79%	24%		70%	31%		65%	
Edad de egreso:	Entre 22 y 23 años			Entre 22 y 23 años			Entre 22 y 23 años		
	65%			80%			71%		
Estado Civil	Soltero	LSC	LC	Soltero	LGT	LC	Soltero	LSC	LA 87%
	91%	96%	88%	92%	98%	86%	90%	92%	
Fuente de apoyo económico durante la carrera:									
Padres:	77%	LGT	LSC		LSC	LA		LGT	LA 72%
Trabajando:	18%	LSC	LGT 9%	15%	LA		15%	LC 21%	LGT 8%
		23%			24%	LSC 5%			
Obtención de becas durante la carrera:	16%	LSC	LC	33%	LC	LGT	24%	LGT	LC 8%
		29%	8%		40%	26%		31%	
Participación en intercambio académico:	0.40%	LA	LC, 0%	1.89%	LC	LSC 0%	1.5%	LGT 2%	LSC 0%
		1.48%			2.74%				
Participación en proyectos de investigación durante la carrera:	50%	LSC	LC 29%	43%	LSC	LC 42%	35%	LSC	LA 21%
		90%			61%			50%	
Participación en congresos, seminarios, talleres:	83%	LSC	LC	84%	LGT	LC	80%	LGT	LC 72%
		91%	72%		89%	75%		88%	
Participación en tutorías:	43%	LGT	LSC	50%	LC	LSC	44%	LC 51%	LA 33%
		53%	30%		62%	42%			
Cumplimiento del Servicio Social:	94%	LC	LA	95%	LSC	LA	98%	LSC	LC 97%
		97%	92%		98%	90%		100%	
Realización de prácticas profesionales:	49%	LGT	LSC	51%	LGT	LSC	49%	LGT	LA 18%
		99%	27%		100%	22%		100%	
Elección de modalidad de titulación:	99%	LA y LC	LSC	98%	LC	LA	100%	LA, LC, LGT, LC	
		100%	98%		100%	96%			
<u>Inserción laboral durante la carrera:</u>									
En algún momento:	35%	LC	LGT		LC	LGT		LC 56%	LSC 21%
		56%	10%		47%	21%		LA 12%	LGT 5%
Durante toda la carrera:	7%	LC	LSC	11%	LA	LSC 4%	8%		
Relación trabajo-estudios:	40%	11%	2%	43%	20%	LGT	40%	LC 60%	LSC 2%
Al concluir sus estudios:	30%	LC	LGT 2%	44%	LC	20%	47%	LC 70%	LSC 4%
		69%			76%	LGT 9%			
<u>Sector al que pertenece el trabajo desempeñado al egresar:</u>									
Privado:	28%	LC	LA 18%	33%	LC	LSC	22%	LC 46%	LGT 7%
Público:	13%	46%	LGT 7%	10%	66%	10%	9%	LC 17%	LSC 2%
Cuenta propia:	2%	LC	LGT -	3%	LA	LGT 7%	2%	LSC 4%	LC 1%
		17%			14%	LA y LGT			
<u>Valoración global de la institución:</u>									
Volverías a estudiar en la facultad:	86%	LC	LSC		LC	LSC 77%		LA 94%	LGT 83%
		93%	74%		91%	LSC		LC 80%	LGT
La misma carrera:	80%	LA	LSC	76%	LGT	57%	77%		71%
		85%	74%		83%				

\*LC: Licenciatura en Contaduría; LA: Administración; LGT: Gestión Turística; LSC: Sistemas Computacionales. Esta tabla permite visualizar las características de quienes egresan de los PE que se ofertan en la FCA; en donde se muestra que la población escolar mayoritariamente se integra por estudiantes del sexo femenino; con excepción del PE de LSC en donde predominan los hombres; la edad promedio de egreso oscila entre 22 y 23 años y en promedio 9 de cada 10 estudiantes egresa soltero; en su mayoría se sostienen a través del apoyo de familiares (papás fundamentalmente) respecto a becas; no se puede inferir que predomine algún PE en lo específico, y en promedio se alcanza una cobertura de una cuarta parte de la matrícula egresada; aun no es significativa la cantidad de estudiantes que participan en el programa de movilidad académica; en promedio el 42% de los egresados al menos participaron en un proyecto de investigación y son los egresados de LSC, quienes manifiestan mayor participación en este rubro; respecto a congresos, seminarios o talleres 8 de cada 10 egresados, señala haber participado en al menos uno de ellos y quienes egresan de LGT señalan mayor participación; en promedio 45% reconoce haber participado en tutorías; más del 90% de quienes egresan, han cumplido con el servicio social y casi todos han elegido la opción a través de la cual se titularán; cerca de una tercera parte, han tenido contacto con el sector laboral en algún momento de sus estudios; en trabajos del sector privado; en promedio 9 de cada 10 egresados manifiesta que volvería a estudiar en la Facultad y 8 de cada 10 señala que estudiaría la misma carrera. Fuente: elaboración propia

## CONCLUSIONES

A través de los estudios de egresados pueden construirse diagnósticos fundamentados, que permiten determinar las fortalezas y áreas de oportunidad de las instituciones de educación superior, para contribuir a la pertinencia de la oferta educativa. Respecto al estudio realizado con las primeras cuatro cohortes participantes en el modelo de seguimiento (2009-2010) existen similitudes en los datos cuantitativos aunque existe una ligera tendencia hacia la baja en la aceptación institucional (el primer estudio alcanzó en algunos casos 95%) y de igual forma el volver a estudiar la misma carrera, (en el primer estudio alguna cohorte alcanzó 84%) y sigue siendo la LSC quien manifiesta mayor insatisfacción al concluir la licenciatura. Con los resultados obtenidos, deben instrumentarse acciones orientadas a mejorar la incorporación de estudiantes a proyectos de investigación, realización de prácticas profesionales, incrementar la participación en congresos, convenciones y seminarios, mejorar sustancialmente la cobertura y la calidad del programa de tutorías; asimismo como nueva línea de investigación habrán de indagarse los elementos que intervienen en la ligera tendencia que se observa hacia la baja, respecto a la aceptación institucional y a la posibilidad de elegir otra carrera.

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# EL CONTROL INTERNO EN LOS INVENTARIOS DE LAS MICRO EMPRESAS

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## RESUMEN

*Estudio referido a las Microempresas y el control interno que tienen sobre sus inventarios y el efecto que le genera en su administración y por ende en sus finanzas. En relación con las micro, pequeñas y medianas empresas (Mipymes) se han generado muchos estudios, identificando la importancia que tienen en el desarrollo económico de México al conformar el 99 % de sus empresas formales. El objetivo de esta investigación es plantear entre otros datos, como afecta a las micro empresas del sector comercio ubicadas en Mexicali, Baja California, el control que tiene sobre sus inventarios al ser uno de los principales bienes con que cuenta para poder generar ingresos en forma adecuada. El método que se utiliza es de tipo exploratorio en un primer momento para identificar el control interno sobre el ciclo operacional de inventarios en las micros empresas y, en un segundo momento, se aplica el método descriptivo no experimental transversal para identificar la importancia que las empresas le dan a este renglón dado el impacto que tiene en sus finanzas.*

**PALABRAS CLAVE:** Control Interno, Microempresas, Inventarios

## INTERNAL CONTROL IN INVENTORIES OF MICRO ENTERPRISES.

### ABSTRACT

*Study referred to Micro enterprises and internal control they have over their inventories and the effect that it generates in its administration and thus on their finances. In relation to micro, small and medium enterprises (MSMEs) have generated many studies identifying the importance of economic development in Mexico to form 99% of formal businesses. The objective of this research is to propose among other things, how it affects the micro enterprises in commerce located in Mexicali, Baja California, having control over their inventories to be one of the main assets that account in order to generate income in the form adequate. The method used is exploratory at first to identify internal control over operational inventory cycle in micro enterprises and in a second stage, the cross no experimental descriptive method is applied to identify the importance that companies give this line given the impact on your finances.*

**JEL:** M00, M41

**KEYWORDS:** Internal Control, Micro Enterprises, Inventories

## INTRODUCCIÓN

Sobre las micro, pequeñas y medianas empresas (Mipyme's) se han realizado diversos estudios al ser un elemento importante para el desarrollo económico de los países, tanto por su contribución al empleo, como por su aportación al Producto Interno Bruto (PIB), sin embargo, debe reconocerse que su gestión administrativa y financiera no funciona dentro de los paradigmas de eficiencia empresarial ya que cuentan

con sistemas administrativos obsoletos, así como la falta de controles en su operación, falta de preparación gerencial y una contabilidad orientada sólo al cumplimiento de la norma tributaria, siendo estos algunos de los factores que las afectan. (Mosqueda, 2008). Las empresas en general participan en el desarrollo económico y social de cualquier país, al generar empleos y pagar impuestos. En México, la participación de las Mipymes es de gran relevancia ya que de acuerdo con el Instituto Nacional de Estadística, Geografía e Informática (INEGI) en base al censo económico 2009, el 99.0 % pertenecen a este grupo. Las Mipyme en Mexicali guardan similar comportamiento que en el resto del país y también tienen la misma expectativa de creación de empresas y generación de empleos; por lo que es importante que tengan una adecuada administración que les permita permanecer y en un futuro y crezcan.

Anzola (2010) señala que las Mipymes presentan algunos problemas como lo son: la falta de control de inventarios, control inadecuado de créditos, liquidez y bajo volumen de ventas, los cuales si no son tratados con cuidado ponen en riesgo a la operación de la empresa al no contar con el efectivo suficiente y por tanto no cumplir en tiempo con los compromisos adquiridos o bien un inadecuado financiamiento, una sobre inversión en activo fijo, existencias de inventarios inmovilizadas y obsoletas, irregularidades en los cobros, pagos imprevistos, cálculos equivocados de los ingresos, costos o utilidades así como los gastos excesivos en que incurrir los propietarios de estas empresas por un mal manejo y control de sus recursos. Dentro de la administración se debe dar lo que se conoce como proceso administrativo el cual contempla las fases de planeación, organización, dirección y control. En las empresas, no importando su estructura, tamaño o complejidad de sus operaciones, requieren de un sistema de control que le permita administrar de forma adecuada sus bienes y servicios y que para este fin genere información tanto administrativa como financiera con las características de veracidad, confiabilidad y oportunidad, con miras a una buena y efectiva toma de decisiones.

Las mipymes tienen grandes ventajas de conocimiento de su entorno económico así como su facilidad para ser administradas dado que sus actividades y operaciones no son complejas. Sin embargo, también tiene grandes desventajas ya que al no contar con recursos económicos suficientes, no pueden en ocasiones planear para crecer, poniendo en riesgo su existencia. En la generalidad, este tipo de empresas es administrada por el dueño el cual no cuenta con conocimientos formales sobre administración, por lo que ésta la desarrolla de acuerdo a su experiencia y de manera empírica. (Treviño, 2004) En la actualidad, las mipymes requieren de mayores conocimientos y sobre todo de información que les permitan identificar ventajas competitivas sobre las demás. Esto es generado por el entorno cada vez más globalizado y con cambios constantes, que deben provocar una nueva cultura empresarial sobre todo en lo que se refiere a la asertividad en la toma de decisiones, para lo que requiere de información confiable y oportuna que coadyuven en esa toma de decisiones y que le permitan controlar sus actividades para el logro del cumplimiento de sus objetivos. (Zorrilla, 2007) El objetivo de esta investigación es determinar el impacto que tendría en la administración de las microempresas, el establecimiento de un sistema de control interno acorde a sus características muy particulares; y dentro de este, el control que se tiene sobre sus inventarios al constituir en la mayoría de los casos el activo más importante con el que se cuenta.

## REVISIÓN LITERARIA

### Entidad Económica

Una empresa o entidad es una organización o institución dedicada a actividades que tienen como fin principal el económico. Existen diversas definiciones del término entidad o empresa, una de ellas es la emitida por la Comisión de la unión europea: “Se considerará empresa toda entidad, independientemente de su forma jurídica, que ejerza una actividad económica. En particular, se considerarán empresas las entidades que ejerzan una actividad artesanal u otras actividades a título individual o familiar, las sociedades de personas y las asociaciones que ejerzan una actividad económica de forma regular”. Otro concepto de



aceptación general es que “una empresa es un sistema que interacciona con su entorno materializando una idea, de forma planificada, dando satisfacción a demandas y deseos de clientes, a través de una actividad económica”. Una empresa requiere de objetivos definidos en una misión, visión, estrategias, objetivos, tácticas, es decir de una planeación estratégica. El Diccionario de la Real Academia Española (RAE) señala que entidad es “cualquier corporación, compañía, institución etc., que es tomada como persona jurídica”, y del término empresa menciona que es “unidad de organización dedicada a actividades industriales, mercantiles o de prestación de servicios con fines lucrativos”.

Por otra parte, las empresas se pueden clasificar de acuerdo al sector al que pertenezcan, al giro que desarrollen y a su tamaño y estructura. Así se tienen los sectores comerciales, industriales y de servicios, dentro de esta clasificación por sector, se tienen diversos giros, principalmente en las empresas dedicadas al comercio. En el año 2002, se da a conocer la Ley para el desarrollo y competitividad de la micro, pequeña y mediana Empresa, a través de su publicación en el Diario oficial de la federación (DOF), teniendo como objetivo principal el 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, así como incrementar su participación en los mercados, en un marco de crecientes encadenamientos productivos que generen mayor valor agregado nacional.

Dentro de este marco legal, se consideró importante señalar los factores que permitieran identificar o clasificar los distintos estratos en que se encuentran las empresas mexicanas, por lo que en la mencionada ley determina dicha clasificación partiendo de la base del número de empleados que contratan las empresas; sin embargo no siendo suficiente estos datos, en junio del 2009 se publicó modificación a la ley en el DOF, ampliando las características que las identificaban añadiendo el elemento de las ventas que generaban, quedando entonces de la siguiente forma:

*Microempresa:* Sectores comercial, industrial y de servicios, las que cuenten con hasta 10 trabajadores y ventas anuales de hasta \$ 4 millones de pesos (mdp) y un tope máximo combinado de 4.6.

*Pequeña empresa:* Sector comercio, que tengan de 11 hasta 30 trabajadores y ventas anuales de \$ 4.01 hasta \$100 mdp, tope máximo combinado de 94. Sectores industrial y de servicios, que tengan de 11 hasta 50 trabajadores y ventas anuales de \$ 4.01 hasta 100 mdp, tope máximo combinado de 95.

*Mediana empresa:* Sector comercio, que tengan de 31 hasta 100 trabajadores y ventas anuales desde \$ 100.01 hasta \$ 250 mdp, tope máximo combinado de 235. Sector servicios, que tengan desde 51 hasta 100 trabajadores, con el mismo rango de ventas tope máximo combinado que el anterior. Sector industrial, que tengan de 51 hasta 250 trabajadores y ventas anuales desde \$ 100.01 hasta \$ 250 mdp y tope máximo combinado de 250. Considerando lo anterior, las empresas que tienen más de 250 empleados en el caso de las industriales y más de 100 empleados en los casos del comercio y de servicio, y los ingresos que obtienen, se deben identificar como grandes empresas.

Para el desarrollo y crecimiento de cualquier empresa, se requiere como ya se mencionó, de una planeación estratégica por lo que se debe identificar cuáles son los objetivos más comunes que persigue cualquier entidad. Así se tiene que el principal objetivo de las empresas industriales, comerciales y de servicio es la obtención de un lucro o rendimiento, para lo cual se constituye con recursos económicos, materiales y humanos. Esta interacción de elementos debidamente organizados debe contribuir al logro de sus objetivos. La administración de las empresas debe considerar lo que se conoce como proceso administrativo, dentro de éste se tiene que debe existir una planeación tanto estratégica como táctica, una organización que permita determinar la forma en que deben conducirse las actividades, una dirección que está representada por la alta gerencia y es quién se responsabiliza de la forma en que se conduce a la organización y los resultados que se obtienen y, por último se tiene la etapa de control que es a través del

cual interactúan todos los elementos y coadyuva en la integración de todas las etapas del proceso administrativo. Al control o control interno, se le asigna la actividad de generar información que sea útil para la toma de decisiones. Uno de los elementos informativos más importantes que permiten la retroalimentación y la toma de decisiones es el constituido por el sistema contable.

El sistema contable, entre otros, establece la clase de información financiera y administrativa que se requiere para una adecuada toma de decisiones dentro de un determinado enfoque o entorno en la que se encuentra la empresa. Corral (2011) realizó durante el periodo de 2005 a 2011, 73 auditorías administrativas a micro y pequeñas empresas, así como 6 a medianas empresas, resaltando la siguiente información: Las micro y pequeñas empresas visitadas no cuentan con:

Una planeación estratégica, que identifique la misión, visión, objetivos y metas., Planeación táctica; se desarrolla de manera empírica y las decisiones se toman conforme van sucediendo los eventos., Un sistema de organización que le permita identificar formalmente sus procedimientos y estructuras. Ninguna de las empresas visitadas, micros y pequeñas, contaba con un documento que permita evidenciar la forma en que están organizadas ni de su filosofía organizacional., Una administración formal que incluya todas sus fases. Son administradas en más del 90 % de los casos por los propios dueños o propietarios, considerando su experiencia en el negocio., Un sistema de control interno o algún procedimiento formal que le permita tener control sobre sus recursos y actividades., Un sistema de información y archivo o mecanismo formal de informes que le permita la retroalimentación de sus actividades. La comunicación se da de manera informal no periódica.

### Control Interno

El Instituto Mexicano de Contadores Públicos (IMCP) (1995) define que “La estructura de control interno de una entidad consiste en las políticas y procedimientos establecidos para proporcionar una seguridad razonable de poder lograr los objetivos específicos de la entidad”. Perdomo (2008) señala como concepto que control interno es el “Plan de organización entre la contabilidad, funciones de empleados y procedimientos coordinador que adopta una empresa pública, privada o mixta, para obtener información confiable, salvaguardar sus bienes, promover la eficiencia de sus operaciones y adhesión a su política administrativa. De acuerdo con Perdomo, los elementos del control interno son siete, a saber:

Organización, Catálogo de cuentas, Sistema de contabilidad, Estados financieros, Presupuestos y pronósticos, Entrenamiento, eficiencia y moralidad del personal y,, Supervisión. Es conveniente también mencionar que Perdomo establece que los objetivos del control interno son Prevenir fraudes, Descubrir robos y malversaciones, Obtener información administrativa, contable y financiera confiable y oportuna, Localizar errores administrativos, contables y financieros, Proteger y salvaguardar los bienes, valores, propiedades y demás activos de la empresa, Promover la eficiencia del personal., y, Detectar desperdicios innecesarios de material y tiempo, entre otros. También, se debe mencionar que para que el sistema de control interno genere la utilidad que de él se espera, deben tomarse en cuánto los siguientes aspectos (IMCP, 2009): Tamaño de la entidad, Características de la actividad económica en la que opera, Organización de la entidad, Naturaleza del sistema de contabilidad y de las técnicas de control establecidas, Problemas específicos del negocio, Requisitos legales aplicable

### Inventarios

De acuerdo con la Real Academia Española, el inventario se define como el registro documental de los bienes y demás cosas pertenecientes a una persona o comunidad, hecho con orden y precisión. En una entidad o empresa, es la relación ordenada de bienes y existencias, a una fecha determinada. Contablemente, es una cuenta de activo circulante que representa el valor de las mercancías existentes en un almacén. En

contabilidad, el inventario es una relación detallada de las existencias materiales comprendidas en el activo, la cual debe mostrar el número de unidades en existencia, la descripción de los artículos, los precios unitarios, el importe de cada renglón, las sumas parciales por grupos y clasificaciones y el total del inventario. (Gaither, 2000)

Perdomo (2008), señala que el control interno de inventarios es el “plan de organización entre el sistema de contabilidad, funciones de empleados y procedimientos coordinados, que tiene por objeto obtener información segura, salvaguardar las mercancía, materia prima, productos en proceso y productos terminados propios, en existencia y de disponibilidad inmediata, que en el curso normal de operaciones están destinados a la venta ya sea en su estado original de compra o después de transformados”.

Los inventarios son importantes en todas las empresas ya sean industriales o de comercio y aún para las de servicio, ya que de ellos y de su adecuado control se espera lograr los objetivos de la empresa que son generar utilidades disminuyendo los costos. En la actualidad existen muchos procedimientos para su control y como consecuencia disminuir su costo de mantenimiento, así se tiene por ejemplo el programa de “justo a tiempo” que tiene por objetivo el elaborar un producto cuando es necesario y en la cantidad demandada por el cliente, conllevando los insumos requeridos para su fabricación (Ramírez, 2005) Resalta la investigación realizada por Bravo (2013) en la que señala en relación con el tema de control interno e inventarios, que “respecto a la forma en que controlan los inventarios las personas que administran a este tipo de (pequeñas y medianas) empresas, se encontró que el 57% efectúa inventarios físicos para su control con diferente periodicidad, siendo mensuales los que se realizan con mayor frecuencia”.

## METODOLOGÍA

Se utilizó en un primer momento el método exploratorio ya que se investigo acerca de los sistemas de control interno sugeridos para las empresas, especialmente en el área de inventarios, y no encontrando información para microempresas debido a que en su generalidad, las investigaciones y libros publicados se refieren a pequeñas, medianas o gran empresa. En un segundo momento, se utilizará el método descriptivo no experimental transversal ya que se pretende identificar a través de la aplicación de cuestionarios a microempresas del sector comercial ubicadas en Mexicali, Baja California, México, la importancia que le dan las empresas de este tipo a este renglón, dado el impacto que tiene en sus finanzas. De esta actividad se pretende ubicar cual sería el mejor procedimiento para el control de los inventarios para microempresas y que éste a su vez, le redunde en un beneficio que le permita lograr sus objetivos. Los pasos que se siguen en esta metodología son los siguientes:

Primero.- Análisis bibliográfico y documental, para referenciar identificar los elementos y características que conforman un sistema de control interno en general y de los inventarios en particular. Se obtuvo información de las siguientes fuentes:

Estructura y disposiciones del gobierno en México referentes a la conformación de las Mipymes y los diversos sistemas de ayuda con los que cuentan, Revisión bibliográfica, sobre el sistema de control interno y de las Mipymes.

Segundo: Diseño, aplicación y captura de los instrumentos que permitan obtener información de los controles establecidos por las microempresas y en particular, los controles que tienen para el renglón de inventarios y los resultados obtenidos.

Tercero: Estudio de las investigaciones realizadas en materia de las Micro, Pequeñas y Medianas empresas en la ciudad de Mexicali, Baja California, México.

Cuarto: Descripción de los resultados obtenidos.

## RESULTADOS

De la revisión documental y bibliográfica sobre el tema de sistemas de control interno y control de los inventarios, se obtuvieron los siguientes resultados:

Primero: Existe una amplia gama de autores que tratan el tema de sistemas de control interno tanto para identificarlos como para establecerlos en las organizaciones, así como la importancia que tiene en materia de auditoría. Sin embargo, para microempresas este tema no es tratado.

Segundo: En materia de acciones que ha realizado los gobierno federal estatal, se ha emitido la Ley para el desarrollo y competitividad de las micro, pequeñas y medianas empresas (Mipymes) y, la Secretaría de Economía a nivel federal, y la Secretaría de Desarrollo Económico del estado de Baja California tienen establecidos mecanismos de ayuda para las Mipymes.

Tercero: De las investigaciones revisadas, se determinó que no existe cultura entre los microempresarios para diseñar un control interno sino que esta actividad se lleva a cabo de manera empírica y de acuerdo con su experiencia. De la aplicación del cuestionario diseñado para identificar los controles de inventarios, que existen en las microempresas, se ha obtenido lo siguiente:

Unico: Se diseñó un cuestionario para identificar los controles establecidos en las microempresas del sector comercio ubicadas en la zona urbana de Mexicali, Baja California, México; estando en su primera fase de aplicación. Los primeros resultados obtenidos, señalan que las microempresas no cuentan con un documento en el que se explique el control que tienen sobre sus inventarios. De la misma de la muestra analizada se concluye que esto sucede debido a que las microempresas son manejadas por los propios dueños y que se basan en su experiencia para administrarla. Queda pendiente la aplicación total del instrumento elaborado y en su caso, completar el trabajo mediante la determinación del impacto financiero que conlleva el no controlar debidamente los inventarios.

## CONCLUSIONES

A pesar de que existe mucha información del control interno y de los inventarios, esta no es aplicable a las microempresas, dada las características particulares de éstas. Los controles, si bien son necesarios, pudieran representar un alto costo para las microempresas y que no están preparadas para solventar. El inventario es el principal activo de las microempresas del sector comercio, dependiendo en gran medida del control adecuado de ellos para estar en condiciones de obtener utilidades.

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## INNOVACIÓN Y LOCALIZACIÓN

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### RESUMEN

*A partir de los años 80 del siglo pasado hasta la fecha, la innovación ha ocupado los espacios principales en revistas de negocios y académicas. Este interés por la innovación surge en el momento en que el enfoque evolucionista de la firma es tomado como referente principal para explicar el cambio económico y el comportamiento de la empresa. Según esta perspectiva las dinámicas de los sistemas económicos se movilizan por la insistencia permanente de innovaciones en los productos, en los procesos y en las formas de organización. A estas ideas se sumó el concepto de Sistema Nacional de Innovación (Lundvall, 1992), para subrayar la importancia que el entorno tiene en todo este proceso. Las primeras investigaciones sobre innovación se enfocaron en las grandes empresas. Posteriormente, la atención se dirigió a las firmas micro, pequeñas y medianas. Y recientemente, reconociendo la importancia que tienen en la actividad económica de muchos países, algunas investigaciones han intentado conocer las realidades y problemáticas de la innovación en las empresas rurales. Por lo tanto, el objetivo de este trabajo es aplicar un análisis de varianza para determinar la incidencia que el lugar geográfico donde se ubican este sector de empresas, tiene en la frecuencia de su actividad de innovación.*

**PALABRAS CLAVE:** Innovación, Sistema Nacional De Innovación, Empresa Rural

## INNOVATION AND LOCATION

### ABSTRACT

*From the 80s of last century to date, innovation has occupied the main spaces in business and academic journals. This interest arises at the time that the evolutionary approach of the firm is taken as the main reference to explain economic change and the behavior of the company. In this approach the dynamics of economic systems are mobilized by the continued insistence of innovations in products, processes and organizational forms. Subsequently the concept of national innovation system (Lundvall, 1992) underline the importance the environment has on this process. Early research focused on innovation in large firms. Subsequently, attention turned to the micro, small and medium firms. And recently, interest begins to focus on rural businesses, recognizing the importance of these enterprises in economic activity in many countries. Therefore, the aim of this paper is to apply an analysis of variance to determine the impact of geographical location on the frequency of innovation that made rural enterprises.*

**JEL:** O31

**KEYWORDS:** Innovation, National Innovation System, Rural Business

## INTRODUCCIÓN

En las últimas décadas del siglo pasado y en lo que va del siglo XXI, en el escenario económico y empresarial, el enfoque evolutivo ha sido el referente principal para intentar explicar la dinámica del cambio económico y el comportamiento de la firma. Esto condujo a considerar a la innovación como el elemento

esencial de la competitividad empresarial e incluso de la competitividad regional o nacional. Resultado de ello, las investigaciones sobre el tema de la innovación han proliferado, lo mismo se tienen innumerables investigaciones sobre cómo ciertas empresas han desarrollado sus procesos de aprendizaje y capacidades de innovación, que sobre aquellas condiciones del contexto que favorecen u obstaculizan el que las empresas desarrollen las capacidades que les permitan generar una dinámica sostenida de innovaciones. Con estos referentes se propone como objetivo analizar la incidencia que el lugar geográfico donde se ubican las empresas rurales, tiene en la frecuencia de su actividad de innovación. El trabajo está organizado en cuatro partes. En la primera de ellas se discute sobre el concepto de innovación, los tipos de innovación y la importancia del entorno para el desarrollo de la innovación. En la segunda parte se explica la estrategia metodológica y en la tercera parte se analizan y se discuten los resultados del trabajo de campo. Finalizando con algunas conclusiones.

## REVISIÓN LITERARIA

### El Sector Rural

En México, con base en los datos censales y de encuestas sectoriales y nacionales (Particularmente el VII Censo Ejidal 2001 y el IX Censo General de Población y Vivienda 2000 y el XIII Censo de Población y Vivienda 2010, y las Encuestas Nacionales de Ingreso Gasto de los Hogares de 2000 a 2010.) se muestra el profundo estancamiento del sector rural, incluyendo lo agrícola, forestal y ganadero. Las consecuencias de lo anterior se aprecian en términos de la pobreza en donde para el 2010 el 60% de la pobreza extrema se concentra en el sector rural, y en muy amplias desigualdades sociales y regionales. De acuerdo a Gordillo (2011), la sociedad rural se ha transformado profundamente. Se ha envejecido y se ha feminizado como producto sobre todo de la migración. La agricultura ha dejado de ser la fuente de ingresos principal para la mayoría de los hogares rurales. Pero en el campo sigue viviendo más del 20% de la población total. Aun así, la sociedad rural es fundamental para el desarrollo del país por el conjunto de bienes ambientales, culturales y económicos que provee y podría proveer hacia el futuro a la sociedad nacional.

Continuando con Gordillo (Ídem), señala que la sociedad rural es extraordinariamente compleja y diversa. Coexisten diversas lógicas productivas y sociales de las cuales rinden cuentas las diversas tipologías que se han elaborado para los productores agropecuarios. Más que una sociedad predominantemente agrícola se debe reconocer el peso de los recursos naturales entre los cuales los forestales son clave. Se trata de una sociedad rural que, además de diversa, está fuertemente poblada por actividades multifuncionales impulsadas desde las familias y las comunidades. Es una sociedad rural en donde se observan actividades empresariales que buscan entremezclar los saberes agropecuarios con los saberes tecnológicos, con la finalidad de producir bienes y servicios de mayor valor agregado que puedan ser comercializados en mercados mejor remunerados. En un entorno que discurre bajo una lógica distinta a la que la sociedad rural había estado acostumbrada, es como la capacidad de innovación adquiere relevancia. Como lo señala Luhmann (en Ríos y Vera, 2013), las organizaciones – en este caso la empresa rural inmersa en la dinámica del mercado - se encuentra obligadas a innovar, lo que quiere decir a mantener el control sobre las alternativas de cambio (Así, se puede suponer que ante una mayor cantidad de alternativas de cambio que la empresa tiene que enfrentar, se hace necesario incrementar su capacidad de innovación.) sea por medio de la planificación o mediante una capacidad de innovación que se desarrolla a través de decisiones oportunas. Si no hay capacidad de innovar, de reaccionar planificadamente a los cambios internos y externos, la organización perderá las oportunidades que se ofrezcan y se encontrará sometida a un cambio inevitable y sin rumbo conocido.

### La Innovación

Una de las primeras ideas sobre el concepto de innovación fue dada por Schumpeter (1957, citado por Arocena y Sutz, 2003, pp. 20, 21), quien señalaba que debía ser concebida como la introducción de nuevas combinaciones, procedimientos y objetos que podrían ser nuevos o no, pero que al ser utilizados de manera tal en el contexto de referencia, resultan originales. Posteriormente, a principios de los años 80 del siglo pasado, Nelson y Winter (1982), se encargaron de que el concepto de innovación fuera el centro del análisis y la discusión, cuando plantearon las bases de la escuela evolucionista, en un intento sistemático por construir una teoría general del cambio en economía. Su propuesta tenía como elementos esenciales a la innovación, las rutinas y el entorno.

A partir de este momento, la innovación fue el centro de atención en el escenario empresarial. Siguiendo las ideas del enfoque evolucionista, se discutió ampliamente sobre el concepto de innovación, sobre las rutinas y los procesos de aprendizaje capaces de desarrollar las capacidades de innovación y sobre cuales eran aquellos factores del entorno capaces de proveer las mejores condiciones para que las empresas desarrollaran sus capacidades de innovación. En el caso de los procesos de aprendizaje algunos de los autores más importantes fueron Polany (1966), Nonaka (1988), Nonaka y Takeuchi (1995). En lo que respecta al entorno Lundvall (1992) con el concepto de Sistema Nacional de Innovación.

Al aproximarnos a los años 90, empezó a surgir una propuesta amplia sobre el concepto de innovación, pero sin que en ella hubiera aportaciones significativas. Al respecto se tiene el concepto de capacidad de absorción de Cohen y Levinthal (1989, 1990); el concepto de innovación disruptiva de Christensen, C., Bohmer, R. y Kenagy, J., (2000); y más recientemente el concepto de innovación abierta de Chesbrough (2006) y de innovación de base de Smith, Arond, Fressoli, Thomas y Abrol, (2012). Tal vez, lo significativo estuvo en empezar a entender que no solamente lo importante y necesario tenía que ver con las innovaciones tecnológicas y con las innovaciones radicales, sino que eran igual de importantes las innovaciones incrementales, las innovaciones organizacionales y las innovaciones sociales, así como que para que algo fuera catalogado como innovación no necesariamente tenía que finalizar en el mercado. Todo esto fue retomado en la definición sobre innovación que se encuentra en el manual de

Oslo en su edición en español del año 2007. Con estas referencias, en este trabajo se entenderá como innovación una actividad formal o informal, planificada o no planificada, que toda empresa está obligada a realizar si quiere mantener el control sobre las alternativas de cambio, que desarrolla a través de decisiones oportunas y de un razonamiento contrainductivo, que consiste en la introducción de un producto (bien o servicio) o de un proceso, nuevo o significativamente mejorado, o la introducción de un método de comercialización o de organización nuevo aplicado a las prácticas de negocio, a la organización del trabajo o a las relaciones externas. Y donde la base de conocimientos, así como la capacidad para su adquisición y transferencia son un factor que facilita u obstaculiza esta actividad (Ríos y Vera, 2013).

### El Sistema Nacional de Innovación

En lo que concierne a los factores del entorno que facilitan u obstaculizan la capacidad de innovación de las empresas, el concepto de Sistemas Nacionales de Innovación (en adelante SNI) ha sido el referente principal para el análisis. Freeman (1987), Lundvall (1992) y Nelson (1993) fueron los primeros en introducir este enfoque. De manera muy sintetizada, la propuesta del SNI, consiste en señalar que el entorno donde se ubican las empresas juega un papel determinante para el desarrollo de sus capacidades de innovación. Y en ese entorno los agentes más importantes son: organismos e instituciones gubernamentales, centros e institutos públicos de investigación, instituciones de educación superior, empresas, instituciones intermedias e instituciones financieras. Pero lo esencial, es lo que realmente aportan estos agentes y las relaciones de cooperación que pueden establecer entre ellos. Así cabría esperar que las empresas estarán en



mejores condiciones para desarrollar innovaciones de todo tipo, si se localizan en un entorno donde encuentran instituciones de gobierno que coadyuvan en la construcción de infraestructura para el desarrollo de proyectos de largo aliento de ciencia y tecnología, o a través de una política fiscal que las incentive a realizar actividades de innovación; donde cohabitan instituciones de educación superior y centros de investigación vinculadas estrechamente con las empresas de la región, e instituciones financieras que ofertan capital de riesgo o créditos blandos.

Con estas referencias, se puede conjeturar que hay dos factores clave para que las empresas desarrollen sus capacidades innovación. Uno de ellos internamente, ligado a la naturaleza de sus rutinas y procesos de aprendizaje. El otro externamente, relacionado con la naturaleza del SNI dentro del cual se encuentran inmersas. A esto habría que agregar factores como la inclinación a asumir o evitar los riesgos que implica la innovación, que según Vera (2010), va muy de la mano con la cultura organizacional, y por supuesto la fuerza del tejido social o de lo que se ha dado en llamar capital social, que en otras palabras, son los lazos de confianza que es necesario construir en cualquier relación de colaboración.

En el caso de México, Dutrénit, Capdevielle, Corona, Puchet, Santiago, y Vera-Cruz (2010), señalan que algunas de las fallas principales del SNI mexicano son con respecto al mercado la disponibilidad limitada de capital para financiar la innovación y carencia de recursos humanos en ciencia y tecnología. En lo que corresponde al gobierno, distorsiones en la asignación de recursos. En cuanto a fallas sistémicas la insuficiencia de infraestructura. Y en lo que concierne a fallas institucionales, la dispersión de recursos para ciencia y tecnología. Estos mismos autores realizaron un análisis de fortalezas, oportunidades, debilidades y amenazas del SNI mexicano, que se muestra en la tabla 1.

Tabla 1: FODA SNI Mexicano

Fortalezas	Oportunidades	Debilidades	Amenazas
<p>Mercado interno relativamente grande.</p> <p>Clusters regionales y sectoriales competitivos a nivel internacional.</p> <p>Cercanía a EUA y vinculación a los principales mercados.</p> <p>Un conjunto de Instituciones de Educación Superior: públicas y privadas y centros públicos de investigación de alto nivel.</p> <p>Centro de atracción para la inversión extranjera en sectores específicos.</p> <p>Dotación de recursos naturales y ambientales.</p> <p>Diversidad cultural como fuente de creatividad.</p>	<p>Acceso a centros de producción de conocimiento y movilidad de recursos humanos altamente calificados.</p> <p>Biodiversidad como activo potencial.</p> <p>Innovación basada en el conocimiento local.</p> <p>Aumento de la valoración social a la importancia de la innovación.</p> <p>Presencia de subsidiarias y aprendizaje de la fuerza de trabajo que brindan la posibilidad de pasar a atraer centros técnicos.</p> <p>Ingresos adicionales asociados a las remesas y a los precios de las materias primas.</p> <p>Comunidad mexicana en EUA con capacidad económica, empresarial y de lobby</p>	<p>Bajo crecimiento del mercado interno.</p> <p>Fuerza de trabajo poco calificada.</p> <p>Infraestructura insuficiente y presupuesto escaso.</p> <p>Carencia de un Estado de derecho moderno que brinde agentes.</p> <p>Falta de competencia y de un sistema de incentivos que favorezcan emprendimientos basados en innovación.</p> <p>Sistema de innovación incompleto y desarticulado.</p> <p>Falta de una visión de largo plazo sobre el papel de la Ciencia.</p> <p>Debilidades en el diseño, financiamiento y ámbito de la innovación de CTI.</p> <p>Incapacidad de atracción y retención de talentos.</p>	<p>Creciente competencia de economías emergentes.</p> <p>Acelerado ritmo de crecimiento de la frontera científica y tecnológica.</p> <p>Estrategias de países centrales para la atracción de talentos.</p> <p>Alto nivel de dependencia económica y tecnológica de EUA y poca vinculación con los nuevos polos de desarrollo científico, tecnológico y económico.</p>

Dutrénit, et al (2010)

Estas fallas del SNI, así como las fortalezas, oportunidades, debilidades y amenazas identificadas por Dutrénit et al (Ídem), adquieren matices particulares para cada estado de México, acrecentando las fortalezas, oportunidades debilidades y amenazas propias del Sistema de Innovación local o bien haciendo más profundas sus carencias. Para las micro, pequeñas y medianas empresas y específicamente para las que se localizan en el sector rural, estos sistemas de innovación locales adquieren una gran relevancia por los

recursos naturales, culturales y el capital social que presumiblemente están a su alcance, pero también por las limitaciones que pueden existir en lo que respecta con el acceso a financiamientos, a la vinculación con las instituciones de gobierno, las instituciones intermedias y las instituciones de educación superior. Una aproximación a lo que podría ser un suerte de modelo de un sistema de innovación local es propuesto Ryzard (2009), que por cierto él denomina sistema regional – local de innovación. Asumiendo que los sistemas regionales - locales de innovación son los que presumiblemente mayor influencia tienen en la competitividad y en el desarrollo de las capacidades de innovación de las mipymes rurales, a continuación se hará una breve análisis de los sistemas de innovación de los estados de Chihuahua, Coahuila y Sonora (Región Norte); Jalisco, Querétaro, Distrito Federal, Guanajuato, Michoacán y Morelos (Región Centro); Oaxaca, Puebla y Veracruz (región Sur). Por ser en ellos donde se realizó el trabajo de campo. El análisis referido se realizará retomando los datos que aparecen en el documento “Índice de Competitividad Estatal 2012”, elaborado por el Instituto Mexicano para la competitividad (Los indicadores que se utilizaron para realizar este informe no se corresponden exactamente con los indicadores utilizados por la OCDE para el estudio de la innovación en México Sin embargo, como este mismo organismo lo señala, solamente incluyó a aquellos estados que voluntariamente decidieron participar. De manera agregada los indicadores referidos son: insumos financieros y de capital, insumos de capital humano, interacción de los actores clave, productos tangibles, productos tácitos y productos económicos/sociales. En el año 2009, la OCDE realizó un estudio sobre la innovación en México, intitulado: “Estudio de la OCDE de innovación regional 15 estados mexicanos”, el cual como su nombre lo indica no incluyó a todos los estados de la república mexicana. ) Los indicadores utilizados fueron: Sistema de derecho confiable y objetivo, manejo sustentable del medio ambiente, sociedad incluyente preparada y sana, economía y finanzas públicas, sistema político estable y funcional, mercado de factores, sectores precursores de clase mundial, gobierno eficiente y eficaz, vinculación con el mundo, innovación de los sectores económicos. De manera general, tomando en cuenta los indicadores mencionados se construyeron la tabla 2, 3 y 4. En ellas se sintetizan los resultados obtenidos para los estados seleccionados.

Tabla 2: Región Norte Sistemas Regionales – Locales de Innovación

Indicador	Lugar Ocupado Por los Estados de Acuerdo al Indicador Correspondiente		
	Chihuahua	Coahuila	Sonora
Sistema de derecho confiable y objetivo	32°	11°	16°
Manejo sustentable del medio ambiente	6°	15°	29°
Sociedad incluyente preparada y sana	9°	7°	4°
Economía y finanzas públicas	25°	15°	30°
Sistema político estable y funcional	26°	1°	24°
Mercado de factores	8°	14°	4°
Sectores precursores de clase mundial	14°	18°	11°
Gobierno eficiente y eficaz	4°	3°	8°
Vinculación con el mundo	1°	14°	17°
Innovación de los sectores económicos	5°	7°	16°
Posición general	7°	4°	15°

*Elaboración propia con datos del índice de competitividad estatal 2012*

Tabla 3: Región Centro Sistemas Regionales – Locales de Innovación

Indicador	Lugar Ocupado Por los Estados de Acuerdo al Indicador Correspondiente					
	Jalisco	Querétaro	DF	Guanajuato	Michoacán	Morelos
Sistema de derecho confiable y objetivo	26°	5°	27°	13°	21°	30°
Manejo sustentable del medio ambiente	10°	19°	1°	5°	12°	7°
Sociedad incluyente preparada y sana	10°	14°	1°	23°	27°	24°
Economía y finanzas públicas	20°	8°	7°	18°	29°	6°
Sistema político estable y funcional	17°	20°	3°	23°	19°	4°
Mercado de factores	15°	17°	1°	25°	23°	13°
Sectores precursores de clase mundial	6°	15°	1°	27°	21°	12°
Gobierno eficiente y eficaz	22°	14°	6°	13°	25°	26°
Vinculación con el mundo	7°	9°	6°	25°	27°	18°
Innovación de los sectores económicos	9°	3°	1°	21°	27°	4°
Posición general	13°	5°	1°	21°	27°	17°

*Elaboración propia con datos del índice de competitividad estatal 2012*

Tabla 4: Región Sur Sistemas Regionales – Locales de Innovación

Indicador	Lugar Ocupado Por los Estados de Acuerdo al Indicador Correspondiente		
	Oaxaca	Puebla	Veracruz
Sistema de derecho confiable y objetivo	24°	31°	17°
Manejo sustentable del medio ambiente	32°	8°	30°
Sociedad incluyente preparada y sana	32°	26°	28°
Economía y finanzas públicas	27°	23°	26°
Sistema político estable y funcional	29°	14°	8°
Mercado de factores	32°	29°	27°
Sectores precursores de clase mundial	28°	25°	20°
Gobierno eficiente y eficaz	32°	29°	5°
Vinculación con el mundo	23°	13°	29°
Innovación de los sectores económicos	32°	15°	24°
Posición General	32°	28°	26°

*Elaboración propia con datos del índice de competitividad estatal 2012*

Como puede observarse en el cuadro anterior, se puede conjeturar que la región norte representada por el estado de Chihuahua, Coahuila y Sonora, tiene un sistema regional – local de innovación con condiciones más favorables para el desarrollo de las actividades de innovación. Recurriendo a datos específicos sobre estas entidades sobresale su posición en los indicadores: Sociedad incluyente preparada y sana, Mercado de Factores, Gobierno Eficiente y Eficaz e Innovación de los Sectores Económicos. En el caso particular de Chihuahua ocupa el primer lugar en el indicador Vinculación con el mundo que incluye aspectos como relaciones con el exterior, inversión extranjera directa y el comercio internacional. Además de ser el estado con el mayor número de empresas certificadas en ISO 9000 y con el menor porcentaje de personas en el sector informal. En la región centro los estados que la representan muestran un comportamiento notablemente irregular en los indicadores. Sobresaliendo el DF, seguido por Jalisco, Querétaro y Morelos. Destacando la región en los indicadores de Manejo sustentable, Economía y Finanzas Públicas, Vinculación con el Mundo e Innovación en los Sectores Económicos. Lo cual conduce a suponer que existe un Sistema Regional – Local de innovación con condiciones aceptables para el desarrollo de las diferentes actividades de innovación. Datos más específicos muestran que en el indicador Innovación de los Sectores Económicos, que incluye aspectos como grado de innovación y sofisticación de las empresas establecidas, concentración de investigadores, número de patentes solicitadas por habitante y estandarización de los procesos en las empresas con certificaciones internacionales, cuatro de los seis estados de esta zona se ubican dentro de los primeros diez.

En la región Sur, la situación se complica, pues solamente el estado de Veracruz en el indicador Sistema Político Estable y Funcional y el estado de Puebla en el indicador Manejo Sustentable del Medio Ambiente,

se ubican dentro de los primeros diez. Sin embargo, son indicadores que poco aportan a la promoción y fortalecimiento de las actividades de innovación de las empresas. A todo esto se puede decir, que la región sur del país es la que ofrece las condiciones más precarias para el desarrollo de la innovación. Lo cual se reafirma si atendemos al indicador de productos tácitos de la innovación (OCDE, 2009). En este aspecto Chihuahua ocupa el lugar 8º; Michoacán el lugar 22º, Puebla el lugar 13º, mientras que Veracruz ocupa el lugar 27º y Oaxaca el lugar 26º.

## ESTRATEGIA METODOLÓGICA

La investigación se realizó aplicando una estrategia cualitativa y cuantitativa. Respecto al enfoque cualitativo, a través de una investigación documental se analizaron desde la óptica de las sistemas regionales – locales de innovación, las características principales de las regiones en donde se localizan las empresas que formaron parte del análisis de varianza. Por su parte, el enfoque cuantitativo consistió en desarrollar un análisis de varianza con la finalidad de probar las hipótesis nulas siguientes. H1: la intensidad de la innovación que realizan las empresas está determinada por la región donde están localizadas. H2: el tipo de innovación determina la intensidad de la innovación de la empresa. H3: el tipo de innovación está determinada por la zona donde se localizan las empresas. Para llevar a cabo el análisis de varianza se seleccionó una muestra aleatoria de 54 empresas, de una población total de 67. La muestra se definió siguiendo el criterio de Kirk (1995), quien propone para un diseño factorial de dos factores (localización de la empresa y tipo de innovación), con tres y dos niveles respectivamente ( zona norte, zona centro y zona sur; innovación de producto e innovación de procesos) un total de 9 sujetos por celda, es decir  $3 \times 2 \times 9 = 54$  unidades. Este tamaño de muestra, implica el haber considerado un nivel de confianza  $\alpha = 0.05$  y una potencia de  $(1 - \beta) = 0.70$ . Es importante aclarar que el total de 67 empresas corresponde a aquellas de la base de datos de la Red Nacional de Desarrollo Sustentable (en adelante RENDRUS) (Esta red está a cargo de la Secretaría de Agricultura, Ganadería, Desarrollo Rural, Pesca y Alimentación. Tiene como objetivo fortalecer, difundir y consolidar, en las 32 entidades federativas, las capacidades de los productores rurales para generar micro, pequeñas o medianas Agroempresas participantes en la Red Nacional de Desarrollo Rural Sustentable.) que respondieron a un cuestionario que se les hizo llegar vía correo electrónico y con las cuales posteriormente se realizaron entrevistas in situ. De las 32 entidades de la república mexicana donde RENDRUS tiene presencia, se seleccionaron las entidades siguientes: Chihuahua, Coahuila, Sonora, Jalisco, Querétaro, Distrito Federal, Estado de México, Guanajuato, Michoacán, Morelos, Oaxaca, Puebla y Veracruz. Esta selección se realizó tomando en cuenta el área de influencia de los investigadores que trabajaron en un proyecto previo intitulado: “El papel de las redes sociales en el desarrollo de las microempresas rurales en México”. El que varias de las empresas de la base de datos no hayan respondido el cuestionario, se debió a errores en las direcciones electrónicas y a que algunas de ellas ya no existen.

## RESULTADO

### Resumen Análisis de Varianza

Zona Norte	Innovación de Producto	Innovación de Proceso	Total
Cuenta	9	9	18
Suma	6	5	11
Promedio	0.666666667	0.555555556	0.611111111
Varianza	0.25	0.277777778	0.251633987

<b>Zona Centro</b>	<b>Innovación de Producto</b>	<b>Innovación de Proceso</b>	<b>de Total</b>
Cuenta	9	9	18
Suma	13	3	16
Promedio	1.444444444	0.333333333	0.888888889
Varianza	1.027777778	0.25	0.928104575

<b>Zona Sur</b>	<b>Innovación de Producto</b>	<b>Innovación de Proceso</b>	<b>de Total</b>
Cuenta	9	9	18
Suma	8	5	13
Promedio	0.888888889	0.555555556	0.722222222
Varianza	0.361111111	0.277777778	0.330065359

<b>Total</b>		
Cuenta	27	27
Suma	27	13
Promedio	1	0.481481481
Varianza	0.615384615	0.259259259

<b>Análisis De Varianza</b>						
<b>Origen de las variaciones</b>	<b>Suma de cuadrados</b>	<b>Grados de libertad</b>	<b>Promedio de los cuadrados</b>	<b>F</b>	<b>Probabilidad</b>	<b>Valor crítico para F</b>
Muestra	0.703703704	2	0.351851852	0.863636364	0.428073466	3.190727336
Columnas	3.62962963	1	3.62962963	8.909090909	0.004454151	4.042651985
Interacción	2.481481481	2	1.240740741	3.045454545	0.056860014	3.190727336
Dentro del grupo	19.55555556	48	0.407407407			
Total	26.37037037	53				

<b>Hipótesis Nulas</b>	<b>Evaluación de las Hipótesis</b>
Efecto principal (factor A): ¿Difieren las regiones en cuanto a sus efectos sobre la intensidad de la innovación?	Se acepta la hipótesis. Por lo tanto las regiones juegan un papel decisivo en la intensidad de la innovación
Efecto principal (factor B): ¿Difieren los tipos de innovación en cuanto a sus efectos sobre la intensidad de la innovación?	Se rechaza la hipótesis. Por lo tanto, el tipo de innovación no influye en la intensidad de la actividad innovativa
Efecto de interacción (factores A y B): ¿Se desempeñan mejor las empresas de cierta región en la realización de determinado tipo de innovación?	Se acepta la hipótesis. Por ello, las regiones sí influyen en el tipo de innovación que realizan las empresas

Relacionando los resultados del análisis de varianza con los resultados de la investigación documental, se tiene en lo que respecta a la primera hipótesis, que señala que las regiones donde se localizan tienen un efecto estadísticamente significativo en la intensidad de la innovación, hay discrepancias con los hallazgos documentales, pues no obstante la clara diferencia en las condiciones del sistema – regional local de innovación en las tres zonas en las que se dividió la república mexicana, encontrándose un entorno más favorable en la región norte, enseguida en la región centro y las condiciones más desfavorables en la región sur; en la región norte es donde menos innovaciones se observan.

Respecto a la segunda hipótesis, la cual fue rechazada, se tiene que el tipo de innovación no tiene una influencia estadísticamente significativa en la actividad de innovación de las empresas. Es decir, la intensidad de la innovación no está determinada por la innovación de producto o por la innovación de proceso. En la tercera y última hipótesis, una vez más, la región marca una diferencia estadísticamente significativa con el tipo de innovación. Cruzando estos resultados con la información documental, se tiene

que no obstante que en la región norte, es donde se puede suponer que existen las mejores condiciones para promover y desarrollar innovaciones de producto y de proceso, no es en ella donde las empresas realizan mayormente esta clase innovaciones. La región centro ocupa el primer lugar en cuanto a número de innovaciones de producto e innovaciones totales. Una explicación posible a este fenómeno pudiera ser las altas calificaciones que presenta el DF en la mayoría de los indicadores, o bien, que algunos de estos indicadores tienen una influencia más directa en lo que a al tipo de innovación se refiere. Como podría ser el caso de la Innovación de los sectores económicos. En este indicador de los seis estados que se incluyeron en la región central, cuatro de ellos están entre los primeros 10 de la república mexicana.

## CONCLUSIONES

De acuerdo al análisis realizado se observa un SNI mexicano en proceso de construcción, con características particulares cuando se le mira desde la perspectiva de los sistemas regionales – locales de innovación. A partir de la división realizada por cuestiones metodológicas, y atendiendo a la información documental, la conclusión sería que se tiene en la zona norte un sistema regional – local de innovación con las mejores condiciones para que las empresas desarrollen actividades de innovación, incluyendo desde luego a las empresas rurales. Destacando aspectos como el de una sociedad incluyente, preparada y sana, el mercado de factores, gobierno eficiente y eficaz e innovación de los sectores económicos. Sin embargo, como ya se discutió, cuando se relacionan estos datos con los resultados del análisis de varianza, se observa un comportamiento de las empresas exactamente contrario a lo esperado, pues son las empresas de la zona norte las que realizan menos innovaciones. Al respecto se pueden dar las siguientes explicaciones. Una de ellas consistiría en señalar que el trabajo de campo se basó en una muestra muy pequeña. Que es necesario tomar una muestra mayor e incluir a empresas rurales de todos y cada uno de los estados de la república mexicana. Y es posible que haya fundamentos de peso en esta posibilidad. Sin embargo, quienes realizamos esta investigación somos partidarios que la discrepancia en los resultados es más una consecuencia de la realidad tan distinta que corresponde a las empresas rurales mexicanas y que los datos sobre el SNI o sobre los índices de competitividad estatal a partir de los cuales se intento caracterizar a los sistemas regionales – locales de innovación no alcanzan a reflejar.

Por lo tanto, es necesario replantear los indicadores de los estudios señalados con datos que permitan caracterizar de manera más atinada la realidad de lo que se podría llamar el sistema nacional rural de innovación. Es importante subrayar, que no obstante que las empresas rurales han estado catalogadas en un segundo plano (al menos en México), son empresas que si realizan innovaciones tanto de producto como de proceso, apoyadas esencialmente en sus rutinas y procesos de aprendizaje, en los saberes que se van heredando de generación en generación. Y posiblemente se trata de innovaciones marginales, pero que para ellas son importantes para mantener un mercado y en algunos casos para incursionar en mercados mejor remunerados. Finalmente, también se encontró, que en general, las empresas rurales no realizan innovaciones organizacionales, lo que se puede presumir tiene un impacto negativo en sus procesos de gestión.

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## SEGUIMIENTO DE LA RESPONSABILIDAD SOCIAL CORPORATIVA EN LAS EMPRESAS DE BAJA CALIFORNIA MÉXICO

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### RESUMEN

*Para la mayoría de las empresas la responsabilidad social puede convertirse en una herramienta para incrementar su productividad y desempeño, para aumentar las inversiones, para posicionar el nombre de la marca, para aumentar la preferencia de compra del consumidor, para campañas de mercadotecnia comercial y de imagen, para asegurar su operación y sustentabilidad a largo plazo, para la administración de la calidad, para mejorar las políticas y relaciones hacia el recurso humano, para reducir los conflictos con los stakeholders y para aminorar las presiones del entorno. En resumen, la Responsabilidad Social Corporativa puede considerarse como un recurso estratégico, pues facilita a la empresa el objetivo de maximizar sus utilidades cumpliendo al mismo tiempo con la responsabilidad inherente hacia su entorno, tanto interno al referirse a sus trabajadores; como externo, con la comunidad en general.*

**PALABRAS CLAVE:** Responsabilidad Social, Partes Relacionadas, Gobierno Corporativo, Competitividad

## MONITORING CORPORATE SOCIAL RESPONSABILITY ON COMPANIES FROM BAJA CALIFORNIA MEXICO.

### ABSTRACT

*For most businesses social responsibility can become a tool to increase productivity and performance, to enhance investments, to position the brand name, enhance the consumer preference, for commercial and image marketing campaigns, to ensure operation and sustainability in the long term, for quality administration, to improve policies and relations towards human resources, to decrease conflicts with the stakeholders and to narrow the pressure of the environment. In brief, corporate social responsibility could be consider as an strategic resource, because it helps the business to achieve the goal to maximize its utilities fulfilling at the same time the responsibility towards its surroundings, both internal concerning the workers, and external concerning the community in general.*

**JEL:** M1, M10, M14, M16

**KEY WORDS:** Social Responsibility, Stakeholders, Corporate Government, Competitiveness

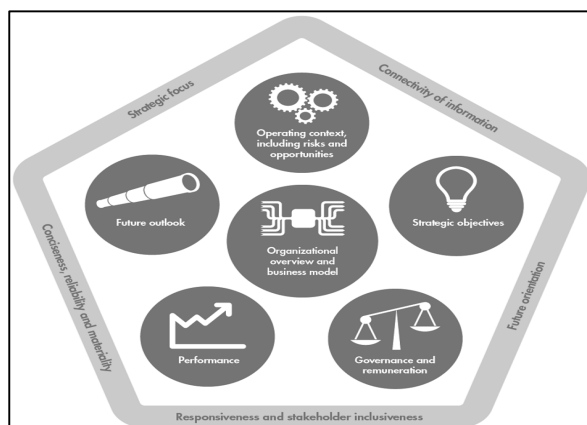
## INTRODUCCIÓN

La respuesta corporativa a las cuestiones sociales y ambientales, mejor conocido como Responsabilidad Social Corporativa (RSC), ha sido estudiada por varios autores que la han visto progresar por las siguientes tres etapas: maximización de utilidades, administración de la confianza y administración de la calidad de vida (Gray, 1977). Se puede identificar cómo las empresas muestran una serie de etapas de transición, en lo que a Responsabilidad Social se refiere; la primera cuando a través de este concepto las empresas denotan una herramienta para mejorar procesos, venderse e incluso posicionarse; la segunda, cuando por medio de ésta intentan alcanzar la confianza de los actores tanto internos, en el caso por ejemplo de los trabajadores, como los externos, en el caso de los proveedores y clientes entre otros; y por último la tercera, a través de la cual buscan lograr la calidad de vida para el contexto en el que interactúan. En adelante, trataremos de identificar las idealidades o ventajas asociadas a estas etapas. Las empresas tienden a mostrar motivaciones diversas para la adopción de una política de Responsabilidad Social Corporativa. Estas motivaciones pueden ir desde el cumplir con los requerimientos legales obligatorios básicos encaminados a controlar prácticas empresariales destructivas, tradicionalmente implementadas por los gobiernos, hasta considerarla como una herramienta para incrementar la productividad y mejorar el desempeño financiero de la empresa (Panwar, Rinne, Hansen y Juslin, 2006).

### Marco Teórico

El Consejo Internacional sobre Reportes Integrados (IIRC) en 2011 reunió a líderes mundiales de las áreas corporativas, de inversión, contaduría, regulación así como académicos, con el propósito de presentar un nuevo enfoque sobre los reportes corporativos que satisfagan las necesidades de las empresas; basándose en los aspectos financieros, administrativos, de gobierno corporativo y sustentabilidad, reflejando su interdependencia. Evolucionando, de esta manera, de reportes corporativos centrados solamente en los reportes financieros de la empresa a "reportes integrados" donde la importancia no necesariamente se enfoca en los resultados financieros de la empresa sino en una serie de aspectos que anteriormente no se tomaban en cuenta pero que también afectan en gran medida su operación y su futuro a corto, mediano y largo plazo. Se presentan cinco "principios rectores" así como seis "elementos de contenido" para la preparación de dichos reportes (figura 1).

Figura 1: Principios y Elementos del Reporte Corporativo



*Fuente: Consejo Internacional sobre Reportes Integrados, 2011.*

Si prestamos atención a lo anterior podemos ver el planteamiento de un "modelo de negocio basado en la sustentabilidad" donde encontramos como común denominador la "responsabilidad" de la empresa ya no

solamente a los altos rendimientos, sino a un compromiso todas las partes interesadas. En relación a lo anterior, se infiere entonces cómo la Responsabilidad Social Corporativa puede considerarse como un elemento clave en el cumplimiento de las obligaciones legales, que van desde lo laboral hasta lo ambiental; al igual que uno de importancia para maximizar utilidades y eficiencia productiva. Varias ramas administrativas han reconocido que la Responsabilidad Social Corporativa es apropiada para sus propósitos, tal es el caso de la administración de calidad, mercadotecnia, comunicaciones, finanzas, recursos humanos, etc. (Marrewijk, 2003). Tal y como lo propone este autor, las empresas optan en considerarla como una herramienta para optimizar el desempeño de sus actividades, logrando con ello incrementar la eficiencia de sus procesos.

En la evolución natural del entorno de negocios, es deseable que las empresas asuman responsabilidades más allá del ámbito económico; por ende, se torna importante responder proactivamente a cuestiones sociales y ambientales para aminorar las presiones sociales, económicas y políticas sobre ellas. (Panwar, Rinne, Hansen y Juslin, 2006). Es significativo enfatizar que las empresas van prestando una importancia incremental a la Responsabilidad Social Corporativa, buscando acatar requerimientos éticos, con lo que se evita impactar negativamente en el nombre de la marca. (Jacobs, 2008). De esta forma, cada vez más empresas coinciden con que la Responsabilidad Social Corporativa se practica primordialmente como una estrategia de posición de negocios (Amos, 2005), por lo que su importancia radica en el impacto sobre la marca de la empresa, su posicionamiento en el mercado y el aumento del valor de sus acciones, así como en la aceptación de ésta por inversionistas potenciales.

En este sentido, podríamos reconocer a las tres etapas, anteriormente mencionadas, como una práctica inclusiva en la Responsabilidad Social Corporativa moderna; donde además de considerar las utilidades, se tomen en cuenta los intereses de todas las partes interesadas o stakeholders. La Responsabilidad Social Corporativa no se concibe solamente como una responsabilidad moral de los administradores de un conglomerado para el bienestar social o un gasto discrecional administrativo que podría obstaculizar la rentabilidad de la empresa, sino como un recurso estratégico que debe reflejarse positivamente en el rendimiento de la empresa. (McWilliams, Siegel y Wright, 2006). Al momento de tomar sus decisiones de inversión, los inversionistas cada vez le dan más importancia a aspectos como el medio ambiente, el impacto social y las prácticas de gobierno corporativo; por ende, las compañías que se preocupen por su reputación, deben reconocer como responde su estructura corporativa a las responsabilidades sociales de la empresa. Esto implica que además de implementar políticas alineadas con los intereses de sus accionistas, se considere un modelo de “Best Practice” que conlleve un sentido social. Aquellas empresas que lo están haciendo han comprobado que al adoptar este tipo de medidas, además de evitar riesgos, aumenta el valor agregado a la marca. (Fombrun, 2006).

Cuando se persiguen inversiones éticas, tanto las personas físicas como morales buscan empresas con una reputación positiva evitando empresas ligadas a prácticas perjudiciales para el medio ambiente, malas prácticas hacia los empleados, regímenes opresivos, etc. El incremento en este tipo de inversiones ha alentado a las empresas a dar mayor atención a la Responsabilidad Social Corporativa (Schepers y Sethi, 2003). Tal como lo comentan Schepers y Sethi (2003) el incremento en este tipo de inversiones ha alentado a las empresas a dar mayor atención a la Responsabilidad Social Corporativa. De esta manera, empresas que se preocupan por el entorno y demuestran prácticas de Responsabilidad Social Corporativa han incrementado la preferencia del consumidor, además de un mayor atractivo de inversión (Gildea, 1994). También se ha sugerido que al adaptar las prácticas y filosofías de los negocios a normas y valores socio-culturales, las empresas pueden facilitar su permanencia.

Como lo comentan Bansal y Roth (2000), esto contribuye a la prosperidad y sobrevivencia de la empresa al reducir conflictos con las partes interesadas o stakeholders y sus costos asociados, al tiempo de asegurar su sustentabilidad a largo plazo. Con esto en consideración y llevando una política corporativa alineada al

cumplimiento efectivo de responsabilidad social, podemos vislumbrar innumerables ventajas para las empresas. Así pues, para la mayoría de las empresas la responsabilidad social puede convertirse en una herramienta para incrementar su productividad y desempeño, para aumentar las inversiones, para posicionar el nombre de la marca, para aumentar la preferencia de compra del consumidor, para campañas de mercadotecnia comercial y de imagen, para asegurar su operación y sustentabilidad a largo plazo, para la administración de la calidad, para mejorar las políticas y relaciones hacia el recurso humano, para reducir los conflictos con los stakeholders y para aminorar las presiones del entorno.

En resumen, la Responsabilidad Social Corporativa puede considerarse como un recurso estratégico, pues facilita a la empresa el objetivo de maximizar sus utilidades cumpliendo al mismo tiempo con la responsabilidad inherente hacia su entorno, tanto interno al referirse a sus trabajadores; como externo, con la comunidad en general. No obstante lo anterior, se cuestiona si este recurso estratégico puede considerarse la panacea que solventará la brecha entre la pobreza y la riqueza, la exclusión social y la degradación ambiental (Marrewijk, 2003).

## METODOLOGÍA

En primera instancia se efectuará un análisis bibliográfico sobre Responsabilidad Social Corporativa, analizando las teorías pertinentes, comparando el grado de compromiso y cumplimiento tanto por las grandes empresas, como por las PYMES. Se conducirá una investigación de campo que permita determinar cómo un pequeño grupo de empresas, dentro de un sector específico pero con características distintas (tamaño, organización, estructura corporativa, etc.), interactúan con las partes interesadas (shareholders-stakeholders). Esta investigación reúne información relevante que permite evaluar la profundidad y diversidad de las actividades de Responsabilidad Social Corporativa, además de examinar cómo empresas con características distintas, aunque dentro de un mismo contexto, utilizan opciones diferentes en relación al manejo o administración de sus relaciones internas, con sus inversionistas y empleados, así como externas, con proveedores-clientes y comunidad en general (Freeman, 1984; Nasi, 1995). Incluimos el concepto de Gobierno Corporativo y la influencia que sobre él genera la Responsabilidad Social. El enfoque de la investigación residió en las relaciones de estas empresas para con sus inversionistas o *shareholders*, empleados y comunidad en general o *stakeholders*. El primer aspecto de la investigación requiere del análisis teórico de la realidad local y de los estudios sobre la temática de estudio, esto se logra mediante las siguientes estrategias:

*Como primera estrategia, se elaboró un marco contextual que describe las empresas en el estado de Baja California, su realidad, entorno, características e importancia.*

*Como segunda estrategia, se desarrolló un marco teórico de los conceptos que componen las variables de estudio de esta investigación, partiendo del análisis de literatura relevante sobre el tema, consultando bibliografía, bases de datos, ponencias, actas, memorias y actas de congresos.*

En esta primera parte se analizaron los aspectos teóricos relativos a la delimitación conceptual, para continuar con aspectos relacionados con la Responsabilidad Social Corporativa.

## RESULTADOS Y CONCLUSIONES

En general se realizó un estudio sobre la importancia de la Responsabilidad Social Corporativa en empresas de Baja California y las razones para tomar esta tendencia como política empresarial. Nuestras conclusiones resultan del estudio realizado y constan de:

*Investigación cualitativa: Esta fase consistió en realizar una entrevista semiestructurada a empresas medianas y grandes en el estado de Baja California, con injerencia en el desarrollo económico de la entidad.*

*Investigación cuantitativa: La siguiente fase consistió en realizar una serie de encuestas a empresas medianas y pequeñas en el estado de Baja California, con injerencia en el desarrollo económico de la entidad.* Se cumplió con los objetivos, tanto generales como específicos, planteados al inicio de este trabajo:

Determinar la diferencia entre las actividades y estrategias de implementación de Responsabilidad Social Corporativa, como parte de las acciones que pueden derivar en el reconocimiento y crecimiento del valor de la marca.

Determinar si existen y cómo se llevan a cabo las actividades y estrategias de gestión de la responsabilidad social corporativa (RSC) en las empresas en Baja California.

Determinar si existen actividades para el cuidado y preservación de los recursos naturales como estrategias Responsabilidad Social Corporativa en las empresas en Baja California.

Determinar si existen actividades para mejorar la calidad de vida en el trabajo como estrategias Responsabilidad Social Corporativa en las empresas en Baja California.

Determinar si existen actividades para mejorar la relación con la comunidad como estrategias Responsabilidad Social Corporativa en las empresas en Baja California.

Determinar si existen actividades para desempeño ético y valores empresariales como estrategias Responsabilidad Social Corporativa en las empresas en Baja California.

Determinar si existen mecanismos para evaluar los costos y beneficios de llevar a cabo estrategias de Responsabilidad Social Corporativa en las empresas en Baja California.

Resulta evidente que la implementación de prácticas encaminadas al seguimiento de una adecuada Responsabilidad Social Corporativa trae consigo, además del cumplimiento cabal de ciertas regulaciones, una serie de bondades hacia la empresa, ya sea grande, mediana o pequeña. Se ha podido señalar, en este sentido, que la Responsabilidad Social Corporativa contribuye a la consolidación de una visión de futuro más consistente y más sensible al largo plazo (Steele y Cleverdon, 2004). A través de la realización de este proyecto se pudo constatar como esas prácticas proveen a la empresa de herramientas que pueden convertirse en ventajas. Entre ellas podemos notar las siguientes:

**Mejor información.** La información es materia prima esencial para la gestión empresarial, un elemento imprescindible para el adecuado posicionamiento ante todos los factores que, en alguna medida, condicionan la actividad de la compañía. Pero en entornos y momentos críticos, esa importancia es aún mayor. Ante la variabilidad e impredecibilidad del entorno, se hace preciso disponer de mayor y mejor información, conceder atención más pormenorizada al mediano y largo plazo considerando el mayor número de variables.

**Mayor conocimiento.** El desarrollo de un sistema integrado de Responsabilidad Social Corporativa posibilita mejoras notables en el nivel de conocimiento de la empresa, en una triple dirección, mejor conocimiento de las características y necesidades de los grupos de interés con los que la empresa se relaciona, de las expectativas y de las demandas que mantienen frente a ella. Propiciando así un mejor

conocimiento de todos los colectivos que inciden en la empresa y en el entorno en que ésta desarrolla su actividad, no sólo más amplio, sino también de mayor horizonte temporal.

Mejor coordinación. Todo lo anterior posibilita evidentes mejoras de coordinación dentro de la empresa. La adecuada centralización y sistematización de ese caudal informativo que afecta a todas las áreas y a todas las actividades supone un movimiento interno y una puesta en común de datos, actuaciones, criterios y estrategias que, si se aprovecha y gestiona eficazmente, puede reforzar sustancialmente los mecanismos de coordinación y reducir sus costos. Mejor evaluación de los riesgos. La perspectiva de la Responsabilidad Social Corporativa incorpora como elemento central la aspiración a una mejor evaluación y gestión de los riesgos que la empresa afronta en sus relaciones con cada uno de sus grupos de interés; muy especialmente de los que inciden en la reputación, así como de los derivados de problemas no directamente imputables a la empresa, pero que pueden afectarla decisivamente: riesgos asociados a la cadena de suministro, a nivel de sector o de país, derivados de planteamientos críticos frente a determinados tipo de empresas. Mayor calidad.

Parece evidente que todos los efectos mencionados apuntan en una misma dirección: la mejora general de la eficiencia y la calidad. En cuanto a lo primero, responde a la propia naturaleza de los sistemas de Responsabilidad Social Corporativa, que tienen su fundamento central en la sostenibilidad y que cuentan entre sus más directas finalidades el impulso de técnicas y procesos más eficientes en términos de utilización de recursos naturales y la reducción general de costes de múltiple origen: regulatorios (sanciones y procesos legales), derivados de una débil integración del personal, de primas de seguros por riesgos, etc. Mayor innovación. La puesta en marcha de un sistema integral y coherente de Responsabilidad Social Corporativa enfrenta dificultades tanto derivadas de resistencias y obstáculos en el propio interior de la empresa, como producidas por los problemas que inevitablemente comportan las políticas de transparencia informativa, de diálogo con todos los sectores afectados y de apertura al escrutinio de la sociedad. Mejor reputación.

Una virtud adicional radica en su contribución específica al fortalecimiento de uno de los más importantes activos intangibles de la empresa: la reputación. Algo que puede verse como una aportación añadida a la calidad de la gestión, entendiendo la reputación como un resultado de la gestión de la marca. La reputación en un rasgo conferido siempre por los demás. Un resultado de la impresión que cualquier persona o entidad produce en su entorno y que en el caso de las empresas obedece a multitud de factores: es el producto neto de la percepción que tienen de la empresa sus grupos de interés y el público en general. Es decir, el grado de confianza que depositan en ella o en otras palabras el valor que les merece su marca.

*Mayor aportación de valor por los stakeholders. Las contribuciones de la Responsabilidad Social Corporativa a la competitividad empresarial son el reflejo de las aportaciones directas de cada grupo de interés a la empresa que impulsan las políticas de Responsabilidad Social Corporativa como contrapartida a la mayor atención que la compañía responsable dispensa a las necesidades y expectativas de cada parte interesada.*

Como resultado de los hallazgos de la parte cualitativa, producto a su vez de los puntos abordados al principio de este trabajo, podemos denotar que cada vez se le da mayor importancia a la Responsabilidad Social tanto por las empresas como por los consumidores, que prefieren los productos y servicios de aquellas que mantienen un compromiso social; por lo que los distintivos y etiquetas que reconocen a las empresas como socialmente responsables se están convirtiendo en un elemento importante de mercadotecnia, que diferencia a las empresas y a sus productos o servicios.

Así pues, la Responsabilidad Social no sólo beneficia a la sociedad, sino a las mismas organizaciones, brindándoles una ventaja competitiva en su sector, tanto a nivel nacional como internacional. De ahí que se preste atención especial a rubros tales como:

Cuidado y Preservación de los Recursos y el Medio Ambiente, Calidad de Vida en el Trabajo. Relación con la Comunidad., Desempeño Ético y Valores. Y que de éstos se disparen una serie de ventajas que pueden potencializar a la empresa dentro de su entorno; pudiéndose traducir, dependiendo de cada uno de los stakeholders, en: Accionistas e inversionistas. Mejores condiciones de acceso a los mercados financieros y menor costo del capital, Atracción de accionistas e inversores de calidad., Atracción de inversión socialmente responsable, Incremento del valor de la acción, Menores posibilidades de conflictos de agencia, Disminución de reclamaciones y demandas legales, Fortalecimiento de la reputación entre inversores., Mayor margen de maniobra en situaciones críticas.

#### Clientes

Atracción de clientes sensibilizados por la Responsabilidad Social Corporativa., Atracción de clientes con necesidades especiales, Mayor fidelidad de la clientela, Aumento de las ventas, Fortalecimiento de la reputación en el mercado, Disminución de reclamaciones y demandas legales.

#### Proveedores

Atracción de proveedores de calidad., Fortalecimiento de la reputación entre proveedores, Mejor selección de proveedores, Mejores condiciones de aprovisionamiento a medio y largo plazo.' Mayor confianza, estabilidad y nivel de cooperación en la relación, Incentivo a inversiones para mejoras en los suministros. Disminución de reclamaciones y demandas legales, Mayor margen de maniobra en situaciones críticas.

#### Empleados

Incremento de la motivación y de la integración, Atracción y retención de talento y de empleados de calidad, Incremento de la productividad, la eficiencia y la calidad, Reducción del absentismo, Mejora del clima laboral y reducción del nivel de conflictividad laboral., Mayor margen de maniobra en situaciones críticas

#### Reguladores

Mayor facilidad en las licencias para operar, Menor probabilidad de sanciones y procedimientos legales. Mejor relación general, Mayor receptividad para la opinión y la influencia, Posibilidad de incentivos. Mejor posicionamiento ante contratos públicos, Mayor margen de maniobra en situaciones críticas.

#### Sociedad

Mejor aceptación social, imagen y reputación, Mayor receptividad para la opinión y la influencia. Mejores relaciones con agentes sociales., Mayor margen de maniobra en situaciones críticas.

Es importante reconocer también que los estándares de Responsabilidad Social creados por y para las grandes empresas no pueden ser transferidos sin adecuaciones a las PYMES y éstas no tienen la capacidad de influir para modificar estándares. Sin embargo, “de facto” las PYMES generalmente tienen una mayor comprensión de la cultura local, están más arraigadas en la comunidad y tienen un mayor compromiso con el lugar en el que operan. Por otra parte, si bien es más sencillo para las grandes empresas obtener ganancias comerciales de las acciones de la aplicación de la Responsabilidad Social, estas prácticas pueden generar ganancias de competitividad para las PYMES también y en muchos casos pueden ser de fácil implementación, siempre y cuando se les sensibilice al tiempo de hacerles ver las bondades y beneficios económicos que les puede traer. De aquí la importancia de analizar la competitividad que llega a generar el

manejo de la Responsabilidad Social en las PYMES. Adicional a lo anterior, la adecuación de políticas empresariales en materia de Responsabilidad Social Corporativa, previstas en la planeación propia de la empresa, incidirían en la productividad de las mismas, lo que puede llevar a generar una mayor riqueza, tanto a la misma empresa y a sus stakeholders.

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# RETOS Y OPORTUNIDADES DERIVADOS DE LOS NIVELES DE SATISFACCIÓN, CON LOS SERVICIOS RECIBIDOS EN UNA IES, DESDE LA PERCEPCIÓN DE SUS EGRESADOS

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## RESUMEN

*A partir de los resultados de la aplicación autoadministrada, a tres generaciones de egresados de licenciatura del "Instrumento para conocer la satisfacción de los estudiantes universitarios con su educación", propuesto por Gento y Vivas (2003), se identifican los índices de satisfacción estudiantil con los servicios educativos recibidos durante el proceso de formación, detectando las subdimensiones en donde las cohortes manifiestan mayor insatisfacción, las que representan áreas de oportunidad para mejorar la calidad de los servicios en una Institución de Educación Superior, bajo la premisa de que los niveles de satisfacción estudiantil, constituyen importante referente en la búsqueda de calidad educativa. Al respecto los resultados señalan que aun cuando concurren altos niveles de satisfacción (en promedio 97% de respuestas ubicadas en las opciones de "satisfecho", "bastante satisfecho" o "totalmente satisfecho" en las tres cohortes analizadas), se presentan importantes áreas de oportunidad para instrumentar procesos de mejora en cinco de las diez subdimensiones exploradas; destacando las relacionadas con el cumplimiento a necesidades básicas, servicios de apoyo, seguridad vital y socioeconómica, así como en los sistemas de trabajo.*

**PALABRAS CLAVE:** Evaluación, Calidad Educativa, Satisfacción Estudiantil, Mejora Continua

## CHALLENGES AND OPPORTUNITIES ARISING LEVELS OF SATISFACTION WITH SERVICES RECEIVED IN A UNIVERSITY FROM THE PERCEPTION OF ITS GRADUATES

### ABSTRACT

*From the results of the self-administered application, three generations of undergraduate alumni of the "Tool to determine the satisfaction of college students with their education," proposed by Gento and Vivas (2003), satisfaction rates are identified with the educational services received during the training process, identifying the subdomains where cohorts show greater dissatisfaction, which represent opportunity areas to improve the quality of services in a higher education institution under the premise that student satisfaction levels, constitute an important benchmark in the search for quality education. In this respect the results indicate that while concur high levels of satisfaction (on average 97% of respondents located in the options "satisfied", "fairly satisfied" or "completely satisfied" in the three cohorts analyzed), important opportunity areas presented to implement process improvements in five of the ten sub-dimensions explored; emphasizing compliance related to basic needs, support services, security and socio-economic life and in work systems.*

**JEL:** A22, I21, I23

**KEYWORDS:** Evaluation, Educational Quality, Student Satisfaction, Continuous Improvement

## INTRODUCCIÓN

Cuando se refiere gestión de la calidad, la satisfacción constituye una de las dimensiones que mayor aceptación alcanza (Koontz y Weihrich, 2007; Hayes, 2002; Vavra, 2002), bajo esa consideración este estudio aborda la identificación de niveles de satisfacción de quienes egresan de las licenciaturas en Administración, Contaduría, Gestión Turística y Sistemas Computacionales impartidos en la Facultad de Contaduría y Administración, Campus I (FCA) de la Universidad Autónoma de Chiapas (UNACH) para que a partir de los resultados, puedan establecerse planes de acción orientados a mejorar las áreas de oportunidad detectadas. Para ello, en forma autoadministrada se aplicó a egresados de las últimas tres cohortes (Agosto-Diciembre 2012, Enero-Junio 2013 y Agosto-Diciembre 2013) el “Instrumento para conocer la satisfacción de los estudiantes universitarios con su educación”, (SEUE) propuesto por Gento y Vivas (2003). El interés por realizar este trabajo se inscribe en el marco de proyecto de mayor alcance relacionado con seguimiento de egresados, que incluye el indicador de satisfacción estudiantil como una dimensión que debe valorarse y considerarse, que si bien puede resultar subjetiva (Pérez y Alfaro, 1997), no pierde relevancia, ya que busca identificar la percepción de egresados sobre aspectos relacionados con la institución y los servicios recibidos, (Valenti y Varela, 1998), lo que debe permitir atisbar áreas de oportunidad respecto a la calidad de los servicios ofrecidos.

Esta medición, adquiere significado siempre que a la misma se acompañen acciones necesarias para insertarse en un proceso de mejora continua, de tal forma que si se realiza en forma consistente, permanente y adecuada, (Mejías y Martínez, 2007) fundamentará la toma de decisiones, aprovechando las áreas de oportunidad detectadas. Para socializar de este proyecto, en seguida a esta introducción se presenta la revisión de la literatura en donde se reconoce que aun cuando el término “satisfacción” se acuñó dentro del ámbito de la gestión empresarial; se ha matizado para adaptarse al campo educativo, al tiempo que se destacan algunos resultados generados en proyectos similares; se describe la metodología empleada, enfatizando las características del instrumento utilizado; se detallan los resultados más relevantes y al final se vierten algunas conclusiones, que sugieren las líneas de acción para alcanzar la mejora continua.

## REVISION DE LITERATURA

El concepto relacionado con “satisfacción estudiantil” tiene su origen en el campo de la gestión empresarial, acuñado como “satisfacción del cliente”, frecuentemente utilizado como una meta o indicador de éxito frente a los competidores, (Salinas, Morales y Martínez, 2008) sin embargo, el término se matiza, toda vez que una universidad no puede equipararse a una empresa, tampoco confundir como clientes a los alumnos o suponer producto al proceso educativo, (Vallaes y Carrizo, s/f), pero “si los estudiantes son los destinatarios de la educación, son ellos los que mejor pueden valorarla y, aunque tienen una visión parcial, su opinión proporciona un referente que debe tenerse en cuenta” (Pérez y Alfaro, citados por Gento y Vivas 2003, 17).

Para Wolman (1984), el término satisfacción remite a un estado de placer que se logra cuando una persona alcanza la meta establecida por tendencia motivadora dominante; en este sentido Davis y Newstrom (2001), afirman que la palabra satisfacción involucra un conjunto de sensaciones favorables o desfavorables, que suscita a un individuo la realización de cierta acción o actividad. Por su parte, la Norma ISO 9000; citadas por Gerson (1998), define a la satisfacción del cliente como la percepción que éste tiene sobre el grado en que se le han cumplido sus requisitos, de manera que sus expectativas fueron alcanzadas o sobrepasadas. Tratándose del área educativa, Gento y Vivas (2003) acudiendo a Pérez Juste, afirman que la satisfacción es una dimensión de la calidad que tiene mayor aceptación en los diferentes modelos de evaluación propuestos cuya medición involucra a todos los implicados, desde quienes participan en el diseño,

prestación y mejora del producto, bien o servicio, a quienes son clientes, usuarios o destinatarios, en ese sentido, Elliot y Shin (2002) señalan que una razón adicional que revela la importancia que paulatinamente se ha otorgado a la satisfacción de los alumnos en las evaluaciones de las instituciones educativas, está relacionada con estudios que afirman que la satisfacción estudiantil muestra una correlación positiva con aspectos de motivación, índices de retención y rendimiento académico.

Inhibir la opinión y valoración de los estudiantes, respecto a los servicios recibidos, en el fondo significa ejercer prácticas evaluativas autoritarias o no democráticas, puesto que no se permite la expresión de los actores centrales (Santos, 1996). Cuando no se escuchan y atienden las opiniones de los actores principales del proceso de aprendizaje, de alguna forma resulta paradójica su evaluación, pues de todos los involucrados, procesos y categorías que intervienen en él, es al estudiante la única persona que en forma sistemática y periódica se somete a evaluación (Santos, 1999). Al respecto, la Organización de las Naciones Unidas, para la Educación, la Ciencia y la Cultura (UNESCO, 1998), afirma que los estudiantes y sus necesidades deben ubicarse en el centro de las preocupaciones de quienes toman decisiones, de manera que se constituyan en protagonistas del proceso de renovación de la educación superior, sobre todo en lo relacionado con modelos de enseñanza, formas de evaluación, innovación de métodos pedagógicos, e incluso en la formulación de políticas institucionales.

Aun cuando resultan numerosos los estudios que abordan el objeto de estudio aquí planteado y variadas las formas utilizadas en su medición, los siguientes cuatro, sirven como referentes, a lo que aquí se analiza, pues presentan algunas similitudes, tanto en procedimientos desarrollados como en variables exploradas. El estudio de egresados realizado por la Universidad de Sonora (UNISON, 2008), realizado para todas las licenciaturas ofertadas, que incluye apartado para identificar los niveles de satisfacción global de quienes han concluido estudios en esa institución; encontrando que tratándose de estudiantes de la Licenciatura en Administración, 95% manifiesta niveles de satisfacción, mucha satisfacción o total satisfacción; en la Licenciatura en Contaduría Pública estos mismos niveles alcanzan 98%, mientras que en la Licenciatura en Ciencias de la Computación la satisfacción promedia 88% de los egresados; en global, la valoración promedio del total de egresados satisfechos de todas las licenciaturas ofertadas por esta universidad pública se cuantifica en 98.3%.

La medición sobre satisfacción, realizada por esta institución, está incluida en el modelo de seguimiento de egresados, sin destinar instrumento particular para medir niveles de satisfacción. Por su parte, la Universidad de Baja California Sur (2012) a través de la Dirección de Docencia e Investigación Educativa, realizó encuesta sobre satisfacción estudiantil, orientada a la construcción de indicadores para la toma de decisiones en la mejora y fortalecimiento de servicios, así como para complementar procesos de autoevaluación, diseñando para ello instrumento específico, basado en escala *Likert* con cinco opciones de respuesta que van desde el nivel insatisfactorio hasta muy satisfactorio; considerando tres grandes rubros de servicios (generales, apoyo académico y apoyo integral) desagregados en 12 servicios o programas: que comprenden: cafetería, servicio médico, biblioteca, laboratorios, centro de cómputo, tutorías, psicopedagógico, servicios escolares, servicios estudiantiles, talleres culturales y artístico, deportes e idiomas. Este modelo tiene la particularidad de que no ofrece una valoración global de la calidad de los servicios, sino que presenta promedios de aceptación por servicio; así, los servicios generales y los de apoyo integral alcanzan 79% de satisfacción, mientras que apoyo académico se ubica en 74%; aunque existen programas que alcanzan más del 80% de aceptación como el de bibliotecas, centro de cómputo e idiomas. En este tenor, Romo, Mendoza y Flores (2012), presentan el caso de la Facultad de Filosofía y Letras de la Universidad Autónoma de Chihuahua; quien a través de instrumento autoadministrado exploran mediante 49 reactivos, seis variables relacionadas con profesores, organización académica, organización administrativa, desarrollo cultural y actividades recreativas, plan de estudios y formación recibida; en donde los resultados globales por licenciatura muestran promedios que oscilan entre 67% y 94% de satisfacción, arrojando como áreas críticas de atención las relacionadas con la organización de eventos académicos de

apoyo, becas, servicios de emergencia, fotocopiado, cafetería, teléfono público, costo de la cuota de inscripción y actividades deportivas institucionales.

A su vez, Valenzuela y Requena (2006) presentan estudio sobre índices de satisfacción estudiantil realizado en la Facultad de Ciencias Económico y Administrativas de la Universidad Austral de Chile, que comprendió a estudiantes de las licenciaturas en ingeniería comercial, contador auditor y administrador de empresas turísticas, el cual basado en instrumento construido en escala *Likert* con cinco opciones de respuesta, abarca cinco parámetros: métodos de enseñanza y aprendizaje, evaluaciones, organización de las carreras, equipo docente e infraestructura, los que a su vez se subdividen en 11 subparámetros: clases teóricas, clases prácticas, visitas a terreno y prácticas profesionales, confección de pruebas, retroalimentación, centro de atención de alumnos, dirección de la escuela, decanato de la facultad y malla curricular, cuyos resultados arrojan como promedio global a un 30% de estudiantes satisfechos; 2% se muestra indiferente y 68% se declaran insatisfechos; siendo los parámetros clave relacionados con métodos de enseñanza y aprendizaje, evaluaciones y equipo docente, quienes presentan menores índices de satisfacción, a los que les siguen los de infraestructura y la organización de carreras.

Finalmente, dos consideraciones no deben perderse de vista al realizar este tipo de estudios: la primera tiene que ver con la necesidad de manejar con cautela el concepto de satisfacción estudiantil, puesto que al provenir del mundo empresarial, resulta peligroso extrapolar literalmente el concepto al campo educativo (Flores, 2006), no debiendo equiparar a los alumnos como clientes de la universidad con la misma connotación que se da a los consumidores o proveedores de una entidad mercantil; evitando con ello las controversias y posible perversión de objetivos cuando se trata de organizaciones públicas, no lucrativas (Rey, 1998) y, la necesidad de considerar que la evaluación de la educación universitaria posee múltiples dimensiones, de manera que la satisfacción estudiantil es una de ellas, no la única, puesto que “medir la calidad de un programa o servicio solo por un criterio, empobrece (y en algunos casos distorsiona) los resultados” (Viñas, 2005, 6), a pesar de ello, la información que arroja este indicador, para las organizaciones constituye un insumo al planear las acciones de mejora, es uno de los criterios a considerar.

## METODOLOGÍA

Este estudio transversal, recogió información al finalizar cada uno de los ciclos escolares que integran este reporte, producto de la aplicación autoadministrada del SEUE, utilizando para ello la plataforma electrónica desarrollada en la operación del modelo de seguimiento de egresados establecido en la Facultad, mismo que a través de tablas dinámicas construidas en *Excel* de *microsoft*, genera los concentrados correspondientes.

### Población Objetivo

En este reporte se socializan los resultados obtenidos en la aplicación del instrumento a la totalidad de los egresados de cada una de las cohortes analizadas, de los cuatro programas educativos de licenciatura, cuya cobertura alcanzada se muestra en la Tabla 1, en donde se aprecia que en promedio se logra cobertura cercana a la totalidad de egresados, pues existe la facilidad de que los participantes, cuando son encuestados, aún están incorporados formalmente a la escuela.

Tabla 1: Cobertura Alcanzada en Aplicación del SEUE

Licenciatura:	Cohorte Agosto-Diciembre 2012			Cohorte Enero-Junio 2013			Cohorte Agosto-Diciembre 2013		
	Egresados	Encuestados	%	Egresados	Encuestados	%	Egresados	Encuestados	%
Administración	116	114	98	129	129	100	121	120	99
Contaduría	90	90	100	104	104	100	90	90	100
Gestión Turística	125	124	99	135	132	98	119	119	100
Sistemas Computacionales	67	66	99	85	83	98	53	53	100
Total	398	394	99	453	448	99	383	382	100

*Puede observarse que el porcentaje de cobertura que se alcanza en la aplicación del instrumento, es cercano a la totalidad del número de egresados; en esto contribuye el momento de aplicación, pues al ser autoadministrado al finalizar el ciclo escolar, justo cuando concluyen sus estudios, los participantes están en posibilidades de destinar el tiempo requerido para responder la encuesta, de tal forma que excepcionalmente se dan casos de no respuesta, destacando los egresados de Contaduría que en las tres aplicaciones, participan todos. Fuente: elaboración propia.*

Instrumento aplicado Como se ha expresado, el instrumento utilizado para recopilar la información se denomina SEUE “Instrumento para conocer la satisfacción de los estudiantes universitarios con su educación”; propuesto por Gento y Vivas (2003), originalmente integrado por 93 ítems que comprenden diez subdimensiones. El diseño permite la valoración global del nivel de satisfacción por estudiante, así como la valoración de cada una de las subdimensiones e incluso de cada uno de los reactivos. En su momento fue validado recurriendo al juicio de expertos para garantizar la congruencia del contenido y del constructo; la validez del instrumento se calculó a través del método estadístico de Alfa de Cronbach, obteniéndose un valor relativo de 0.93.

Es de destacar que a efectos de contextualizar al entorno de la Facultad y a las condiciones en que se desarrolla el proceso de formación profesional de los estudiantes, algunos ítems fueron adaptados en su redacción y algunos, por inviables se suprimieron, de tal forma que la versión aplicada explora las diez variables propuestas a través de 88 reactivos, que construido en escala *Likert*, con valoración positiva, basada en cinco posibilidades que comprenden: totalmente insatisfecho (1), poco satisfecho (2), satisfecho (3), bastante satisfecho (4) y totalmente satisfecho (5), los estudiantes expresan los niveles de satisfacción alcanzados en el momento en que ocurre el egreso.

#### Operacionalización de Variables

Diez, son las variables que contempla el instrumento aplicado; a través de las cuales se busca construir los niveles de satisfacción de quienes egresan de la Facultad, con los servicios educativos recibidos; las que se describen en la Tabla 2, en donde además de la definición conceptual, se señalan los indicadores que comprenden cada una de ellas, así como la cantidad de ítems.

Tabla 2: Subdimensiones, Definiciones E Indicadores, Contemplados en el SEUE Para Identificar Niveles de Satisfacción Estudiantil Con Servicios Educativos Recibidos

Subdimensión	Definición	Indicadores	Ítems
I. Satisfacción por el cumplimiento a sus necesidades básicas	Satisfacción de los alumnos por las condiciones de la institución porque ofrecen garantías suficientes para el adecuado desarrollo del proceso de formación profesional	- Habilitación de las instalaciones (ventilación, luz, limpieza) - Suficiencia de los espacios para la enseñanza y el estudio - Suficiencia de espacios para la recreación y el descanso - Adecuación de las instalaciones deportivas y de la cafetería - Adaptación del mobiliario - Adaptación de la cafetería escolar (higiene, suficiencia y variedad de alimentos)	1 al 13
II. Satisfacción con los servicios ofrecidos a los estudiantes	Satisfacción de los alumnos con la manera en que funcionan los servicios estudiantiles	- Adecuación del servicio bibliotecario (instalaciones, atención a usuarios, materiales en existencia) - Apropiaada atención a estudiantes en los procesos de admisión, inscripción, control y registro estudiantil - Adecuado funcionamiento de los servicios del comedor, laboratorios, transporte, médicos	14 al 23
III. Satisfacción por su seguridad vital	Satisfacción de los alumnos por tener la seguridad de que las condiciones de supervivencia básica, dentro del entorno institucional están garantizadas.	- Seguridad del edificio (escaleras, salidas de emergencia, extintores) - Seguridad del mobiliario (sin aristas, materiales rompibles o inflamables) - Seguridad del transporte (seguridad del vehículo y la ruta) - Seguridad de las zonas de esparcimiento - Seguridad del entorno que rodea a la institución	24 al 29
IV. Satisfacción por la seguridad económica	Satisfacción de los alumnos por tener la seguridad que su condición socioeconómica es tomada en consideración y no se constituye en un obstáculo para su proceso de formación	- Igualdad de oportunidades para participar en actividades curriculares y extracurriculares, sin limitaciones por razones socioeconómicas - Igualdad de oportunidades para beneficiarse de todos los servicios de apoyo al estudiante, sin limitaciones por razones socioeconómicas.	30 al 35
V. Satisfacción por la seguridad emocional	Satisfacción por la seguridad de contar con el afecto que requiere un desarrollo equilibrado de la personalidad y el esfuerzo que ha de realizar para lograr su formación	- Trato afectuoso de sus profesores, compañeros, autoridades, administrativos y personal de servicios (biblioteca, cafetería, servicio médico)	36 al 42
VI. Satisfacción por la pertenencia a la institución o al grupo de alumnos	Satisfacción por contar con el reconocimiento debido y la aceptación por el hecho de ser miembros de la institución y del grupo de clase, así como tener las oportunidades de participar en las políticas y proyectos institucionales.	- Aceptación de las autoridades universitarias, profesores, personal no docente, por otros alumnos de la institución y compañeros de clase - Reconocimiento del contexto social por ser miembro de la institución - Sentirse representado ante organismos de cogobierno - Sentir la consideración y aceptación de las contribuciones personales	43 al 52
VII. Satisfacción por el sistema de trabajo	Satisfacción por la manera de organización del trabajo y los recursos que suponen.	- Contenido de los programas y organización del tiempo - Materiales impresos y audiovisuales disponibles en el aula y la institución - Preparación, actualización y condiciones pedagógicas de los profesores. - Incorporación de las nuevas tecnologías a la enseñanza, sistema de evaluación utilizado, acción tutorial u orientadora, metodología de enseñanza, comunicación con los profesores - Acceso a diversas manifestaciones culturales y de recreación - Formación práctica y vinculación con los futuros centros de trabajo	53 al 71
VIII. Satisfacción por el progreso o éxito personal	Satisfacción por los logros obtenidos durante su proceso de formación, relacionados con habilidades, valores y destrezas	- Calificaciones obtenidas - Conocimientos adquiridos, dominio de técnicas de estudio y trabajo intelectual desarrollado - Formación recibida - Habilidades y destrezas adquiridas - Desarrollo integral como persona	72 al 77
IX. Satisfacción por el prestigio o el reconocimiento del éxito personal alcanzado	Satisfacción por el reconocimiento del éxito personal por parte de la institución y sus compañeros	- Reconocimiento de la institución, autoridades, profesores, compañeros de clase, alumnos y el contexto por los logros alcanzados	78 al 82
X. Satisfacción por la autorrealización personal	Satisfacción por la autorrealización personal relacionada con la libertad, la autonomía y desarrollo personal que permite visualizar un futuro promisorio.	- Progreso y desarrollo personal basado en la libertad y autonomía, que permite crecer profesionalmente obteniendo confianza en el futuro profesional	83 al 88

*Podrá notarse que las variables propuestas para la integración del constructo "satisfacción", de alguna forma atiende las ideas de Maslow (1983) partiendo de las necesidades básicas, en seguida las de seguridad, tanto la vital, la económica y la emocional, arribando al final con las de realización y reconocimiento; la medición de estas variables a través del instrumento propuesto, parte de la idea de que la expresión de satisfacción*

es resultante de la combinación de varios factores; en donde se conjuga lo cognitivo y lo afectivo expresado en un proceso valorativo. Fuente: Tomado de Gento y Vivas (2003).

## RESULTADOS

A partir de los resultados obtenidos en las tres cohortes, la Tabla 3, muestra por generación y por programa educativo, los niveles de satisfacción alcanzados, de acuerdo al instrumento aplicado y con base a las categorías de respuesta.

Tabla 3: Niveles de Satisfacción, Por Cohorte y Programa Educativo

Cohorte:	Generación Agosto-Diciembre 2012					Generación Enero-Junio 2013					Generación Agosto-Diciembre 2013				
Niveles/ PE*:	LA	LC	LG T	LSC	T	LA	LC	LG T	LSC	T	LA	LC	LG T	LSC	T
Totalmente Insatisfecho	0	0	0	0	0	0	1	0	0	1	0	0	0	1	1
Poco Satisfecho	1	2	4	2	9	4	4	2	3	13	2	0	5	1	8
Satisfecho	58	49	68	31	206	58	39	54	34	185	48	32	53	32	165
Bastante Satisfecho	51	28	43	29	151	61	46	63	39	209	49	38	50	16	153
Totalmente Satisfecho	4	11	9	4	28	6	14	13	7	40	21	20	11	3	55
Total	114	90	124	66	394	129	104	132	83	448	120	90	119	53	382

\* Abreviaturas: PE = Programa Educativo; LA: Licenciatura en Administración; LC: Licenciatura en Contaduría; LGT: Licenciatura en Gestión Turística; LSC: Licenciatura en Sistemas Computacionales; T: Totales. Esta tabla muestra los niveles de satisfacción alcanzados por programa educativo y por cohorte; puede notarse que si se consideran aceptables los niveles ubicados a partir de "Satisfecho" el grueso de respuestas indica altos niveles de satisfacción (97.3%) y las diferencias entre los niveles de insatisfacción que presenta cada uno de los programas no son significativas; por eso resulta necesario atender estos resultados desde la óptica de las subdimensiones exploradas. Fuente: elaboración propia

Derivado de los resultados globales de satisfacción, a continuación (Tablas 4 a la 7) se presentan los resultados promedio (de las tres cohortes) de los niveles alcanzados en cada programa educativo, considerando las diez subdimensiones exploradas y las categorías de respuesta.

Tabla 4: Niveles de Satisfacción de Egresados de Administración (Promedio de Tres Cohortes)

Satisfacción Por:	1	2	3	4	5
El cumplimiento a sus necesidades básicas	14%	25%	37%	17%	8%
Los servicios ofrecidos a los estudiantes	17%	22%	33%	19%	9%
Por su seguridad vital	14%	21%	40%	18%	8%
Por la seguridad socio-económica	14%	22%	40%	16%	7%
Por la seguridad emocional	5%	15%	41%	27%	12%
Por la pertenencia a la institución o al grupo de alumnos	4%	12%	43%	29%	14%
Por el sistema de trabajo	6%	18%	42%	25%	10%
Por el progreso o éxito personal	1%	8%	31%	40%	20%
Por el prestigio o reconocimiento del éxito personal	3%	11%	43%	31%	12%
Por la autorrealización personal	1%	5%	28%	34%	32%

Esta tabla muestra que los egresados de administración, si bien a nivel global concluyen sus estudios con altos niveles de satisfacción; las subdimensiones relacionadas con: el cumplimiento a necesidades básicas (39%); los servicios ofrecidos a los estudiantes (39%); la seguridad vital (35%); la seguridad socioeconómica (36%) son las que resultan más insatisfechas (categorías poco satisfechas o totalmente insatisfechas) e incluso con un 24% los sistemas de trabajo; en oposición, las relacionadas con el prestigio o éxito personal (91%), el prestigio o reconocimiento del éxito personal (86%) y la autorrealización (94%), son las mejor evaluadas. Fuente: elaboración propia

Tabla 5: Niveles de satisfacción de egresados de Contaduría (Promedio de tres cohortes)

Satisfacción Por:	1	2	3	4	5
El cumplimiento a sus necesidades básicas	10%	24%	37%	20%	10%
Los servicios ofrecidos a los estudiantes	13%	18%	35%	22%	12%
Por su seguridad vital	13%	21%	38%	18%	9%
Por la seguridad socio-económica	13%	21%	40%	17%	8%
Por la seguridad emocional	5%	13%	44%	25%	14%
Por la pertenencia a la institución o al grupo de alumnos	2%	11%	46%	27%	15%
Por el sistema de trabajo	6%	16%	42%	23%	13%
Por el progreso o éxito personal	2%	7%	37%	31%	23%
Por el prestigio o reconocimiento del éxito personal	2%	10%	43%	28%	17%
Por la autorrealización personal	1%	5%	30%	32%	32%

*Aquí se muestran los resultados proporcionados por egresados de Contaduría; que también presentaron altos niveles de satisfacción a nivel global, pero cuando se evalúan las respuestas por subdimensión se encuentran insatisfechas (poco satisfechas o totalmente insatisfechas) las necesidades básicas, de tal forma que: cumplimiento a necesidades básicas (34%); servicios ofrecidos a estudiantes (31%); seguridad vital (34%); seguridad socio-económica (34%); y en menor escala los sistemas de trabajo (22%); en contraparte, las que se vinculan a la autorrealización alcanzan mejores ponderaciones; así el progreso o éxito personal (91%); reconocimiento del éxito personal (88%) y la autorrealización personal (94%) resultan con altos niveles de aceptación. Fuente: elaboración propia*

Tabla 6: Niveles de Satisfacción de Egresados de Gestión Turística (Promedio de Tres Cohortes)

Satisfacción Por:	1	2	3	4	5
El cumplimiento a sus necesidades básicas	14%	27%	37%	15%	6%
Los servicios ofrecidos a los estudiantes	19%	23%	36%	16%	6%
Por su seguridad vital	15%	24%	39%	15%	7%
Por la seguridad socio-económica	15%	22%	40%	17%	6%
Por la seguridad emocional	7%	16%	43%	25%	10%
Por la pertenencia a la institución o al grupo de alumnos	5%	11%	46%	25%	12%
Por el sistema de trabajo	6%	16%	43%	26%	9%
Por el progreso o éxito personal	2%	7%	31%	39%	22%
Por el prestigio o reconocimiento del éxito personal	4%	12%	41%	30%	13%
Por la autorrealización personal	2%	4%	26%	37%	31%

*Tratándose de los egresados de la Licenciatura en Gestión Turística, en esta tabla se aprecia que al igual que las licenciaturas anteriores también se presentan altos niveles de satisfacción a nivel global, pero cuando se evalúan las respuestas por subdimensión se encuentran insatisfechas (poco satisfechas o totalmente insatisfechas) las necesidades básicas, de tal forma que: cumplimiento a necesidades básicas (41%); servicios ofrecidos a estudiantes (42%); seguridad vital (39%); seguridad socio-económica (37%); y en menor escala los sistemas de trabajo (22%); en contraparte, las que se vinculan al progreso personal y la autorrealización alcanzan mejores ponderaciones (satisfecho, bastante satisfecho o totalmente satisfecho); así el progreso o éxito personal (92%); reconocimiento del éxito personal (84%) y la autorrealización personal (94%) resultan con altos niveles de aceptación. Fuente: elaboración propia*

Tabla 7: Niveles de Satisfacción de Egresados de Sistemas Computacionales (Promedio de Tres Cohortes)

Satisfacción Por:	1	2	3	4	5
El cumplimiento a sus necesidades básicas	17%	27%	35%	14%	7%
Los servicios ofrecidos a los estudiantes	27%	25%	30%	12%	6%
Por su seguridad vital	25%	26%	31%	12%	5%
Por la seguridad socio-económica	18%	24%	38%	15%	5%
Por la seguridad emocional	7%	16%	41%	24%	13%
Por la pertenencia a la institución o al grupo de alumnos	4%	12%	45%	28%	11%
Por el sistema de trabajo	7%	18%	42%	24%	8%
Por el progreso o éxito personal	2%	11%	35%	36%	16%
Por el prestigio o reconocimiento del éxito personal	3%	15%	39%	31%	11%
Por la autorrealización personal	2%	8%	32%	36%	21%

*En esta tabla, se muestran los resultados proporcionados por egresados de la licenciatura en Sistemas Computacionales; podrá notarse que presentan similitud respecto a las otras licenciaturas analizadas y de igual forma, aun cuando a nivel global la satisfacción en general es bastante aceptable; las primeras cuatro subdimensiones que explora el instrumento aplicado, son las que generan mayor insatisfacción (poco satisfechas o totalmente insatisfechas); así, el cumplimiento a las necesidades básicas (44%); los servicios ofrecidos a los estudiantes (52%); la seguridad vital (51%); la seguridad socioeconómica (42%) y de alguna medida también los sistemas de trabajo (25%); las mejor evaluadas también son las relacionadas con el progreso o éxito personal (87%); el prestigio o reconocimiento del éxito personal (81%) y la autorrealización personal (89%). Fuente: elaboración propia*



Las tres cohortes analizadas, si bien satisfechas en su gran mayoría; presentan a nivel subdimensión importantes áreas de oportunidad, que a la postre debiera constituir la base para el establecimiento de un programa de mejora continua; asimismo es de considerar que aun cuando los niveles de insatisfacción son similares, existen algunos matices cuando los datos se revisan por programa educativo. Mientras quienes egresan de la licenciatura en Contaduría, presentan niveles de insatisfacción en las primeras cuatro subdimensiones, que no rebasan 34%; quienes estudian Gestión Turística alcanzan en las mismas subdimensiones insatisfacción del 42% en algunos casos; pero son los que estudian Sistemas Computacionales quienes manifiestan insatisfacción en esas subdimensiones, en promedios que rebasan el 50%; de tal forma que si debieran ordenarse cuantitativamente por programa educativo, los niveles de insatisfacción alcanzados serían de mayor a menor: Sistemas Computacionales, Gestión Turística, Administración y Contaduría. A continuación, la Tabla 8, muestra los indicadores relacionados con las subdimensiones que mayores niveles de insatisfacción generan en las tres cohortes analizadas, estos mismos indicadores representan las áreas de oportunidad que habrán de atenderse dentro de los programas de mejora continua que se instrumenten en la Facultad; se incluyen los sistemas de trabajo, aun cuando los niveles de insatisfacción en todas las respuestas proporcionadas por egresados de los cuatro programas educativos, no rebasan el 25%.

Tabla 8: Áreas de Oportunidad Relacionadas Con las Subdimensiones Que Mayor Insatisfacción Generó en las Cohortes Analizadas

Subdimensión	Áreas De Oportunidad
<b>Cumplimiento a necesidades básicas</b>	- Habilitación de instalaciones (ventilación, luz, limpieza) - Suficiencia de espacios para la enseñanza, el estudio, recreación y el descanso - Adecuación de instalaciones deportivas y mobiliario
<b>Servicios ofrecidos a estudiantes</b>	- Adaptación de la cafetería escolar (higiene, suficiencia y variedad de alimentos) - Adecuación del servicio bibliotecario (instalaciones, atención a usuarios, materiales en existencia) - Apropiada atención a estudiantes en los procesos de admisión, inscripción, control y registro estudiantil - Adecuado funcionamiento de los servicios del comedor, laboratorios, transporte, médicos
<b>Seguridad vital</b>	- Seguridad del edificio (escaleras, salidas de emergencia, extintores) - Seguridad del mobiliario (sin aristas, materiales rompibles o inflamables) - Seguridad del transporte (seguridad del vehículo y la ruta) - Seguridad de las zonas de esparcimiento - Seguridad del entorno que rodea a la institución
<b>Seguridad socio-económica</b>	- Igualdad de oportunidades para participar en actividades curriculares y extracurriculares, sin limitaciones por razones socioeconómicas - Igualdad de oportunidades para beneficiarse de todos los servicios de apoyo al estudiante, sin limitaciones por razones socioeconómicas
<b>Sistema de trabajo</b>	- Contenido de los programas y organización del tiempo - Materiales impresos y audiovisuales disponibles en el aula y la institución - Preparación, actualización y condiciones pedagógicas de los profesores. - Incorporación de las nuevas tecnologías a la enseñanza, sistema de evaluación utilizado, acción tutorial u orientadora, metodología de enseñanza, comunicación con los profesores - Acceso a diversas manifestaciones culturales y de recreación - Formación práctica y vinculación con los futuros centros de trabajo

*De esta tabla se desprenden las líneas de acción que pueden instrumentarse en los programas de mejora continua; sin dejar de reconocer que la satisfacción de todas las necesidades siempre encontrará las limitantes presupuestales que caracterizan a las instituciones públicas, sin embargo existen algunas que no necesariamente se atienden solo con dinero; existen necesidades básicas que pueden atenderse; mejorar el servicio ofrecido a los estudiantes resulta una prioridad (subdimensión dos de la tabla); propiciar mejores condiciones de seguridad (subdimensiones 3 y 4) es una obligación institucional y respecto a la mejora en sistemas de trabajo involucra en forma determinante al personal docente. Fuente: elaboración propia, basado en indicadores propuestos por Gento y Vivas (2003).*

## CONCLUSIONES

Las instituciones de educación superior preocupadas por mejorar su desempeño, encuentran en los procesos de gestión de la calidad una eficaz herramienta, que les permite evaluar los servicios que ofrecen; en este

proceso, el nivel de satisfacción que construyen los egresados durante su vida estudiantil universitaria, constituye importante referente en el momento de instrumentar planes de mejora, que debieran transformarse en decisiones de gestión y traducirse en acciones inmediatas. En virtud de que el concepto “satisfacción estudiantil” proviene del mundo empresarial, es necesario manejarlo con prudencia, por el peligro que entraña adoptar en forma literal el concepto de satisfacción del cliente al campo educativo y debe evitarse equiparar a los alumnos como clientes de la universidad con el mismo sentido que se da a los consumidores o proveedores de una entidad mercantil; a pesar de ello, es innegable que la opinión de los estudiantes con los servicios educativos que reciben, que se refleja en los niveles de satisfacción, constituye importante referente cuando se instrumentan modelos de evaluación para las instituciones educativas, máxime cuando estos niveles de satisfacción pudieran estar relacionados con aspectos de motivación, índices de retención y rendimiento estudiantil.

El nivel de satisfacción con los servicios educativos recibidos durante el proceso de formación profesional que muestran los egresados de las tres cohortes estudiadas, presentan elevados porcentajes de aceptación (97.3% en promedio) valor similar a lo encontrado por la Universidad de Sonora y en algunos aspectos con la Universidad de Baja California, sobre todo ésta última en lo que se refiere a la insatisfacción por los servicios ofrecidos; existen diferencias sustanciales con los resultados que muestra la Universidad Austral y algunas coincidencias en la insatisfacción encontrada en la propuesta de la Universidad de Chihuahua. También se coincide con la Universidad de Sonora en lo referente a que es la Licenciatura relacionada con el área de Computación la que presenta menor satisfacción. Sin dejar de reconocer algunas diferencias sobre la cantidad de variables exploradas y con matices sobre la integración del constructo “satisfacción”; se coincide con los estudios realizados por las universidades mencionadas, no solo en los resultados, sino en el tipo de instrumento utilizado y la construcción del mismo.

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## RECONOCIMIENTO

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## EVALUACION EXTERNA Y LA EXPERIENCIA LABORAL

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### RESUMEN

*El requerimiento de competitividad que actualmente tienen las empresas debido al cambio social, económico, político y tecnológico presentado a raíz del fenómeno de la globalización, ha elevado los estándares de calidad en el mercado, siendo necesario mantener canales de información con el usuario, para que estas identifiquen sus requerimientos para el diseño de estrategias que satisfagan sus necesidades. En las instituciones de educación superior, se manifiesta el mismo fenómeno, requiriendo identificarse y cuantificarse los -requerimientos del entorno al diseñar los Planes de estudio y procesos educativos. Por ello, se desarrolló una investigación no experimental, transeccional y correlacionar, para identificar el impacto en los resultados de la evaluación externa que se aplica a nivel nacional de los alumnos potenciales a egresar que se encuentran insertados en el mundo laboral.*

**PALABRAS CLAVES:** Programa Educativo, Evaluación Externa

## EXTERNAL EVALUATION AND WORK EXPERIENCE

### ABSTRACT

*The requirement for competitive companies that currently have due to social, economic, political and technological change made following the phenomenon of globalization has raised the standards of quality in the market, being necessary to maintain channels of information to the user, so these identify their requirements for the design of strategies that meet their needs. In institutions of higher education, the same phenomenon occurs; requiring identified and quantified environmental requirements designing Curricula and educational processes. Therefore, a non-experimental, transactional and correlate research was conducted to identify the impact on the results of the external evaluation that is apply nationwide to former students that are inserted into the working world.*

**JEL:** F66

**KEYWORDS:** Education, Job Placement

### INTRODUCCIÓN

La calidad ha constituido el detonante para una diversidad de cambios que han repercutido en el ámbito académico, y que conducen a las instituciones de educación superior (IES) a adoptar objetivos y políticas que impactan en los procesos educativos. En la Universidad Autónoma de Baja California (UABC), la calidad es visible en la construcción del Plan de Desarrollo (PDI) a partir del PDI 2003-2006 enfatiza que “[...]• Brindar una educación de calidad” así como en el PDI 2007-2010 “[...] la responsabilidad de atender una creciente demanda de educación formal y no formal en diversas modalidades; de fortalecer la capacidad de generar, adaptar y aplicar conocimientos útiles; de promover el desarrollo integral del ser

humano mediante la promoción de la cultura y de la actividad física; de fortalecer la colaboración con los diversos sectores sociales; y de hacer todo ello con niveles de calidad y desempeño” y para PDI 2011-2015, en la estrategia: 1.2.1.2. El asegurar la buena calidad de los programas educativos de licenciatura. La Facultad de Contaduría y Administración (FCA), se adhiere a la políticas de calidad, en octubre 2002, recibiendo la acreditación por parte del Consejo de Acreditación de la Enseñanza en Contaduría y Administración (CACECA) como programas de buena calidad de las siguientes licenciaturas: Contaduría, Administración de Empresas e Informática (Campus Tijuana, Mexicali y Ensenada), y Negocios Internacionales (Tijuana) y se re acredita nuevamente en septiembre del 2012. La acreditación es una constancia para la sociedad y del público demandante de los servicios y del cumplimiento de los procesos educativos y gestión que se realicen con calidad, y es al Consejo de Acreditación en la Enseñanza de la Contaduría y la Administración, A.C. (CACECA) afiliado al Consejo para la Acreditación de la Enseñanza Superior (COPAES), quien es responsables de la evaluación de los PE de la FCA. (<http://www.caceca.org.mx/web20/index.php/sample-sites>).

La evaluación por el Consejo de Acreditación CACECA es el compromiso que tiene la FCA en la formación de los estudiantes al realiza en el proceso educativo, lleva a cabo un “juicio de valor que resulta de contrastar el resultado de la medición de una realidad empírica con un parámetro normativo previamente definido” (Martínez, 2012). Considerando que la calidad en los programas de estudio representan la base en que descansa principalmente la formación del profesionista, de ahí su importancia de identificar los requerimientos del entorno, para que estos den respuesta a las necesidades del sector productivo y social y los avances en materia científico-tecnológica que le permitan a los egresados solucionar problemas de forma eficaz y eficiente ante la vida cotidiana de su entorno. (Guía metodológica para la creación y modificación de los programas educativos de la Universidad Autónoma de Baja California, 2010). Es por esta razón que se hace necesarios la identificación y cuantificación de los requerimientos que impactan en el programa educativo de la Licenciatura en Contaduría desde la perspectiva de los estudiantes potenciales a egresar de los periodos 2013-1 de la Facultad de Contaduría y Administración del campus Tijuana correspondiente al plan 2009-2 y su inserción en el mundo el trabajo por lo que la investigación que aquí se describe muestra los requerimientos que deben ser satisfechos y que deben ser incorporados en la currícula en la restructuración del nuevo plan de estudios.

## REVISION DE LITERATURA

Para México la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), tiene como función el desarrollo de la educación superior en México, y a través de su publicación “La Educación Superior en el Siglo XXI. Líneas Estratégicas de Desarrollo” define la visión del sistema al año 2020 y dice que [...las IES en México integran un vigoroso sistema de educación superior, que forman profesionales e investigadores de alto nivel, genera y aplica conocimientos, extiende y preserva la cultura, tarea que realiza con calidad, pertinencia, equidad y equiparables con los estándares internacionales...] y plantea así mismos los atributos deseables para su operación [...desarrollar sus actividades de docencia, de acuerdo al perfil y la misión de cada una, y utilizar modelos innovadores de aprendizaje y enseñanza que permitan alcanzar altos grados de calidad académica y pertinencia (ANUIES, 2000). Bajo estos estándares la UABC, posee un Modelo Educativo que sustenta la educación a lo largo de la vida, con un enfoque constructivista, humanista, que tiende a la preservación de los valores universales, y valora el esfuerzo, y la búsqueda permanente de la excelencia, la comunicación, la participación responsable, el liderazgo fundado en las competencias académicas y profesionales, una actitud emprendedora, creativa e innovadora, la pluralidad, la libertad y el respeto como espacio entre todos sus miembros, parte de la misión institucional, identificando las funciones de docencia, investigación, vinculación, extensión y gestión institucional. <http://www.uabc.mx/formacionbasica/curricular.htm>.

En los planes y programas de estudio descansa la formación del profesionista, de ahí su importancia del medio en que se dé, debe ser una de sus principales características para que dé respuesta a las necesidades del sector productivo y social, así como a los avances en materia científico-tecnológica que le permitan a los egresados solucionar problemas de forma eficaz y eficiente ante la vida cotidiana de su entorno. (Guía metodológica para la creación y modificación de los programas educativos de la Universidad Autónoma de Baja California.2010). Pero considerando lo que Beyer (2001) menciona que los cambios en lo curricular son asociados a cambios sociales, políticos y económicos, lo que hace que el dinamismo constante del contexto, lo que mantiene en movimiento la restructuración y actualización de los planes de estudios. La UABC establece los lineamientos y políticas institucionales para la restructuración del plan de estudios se delinean en la Guía metodológica para la creación, modificación y actualización de los planes de estudio así mismo también para realizar una modificación del plan de estudios las unidades académicas llevarán a cabo una evaluación diagnóstica interna y externa, que permita conocer las fortalezas, amenazas, debilidades y oportunidades del plan de estudio vigente, así como las necesidades y/o problemáticas que deben ser satisfechas por el programa educativo. (UABC.2010)

Es por ello que a partir del 2013 se inicia una investigación que tiene como objetivo identificar y cuantificar los propósitos del proceso enseñanza aprendizaje del Programa Educativo de la licenciatura de Contaduría desde la perspectiva de los egresados, profesores, estudiantes y empleadores como su inserción en el mundo el trabajo. Teniendo como meta generar información para el tomador de decisiones para desarrollar estrategias que le permitan la formación integral del estudiante de la licenciatura.

## METODOLOGIA

La investigación tiene un diseño transeccional, correlacional y el proceso metodológico se efectúa en cuatro etapas que se describe a continuación en la Tabla 1.

Tabla 1: Proceso Metodológico

Fases	Descripción	Actividades
I	Adquisición de herramientas conceptuales y contextuales	Revisión de la literatura Preparación para la entrada al campo
II	Identificación y focalización del fenómeno de estudio	Construcción del objeto de estudio Definición de los participantes
III	Aplicación del trabajo de campo	Elaboración de la guía de entrevista estructurada Entrevista con los participantes del estudio Registro de los datos
IV	Descripción de resultados	Tratamiento de la información Análisis e interpretación de los datos

*En la Tala se describe el proceso metodológico de la investigación. Fuente: Elaboración Propia.*

Siguiendo el proceso metodológico se realizó un acercamiento a los elementos teóricos, así mismo se procedió se realizaron reuniones y entrevistas con estudiantes potenciales a egresar en los periodos 2013-1 del plan de estudios 2009-2 de la Facultad de Contaduría y Administración del campus Tijuana. Las reuniones y las entrevistas realizadas a los potenciales a egresar han permitido adquirir herramientas contextuales generales. Para el trabajo de campo, se utiliza como técnica de recolección de datos el cuestionario este está estructurado de cuatro apartados: Datos Generales; Experiencia profesional; Examen CENEVAL, que corresponde a la evaluación de un organismo a externo y el Proceso de enseñanza aprendizaje que se describe en la Tabla 2. Por lo que en el trabajo se presenta un avance de la investigación del apartado Examen de CENEVAL donde aplicado a los próximos a egresar del plan 2009-2, en el que se pide que marque si trabaja, y que puesto ocupa para que con los resultados obtenidos de los alumnos que aplicaron el examen de CENEVAL en Mayo del 2013 de la licenciatura en Contaduría de la Facultad

de Contaduría y Administración de la UABC, campus Tijuana, y conocer si hay una influencia con los resultados que se obtuvieron en la evaluación hecha por el organismo externo.

Tabla 2: Encuesta de los Potenciales a Egresar

▪ DATOS GENERALES	a) NOMBRE	Identificación
	b) SEXO	
	c) ESTADO CIVIL	
	d) EDAD	
	e) CORREO ELECTRÓNICO	
▪ EXPERIENCIA PROFESIONAL A LA FECHA	1. ¿Trabaja usted actualmente?	Caracterización laboral
	2. ¿Áreas de la profesión?	
	3. Nombre de la empresa/institución en que trabaja.	
	4. En este trabajo usted es:	
	5. El puesto que ocupa actualmente:	
	6. Antigüedad en el trabajo	
	7. ¿En qué medida coincide su actividad laboral con los estudios de licenciatura?	
	8. El sector económico (rama) de la empresa o institución en que trabaja es:	
▪ EXAMEN CENEVAL	9. LA PRINCIPAL ACTIVIDAD QUE USTED DESEMPEÑA ES	Áreas formativas
	1. De las áreas formativas del Plan de Estudios, señala aquella en la que se te dificultó dar respuesta en el examen CENEVAL.	
	2. Señala las causas del porque se te dificultó el contestar el examen CENEVAL.	
▪ PROCESO DE ENSEÑANZA-APRENDIZAJE	3. ¿QUÉ SIGNIFICA PARA TI EL EXAMEN CENEVAL?	Sugerencias del proceso enseñanza-aprendizaje
	➤ ¿QUÉ SUGERENCIAS HARÍA PARA MEJORAR EL PROCESO DE ENSEÑANZA-APRENDIZAJE?	

La Tabla presenta el contenido de la encuesta que se aplicó a los estudiantes próximos a egresar en los periodos 2013-1 donde se identifican, su caracterización laboral, áreas que conforman el plan de estudios y sugerencias del plan de estudios. Fuente: Elaboración Propia

## RESULTADOS

Como se planteó en la metodología para este trabajo se describen los resultados obtenidos de la encuesta aplicada a los potenciales a egresar correspondiente al apartado II. Examen CENEVAL. El universo de aplicación se describe en la Tabla 3, indicando la población encuestada de los estudiantes potenciales a egresar del plan de estudios 2009-2 de los periodos 2013-1 en la Carrera de Licenciado en Contaduría. La caracterización de los encuestados se muestra en la Tabla 4 y se observa que en el periodo 2013-1 y en la Figura 1 se describen las Áreas que evalúa el CENEVAL así mismo las causas por las que se le dificultó y en la Figura 2, que le significa al estudiante el examen de CENEVAL.

Tabla 3: Universo de Potenciales a Egresar

2013-1	Grupos	Núm. Alum	Turno
1	581	22	Matutino
2	583	27	Vespertino
3	584	24	Vespertino
4	591	18	Matutino
5	592	18	Matutino
6	593	29	Vespertino
7	594	31	Vespertino
		169	

En la Tabla se muestra los grupos que integraron el universo de los sujetos potenciales a egresar encuestados en los periodos 2013-1. Fuente: Elaboración Propia.



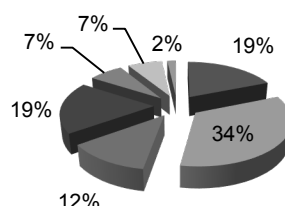
Tabla 3: Datos Generales

2013-1			
Sexo	Caracterización		
	Totales	Estado Civil	
Masculino	62	Soltero	132
Femenino	107	Casado	24
		Divorciado	2
		Unión Libre	11

En la Tabla se muestran los Datos Generales que caracterizan a los potenciales a egresar encuestados en el periodo. Fuente: Elaboración Propia.

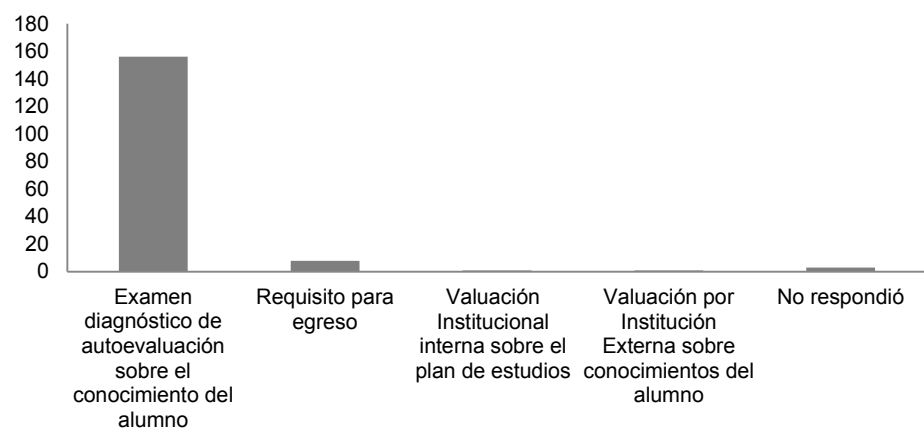
Figura I: Áreas y Causas

- 1 Finanzas 71 1 No Estudie
- 2 Fiscal 33 2 No Practico
- 3 Costos 43 3 No lo vi en clase
- 4 Auditoria 19 4 No lo entendí
- 5 Contabilidad 3 5 No Me Lo Explicaron
- 0 No Contestaron 0 6 Lo Estudie de último momento
- 0 No Contestaron 0 0 No Contestaron



La grafica muestra el porcentaje del universo que se encuestó en relación a las áreas que se evalúan en CENEVAL y las causas que se le dificultaron para el Área de Finanzas 19% y no estudio, Fiscal un 34% y las causas no practica, Costos un 12% no lo vio en clases, Auditoria un 19% causas no lo entendió, Contabilidad un 7% y la causas no se lo explicaron, y 2% no contestaron Fuente: Elaboración Propia.

Figura 2: Que le Significa al Estudiante el Examen de CENEVAL.



El potencial a egresar del periodo 2013-1 del plan de Estudio 2009-2 para 156 encuestados le significa un examen diagnóstico. Fuente: Elaboración propia.

## CONCLUSIONES

El modelo curricular basado en competencias profesionales que actualmente priva en la UABC tiene como uno de sus propósitos mantener actualizados y pertinentes los contenidos que permita formar alumnos con un perfil profesional actualizado, capaz, competente con conocimientos en ambientes reales y en beneficio de su comunidad. Al realizar esta investigación apoya a la generación de información lo que permite dar certidumbre a la FCA de los requerimientos desde el punto de vista del usuario, enriqueciendo de manera fehaciente al plan de estudios en su actualización o modificación y al estudiante a alcanzar sus metas educativas.

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# **METODOLOGÍA PARA IMPLEMENTAR UN PLAN DE MERCADOTECNIA EN UN SISTEMA DE PRODUCCIÓN ACUA-AGRÍCOLA SUSTENTABLE EN LA UNIVERSIDAD ESTATAL DE SONORA U.A.B.J. EN VILLA JUÁREZ SONORA**

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## **RESUMEN**

*Actualmente los Agronegocios es una rama muy importante de la economía a nivel mundial y el desarrollo de los países subdesarrollados, para las empresas hoy en día es primordial darse a conocer mediante las estrategias plasmadas en los planes de mercadotecnia que les permita marcar las pautas dentro de los mercados que quiere penetrar. Aquí se plasman los objetivos mercadológicos así como las tácticas y estrategias que se pretenden realizar para conseguir estar en la mente de los clientes y consumidores, también se manifiestan las políticas y líneas de actuación para conseguir los objetivos planeados en un tiempo determinado. Por lo antes mencionado se realizó un plan de mercadotecnia para la proyección de sistema de producción Acua-agricola. Dentro de la estructura del proyecto se pueden identificar: los objetivos, justificación, misión, visión y valores, entre otros aspectos de importancia del proyecto, al igual que los diagnósticos internos y externos de la empresa, y algunas estrategias dentro del análisis FODA*  
*Palabras clave:* Plan de mercadotecnia, producción Acua-Agrícola sustentable y Benito Juárez, Sonora México.

## **METHODOLOGY TO IMPLEMENT A MARKETING PLAN IN A SYSTEM OF AN AQUA - SUSTAINABLE AGRICULTURAL PRODUCTION IN SONORA STATE UNIVERSITY UABJ SONORA VILLA JUAREZ**

## **ABSTRACT**

*Summary - Agribusiness is currently a very important branch of the economy worldwide and the development of subdeveloped countries, for companies today is to get noticed by major strategies reflected in marketing plans that will allow them to set the standards in the markets they want to enter. Here the objectives of merchandise as well as the tactics and strategies that are intended to make to get onto the minds of customers and consumers are reflected, also policies and courses of action are manifested for the planned objectives in a given time. As mentioned before a marketing plan was made for the projection system Aqua-farm production. Within the structure of the project can be identified: the objectives, justification, mission, vision and values, among other important aspects of the project, as well as internal and external diagnostics company, and some strategies within the SWOT analysis.*

**JEL.:** J43, M1 M31, M37

**KEYWORDS:** Marketing Plan, Aqua-Sustainable Agricultural Production, Benito Juárez, Sonora, Mexico

## INTRODUCCIÓN

Hoy en día se cataloga el Agronegocio como el conjunto de actividades relacionadas con las diferentes áreas del sector primario dentro de un punto de vista económico y empezó a materializarse en la década de 1950. Según Monterroso (2003), los Agronegocios se han convertido en motores de la economía en el siglo XXI, representando un 50% del comercio global, por lo que se considera como un conductor de desarrollo económico, mismos que estimulan a otros giros relacionadas con esta actividad. Según FAO (2013). También puede considerarse como Agronegocios la expansión de los negocios del sector agropecuario y rural y de sus cadenas, a partir de relaciones que involucran estructuras contractuales, alianzas o asociaciones ejecutadas principalmente por el sector privado a partir de los productores del sector agropecuario, sostenibles a largo plazo, que involucran, además de un conjunto asociado de agricultores, a diversos agentes exógenos o de las cadenas agroindustriales y que podrían contar o no, con el apoyo de las políticas públicas. En México actualmente los agronegocios son una gran fuente de generación de recursos económicos y recursos materiales, esto ha impactado positivamente en la economía del país, en Sonora es una de las actividades primordiales que vienen a ser uno de los pilares de la economía del estado, específicamente en el sur del estado, esta actividad es fundamental ya que se cuenta con los sectores productivos más importantes como los porcícolas, avícolas, pecuarios, acuícolas, agrícolas, mineros, etc. Actualmente, en Sonora la acuicultura se ha desarrollado principalmente en el cultivo de camarón, obteniendo una producción cercana a las 50,000 toneladas. (INEGI 2013)

Por lo tanto también el agronegocio ha ido en crecimiento debido a los tratados de comercialización que se han firmado con los diferentes países y al crecimiento de la mercadotecnia, que según Kotler (2006), considerado como el padre de la mercadotecnia moderna, asegura que esta disciplina es un proceso social y administrativo mediante el cual grupos e individuos obtienen lo que necesitan y desean a través de generar, ofrecer e intercambiar productos de valor con sus semejantes y a afirma que en la actualidad se puede hablar de mercadotecnia en donde existen elementos enfocados para que el producto y los valores de éste fortalezcan en todos los niveles, el lazo con los consumidores y también con los inversionistas, empleados, distribuidores, proveedores y todo aquel que forme parte del equipo, pues su finalidad es generar una relación ganar-ganar, sin embargo son pocas las compañías en México que desarrollan marketing porque lo ven como un gasto y en los países de primer mundo lo ven como una inversión. Con estos antecedentes de los Agronegocios, uno de los desafíos más importantes para los sistemas agroalimentarios del mundo y nuestro país, es asegurar el abasto suficiente de alimentos para la población.

Lo anterior se debe a que la demanda de alimentos se intensificara por el crecimiento de la población; la mayor esperanza de vida; los cambios en los patrones de consumo hacia alimentos más saludables, inocuos, de mejor calidad, producidos de forma amigable con el medio ambiente, cuyo origen pueda ser rastreado por cuestiones de salud y que contengan información especializada en su etiquetado; y por la demanda de una población madura creciente y con un ingreso disponible mayor. En contraste, la reacción de la oferta se vislumbra con mayores rigideces, la expansión de la tierra cultivable está prácticamente agotada y se utilizarán mayores volúmenes de productos agrícolas para usos no alimentarios. Tomando en cuenta los datos proporcionados una de las estrategias viables para satisfacer la demanda futura de alimentos de cualquier país, será incrementar la productividad de la producción primaria (SAGARPA, 2010). Por lo mencionado anteriormente, surge la idea de realizar un proyecto de una organización que se dedique a la producción y comercialización de productos orgánicos por medio del método de Acuaponía. Por lo antes mencionado un sistema integrado, es la fusión de la actividad acuícola con la agrícola, mediante la cual se busca desarrollar en cultivo de peces dando la recirculación adecuada del agua para la producción de

productos agrícolas, con ello se puede incrementar las fuentes de empleo e ingresos para la sociedad, con la venta de productos libres de agroquímicos y orgánicos para una mejor calidad de vida.

En consecuencia la Universidad Estatal de Sonora (U.E.S.), Unidad Académica Benito Juárez (U.A.B.J.) a partir del 1° de septiembre de 2012, antes Centro de Estudios Superiores del Estado de Sonora (C.E.S.U.E.S.), desarrolla un proyecto de investigación mediante la implementación y manejo de un Sistema de Producción Acua-Agrícola, el cual es un proyecto productivo que se desarrolla por maestros investigadores de diferentes áreas que consiste en el desarrollo de producción de manera hidropónica, integrando la actividad acuícola con la agrícola el cual tiene cuatro años de investigación, dentro de sus procesos está la operación del sistema está a cargo de la Dirección de unidad como administrador, un Coordinador general que es un docente de la misma universidad y alumnos que practican y desarrollan investigación como encargados de producción y obreros. Este proyecto se basa en desarrollar un cultivo integral en Acuaponía, siendo este el principal objetivo del sistema el compromiso social de promover la implementación de este tipo de sistemas de producción entre los habitantes de la comunidad, y los agricultores de la región para contribuir al autoempleo, la producción y consumo de productos orgánicos de calidad en beneficio de la salud y de la economía familiar, aparte de servir como terapia para los adultos mayores, jubilados o pensionados al momento de hacerse cargo del sistema promoviendo el uso sustentable de los recursos naturales y así garantizar una bienestar en general a la sociedad, a continuación su filosofía empresarial del sistema.

*Misión:* La Misión de (SIPROAA) es integrar el cultivo de manera hidropónica la actividad acuícola y hortícola, empleando un sistema de recirculación de agua, que a su vez optimice los recursos naturales con los que se cuenta, incrementando la productividad y promoviendo la implementación de este tipo de sistema de producción entre los habitantes de la región del Sur del Estado de Sonora.

*Visión:* La Visión del Sistema de Producción Acua-Agrícola, es ser líder en la implementación de los sistemas de cultivo hidropónico, integrando la actividad acuícola y hortícola para la producción y comercialización de productos orgánicos, siendo un agente clave en la transformación de comunidades marginadas contribuyendo al autoempleo y autoconsumo en el Sur del Estado.

#### Valores

**Integridad:** Por la combinación de los sistemas de producción para la obtención de un producto sustentable.

**Calidad:** Se realiza el proceso de cultivo mediante controles de inocuidad para la obtención de productos orgánicos.

**Competitividad:** El cultivo hidropónico de los productos orgánicos de SIPROAA, por su naturaleza lo hacen competitivo con otros productores, debido a sus bajos costos.

**Trabajo en equipo:** La colaboración y la comunicación eficiente de los integrantes del sistema de Producción Acua-Agrícola, hacen que el equipo de trabajo esté integrado para el cumplimiento de la misión, visión y valores.

Como una alternativa para diversificar la actividad acuícola del Estado, el cultivo Acuapónico se presenta como una opción viable de desarrollo en la zona rural, sin embargo dado que en la mayoría de las veces se utiliza agua dulce para su cultivo, es de vital importancia que este se desarrolle de manera intensiva para optimizar el uso del agua, en Sonora como en muchas partes del país y del mundo, el agua dulce se ha convertido en un factor limitante para el desarrollo de esta actividad. Por lo cual en este sistema de producción acua-agricola se pueden cultivar distintos tipos de plantas y hortalizas agrícolas, unas de ellas son: Albaca, sandía, calabaza, chiles, lechuga, flores, tomate, yerbabuena, cebollines, romero, fresas, menta, berenjena, plantas aromáticas, etc. En cuanto a la de producción acuícola se pueden encontrar una variedad de peces, los cuales son adaptados para dicho sistema, entre ellos: Lobina blanca, trucha, bagre, tilapia, mojarra, camarón, etc. Este sistema de producción Acua-agrícola ayuda a la conservación en el medio ambiente por la constante reutilización del agua y la producción de cultivos orgánicos en el mundo, el cultivo en acuaponía aún se encuentra en crecimiento y experimentación, más sin embargo, cada vez son

más los países que se encuentran implementado este tipo de sistema debido a los problemas de escasez y limitación del agua, así como las regulaciones por la disposición de la misma cuando se encuentra cargada de desechos.

Sin embargo es necesario que la acuicultura y agricultura se diversifique ya que la actividad ya empieza a resentir los efectos de presión por condicionantes ambientales, enfermedades, competencia al acceso de recursos financieros y saturación de mercados. Como una alternativa para diversificar la actividad acuícola del Estado, el cultivo de la tilapia se presenta como una opción viable de desarrollo en la zona rural, sin embargo dado que en la mayoría de las veces se utiliza agua dulce para su cultivo, es de vital importancia que este se desarrolle de manera intensiva para optimizar el uso del agua, en Sonora como en muchas partes del país y del mundo el agua dulce se ha convertido en un factor limitante para el desarrollo de esta actividad.

Hoy en día es de gran importancia el contar con una sana alimentación ya que México ocupa uno de los primeros lugares en obesidad a nivel mundial (OMS 2013), por tal motivo se realizó una investigación de mercados con las familias de la comunidad de Benito Juárez en el Sur de Sonora para proporcionar información para la implementación del sistema de producción Acua – Agrícola en el traspaso de sus hogares. En el desarrollo plan de mercadotecnia de utilizaron instrumentos como las entrevistas, cuestionarios, observación directa y la investigación dentro de la organización para recopilar la información requerida para establecer un diagnóstico. Primero se determinan las bases como los antecedentes de la empresa, luego se realizó un análisis de los productos, servicios, clientes, consumidores, mercado objetivo, competencia, distribución y proveedores. Posteriormente se realizó un análisis FODA, en donde se identificó que la carencia principal de la empresa es que no cuenta con un plan de mercadotecnia y surge la necesidad de efectuar una propuesta en el tema para posicionar la empresa en el mercado. Para cada uno de los objetivos de mercadotecnia se determinaron estrategias y tácticas, en donde se detalló cada una de las actividades a realizar como: ¿Qué se hará?, ¿Cuándo se hará?, ¿Quién se encargará de hacerlo? y ¿Cuánto costará? También se establecieron objetivos financieros de la empresa y el impacto de los objetivos mercadológicos. La propuesta mostrara a los clientes potenciales la existencia de la empresa, la marca, sus productos y servicio de asesoría, aparte se estará posicionando la empresa y sus productos en el mercado regional del Valle del Yaqui.

## REVISIÓN DE LITERATURA

Como una manera de atender lo sugerido por FAO, (2010) en cuanto al empleo de tecnologías que usen de forma eficiente los recursos para producir alimentos de manera sustentable en este proyecto se busca realizar un plan de mercadotecnia, para establecer una empresa productora y comercializadora de productos orgánicos, como una medida de contribuir a una mejora alimentación y generando empleos en la región. A nivel mundial existen zonas áridas y semiáridas en donde el agua dulce es un recurso escaso y por lo tanto, su uso eficiente es uno de los desafíos más importantes a los que se tienen que enfrentar, como una alternativa a lo antes mencionado, el sistema de cultivos hidropónicos han sido propuestos como una medida para optimizar el uso de los recursos disponibles: agua, suelo, espacio y capital. En consecuencia el plan de mercadotecnia, según Thompson (2006), es un valioso instrumento que sirve de guía a todas las personas que están vinculadas con las actividades de mercadotecnia de una empresa u organización porque describe aspectos tan importantes como los objetivos de mercadotecnia que se pretenden lograr, el cómo se los van a alcanzar, los recursos que se van a emplear, el cronograma de las actividades de mercadotecnia que se van a implementar y los métodos de control y monitoreo que se van a utilizar para realizar los ajustes que sean necesarios.

El plan de mercadotecnia debe de cumplir con tres propósitos muy importantes: Thompson (2006) Debe ser una guía escrita que señala las estrategias y tácticas de mercadotecnia que deben implementarse para

alcanzar objetivos concretos en periodos de tiempo definidos. Especificar quién es el responsable de qué actividades, cuándo hay que realizarlas y cuánto tiempo y dinero se les puede dedicar. (Stanton, et. Al.2004). Servir como un mecanismo de control. Es decir, establecer los estándares de desempeño contra los cuales se puede evaluar el progreso de cada división o producto. (Guiltinan y Madden, 2001).

De los propósitos anteriores, cabe mencionar que el plan de mercadotecnia debe de ser una guía escrita, donde se despliegan las estrategias, especifiquen los responsables de las actividades a realizar, cuanto y cuando realizarlas, y por último, servir como mecanismo de control. Como se aprecia en la Tabla 1, Cohen (2004), describe en nueve pasos que considera fundamentales para la realización de un buen plan de mercadotecnia los cuales son; resumen ejecutivo, introducción, análisis de la situación, mercado objetivo, problemas y oportunidades, metas y objetivos de la mercadotecnia, estrategias de mercadotecnia, tácticas de la mercadotecnia e implementación y control. Thompson (2006) reflexiona en lo siguiente, resulta muy apropiado el tener una idea clara acerca del contenido básico que debe tener un plan de mercadotecnia, y lo sintetiza en los siguientes pasos; resumen ejecutivo, análisis de la situación de mercadotecnia, análisis FODA (Fortalezas, Oportunidades, Debilidades, Amenazas), objetivos, estrategias de mercadotecnia, tácticas de mercadotecnia, programas financieros, cronogramas, monitoreo y control. La estructura corresponde a la filosofía de Latorre (2007), el cual considera los siguientes diez pasos como importantes para la realización de un plan de mercadotecnia exitoso; la compañía, entorno y mercado, análisis FODA, identificar la necesidad, segmentación, posicionamiento, estrategias, mezcla de mercadotecnia, pronósticos financieros, implementación y control

Tabla 1: Comparativo de propuestas de Planes de Mercadotecnia

Cohen (2004)	Thompson (2006)	Latorre (2007)	Plan propuesto
Resumen ejecutivo	Resumen ejecutivo	La compañía	Resumen ejecutivo
Introducción	Análisis de la situación de la empresa	Entorno y mercado	Antecedentes de la organización
Análisis de la situación	Análisis FODA	Análisis FODA	Análisis de la situación
Mercado Objetivo	Objetivos	Identificar la necesidad	Análisis FODA
Problemas y oportunidades	Estrategias de mercadotecnia	Segmentación	Mercado objetivo
Metas objetivos de la mercadotecnia	Tácticas de mercadotecnia	Posicionamiento	Objetivos mercadológicos
Tácticas de la mercadotecnia	Programas financieros	Estrategias	Estrategias de mercadotecnia y plan de acción
Implementación y control	Cronograma	Mezcla de mercadotecnia	Presupuestos
	Monitoreo y control	Pronósticos financieros	Controles
		Implementación y control	

**Fuente:** Elaboración Propia.

## MÉTODOLOGIA

**Objetivo:** Esta metodología tiene como objetivo elaborar una propuesta de plan de mercadotecnia mediante la realización de un análisis interno y externo en un sistema de producción en un sistema Acua-Agrícola sustentable de productos orgánicos con la finalidad de implementarlo en el Municipio de Benito Juárez, ya sea a gran escala o como un proyecto de desarrollo social en las familias de la comunidad.

**Delimitaciones:** Para este proyecto, se desarrolla un sistema de producción que se busca sea eficiente en el manejo del recurso agua, el desarrollo económico de la comunidad y comercializar productos orgánicos combinando la actividad acuícola con la agrícola para producir como una primera alternativa de manera integral tilapia negra (*Oreochromis niloticus*) con cultivos hidropónicos de tomate bola (*Lycopersicon esculentum*) en un sistema de recirculación de agua dulce, dicho antes el proyecto esta implementado en la localidad de Villa Juárez, Sonora México en la Universidad Estatal de Sonora, y se desarrolla sólo con recursos propios de la institución, apoyos estatales y se están gestionando recursos Federales para su eficiente operación y desarrollo de investigación.



La delimitación del plan de mercadotecnia es que solamente está enfocado sólo a la pertinencia del proyecto en la comunidad, la profundidad del estudio está sujeta a la información disponible de investigaciones previas, encargados del proyecto y sujetos a la que va dirigida el plan de mercadotecnia, por lo tanto la decisión de la implementación del proyecto queda a discreción de los productores y las familias de la comunidad, mismos que serán responsables de administrar el proyecto asegurando producción que puedan servir de indicadores para ver su comportamiento.

*Sujeto:* El presente plan de mercadotecnia se estructuro para la Comunidad de Villa Juárez, donde la Universidad Estatal de Sonora está desarrollando investigación con el Sistema de producción Acua-Agrícola donde se integra la actividad acuícola con la agrícola. Aquí los productores e integrantes de las familias proporcionaron información requerida para realizar el plan de mercadotecnia, dicho proyecto productivo es desarrollado por maestros investigadores de la universidad, esto es por el interés de la institución por buscar nuevas alternativas que incrementen la producción y rentabilidad del campo agrícola, así como coadyuvar con el desarrollo económico de las comunidades rurales para que diversifiquen sus actividades tradicionales de agricultura temporal, y en la búsqueda de promover el autoempleo y la producción de alimentos libres de agroquímicos.

*Materiales:* Para la realización de este plan de mercadotecnia se apoyó en los resultados de una investigación de mercado donde se aplicaron cuestionarios previamente con las familias y productores de la región, también se aplicaron formatos de diagnóstico, entrevistas dirigidas, con los integrantes del proyecto, asesoría de expertos en el área y maestros de la Universidad Estatal de Sonora.

*Procedimiento:* Debido a la incremento del consumo de los productos orgánicos a nivel mundial, surge la necesidad de realizar la una propuesta para un plan de mercadotecnia que ayude a establecer los objetivos y metas que se persigue en la producción y comercialización de los productos orgánicos. Como inicio de la investigación se realizó una plática con el Coordinador general del proyecto para conocer la situación actual del Sistema de Producción Acua-Agrícola, posteriormente se propuso el trabajo a desarrollar, el plan de mercadotecnia que ayude a dar a conocer el proyecto en la región del Valle del Yaqui y Mayo. Para llevar acabo de este proyecto fue necesario realizar una serie de actividades encaminadas a detectar áreas de oportunidad dentro del sistema, y que a continuación se describen:

- A) Primeramente fue necesario solicitar una cita para una entrevista con el líder del proyecto en la Universidad para que nos hable de los antecedentes, constitución y organización del proyecto.
- B) Posteriormente en la universidad se conoció el proceso de producción del sistema y así contar con información de una fuente primaria.
- C) Se aplicaron formatos de diagnóstico, entrevistas, investigaciones de mercados previas e investigaciones de los mismos proyectos, estos instrumentos arrojaron la información necesaria para elaborar un análisis situacional en donde se describen el mercado, el producto, la competencia, distribución, posibles clientes y aspectos internos.
- D) También se desarrolló un análisis externo de las cinco fuerzas competitivas de porter, un análisis de la situación actual de la empresa, un análisis PEST (político, económico, social, tecnológico y ambiental), un análisis interno mediante un diagnóstico de la organización y con esa información se determinó la cadena de valor.
- E) Una vez realizado el análisis de la información recabada se procedió a elaborar el FODA (fortalezas, oportunidades, debilidades y amenazas) para detectar áreas de desarrollo en el sistema.
- F) Seguido se determinó la matriz de estrategias del FODA que ayuden a consolidar la estructura del sistema de producción acua-agrícola.

- G) Por último se desarrolló el plan de mercadotecnia con sus objetivos, estrategias, tácticas que se van a desarrollar para dar a conocer el proyecto.

## RESULTADOS

*Plan de mercadotecnia:* Derivado del análisis que se realizó como se muestra en de la tabla 2 y la figura 6, el plan de mercadotecnia es para su difusión con los productores y las familias de la localidad de Villa Juárez, Sonora, que desean implementar el proyecto de “Sistemas de producción Acua-Agrícola” ya sea a gran escala o en el traspaso de su hogar como una alternativa de desarrollo de autoconsumo o de algún beneficio económico.

Tabla 2: Análisis FODA y elección de la estrategia.

Ambiente externo	<b>OPORTUNIDADES</b> O1- Nuevos Mercados O2- Demanda de producto orgánico O3- Desarrollo de producto con valor agregado O4- Disponibilidad de insumos a bajo costo O5- Crecimiento de la demanda O6- Oportunidad de producir otros productos O7- Implementar nuevas tecnologías O8- Apoyo de programas gubernamentales	<b>AMENAZAS</b> A1- Costo de transporte deficiente A2- Dificultad de acceso al crédito A3- Cambio en el gobierno federal A4- Reformas políticas A5- Altas Tasas De Interés A6- Precios altos de los proveedores A7- Desastre naturales A8- Plagas y enfermedades en los cultivos
<b>Ambiente interno</b> <b>FORTALEZAS</b> F1- Productos con calidad F2- Personal capacitado F3- Diversidad de clientes F4- Bajo costo de producción F5- Conocimiento de consumidores F6- Producto esencial para la economía F7- Buen control sanitario F8- Personal capacitado	<b>ESTRATEGIAS (FO)</b> Detectar el mejor financiamiento con tasa de interés bajo de algún banco. Obtener financiamiento por parte de instituciones gubernamentales.	<b>ESTRATEGIAS (FA)</b> Diseñar e implementar un plan estratégico de la organización. Diseño e implementación de un programa de capacitación para el personal.
<b>DEBILIDADES</b> D1- Poca inversión en el proyecto D2- Dificultad con el producto D3- Poca experiencia en el mercado D4- Falta de confianza del cliente D5- Poco personal y el lento crecimiento D6- Falta de un plan de mercadotecnia D7- Falta de un plan de comercialización	<b>ESTRATEGIAS (DO)</b> Utilizar tecnología que permita eficientar la producción de los productos y mercadeo. Aplicar las tecnologías de información en la organización.	<b>ESTRATEGIAS (DA)</b> Diseñar e implementar un programa de mercadotecnia para encontrar clientes y consumidores potenciales. Lograr la comercialización de los productos para tener participación en el mercado regional.

D8- Falta de un plan  
estratégico

Como dato, la población de la localidad de Villa Juárez, Sonora, México que forma parte del municipio de Benito Juárez, Sonora, donde según el censo de población y vivienda del año 2010 mostrado por INEGI el total de familias habitadas hasta ese año fue de 5, 643 familias y por ello la población objetivo son aquellas productores y familias que cuenten con tiempo libre para implementar y atender el desarrollo del proyecto.

Figura 3: Objetivos Mercadológico 1

<b>Objetivo: 1</b> Ser el líder en venta de alimento orgánico en la región del Valle del Yaqui y Mayo.			
<b>Estrategia:</b> Atraer a nuevos clientes para penetrar en nuevos nichos de mercado. Posicionar la marca y la empresa en los clientes de la región del Valle del Yaqui y Mayo.			
<b>Táctica:</b> Realizar y lanzar un comercial publicitario para televisión y una campaña publicitaria de radio mediante spots donde se anuncie la ubicación de la empresa, los productos que se ofrecen y el servicio de asesoría que se brinda gratuitamente.			
¿Qué se hará?	¿Quién lo va hacer?	¿Cuándo se hará?	¿Cuánto costara?
Publicidad por televisión.	Gerente de la empresa Televisora	En la temporada alta de ventas.	\$15,000
Publicidad por radio.	Gerente de la empresa Radiodifusora	En la temporada alta de ventas.	\$15,000

Figura 4: Objetivos mercadológico 2

<b>Objetivo: 2</b> Incrementar las ventas aproximadamente en un 15% a partir de la aplicación del plan de mercadotecnia para la empresa el periodo de un año.			
<b>Estrategia:</b> Repartición de volantes en puntos estratégicos de la ciudad para atraer clientes.			
<b>Táctica:</b> Publicidad en volantes con promociones de descuentos en sus compras de contado. Descuentos a los clientes con línea de crédito por pronto pago. Abrir líneas de crédito con meses sin intereses en sus pagos.			
¿Qué se hará?	¿Quién lo va hacer?	¿Cuándo se hará?	¿Cuánto costara?
Entrega de volantes con promociones de descuentos.	Gerente de la empresa u agencia de publicidad.	En la temporada baja en ventas.	\$ 1,500

Figura 5: Objetivos mercadológico 3

<b>Objetivo: 3</b> Brindar una mejor atención al cliente con la aplicación de las tecnologías de información.			
<b>Estrategia:</b> Elaboración e implementación de un portal donde se encuentre información de la empresa.			
<b>Táctica:</b> Establecer la realización de una página Web donde se anuncie a la empresa, sus productos, servicio de venta, promociones, asesoramiento, posventa y una liga de sugerencias.			
¿Qué se hará?	¿Quién lo va hacer?	¿Cuándo se hará?	¿Cuánto costara?
Elaboración de una página Web para la empresa.	Gerente de la empresa y empresa encargada de diseñar páginas Webs.	Al inicio de operaciones de la empresa.	\$ 12,000

Figura 6: Objetivos mercadológico 4

<b>Objetivo: 4</b> Crear una imagen de una empresa socialmente responsable y consolidar la presencia de la empresa y sus productos.			
<b>Estrategia:</b> Patrocinios con publicidad y logotipos de la empresa.			

<b>Táctica:</b> Realizar patrocinios de equipos deportivos de escuelas o ligas municipales de los deportes más practicados en la región como lo son el fútbol, básquetbol, voleibol y béisbol.			
<b>¿Qué se hará?</b>	<b>¿Quién lo va hacer?</b>	<b>¿Cuándo se hará?</b>	<b>¿Cuánto costará?</b>
Patrocinio de equipos deportivos.	Gerente de la empresa y representantes de los equipos que porten uniforme con el logotipo de la empresa.	Cuando empiece una liga importante del deporte más popular en la región.	UNIFORMES: Fútbol \$ 5,500 Básquetbol \$ 3,600 Voleibol \$2,000 Béisbol \$ 8,000

Figura 7: Objetivos mercadológico 5

<b>Objetivo: 5</b> Brindar un mejor servicio atención a clientes y con esto tener una ventaja comparativa en cuento a nuestra competencia.			
<b>Estrategia:</b> Implementar un curso de capacitación para empleados y vendedores de atención al cliente.			
<b>Táctica:</b> Contactar a una empresa consultora o universidad que brinde capacitación o cursos de atención a clientes.			
<b>¿Qué se hará?</b>	<b>¿Quién lo va hacer?</b>	<b>¿Cuándo se hará?</b>	<b>¿Cuánto costará?</b>
Implementar un curso de capacitación para empleados (Vendedores) en atención al cliente.	Gerente de la empresa Empresa u organización que realicen la capacitación.	En los meses de temporada baja en ventas.	\$ 3,000

Figura 8: Objetivos mercadológico 6

<b>Objetivo: 6</b> Darse a conocer utilizando las tecnologías de información sin costo aplicables en la red.			
<b>Estrategia:</b> Utilizar las redes sociales y los medios disponibles en internet para la promoción del proyecto.			
<b>Táctica:</b> Abrir un correo electrónico así como un Facebook y un Twitter para la publicidad del sistema y sus productos.			
<b>¿Qué se hará?</b>	<b>¿Quién lo va hacer?</b>	<b>¿Cuándo se hará?</b>	<b>¿Cuánto costará?</b>
Dase a conocer por medio de redes sociales gratuitas.	Gerente de la empresa	Todo el año.	Servicio gratuito.

*Fuente: Elaboración propia*

Costo total anual aproximado del plan de marketing = \$ 66,200. (Moneda mexicana)

## CONCLUSIONES

Los Agronegocios en México constituyen un elemento importante para la operación de empresas que ayudan al desarrollo económico en el sector rural, por consecuencia se destaca que hoy en día es de gran importancia estar preparados para los cambios que se dan en este mundo globalizado, las empresas deben de estar en constante innovación, desarrollo y renovación para afrontar nuevos retos que se le presenten en el entorno económico donde se desarrolla, dentro de la actividad agrícola se contempla el subsector hortícola y orgánico que es actividad donde sus procesos son especializados ya que requieren de conocimientos técnicos, financieros y personal capacitado.

Con el presente proyecto se realizó en la Universidad Estatal de Sonora, se pretende dar a conocer los sistemas de producción Acua-agrícolas mediante un plan de mercadotecnia esto para que sea una excelente opción de desarrollo económico para la región y principalmente por el aprovechamiento del agua, porque como bien se sabe se está desperdiciando y llegara el momento en que se pueda agotar este recurso, otro punto muy importante es que con este método no se utiliza el suelo por lo tanto no se está contaminando con químicos, otro aspecto importante es que hay muchas oportunidades de obtener recursos de financiamiento para poner en marcha este proyecto, por medio de instituciones, y programas de apoyo relacionados con el sector.

Se concluye que es una idea muy viable y una excelente inversión para un proyecto productivo y sustentable, aparte de que se apoyaría a la economía familiar y al desarrollo económico y social de las comunidades rurales, por eso la importancia de darlo a conocer y además de innovador ya que las tendencias por el consumo de productos orgánicos se la mejor alternativa en un futuro.

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# LA PLANEACIÓN ESTRATÉGICA EN LAS EMPRESAS FAMILIARES DE LA COMUNIDAD CHINA DE MEXICALI

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## RESUMEN

*El sector que representa mayor actividad produciendo bienes y servicios así como un importante generador de empleos en cualquier País es el de las Pequeñas y Medianas Empresas (PYMES), lo que precisa buscar estrategias que favorezcan la continuidad de sus operaciones a lo largo del tiempo. Esta investigación se llevó a cabo con la finalidad de analizar cuáles son las estrategias que han aplicado este tipo de empresas para realizar sus operaciones en el mercado. La investigación realizada fue descriptiva transversal no experimental en la que se utilizó como instrumento de medición la aplicación de cuestionarios a los fundadores y administradores de las pequeñas empresas familiares constituidas por miembros de la comunidad china establecidos en la ciudad de Mexicali, Baja California, México. Una vez que los datos fueron obtenidos, procesados y analizados, se tuvo conocimiento que este tipo de empresas realizan actividades y elaboran estrategias fundadamente en la experiencia, mostrando una marcada resistencia a invertir tiempo y esfuerzo a la realización del diseño de planeación estratégica, sin embargo es fundamental realizar acciones que les ayuden a sacar adelante la operación con el objeto de lograr su permanencia por periodos más amplios, logrando así su prosperidad y consolidación.*

**PALABRAS CLAVE:** Planeación Estratégica, Estrategia, Empresa Familiar, Comunidad China

## ABSTRACT

*The sector represents more activity producing goods and services as well as a major generator of jobs in any country is the Small and Medium Enterprises (SMEs), which requires search strategies that favor the continuity of its operations over time. This research was conducted in order to analyze the strategies that have implemented this type of company for their operations in the market are. The experimental investigation was not descriptive cross in which was used as a measuring instrument the application of questionnaires to the founders and managers of small family companies formed by members of the Chinese community established in the city of Mexicali, Baja California, Mexico . Once the data were collected, processed and analyzed, it was learned that these companies carry out activities and develop strategies rightly on experience, showing a marked reluctance to invest time and effort to the completion of design of strategic planning, but is key actions that will help them move forward with the operation in order to achieve permanence for longer periods, thus achieving prosperity and consolidation.*

**JEL:** M10, M19

**KEY WORDS:** Strategic Plannig, Strategy, Family Busines, Empresa Familiar, Chinese Community

## INTRODUCCIÓN

En la actualidad las organizaciones sufren una intensa presión de sus competidores; día a día surgen nuevos productos o servicios capaces de sustituir a los anteriores, por lo que los negocios deben buscar siempre la mejora en la calidad de lo que ofrecen. Para poder sobrevivir y sostenerse, las empresas deben mantener un proceso continuo de alerta, deben estar preparados para adaptarse y adecuarse a las condiciones cambiantes del entorno. El objetivo principal de la planeación estratégica es sentar las bases que permitan la preservación de las organizaciones incluso ante las condiciones cambiantes del contexto de los negocios. En contraste, China es un país con diferentes estructuras sociales, normas culturales y maneras de formar relaciones. Además tiene arraigadas tradiciones y fuertes valores morales nacidos de una larga historia y que continúan a lo largo del tiempo. Ante esta situación, y con la incógnita de conocer como los negocios administrados por miembros de la comunidad china han enfrentado la dinámica en la realidad económica del entorno, se llevó a cabo la presente investigación con el objetivo de analizar las estrategias que han apoyado a la permanencia de dichos negocios e incluso que los han favorecido en su consolidación. Las empresas familiares se convierten en una buena práctica dentro de la sociedad ya que el hecho de construir una empresa a través de un núcleo tan relevante como lo es la familia es un reto que nos es más que otro medio de subsistencia, ya que los propios integrantes deben generar las estrategias necesarias para poder llevar un buen control, gestionar buenas decisiones y sobretodo preservar a la empresa por generaciones (Cisneros, 2007).

### Antecedentes

En la actualidad, Mexicali tiene una población de poco más de 900,000 habitantes, de los cuales alrededor de 40,000 son de origen chino. A finales del siglo XIX se propició una fuerte inmigración de chinos hacia los Estados Unidos de América con el fin de trabajar en la construcción de vías férreas así como en los canales de irrigación. Al concluirse estos trabajos, el país del norte empezó a rechazarlos hasta que, en 1904, se emitió una ley que prohibía su entrada. Esto casi coincidió con el desarrollo agrícola de Mexicali que requería de mano de obra y los mexicanos existentes no eran suficientes en ese tiempo para proporcionarla. Por este motivo, de 1910 a 1920 se facilitó la entrada de asiáticos a trabajar en esta región, los cuales se asentaron predominantemente en lo que tiempo después se conocería como La Chinesca, barrio chino que aún existe en el centro de la ciudad. Con el paso del tiempo, estos inmigrantes que iniciaron como jornaleros, ocuparon espacios como arrendadores de tierras y posteriormente incursionaron al comercio, principalmente restaurantes.

En 1918, un grupo de hombres solteros chinos fundaron la Asociación China con la finalidad de representar a dicha comunidad ante cualquier estancia gubernamental y civil, así como promover su cultura, fortalecer los principios morales y afirmar los lazos de unión familiar. A través de esta asociación se realizaron las primeras acciones de beneficencia pública y se estableció el primer hospital público, financiado con participaciones que los agricultores chinos deducían de sus cosechas de algodón. El control que tenían de la agricultura era por demás sorprendente. Durante las primeras décadas del siglo, algunos chinos rebasaron el nivel de jornaleros agrícolas para convertirse en prósperos empresarios. A mediados del siglo XX, los integrantes de la comunidad china ya establecidos en La Chinesca, fundaron comercios dedicados a la venta de ropa, calzado, mercerías, abarrotes y restaurantes; esto beneficio el desarrollo económico de Mexicali ya que generaron espacios de trabajo y propiciaron prosperidad a la economía local, situación que en hoy en nuestros días sigue presentándose ya que ofrecen 1,200 fuentes de empleo a trabajadores de la ciudad.



## REVISION LITERARIA

Las sociedades evolucionan durante el transcurso de las generaciones; al igual que las especies, las organizaciones, que sobreviven no son las más grandes ni las de mayores recursos, sino aquellas que consiguen adaptarse y adecuarse a las exigencias y desafíos constantes del medio que las rodea. Sobrevivirán aquellas que no solo tengan la capacidad de adaptarse sino que se anticipen y creen condiciones de cambio que repercutan en el ambiente y en las otras organizaciones. En la medida en que consigan anticiparse a esos cambios de manera proactiva, en esa medida será su éxito. Y la planeación estratégica es una herramienta que apoya a la obtención de esos buenos resultados.

Planear consiste en elegir y fijar un objetivo; en elaborar un proyecto y precisar los pasos a seguir para llevarlo a cabo calculando los riesgos que pudieran divisarse; es saber cómo prevenir y evitar la amenazas para minimizarlos; es prepararse de manera continua para la obtención de buenos resultados. Con la planeación debe buscarse asegurar la permanencia de los negocios en razón de que se formalizan planes, programas y procedimientos para que operen de manera congruente frente a las eventualidades que se presentan en el andar cotidiano de las organizaciones. La estrategia es un conjunto de acciones concebidas sistemáticamente en el tiempo, las cuales deben llevarse a cabo para lograr un determinado fin. La estrategia es una elección que involucra a toda la organización y que consiste en seleccionar de entre varias alternativas la que convenga en mayor grado, considerando todos aquellos factores internos y externos que la rodean: y, partiendo de esa elección tomar decisiones buscando siempre una mejor posición futura en relación con la situación actual.

Una buena estrategia debe ser capaz de alcanzar el objetivo deseado; de realizar una buena conexión entre el entorno y los recursos de una organización y competencia; debe ser factible y apropiada; debe ser dinámica, flexible y capaz de adaptarse a las situaciones cambiantes. Una buena estrategia debe ser capaz de proporcionar a la organización una ventaja competitiva. Para Chiavenato (2011), la planeación estratégica es un proceso en la organización que se encarga de trazar las directrices para definir los planes de acción que generaran sus ventajas competitivas y sustentabilidad a lo largo del tiempo. La planeación estratégica es elaborar, desarrollar y poner en marcha los distintos planes por parte de las empresas u organizaciones con la intención de alcanzar los objetivos y metas perseguidos en función de las oportunidades y amenazas que ofrece el entorno.

Es importante señalar que la planeación estratégica no intenta tomar decisiones mirando el futuro, sino respondiendo a determinadas problemáticas del presente; por lo tanto, no se encarga de pronosticar las futuras ventas sino de resolver problemas actuales que pudieran estar relacionados con ellas. Debido a esto es que todas las empresas deben revisar constantemente su planeación estratégica y crear nuevos planes para resolver aquellos conflictos que pudieran afectar el presente. En este sentido, es primordial que todas las personas vinculadas a la gerencia puedan desarrollar sus conocimientos y comprender con exactitud las necesidades de la empresa, para que la planeación estratégica les permita interactuar con un mundo dinámico y en constante evolución.

La 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, se enfocan acciones tales como la generación de misión, la declaración de algún estado futuro deseado que no es más que una visión organizacional, de igual manera se convierte en prioritario el establecimiento de objetivos, declaración de los valores, metas y planes de acción. Como segunda fase se debe efectuar los análisis del ambiente tanto externo como interno de la organización, se destaca la elaboración de estrategias y de esta manera tener la posibilidad de generar las ventajas competitivas que le ayudaran a reforzar su actividad. No hay que olvidar el desarrollo de un diagnóstico interno y externo para el desarrollo de objetivos.

## Organización y Familia

Es necesario crearnos un concepto apropiado de lo que encierra el término organización, que nos servirá como antecedente de empresa y poder englobar el término empresa familiar. Kast y Rosenzweig (2004) nos dice que los grupos y las organizaciones constituyen parte importante de nuestra existencia. Generalmente nacemos en el seno de una familia, continuamos nuestro andar en contacto con diversas instituciones. Las organizaciones se diferencian de los grupos informales ya que estos surgen espontáneamente cuando varias personas que tienen intereses comunes concuerden para alcanzar metas comunes. Una organización es un sistema con algún propósito, y en el cual algunas de sus partes, tienen propios propósitos y se diferencia de una empresa porque esta realiza seis tipos de intercambios (Ackoff, 1997):

Intercambio de dinero por trabajo a sus empleados

Intercambio de dinero por bienes y servicios con los consumidores

Intercambio de dinero con los proveedores

Intercambio de bienes y servicios con el gobierno

Intercambio de dinero pagadero posteriormente por dinero recibido por inversionistas y financiadores

Intercambio de dinero pagado ahora por dinero recibido más tarde, con los deudores.

Respecto a la teoría contable, existen postulados que fueron definidos considerando las distintas corrientes teóricas desarrolladas hace varias décadas, así como la práctica de los negocios. Sin embargo, dichos postulados pueden modificarse si cambia el entorno en el que el sistema de información contable opera. Uno de estos postulados es el de “negocio en marcha” que menciona que la entidad económica se presume en existencia permanente, dentro de un horizonte de tiempo ilimitado, en tanto prevalezcan dichas las condiciones favorables para el desarrollo de sus actividades. Alejandro Alcocer define la empresa como “una entidad económica de producción o distribución de bienes o servicios, en la cual se interrelacionan elementos humanos, físicos y técnicos para cumplir con un fin o actividad determinada” (Alcocer, 2009). Por su parte Rodríguez (2006) nos dice que son “unidades básicas de producción, encargadas de realizar las actividades económicas que nos permiten satisfacer las necesidades humanas constituidas por un grupo de personas y una diversidad de recursos (materiales, financieros, técnicos)”.

La pequeña empresa ha proporcionado una de las mejores alternativas para la independencia económica, ya que este tipo de empresas han sido una gran oportunidad mediante la cual los grupos en desventaja económica han podido iniciarse y consolidarse por méritos propios. De igual manera debe anotarse que la pequeña empresa ofrece el campo experimental para generar, con frecuencia, los nuevos productos, ideas, técnicas y formas de hacer las cosas. Si bien es cierto que las pequeñas empresas no logran obtener niveles de operación y venta individuales tan considerables como las empresas grandes o multinacionales, en conjunto si llegan a consumir más que aquellas. La importancia de la pequeña empresa no sólo debe medirse por el número de establecimientos o el capital invertido que existe en ellas, sino que también deben considerarse los empleos y la capacitación que generan y la capacidad de compra que dan a la población trabajadora mediante los sueldos y salarios.

## Empresa Familiar

Toda área de conocimiento debe erigirse sobre una base teórica. En el campo de la administración de empresas, la fuente primordial de material está constituida por la amplia experiencia y la vasta literatura que existe de este tema. Sin embargo, en lo que respecta a la administración de empresas familiares, se carece de una integración teórica y empírica, además de que no se cuenta con una definición unificada. Esta falta de integración teórica propicia que existan muchas definiciones sobre la empresa familiar. En Estados Unidos se reportan más de veinte y en México, los pocos profesionales que se dedican a esta disciplina también manejan definiciones diversas. A pesar de que no hay un consenso sobre la definición

de empresa familiar, la mayoría de los expertos la asocian con el control accionario y la dirección de la organización en manos de los miembros de una familia.

Para Longenecker (1994), una empresa familiar es aquella que cumple con dos requisitos fundamentales: en la parte de propiedad, todas o al menos la parte proporcional que permita mantener el control de la organización deben pertenecer a dos o más miembros de una misma familia; y en segundo lugar, sin restarle importancia alguna, la empresa familiar es aquella en la que al menos dos de los miembros de la familia están involucrados en el funcionamiento de la empresa. Esto quiere decir que no basta con tener el control accionario de la empresa, sino que al menos dos de los miembros de la familia deben estar laborando activamente en la empresa. Aunque no existen datos exactos que proporcionen información precisa de la proporción que guardan las empresas familiares con las que no lo son, debido a que los censos no clasifican a las empresas como familiares y no familiares algunos autores mencionan que a nivel mundial, 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)

Además, Rodríguez Valencia menciona que de más de 2, 000,000 de empresas que operan en México, 98% son controladas por una familia o tienen una fuerte intervención por parte de los miembros de esta. Se puede argumentar que los grandes grupos del país (Alfa, Bimbo, Vitro, etc.), en realidad son grupos familiares. De ahí, la importancia en ocuparse de este tema. Sin embargo, las empresas familiares en México tienen una esperanza de vida de 25 años (Urzúa, 2012). Aunque cada organización tiene sus propios miembros, metas y valores, se ha encontrado que es posible establecer disimilitudes entre las empresas familiares y las que no lo son. Algunas de las características distintivas de las empresas familiares son que, en sus inicios, éstas tienden a contraer pocas o ninguna deuda y suelen estar económicamente subdesarrollados, en el sentido de que no son tan grandes como podrían ser. Otra característica es que, en ocasiones, las empresas familiares normalmente operan sin un sistema burocrático, por lo que las decisiones son tomadas con rapidez y por lo mismo son capaces de ajustarse con prontitud a los cambios de su entorno. Una más, es que dado que en estas empresas, los subsistemas de empresa y familia interactúan, no se suelen tomar decisiones puramente racionales que afecten a la empresa, sino que los intereses de la familia también juegan un papel importante. Por último se menciona que algunos negocios familiares tienden a orientarse hacia las ventas y la producción, dejando áreas como las finanzas y la mercadotecnia en un segundo plano, siendo que estas también son importantes y deben considerarse el momento de la planeación de las actividades de la organización.

### Empresa China

La relación hombre familiar sigue teniendo una fuerte preponderancia del hombre como jefe de familia, las personas mayores son claramente respetadas. Esto genera que dentro de la comunidad China así como de las organizaciones los adultos mantienen una jerarquía importante y reconocida. Como principio general el ciudadano chino es muy emprendedor, con fuerte predisposición a resolver las inquietudes de sus clientes. Es muy activo en la participación dentro de sus organizaciones, se verifica una clara tendencia a superarse permanentemente incorporando capacitación y equipamiento a sus empresas. Sorprende observar el crecimiento permanente de sus compañías.

Por otra parte se trata de personas muy cordiales, amistosas y serviciales. Siempre están tratando de resolver todo tipo de obstáculo; Son muy detallistas y lo manifiestan por medio de gentilezas como los traslados, recepción en la compañía y reservas de todo tipo; hacen que el visitante se encuentre predispuesto para los negocios. “Los chinos no perciben el trabajo como un castigo”, los chinos no tienen la idea religiosa de ‘ganar el pan con el sudor de su frente’, por lo que el trabajo se ve simplemente como una forma de otorgar dignidad a nuestras vidas”. Uno de los aspectos más llamativos de los pequeños comerciantes chinos

establecidos en Mexicali son sus largas jornadas de trabajo, con horarios que se prolongan mucho más de lo habitual. El tipo de negocio también juega un papel importante, ya que los chinos “tienen trabajos de niveles muy básicos, y cuanto más tiempo esté abierto el local, más posibilidades hay de ganar dinero”, “Si un comerciante tiene la tienda abierta no sabe cuántos clientes habrá, pero sí la tiene cerrada no habrá ninguno, seguro”.

## METODOLOGÍA

La presente 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 recolectaran datos en un solo momento en su contexto natural, mediante entrevistas a los fundadores y administradores; 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 la aplicación de la entrevista (Hernández, Fernández y Baptista, 2006).

### Planteamiento del Problema

No existe un modelo que integre las capacidades internas y los recursos de las empresas familiares que las ayuden a ser más profesionales, entendiéndose por profesionalización la capacidad interna con que una Empresa Familiar estructura, gestiona y gobierna los recursos y capacidades que le son propios de tal forma de conseguir los resultados deseados para el logro de sus objetivos. (Basco, 2006). Se debe contemplar que no existe una teoría que se ajuste a las necesidades de las empresas familiares, ya que la mayoría de los trabajos en el ámbito de la empresa familiar se relacionan principalmente con investigaciones que se enfocan en reconocer y apreciar las características de éstas, sin embargo las necesidades que presentan la mayoría de las empresas familiares acerca de su funcionamiento y supervivencia representan un reto para emprender dicha investigación. Se tiene que gran parte de ellas fracasan debido a su mala administración, dentro de la cual se encuentra la planeación estratégica. Por ello es importante que quien tiene un negocio cuenta, desde un principio, con las herramientas básicas para encauzarlo adecuadamente. Además debe estar preparado para que, cuando crezca, lo haga sanamente. Tener una idea de la empresa a futuro permitirá, desde sus inicios, una adecuada toma de decisiones (Molina, 2006).

### Objetivo

El objetivo de esta investigación es determinar si entre los factores de permanencia de las pequeñas empresas familiares de origen Chino en Mexicali, Baja California se encuentra la adecuada implementación de la planeación estratégica.

### Objetivos Específicos

Identificar a las empresas familiares establecidas en Mexicali de origen Chino.  
Conocer si las Empresas Familiares identifican los elementos que la distinguen de sus competidores.  
Identificar las estrategias de las Empresas Familiares que son implementadas como parte de su planeación estratégica

### Procedimiento Para la Recolección y Análisis de los Datos

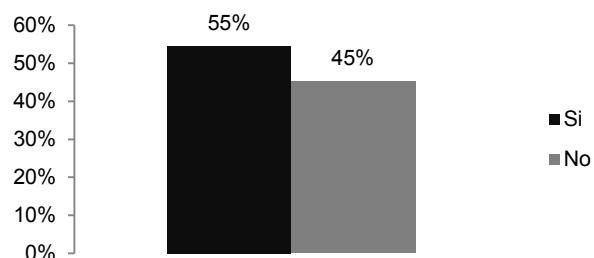
La primera fase de la investigación se procedió a caracterizar a las empresas familiares, para conocer la capacidad interna que tienen de estructurar, gestionar y gobernar sus recursos y capacidades con el objetivo de mejorar su competitividad y afianzar su permanencia. Se determinó la utilización de este tipo de

cuestionario por ser éste un instrumento de apoyo que permitió recolectar gran cantidad de información que resultó sumamente útil para el planteamiento del problema de estudio.

El instrumento de medición diseñado para esta investigación fue un cuestionario con preguntas abiertas, a manera de entrevista. Este instrumento se aplicó para conocer información respecto a quien o quienes son las personas que fundaron la empresa y si todavía se encontraban laborando en ella; quien tomaba las principales decisiones del negocio; si dentro sus prácticas administrativas desarrollaban manuales de organización, implementación de políticas y estrategias; y, si consideran relevante el conocer a la competencia directa.

## RESULTADOS

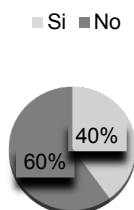
Tabla 1: ¿Llevaban a Cabo Planeación en la Empresa?



*Elaboración propia*

Se puede observar que el 55% de los propietarios lleva a cabo un proceso de planeación para su empresa, sin embargo un alto porcentaje deja de lado esa actividad lo que trae como consecuencia una administración sin herramientas que sirvan de apoyo para la continuidad del negocio, siendo un 45% esta proporción.

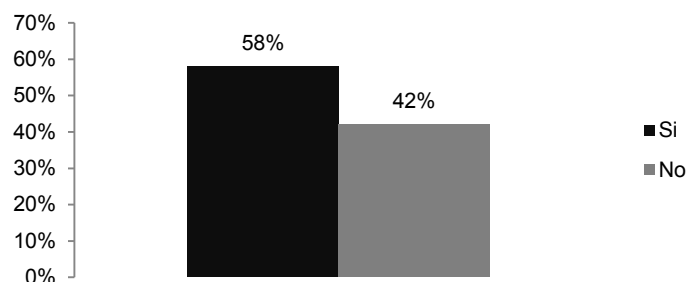
Tabla 2: ¿Posee Manuales de Organización?



*Elaboración Propia*

Solo el 40% de las empresas poseen manuales de organización por lo cual el 60% restante puede que no conozca con certeza sus responsabilidades y actividades que debe desarrollar situación alarmante para la operación de la empresa, por lo cual la gerencia debe establecer normas y controles administrativos, los cuales deberán quedar por escrito y es precisamente a través de los manuales de organización que se pueden establecer dichas normas y políticas.

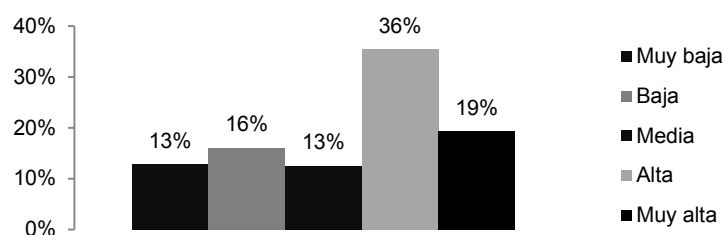
Tabla 3. ¿Se Implementan Políticas y Estrategias en la Empresa?



*Elaboración propia*

Un 42% de las empresas carecen de la actividad de elaboración de políticas y estrategias por lo que esa es una de las causas de que no se cuenten con líneas de acción dentro de las empresas para su correcta implementación, siendo solo el 58% las empresas las que tienen un enfoque en el proceso de elaboración de políticas y estrategias.

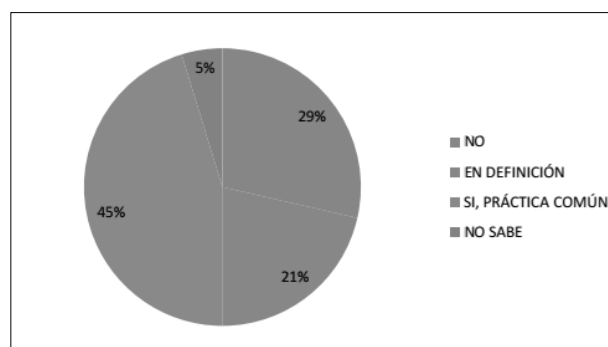
Tabla 4: ¿Considera Relevante Implementar Una Planeación Estratégica Para Evitar el Cierre del Negocio?



*Elaboración propia*

Se tiene plenamente identificado con un 36% que la falta del manejo de la planeación estratégica, es la causa del cierre de las empresa, lamentablemente se tiene el precedente de la repercusión que trae consigo el no implementarlo, pero tampoco se ve un interés por efectuar el proceso y revertir la situación a la que se pudiera enfrentar.

Tabla 5: ¿la Empresa Cuenta con una Estrategia Para Competir?



*Elaboración propia*

La figura muestra que del total de empresas familiares, el 45% si cuenta con una estrategia para competir como práctica común, el 29% no cuenta con una estrategia, y un 5% de ellos no sabe sobre la necesidad de estas.

## CONCLUSIONES

Hoy en día la organización debe reforzar sus actividades con el afán de lograr su subsistencia, y más aún si se trata de una organización de carácter familiar, quien se enfrentan a un sin número de dificultades para permanecer en el mercado de manera competitiva y rentable, por lo que tienen la necesidad de emprender estrategias innovadoras que les ayuden a enfrentar y superar los retos a los que se verán expuestos en su contexto actual. Dentro de los factores que inciden en la permanencia de las pequeñas empresas familiares de origen Chino en Mexicali Baja California, la empresa familiar en muchas ocasiones resulta difícil de analizar desde un punto de vista organizacional, ya que los conceptos de confianza y comunicación entre los miembros de una familia pueden afectar subjetivamente la relación, se encontró la falta de planes de acción enfocados a su organización. Otro de los factores detectados, en orden de importancia, son los problemas derivados a la falta de la elaboración de manuales organizacionales, lo que genera que haya un desorden en las actividades que se realizan en las empresas, lo cual también se aprecia dada la falta de experiencia en el negocio.

Así mismo, uno de los aspectos trascendentales para la falta de competitividad es que la mayoría de las organizaciones son de carácter familiar y surgieron con la finalidad de satisfacer necesidades básicas de la familia y no con una visión de desarrollo y competitividad; Por ende estas empresas carecen de planes de crecimiento a mediano y largo plazo, por lo que se puede confirmar que no basan su administración diaria en los procesos de planeación estratégica, lo que no les permite tener diferentes cursos de acción con los cuales puedan definir sus estrategias para hacer frente a la competencia a la que se enfrentan día con día.

Es importante que las empresas realicen un análisis más detallado de sí mismas y de sus competidores, para establecer una estrategia, ya es importante que cuenten con estrategias que les ayuden a ser más competitivas en su entorno. Por tema cultural siguen confiando la administración de su organización a los fundadores quienes se merecen el respeto y admiración dado por su género y edad, es decir la experiencia es la que se sigue imponiendo sobre la planeación estratégica, de esta manera han llevado a cabo la labor de gestión administrativa.

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# **ESTUDIO REFLEXIVO ENTORNO A LA ASOCIACIÓN EXISTENTE ENTRE EL ÁMBITO UNIVERSITARIO Y LA PROMOCIÓN DE LA SALUD EN LA UNIVERSIDAD ESTATAL DE SONORA UNIDAD ACADEMICA BENITO JUAREZ**

Aracely Gutierrez Serna, Universidad Estatal de Sonora  
Erika Silva Valenzuela, Universidad Estatal de Sonora  
Jesús Rene Quiroz Dorame, Universidad Estatal de Sonora  
Juana Trinidad Castro Palomares, Universidad Estatal de Sonora

## **RESUMEN**

*Toda universidad cumple su misión social al penetrar en la cultura en que está inmersa, mediante el avance constante del saber en los temas de mayor relevancia y necesidad para cada país. En el marco social del rol formativo de las universidades, la UES ha desarrollado distintas estrategias para atender y fomentar habilidades, hábitos y conductas saludables entre sus estudiantes; Una universidad promotora de la salud es aquella que incorpora el fomento de la salud a su proyecto, con el fin de propiciar el desarrollo humano y mejorar la calidad de vida de quienes allí estudian o trabajan, influyendo así en entornos laborales y sociales. Por lo tanto se realizó un estudio reflexivo en cuanto a los alcances del Programa de Salud Universitaria (PSU) con respecto a los resultados emitidos por el Examen Médico Automatizado (EMA) en los ciclos 2011-2, 2012-2 y 2013-2, determinando que no se cuenta con un seguimiento del estudiante al egresar de la Universidad, de tal manera que se propone realizar una segunda aplicación del EMA o se diseñe un instrumento que mida el grado de impacto de las actividades desarrolladas por el PSU entre los estudiantes próximos a egresar y así contar con datos específicos sobre el resultado de la promoción a la salud que la UES implementa.*

# **STUDIO REFLECTIVE ENVIRONMENT TO THE EXISTING PARTNERSHIP BETWEEN THE UNIVERSITY AND THE HEALTH PROMOTION STATE UNIVERSITY OF SONORA UNIT ACADEMIC BENITO JUAREZ**

## **ABSTRACT**

*All University fulfills its social mission to penetrate the culture in which it is immersed, through continued progress of knowledge in the subjects of greater importance and necessity for each country. Within the social framework of the formative role of the universities, the UES has developed different strategies to meet and foster skills, habits and healthy behaviors among students; A health promoter University is one that incorporates the health promotion project, in order to facilitate the development human and improve the quality of life of those who there studying or working, thus influencing labour and social environments. So it was a reflective study in terms of the scope of the program of Health University (PSU) regarding the results issued by the examination doctor automated (EMA) in 2011-2, 2012-2, 2013-2 cycles, determining that you there is with the student track to graduating from College, in such a way that intends to make a*

*second application of the EMA or be designed an instrument that measures the degree of impact of activities by the PSU coming students to graduation and thus have specific data on the outcome of the health promotion that UES implements.*

**JEL:** A2

**KEYWORDS:** Education

## INTRODUCCION

Las instituciones de educación superior hoy en día desarrollan un papel protagónico en la sociedad, las universidades son escenario de formación técnica y profesional de los miembros de la comunidad y a través de la educación, la investigación y la difusión del saber, orientan y apoyan los cambios en diversos espacios nacionales e internacionales. Toda universidad cumple su misión social al penetrar en la cultura en que está inmersa, mediante el avance constante del saber en los temas de mayor relevancia y necesidad para cada país. De esta forma, las instituciones de educación superior buscan comprender los fenómenos y aportar soluciones que enriquezcan y orienten el futuro nacional, regional y mundial. En otras palabras, la existencia misma de una universidad implica su participación en la cultura y en los procesos relevantes de la nación a la que pertenece. (Muñoz, 2008) Las universidades deben aspirar al protagonismo en el cambio cultural mediante la educación de personas más cultas, abiertas, emprendedoras e íntegras, comprometidas con el desarrollo progresivo de la sociedad. Sin embargo, este cambio cultural exige desafíos enormes para las universidades, pues no sólo demanda una formación de excelencia en cada disciplina, sino que requiere el fortalecimiento de conductas y actitudes transversales que adoptará cada egresado convertido en profesional, quien construirá y tomará decisiones al interior de la sociedad. Surge aquí objetivo transversal para la existencia de una universidad, y que se refiere al desarrollo permanente de las capacidades, habilidades y hábitos de sus miembros.

## REVISION DE LITERATURA

La Universidad Estatal de Sonora UES, es una Institución creada en 1983 y desde su fundación ha tenido 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. A la fecha, cuenta con cinco unidades académicas ubicadas en San Luis Rio Colorado, Hermosillo, Navojua, Magdalena Y Benito Juárez; Su misión es contribuir al progreso social del país, atendiendo las prioridades del desarrollo integral del estado de Sonora por medio de sus funciones de docencia, investigación, extensión del conocimiento y difusión de la cultura. 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.

En el marco social del rol formativo de las universidades, la UES ha desarrollado distintas estrategias para atender y fomentar habilidades, hábitos y conductas saludables entre sus estudiantes; Una universidad promotora de la salud es aquella que incorpora el fomento de la salud a su proyecto, con el fin de propiciar el desarrollo humano y mejorar la calidad de vida de quienes allí estudian o trabajan, influyendo así en entornos laborales y sociales. De esta manera promueve conocimientos, habilidades y destrezas para el propio cuidado y para la implantación de estilos de vida saludables en la comunidad universitaria. (Shepherd, 2002) La promoción de salud en el ámbito escolar constituye un valor agregado al de por sí ya extraordinario valor que tiene la escuela.

La complejidad de un mundo en integración y que enfrenta el nuevo desafío de la era de la información, sumada a la necesidad de complementar a la educación con la enseñanza de habilidades para la vida, lo anterior ha generado un amplio consenso entre los especialistas, los maestros, la familia y la comunidad entorno a la urgencia para fortalecer y transformar la universidad; en este sentido la promoción de la salud juega un papel primordial ya que es un escenario privilegiado para fomentar cambios de estilos de vida en pro de la salud, logrando un conjunto de conductas que refuercen el potencial de salud de cada individuo y de la comunidad escolar en su conjunto, educando en valores y actitudes que propicien mejores respuestas de los sujetos a su ambiente social, cultural y económico, además se hace necesario y esencial proporcionar los medios para que, a lo largo de su vida, la población se prepare para las diferentes etapas de las mismas y afronte las enfermedades y lesiones crónicas y que esto se ha de hacer posible a través de las escuelas, los hogares, los lugares de trabajo y el ámbito comunitario, en el sentido de que exista una participación activa por parte de las comunidades en la consecución de la salud individual y colectiva.

(Meda, 2012) Estos argumentos sustentan la propuesta de la UES en implementar programas de prevención y promoción de la salud universitaria, el principal interés es brindar atención integral que permita disminuir los índices de reprobación y deserción escolar durante su estancia en la institución, con el propósito de contribuir al desarrollo de su vida profesional; uno de las estrategias que la UES ha implementado para atender estos indicadores ha sido El Programa de Salud Universitaria (PSU), el cual brinda servicio médico y psicológico a los estudiantes para atender cualquier problema físico o emocional y contribuir al desarrollo personal y académico a través de una atención integral y de calidad. El PSU tiene como objetivo promover el autocuidado de la salud individual y grupal de los alumnos a través de estrategias y acciones orientadas al desarrollo de competencias sociales, estilos de vida y entornos saludables; se desarrollan diversas actividades para el cuidado y promoción de la salud.

Dentro de las actividades que el PSU realiza dentro de la Universidad se encuentra la promoción y difusión de la salud a través talleres y conferencias, talleres para padres, distribución de trípticos y carteles, consultas de atención médica y psicológica, así como la aplicación del Examen Médico Automatizado (EMA) el cual se realiza con los estudiantes de nuevo ingreso en el transcurso de su primer semestre en la UES. El EMA es un instrumento de valoración integral de la salud que permite identificar enfermedades existentes y de herencia familiar, además de explorar los factores de riesgo y protección que más influyen en la salud integral de los jóvenes estudiantes, proporciona información valiosa de la salud física y mental de los estudiantes universitarios de primer ingreso. Se compone de cuatro cédulas de auto respuesta que integran 105 preguntas que identifican enfermedades existentes y de herencia familiar, también explora los factores de riesgo y de protección que más influyen en la salud. Es una importante herramienta que se utiliza para la apertura del expediente clínico de cada alumno. El análisis e interpretación de los resultados obtenidos del EMA, ayudan a crear distintas estrategias para contribuir en la formación de estudiantes con mayor cultura por el autocuidado de la salud, entre ellas podemos encontrar las siguientes:

*Permite conocer y prevenir posibles padecimientos en los alumnos Identifica y compara el estado de vulnerabilidad de la comunidad estudiantil Permite contar con parámetros de evaluación para la implementación y mejora de programas en materia de atención, promoción, educación y prevención de la salud Proporciona información general sobre el nivel escolar y genero de los alumnos.*

## METODOLOGÍA

### Objetivo

En este trabajo se busca dar a conocer un estudio reflexivo en torno a la necesaria asociación que debe existir entre el ámbito universitario y la promoción de la salud, con el fin de dar seguimiento a las acciones

implementadas por la UES a través del Programa de Salud Universitaria (PSU) con la aplicación del Examen Médico Automatizado (EMA) y contar con líneas de acción que logren medir el impacto de las actividades de promoción a la salud en cada estudiante perteneciente a la Universidad.

*Delimitaciones:* Esta investigación ha tomado como referencia los datos emitidos por el EMA únicamente de una de las cinco unidades académicas de la UES, es decir, la información presentada corresponde a los estudiantes de la unidad académica Benito Juárez y algunas de las limitaciones presentadas son:

La unidad académica Benito Juárez, es la de menor matrícula en la Universidad. La profundidad del estudio está sujeta a la información disponible a partir del año 2011, en el que se realizó la última modificación al EMA, resultando tal como lo utilizamos a la fecha. Del cúmulo de información emitida por el EMA, solo se puede utilizar aquella en la que los resultados puedan tratarse de manera general, respetando el derecho de privacidad que poseen cada estudiante-paciente; es por ello que los datos específicos por estudiante no serán considerados para este proyecto, solo aquellos en los que se describan niveles de vulnerabilidad en términos generales.

*Sujeto:* La presente investigación se realizó con los estudiantes de nuevo ingreso de los ciclos escolares 2011-2, 2012-2 y 2013-2 correspondiente a los Programas Educativos de Lic. Sistemas Computacionales Administrativos, Lic. Entrenamiento Deportivo, Lic. Agronegocios y únicamente en el ciclo 2013-2 se ha incluido la Lic. En Administración de empresas. La edad de los estudiantes oscila entre los 17 y 19 años en promedio.

*Materiales:* Para la realización de este proyecto se ha utilizado el Examen Médico Automatizado, elaborado por la Universidad Autónoma de México UNAM, la UES ha establecido un convenio de colaboración de manera que contrata los servicios de la UNAM para proporcionar las cédulas del examen y su evaluación y procesamiento de los datos. Contiene 105 preguntas concernientes a seis áreas de vulnerabilidad:

Trastornos de la nutrición  
Enfermedades crónicas  
Sustancias adictivas  
Sexualidad y reproducción  
Violencia  
Salud mental

Los resultados que estas áreas de medición arrojan sobre los estudiantes consta de tres aspectos, los cuales son: Marcadores de alta vulnerabilidad, prevalencia de factores de riesgo y prevalencia de factores protectores; para efectos de la presente investigación solo se tomaron en cuenta los marcadores de alta vulnerabilidad, ya que se considera necesario realizar un seguimiento a los estudiantes que se identifiquen dentro de esta categoría siendo considerados como un grupo de alto riesgo.

*Procedimiento:* En cada ciclo escolar, 11-2, 12-2 y 13-2 se realizó una planificación de grupos por Programas educativos, en cada sesión se disponía de dos horas para llenar las cédulas del EMA y a la vez se llevó a cabo revisión visual, odontológica y mediciones antropométricas de cada estudiantes, datos que son indispensables para el llenado completo de las cédulas. El tiempo promedio de aplicación por cada ciclo escolar fue de una semana, incluyendo segundas aplicaciones por grupo para mayor cobertura de estudiantes y revisión de cada cédula corroborando su correcto llenado. Este proceso de aplicación se realiza en el mes de Septiembre y se envían a la Ciudad de México a la UNAM para su procesamiento, en el mes de noviembre, la UNAM entrega a la UES los resultados obtenidos referentes a los niveles de vulnerabilidad y así implementar acciones preventivas y correctivas de promoción a la salud dentro del PSU. Estas

actividades se programan en función de los resultados obtenidos, de tal manera que el Plan General de Actividades del PSU contempla las siguientes actividades.

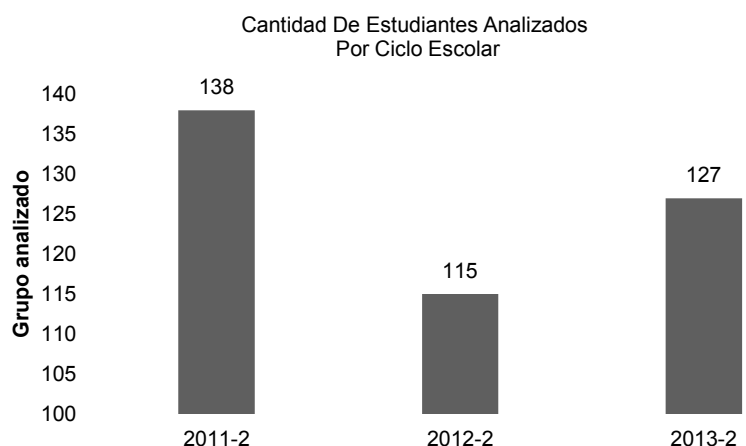
Tabla 1: Plan General de Actividades del Programa de Salud Universitaria

Metas	Acciones
Desarrollar programas de prevención e intervención en el control de la salud <b>FÍSICA</b> , para beneficio de la comunidad universitaria	Llevar a cabo consultas médicas a los estudiantes que lo requieran durante el semestre. Implementar un programa de promoción del programa de Salud Universitaria entre los estudiantes, a través de visitas a las aulas. Elaboración del periódico mural brindando a los estudiantes información referente en áreas de vulnerabilidad juvenil. Aplicación de la campaña del botiquín escolar entre los estudiantes de la unidad. Realizar mínimo una conferencia al mes sobre las distintas áreas de vulnerabilidad juvenil a fin de orientar a los estudiantes. Elaboración y distribución de trípticos y dípticos en las distintas áreas de vulnerabilidad juvenil. Organizar y llevar a cabo la feria de la salud universitaria Análisis de los resultados del Examen Médico Automatizado (EMA) Aplicación del Examen Médico Automatizado (EMA) a los alumnos de nuevo ingreso
Desarrollar programas de prevención e intervención en el control de la salud <b>EMOCIONAL</b> , para beneficio de la comunidad universitaria	Aplicación de asesorías psicológicas y terapias psicológicas a los alumnos que lo requieran durante el semestre. Implementar un programa de promoción permanente del programa de Salud Universitaria entre los estudiantes, a través de visitas a las aulas. Elaboración del periódico mural brindando a los estudiantes información referente en áreas de vulnerabilidad juvenil. Análisis de los resultados del Examen Médico Automatizado (EMA). Aplicación del Examen Médico Automatizado (EMA) a los alumnos de nuevo ingreso Realizar mínimo una conferencia al mes sobre las distintas áreas de vulnerabilidad juvenil a fin de orientar a los estudiantes. Colaboración en la organización y aplicación de la feria de la salud universitaria

## RESULTADOS

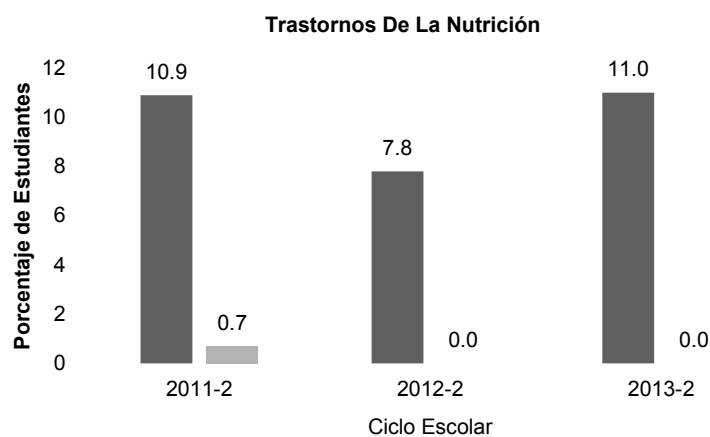
A continuación se muestran en representaciones graficas los resultados obtenidos en la aplicación del Examen Médico Automatizado (EMA) en los ciclos escolares 11-2, 12-2 y 13-2; los cuales muestran los porcentajes de presencia en los marcadores denominados altavulnerabilidad.

Figura 1: Cantidad de Estudiantes Analizados Por Ciclo Escolar



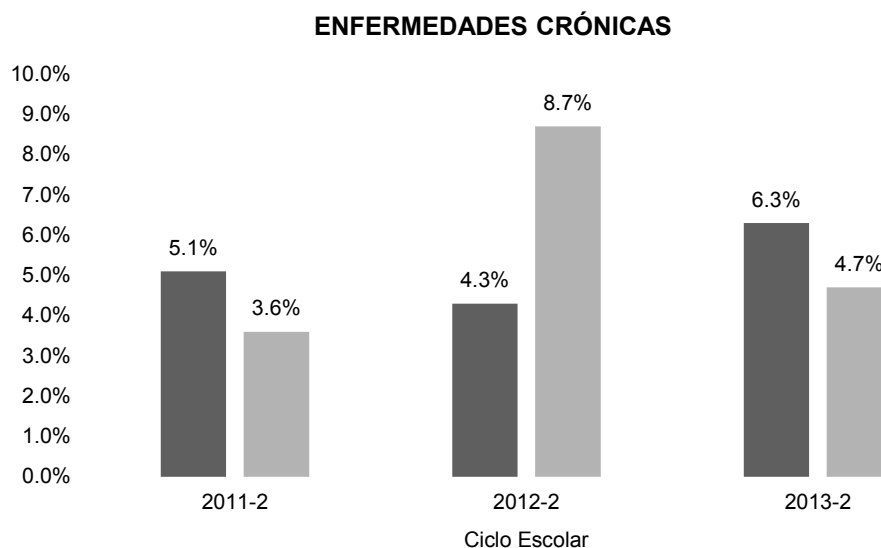
Por cada ciclo escolar la cantidad de estudiantes fue variable debido a la matrícula inscrita en el periodo, cabe mencionar que los datos mostrados no corresponde al dato total de estudiantes que respondieron el EMA, sino a la cantidad de estudiantes analizados, considerando un margen que varía del 5 al 10 % por ciclo escolar.

Figura 2: Prevalencia del Primer Marcador de Alta Vulnerabilidad



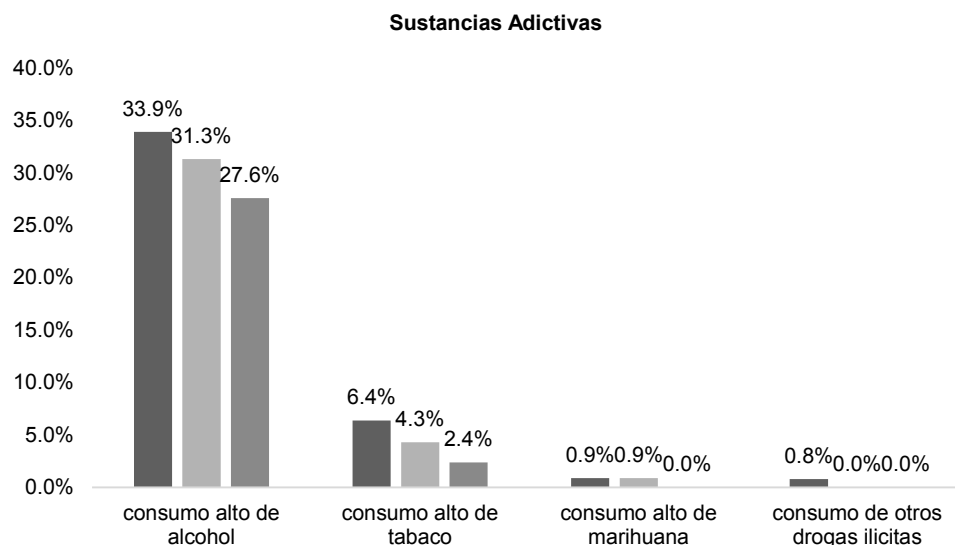
*El primer marcador llamado Trastorno de la nutrición se incluyen la Obesidad y la Desnutrición grave; De un total de 138 estudiantes en el ciclo 2011-2, el 10.9 % resultó con obesidad y el 0.7 con desnutrición grave; en el ciclo 2012-2 el 7.8 % con obesidad y el indicador de desnutrición resultó en 0%, así mismo en el ciclo 2013-2 donde el único indicador de este marcador fue de obesidad con un 11.0%.*

Figura 3: Prevalencia del Segundo Marcador de Alta Vulnerabilidad



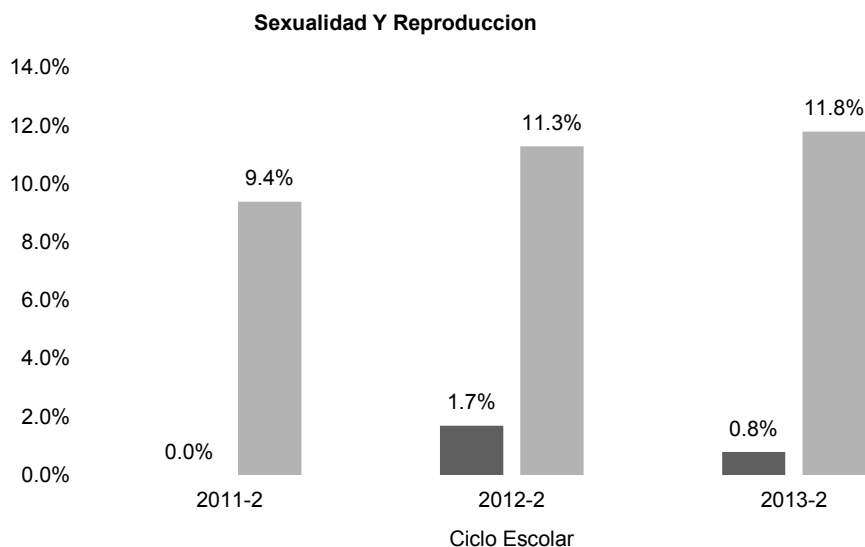
*En este segundo marcador de enfermedades crónicas, muestra resultados de Hipertensión y Diabetes, los cuales han mostrado en los tres ciclos analizados, una alta vulnerabilidad, arrojando respectivamente en el ciclo 11-2 un 5.1% y 3.6%; en el 12-2, 4.3% y 8.7% y en el ciclo 13-2, un 6.3% y 4.7%*

Figura 4: Prevalencia del Tercer Marcador de Alta Vulnerabilidad



El tercer marcador de alta vulnerabilidad corresponde al uso de sustancias adictivas, en las cuales se incluye Consumo alto de Alcohol, Consumo alto de tabaco, consumo alto de marihuana y consumo de otras drogas ilícitas mayormente usadas por los estudiantes; La grafica muestra cada ciclo escolar en la sustancia indicada; la de mayor indice es el alcohol presentando en el 11-2 un 33.9%; en el periodo 12-2 un 6.4% y en el ciclo 13-2 0.8%.

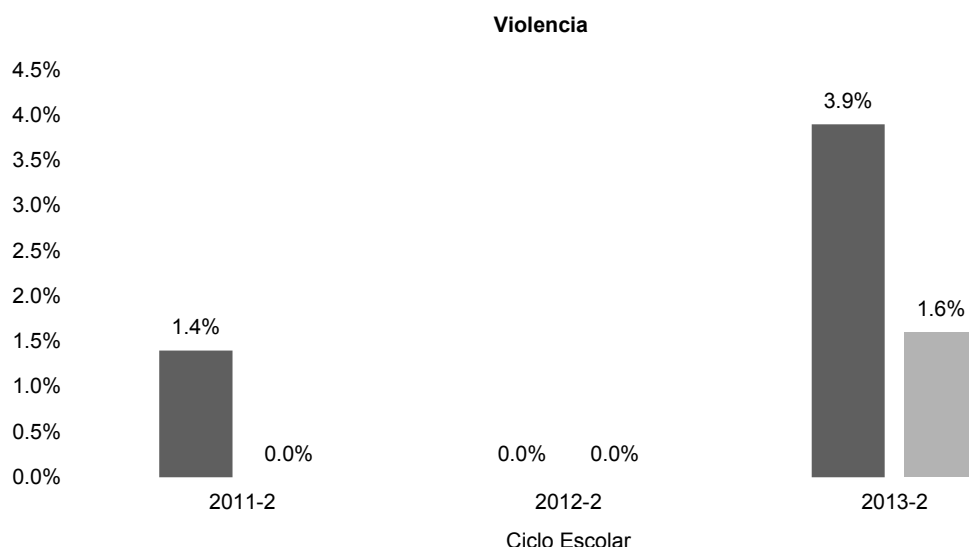
Figura 5: Prevalencia del Cuarto Marcador del Alta Vulnerabilidad



El marcador de Sexualidad y Reproducción incluye Infecciones de transmisión sexual y embarazos no planeados. De 138 estudiantes en el ciclo 11-2 el 9.4% ha experimentado embarazo no planeado, mientras que en el 12-2 el 11.3% y en el 13-2 el 11.8% se experimentó un aumento en el índice medido del mismo aspecto.

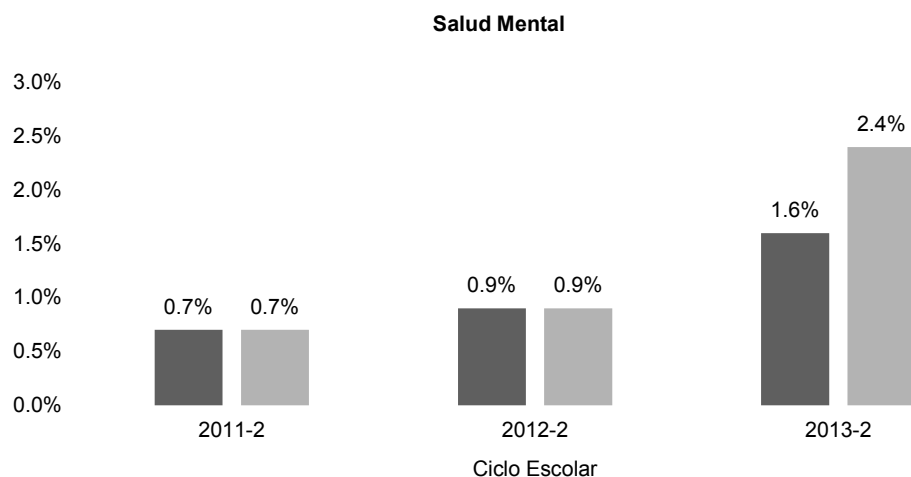


Figura 6: Prevalencia del Quinto Marcador de Alta Vulnerabilidad



*El marcador de violencia se ha dividido en dos aspectos, el índole sexual muestra en el 11-2 un porcentaje de 1.4% de estudiantes que han padecido, sin embargo en el 13-2 son un 3.9% quienes se han visto involucrados en situaciones de este tipo, el aspecto familiar no tuvo registro excepto en el ciclo 13-2 donde un 1.6% ha sufrido violencia familiar.*

Figura 7: Prevalencia del Sexto Marcador de Alta Vulnerabilidad



*En relación al marcador salud mental, trata Bulimia Y anorexia, así como ideación suicida, en los cuales se encontró que en el ciclo 2013-2 es donde más se han presentado casos relacionados a la anorexia y bulimia así como a ideación e intento suicida, 1.6% y 2.4% respectivamente en comparación con los ciclos anteriores donde el porcentaje no llegaba al 1%.*

## CONCLUSIONES

Al haber analizado la información correspondiente a los resultados del EMA y en comparación con las actividades desarrolladas por el PSU en los que se incluyen estrategias orientadas a prevenir y/o corregir

los distintos niveles de alta vulnerabilidad entre los estudiantes, se detectó que no existe un sistema de seguimiento dentro de la UES en el que se pueda determinar el grado de impacto del Programa de Salud Universitaria sobre la conducta y hábitos de los estudiantes. Es decir, se determina el nivel de vulnerabilidad con el que llegan de preparatoria a la Universidad, mas no se conoce si esos niveles han sido modificados después de la intervención del PSU; según la bibliografía revisada, es altamente conveniente que la Universidad establezca medidas y estrategias para medir el impacto directo de estas acciones. De manera que la información obtenida en la presente investigación sirve de antecedente para futuras investigaciones a nivel Estatal (en las cinco Unidades Académicas de la UES) ya que los resultados presentados de alta vulnerabilidad solo corresponden a la Unidad Académica Benito Juárez, sin embargo, es el mismo procedimiento de operación en todas los campus de la Universidad.

Si bien, la UES ha realizado distintas actividades alternas al PSU que han coadyuvado al fortalecimiento de la promoción de la salud, tal ha sido el caso de la obtención de la Certificación como Escuela Segura y Saludable, con la cual se identifica a esta Universidad como una de las Instituciones que más interés han tenido en cuanto a que sus estudiantes y la comunidad universitaria en general posea un nivel óptimo de salud; por lo tanto, se recomienda aplicar en el octavo semestre de cada programa educativo el Examen Médico Automatizado o se construya un nuevo instrumento que reúna las propiedades de validez y confiabilidad que proporcionen datos sobre los cambios que el estudiante ha experimentado en su salud física y/o emocional a través de las acciones desarrolladas por la UES mediante el Programa de Salud Universitaria.

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# **POLÍTICAS PÚBLICAS E INCUBADORAS DE EMPRESAS EN MÉXICO: ESTUDIO LONGITUDINAL 1994-2013**

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## **RESUMEN**

*El presente trabajo muestra el desarrollo de las políticas públicas federales sobre las incubadoras de empresas en México durante el periodo 1994-2013, en particular los apoyos que se les ha dado bajo el esquema administrativo y políticas públicas establecidas por sexenio presidencial. Estudio que se realizó mediante una investigación cualitativa y análisis documental de tipo longitudinal que abarca tres periodos presidenciales concluidos y uno iniciado en diciembre del 2012. El resultado de esta investigación muestra diferentes políticas públicas implementadas por sexenio, determinando el tipo de soporte y lineamientos que regularon su manejo. Se encontró un avance progresivo en el apoyo a proyectos emprendedores, en los que se utiliza a las incubadoras de empresas como estrategia para impulsar el desarrollo de empresas competitivas que generen empleos.*

**PALABRAS CLAVE:** Políticas Públicas, Incubadoras De Empresas, Estudio Longitudinal

## **PUBLIC POLICIES AND BUSINESS INCUBATORS IN MEXICO: LONGITUDINAL STUDY 1994-2013**

## **ABSTRACT**

*This paper presents the development of federal public policy on business incubators in Mexico during the period 1994-2013, in particular the support that has been given under the public administration and political scheme established by every presidential term. This study was conducted by qualitative research and analysis of longitudinal documents covering three concluded presidential administrations and the most recent one starting in December 2012. The result of this research shows different public policies implemented by administration, determining the type of support and guidance that regulated its management. Progressive advancement in supporting entrepreneurial projects, in which the incubators used as a strategy to promote the development of competitive enterprises that generate jobs found.*

**JEL:** 012, 021, M11, M13

**KEYWORDS:** Public Policy, Business Incubators, Longitudinal Study

## **INTRODUCCIÓN**

El presente trabajo forma parte de una tesis doctoral y tiene como finalidad el dar a conocer el papel de las políticas públicas en el desarrollo del sistema de incubación empresarial en México. La tesis lleva por nombre: Modelo de Transferencia Tecnológica y de Conocimiento para Impulsar la Productividad de las Incubadoras de las Universidades Tecnológicas de México, 2011-2012. Hablar de la situación económica de un país conlleva a identificar diferentes factores que afectan su desarrollo y crecimiento. Un eslabón determinante en el progreso son las Micro, Pequeñas y medianas empresas (MIPYME) que de acuerdo a

INEGI (2011) forman más del 90% de las unidades económicas a nivel internacional y en América Latina de un 95 a 99%. Mientras que en México, de acuerdo a obra citada, aproximadamente 98% de empresas conformadas por los sectores de manufactura, comercio y servicios (que son el 98.4% del total de unidades económicas) genera más del 74% de empleos. De acuerdo a lo anterior, la Comisión Europea (2006), destaca como principal segmento a las microempresas, con una representatividad del 99% de todas las unidades económicas dentro de la Unión Europea (UE).

Mientras que en México, durante los últimos años, se habla de más de 200,000 empresas que inician operaciones anualmente en el ámbito productivo, teniendo como referencia un universo de 4.1 millones de empresas de las cuales: 95.6% se clasifican como microempresas, 3.4% son pequeñas, 0.8% medianas y únicamente el 0.2% grandes. Sin embargo, se presenta como un dato con mayor relevancia a la apertura de estas, la falta de permanencia en el mercado. Lo anterior, debido a que el 65% de las PYME desaparece antes de dos años, un 50% cierra en el primero, 30% en el segundo y solo el 10% subsiste al decimo año (Nájar, 2011). Con base a los puntos tratados, se argumenta el diseño y seguimiento de estrategias que permitan impulsar y fortalecer los emprendimientos. Siendo el propósito de este trabajo, el análisis de las políticas públicas relacionadas con la incubación de empresas, como una alternativa para prever el cierre de MIPYMES y solventar algunas de las deficiencias antes señaladas. Basando esto en que las incubadoras de empresas se forman con la finalidad de orientar y dar acompañamiento a emprendedores en la realización de su plan de negocios y proceso de creación de su empresa, mediante consultoría en las diversas áreas necesarias para incursionar en el ámbito productivo, contribuyendo a su permanencia y competitividad en el mercado (SNIE, 2011).

Para realizar el presente estudio, se dividió en siete apartados, a saber: Resumen, Introducción, Método, Desarrollo, Resultados, Conclusiones y Referencias. La parte de Desarrollo fue estructurada en seis secciones. En la primera se incluyeron generalidades que facilitarían la comprensión del tema a tratar. De la segunda a la quinta se identifican las normas y políticas implementadas para impulsar, apoyar y regular la incubación de empresas en México durante los cuatro periodos presidenciales comprendidos entre 1994 y 2013. La sexta, muestra un comparativo de los cuatro sexenios analizados, incluyendo algunos elementos políticos que diferencian un proceso del otro. Para finalizar se emiten conclusiones.

## REVISIÓN LITERARIA

Con el fin de normar criterios sobre uno de los términos más importantes dentro de este trabajo, se consideró pertinente conocer los razonamientos utilizados respecto a la denominación de la Pequeña y Mediana Empresa (PYME) y MYPIME. Al respecto INEGI (2011) menciona que, la Unión Europea (UE) y la Organización para la Cooperación y Desarrollo Económico (OCDE) reconocen dos criterios para clasificar a las empresas, dentro de algunas de estas categorías: para fines administrativos o legales, clasificándolas de acuerdo al personal ocupado, ventas y balance anual y para fines estadísticos únicamente se considera el número de empleados. En cuanto a las siglas utilizadas para referirse, a este sector de empresas, se observaron diversas investigaciones de tipo internacional, como análisis de la OCDE en el que se refieren a las PYMES incluyendo a las Microempresas dentro de este término (Palomo, 2005). La participación de la PYME a nivel mundial, según CEPAL (2010), ocupa un lugar prioritario en el progreso nacional, debido a la representatividad que tienen en cuanto a unidades económicas de cada país y generación de empleos. Se observan resultados de investigaciones a nivel internacional en las que se percibe que en Estados Unidos (EE.UU) y en la UE el 95% de empresas son PYME y generan el 75% de empleos. Mientras que en América Latina este sector empresarial tiene una participación entre un 60 y 90% según INEGI (2011) y contribuyen con un 35 a 40% en la generación de empleo de acuerdo al Sistema Económico Latinoamericano y del Caribe, SELA (2009 en CEPAL, 2010). Se puede apreciar también que en el 2008 el 98% de unidades económicas son MIPYME estrato a quienes corresponde el 75.1% del personal ocupado y solo el 24.9% a las grandes empresas (INEGI, 2011).

En base a los puntos anteriores, el apoyo a las PYME, debería ser una de las prioridades a considerar en toda administración pública dentro de sus planes, políticas y programas para impulsar el desarrollo económico. A la vez, las incubadoras de empresas son una estrategia de soporte y fortalecimiento para los proyectos emprendedores, orientados en el caso de México, a crear empresas que generen empleos, más que al apoyo de emprendimientos de mediana y alta tecnología (OCDE, 2012).

Los elementos que de acuerdo a CEPAL (2010, p.19-24) han caracterizado diferentes etapas en las políticas públicas de América Latina son: a) acciones aisladas no definidas en un marco estratégico durante los 70's y parte de los 90's, excepto en Chile. b) diseño de políticas de apoyo a las PYME como estrategia para generar empleos, desarrollar empresas y crear firmas a mediados de los 90' así como, c) inclusión de planes estratégicos de apoyo, vinculación y operatividad a partir del 2000. Aunque se describe una gran dependencia de la política macroeconómica antes de los 90's, en décadas posteriores se dio más importancia al fomento empresarial y políticas de competitividad en relación a las PYME. De acuerdo con Morales, (1998) en el caso de México, se desaprovecharon grandes oportunidades debido a la falta de planes y políticas acordes a las necesidades prioritarias de los diferentes sectores. Enfatizando este autor, sobre la importancia que tiene el invertir en tecnología que favorezca el desarrollo productivo nacional y fortalezca las relaciones comerciales internacionales.

## MÉTODO

El presente estudio se desarrolló en base a una investigación cualitativa y análisis documental de tipo longitudinal que abarcó tres sexenios presidenciales concluidos y uno iniciado en diciembre del 2012. Con el propósito de identificar el proceso político que ha dado soporte a las incubadoras de empresas, se analizaron los Planes Nacionales de Desarrollo (PND). A la vez se dio seguimiento a la ejecución de los apartados que incluían: políticas de apoyo a las incubadoras de empresas, factores de impulso a la transferencia de conocimiento y tecnología, iniciativas de promoción a proyectos emprendedores y estrategias para el desarrollo y consolidación de las PYME. Esto, mediante alineación del PND con informes presidenciales y de la Secretaria de Economía (SE), así como información publicada por el Instituto Nacional de Estadística y Geografía (INEGI). Bajo el mismo contexto, se revisaron artículos relacionados con políticas públicas de México y de otros países.

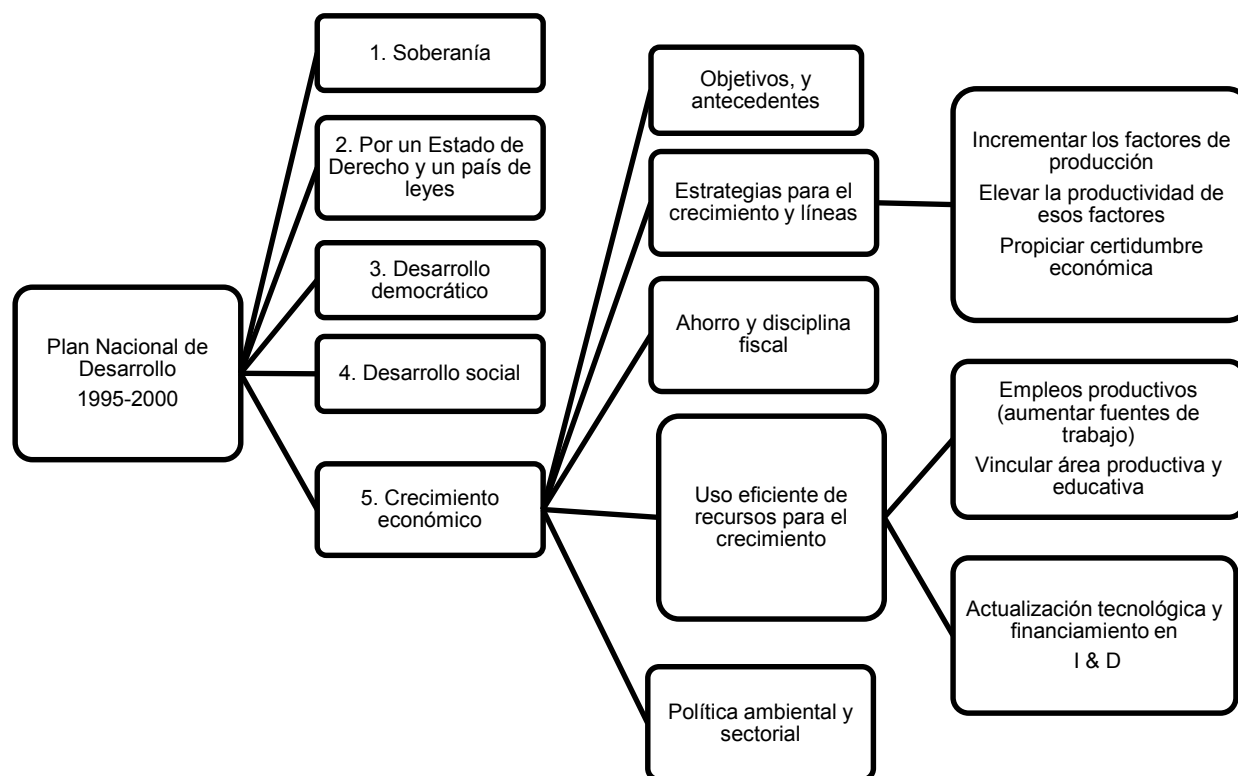
## DESARROLLO

Al considerar lo anterior y con el propósito de conocer el apoyo que han tenido las incubadoras en México, fue necesario dar seguimiento a la estructura política que dio origen a un sistema regulatorio de promoción e impulso para este sector. La presente sección, se ha estructurado en cuatro sexenios gubernamentales, mediante un estudio longitudinal que abarca el periodo 1994-2013. Dentro de este lapso de tiempo, se identificaron desde normas y políticas regulatorias implementadas para impulsar la tecnología e investigación, hasta estructuras organizacionales que adaptan el sistema de incubación a las necesidades primordiales de las regiones. De esta forma, se delimitan las líneas de apoyo en base a rubros e indicadores de productividad y eficiencia determinados en los cuatro periodos analizados.

### Periodo Gubernamental 1994-2000 (Ernesto Zedillo Ponce de León)

Para iniciar el estudio de las políticas implementadas durante este periodo gubernamental, se llevó a cabo el análisis del PND 1995-2000, realizado por el Ejecutivo Federal, en el que proponían cinco objetivos fundamentales, de los cuales se desprendían los planes estratégicos, tácticos y operativos. En el objetivo cinco, denominado Crecimiento Económico, se determinan metas relacionadas con la atención de necesidades que son solventadas por las incubadoras de empresas, ver figura 1.

Figura 1: Plan Nacional de Desarrollo (PND) 1995-2000



La figura ilustra el marco conceptual de los puntos que el plan de desarrollo del sexenio 1995-2000 cubrió respecto a las incubadoras de empresas. Fuente: Elaboración propia con base en el PND 1995-2000, (Pder Ejecutivo Federal, 1995)

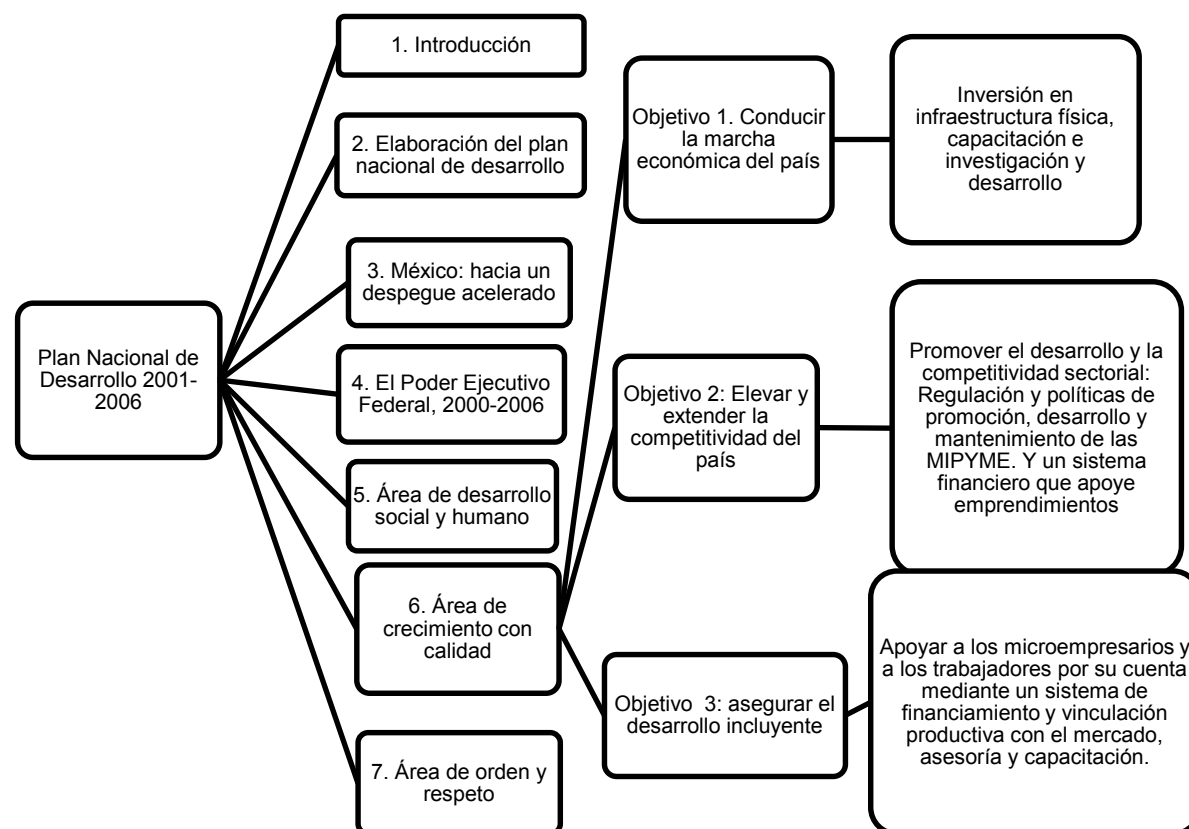
Al analizar las políticas públicas de este periodo, es un tema obligado la crisis económica ocurrida entre 1994 y 1995. Esta condición, según Avalos y Hernández (2006), provocó un endeudamiento significativo a corto plazo, lo que originó la definición de estrategias encaminadas a resolver esta situación. Las consecuencias de esta situación, determinó las prioridades desviando la atención que requería el sector de las PYME y el apoyo a la creación de incubadoras de empresas, como estrategia de impulso para este sector. El PND, elaborado por esta administración, presenta como estrategias dentro del objetivo de crecimiento económico: propiciar el incremento de factores productivos buscando el aprovechamiento de los recursos y creando un ambiente de certidumbre. Aun así, están enfocados a cubrir necesidades que se relacionan con el desarrollo empresarial. El objetivo descrito, lleva un apartado que proponía aumentar la eficiencia de los recursos que apoyen el desarrollo. En esta parte, se describe la intención de aumentar las fuentes de trabajo y vincular el área productiva y educativa con el fin de generar profesionistas pertinentes al campo laboral. Se contemplaba también el destinar fondos para investigación y desarrollo (I&D) y actualización tecnológica. No se identificaban aún programas ni políticas de regulación o apoyo para las incubadoras de empresas, aunque se reconocía la importancia de vincular la educación con el sector productivo.

#### Periodo Gubernamental 2000-2006 (Vicente Fox Quezada)

Con el fin de conocer las iniciativas desarrolladas en este sexenio, se analizó el PND 2001-2006 identificándose objetivos y programas encaminados a promover y apoyar la incubación de empresas en México. El presente plan está fundamentado en cuatro procesos de transición: demográfica, social,

económica y política. Identificando antecedentes y factores que involucran la situación actual de los cuales se desprende la detección de oportunidades, objetivos y estrategias (ver figura 2).

Figura 2: Plan Nacional de Desarrollo 2001-2006



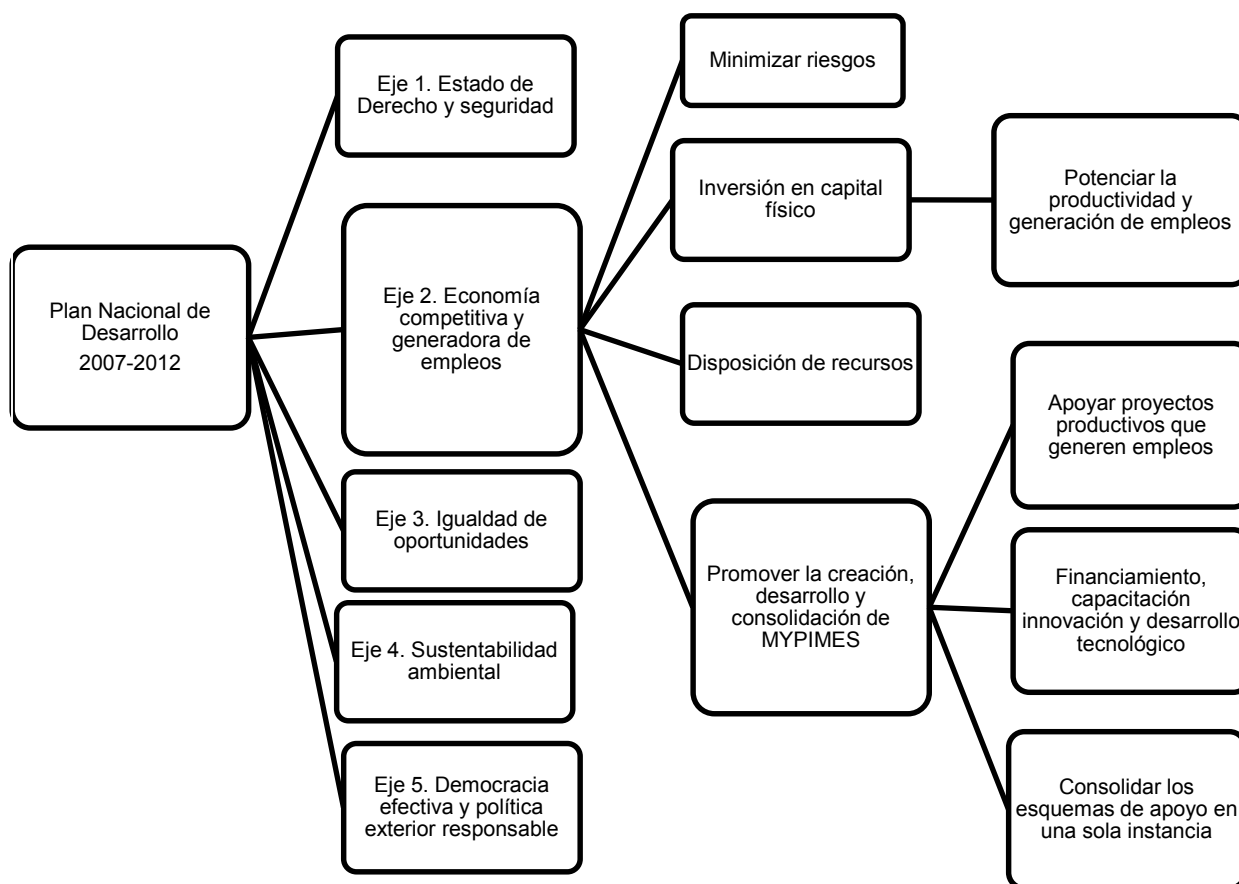
Fuente: Elaboración propia, con base en el PND (Poder Ejecutivo Federal, 2001). La figura muestra el marco conceptual de los puntos que el plan de desarrollo del sexenio 2001-2006 cubrió respecto al tema de las incubadoras de empresas.

El documento en cuestión, es presentado mediante una estructura que consta de siete apartados, siendo estos: 1. Introducción, 2. Elaboración del plan nacional de desarrollo, 3. México: hacia un despegue acelerado, 4. El Poder Ejecutivo Federal, 2000-2006, 5. Área de desarrollo social y humano, 6. Área de crecimiento con calidad y 7. Área de orden y respeto. Se identifica un apartado que involucra dos incisos relacionados con la incubación de empresas y aunque no se menciona como tal, se describen los elementos que la conforman. Siendo estos: el tres en su sección: Transición económica y el seis dentro de sus objetivos rectores: 1. Conducir responsablemente la marcha económica del país 2. Elevar y extender la competitividad del país y 3. Asegurar el desarrollo incluyente. El PND 2001-2006 denota una marcada tendencia al involucramiento del estado en el proceso de desarrollo y permanencia de empresas, mencionando en dos de los objetivos rectores presentados dentro del apartado seis (objetivos dos y tres) diversas estrategias para proteger y apoyar emprendimientos y MIPYMES.

### Periodo Gubernamental 2006-2012 (Felipe Calderón Hinojosa)

Durante este sexenio se identificaron programas, políticas gubernamentales y acciones de promoción para el proceso de incubación de empresas, así como el seguimiento a programas y mecanismo de financiamiento creados para impulsar la tecnología. Tal es el caso de la primera Ley de Ciencia y Tecnología desarrollada con el fin de regular los apoyos del Gobierno Federal para impulsar la investigación científica y tecnológica. Lo trascendental fue convertir esta iniciativa en una política que vinculara las actividades de investigación con la resolución de problemas nacionales que impacten la competitividad. Estos lineamientos fueron reformados en el PND 2008-2012 incorporando a la innovación como eje rector, mediante un marco jurídico que proteja la propiedad intelectual del investigador (COCITBC, 2011). Se promovió el desarrollo de incubadoras de empresas con el fin de impulsar la economía nacional, ya que el crecimiento del país había sido insuficiente en los últimos años para combatir el rezago financiero y el impacto social que esto implica, situación que el Poder Ejecutivo Federal (2007) contempla en el PND 2007-2012, el cual incluye en el Eje 2. “Economía competitiva y generadora de empleos”, acciones para mejorar la calidad de vida de los mexicanos mediante el crecimiento sostenido y generación de empleos formales. Para dicho fin se determinó la inversión en capital físico que ayude a minimizar riesgos en nuevos proyectos y facilite los recursos para su realización (ver figura 3).

Figura 3: Plan Nacional de Desarrollo 2007-2012



Fuente: Elaboración propia, con base en el PND (Poder Ejecutivo Federal, 2006). La figura ilustra el marco conceptual de los puntos que el plan de desarrollo del sexenio 2007-2012 cubrió respecto a las incubadoras de empresas.



Con base en lo anterior, el Poder Ejecutivo Federal (2007) describe como estrategia para potenciar la productividad y competitividad el impulsar procesos de investigación científica e innovación tecnológica, enfocado esto a la promoción de proyectos productivos de emprendedores y MIPYMES en crecimiento, consolidando así los esquemas de apoyo en una sola instancia quien se encarga de distribuir y controlar los recursos en programas como el de incubadoras de empresas.

Con base en lo mencionado, en México se creó un Sistema Nacional de Incubadoras de Empresa (SNIE) dependiente de la Secretaría de Economía (SE), la cual regula y controla el apoyo y buen funcionamiento de las incubadoras. Para integrarse a dicho sistema se requiere contar con un modelo de incubación reconocido, en la actualidad se tienen cinco modelos de incubación tradicional, seis de tecnología intermedia y tres de alta tecnología.

El sector conformado por las Incubadoras de Empresas, de acuerdo al SNIE (2011) atiende a todos los emprendedores que estén interesados en llevar a cabo una idea de negocio, apoyando a las micro y pequeñas empresas en la definición y formalización de su modelo de negocio. Se considera como función principal ayudar a preparar un plan de negocio y dar acompañamiento en el proceso de creación de la nueva empresa mediante consultoría en mercadotecnia, contabilidad, diseño industrial, entre otros, ofreciendo en algunos casos espacios físicos para facilitar el emprendimiento. Con base en lo expuesto y retomando los puntos del Plan de Desarrollo y programas de apoyo creados, se visualiza un enfoque de protección a emprendimientos de pequeñas y medianas empresas que tiene la finalidad de generar nuevas fuentes de trabajo e incentivar la economía. Cabe mencionar la trascendental función del fondo PYME y su programa de apoyo para incubadoras de empresas, mediante el cual se otorga diferentes tipos de asesoría y servicios integrales para que inicien su negocio, También el Capital Semilla es un programa del Fondo PYME que ofrece apoyo financiero a proyectos para la formación e impulso de nuevos negocios graduados de incubadoras registradas en el SNIE (Fondo PYME, 2012).

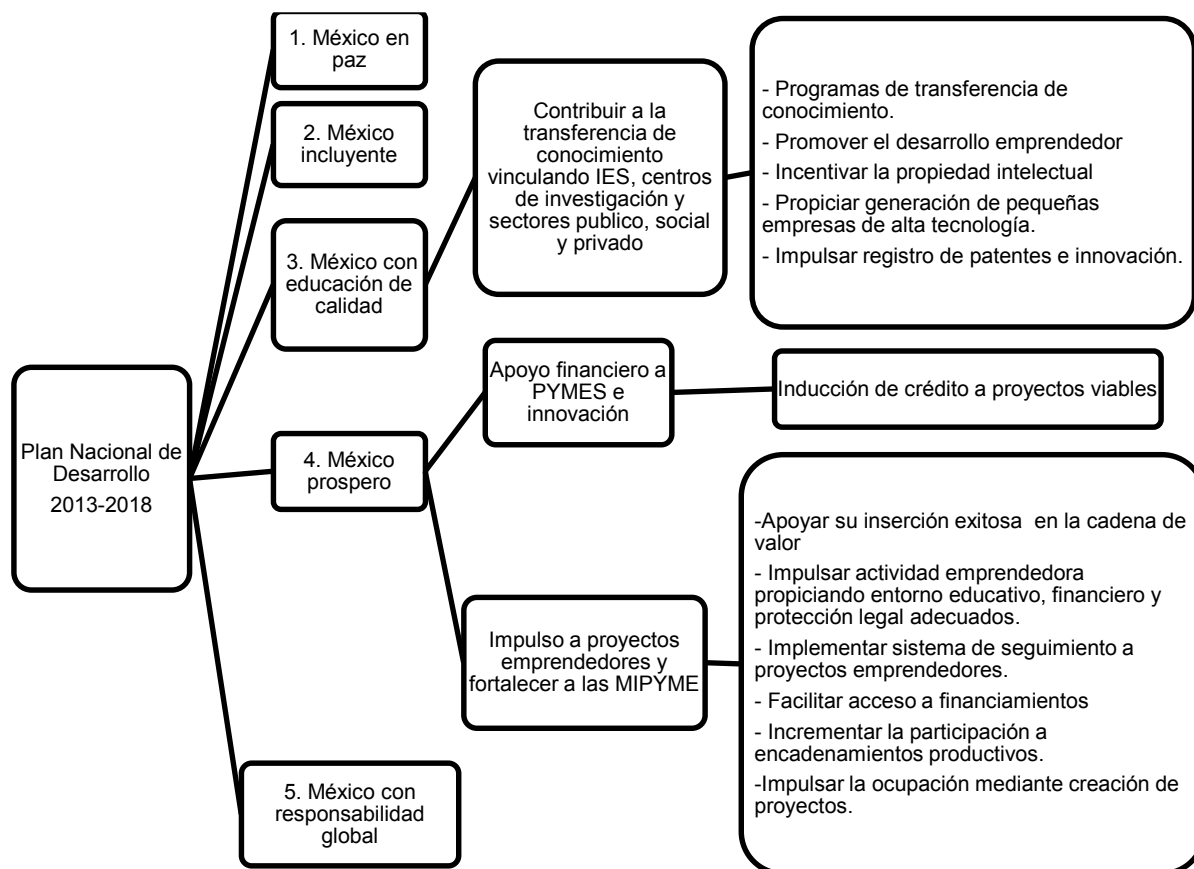
Posteriormente durante marzo de 2011, dio inicio el Programa de Financiamiento a Emprendedores, el cual ha incentivado el otorgamiento de créditos por parte de la banca comercial respaldados con garantías del Fideicomiso México Emprende. Este programa se ha caracterizado por ofrecer un producto de crédito homogéneo en condiciones muy competitivas para el emprendedor. Otro programa de gran ayuda para las PYME que funcionó durante el periodo de julio de 2009 a mayo de 2012, fue el Programa de Compras del Gobierno (Secretaría de Economía, 2012).

#### Periodo Gubernamental 2012-2018 (Enrique Peña Nieto)

El estudio correspondiente a este periodo gubernamental se inicia mediante el análisis del PND elaborado por la administración del gobierno federal 2012-2018; representando el primer documento de trabajo que rige la programación y presupuesto de la Administración Pública Federal. La estructura de este plan se conforma de ocho capítulos. De acuerdo con los objetivos y estrategias incluidos dentro del PND 2013-2018 (ver figura 5) se aprecian dos apartados en los que se contempla dar seguimiento e impulsar el trabajo realizado por las incubadoras de empresas. Siendo uno de ellos el objetivo de “México con educación de calidad”, en donde se propone el impulso a la transferencia de conocimiento mediante la vinculación de las Instituciones de Educación Superior (IES). En dicho objetivo, los cinco primeros capítulos corresponden a las metas nacionales (uno por cada meta). Describen los retos por sector y propone un plan de acción de acuerdo a cada objetivo. El capítulo sexto presenta las estrategias a desarrollar de acuerdo con las metas. El séptimo describe los indicadores que valoran su cumplimiento; y el octavo otorga instrucciones sobre el seguimiento de los diferentes programas con centros de investigación y los sectores: público, social y privado. Esto se pretende realizar en base a programas de transferencia y fomento a la cultura emprendedora así como el impulso a la propiedad intelectual, patentes e innovación. Promoviendo a la vez la creación de nuevas empresas de alta tecnología.

El segundo objetivo relacionado con el proceso de incubación de empresas es el de “México Prospero” incluye el apoyo financiero a PYMES mediante la inducción de crédito y el impulso de iniciativas emprendedoras que generen empleos. Facilitando la incursión de estas a encadenamientos productivos, financiamientos accesibles y políticas que propicien y respalden su desarrollo y fortalecimiento. Con el fin de cumplir con los objetivos trazados en el desarrollo de este plan, el 14 de enero del 2013, se crea el Instituto Nacional del Emprendedor (INADEM). El 28 de febrero se publican las reglas de operación del Fondo PYME y del 14 al 20 de marzo se realizan los talleres informativos a cargo del INADEM. Siendo este, un órgano administrativo desconcentrado de la Secretaría de Economía (SE), que tiene como objetivo instrumentar, ejecutar y coordinar la política nacional de apoyo incluyente a emprendedores y a las micro, pequeñas y medianas empresas, impulsando su innovación, competitividad y proyección en los mercados nacional e internacional para aumentar su contribución al desarrollo económico y bienestar social, así como coadyuvar al desarrollo de políticas que fomenten la cultura y productividad empresarial (INADEM, 2013).

Figura 5, Plan Nacional de Desarrollo 2013-2018



Fuente: Elaboración propia, en base al PND (Ejecutivo Federal, 2013). La figura ilustra el marco conceptual de los puntos que el plan de desarrollo del sexenio 2007-2012 cubrió respecto a las incubadoras de empresas.

Esto modifica la forma de clasificar a las incubadoras y el proceso de apoyo, anteriormente eran: tradicionales, de tecnología intermedia y de Alta tecnología. Hoy se clasifican como: básicas y de alto impacto, dando la categoría de incubadora en transición cuando aun no se reúnen los requisitos impuestos

por el INADEM. Los programas de apoyo actuales que están relacionados con la incubación de empresas son: Instituto Nacional de Emprendedor, Fondo PYME, y Programa Nacional de Financiamiento al Microempresario (PRONAFIM).

## CONCLUSIÓN

Con base a lo descrito, se puede señalar la presencia de un proceso ascendente de concientización en el diseño de políticas públicas que apoyen el fortalecimiento de las MIPYME y den impulso a los proyectos emprendedores canalizados a través de incubadoras de empresas. El desarrollo de programas identificados en dicho sentido, consideran la incubación como una estrategia encaminada a ofrecer soporte que permita la permanencia y competitividad de empresas generadoras de empleos. La forma en que se regula y apoya el desarrollo empresarial, así como las tácticas que respaldan estrategias para fomentar y fortalecer proyectos emprendedores que reactiven la economía del país, lleva a vincular los diferentes entes que fortalecen este proceso. Las IES y centros de investigación son organismos que ofrecen áreas propicias para la creación de conocimiento y procesos tecnológicos, por lo que, en el siguiente inciso se trata el tema de la transferencia de conocimiento y sus antecedentes.

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# RELACIÓN ENTRE EL AUGE DE LOS MICROCRÉDITOS FINANCIEROS Y EL ALIVIO DE LA POBREZA EN EL ESCENARIO LATINOAMERICANO

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## RESUMEN

*El propósito de este trabajo es analizar la relación existente entre el crecimiento de los microcréditos para la producción como herramienta de inclusión social de sectores desprotegidos y la relación existente con la disminución de los índices de indigencia y pobreza de los países latinoamericanos para el período 2008-2011. La hipótesis de trabajo a contrastar es que el aumento de los microcréditos redundará en mejoras tangibles para la sociedad a través del correcto apalancamiento de los pequeños trabajadores, cuyos ingresos son destinados casi por completo al consumo y la inversión, por lo cual el multiplicador de esta pequeña economía es muy importante.*

**PALABRAS CLAVE:** Microfinanzas, Inclusión, Microcréditos, Indigencia, Pobreza

## RELATIONSHIP BETWEEN THE RISE OF MICRO CREDIT AND FINANCIAL RELIEF OF POVERTY IN LATIN AMERICA

## ABSTRACT

*The purpose of this paper is to analyze the relationship between the growth of microcredit as a tool for the production of social inclusion of vulnerable sectors and the relationship with decreased rates of homelessness and poverty in Latin American countries for the period 2008 - 2011. The working hypothesis to be tested is that the rise of microcredit results in tangible improvements to society through the proper leverage of young workers, whose incomes are destined almost entirely for consumption and investment, so the multiplier in small economy is very important.*

**J.E.L:** D13, G21, G23, O17

**KEY WORDS:** Microfinance, Inclusion, Microcredit, Poverty

## INTRODUCCIÓN

En todos los países y sociedades de cualquier época, han existido prestamistas que se han encargado de prestar a aquellos sectores de la población que no tienen acceso al crédito comercial, abusando de la necesidad del prójimo y haciendo uso de su situación dominante ante la necesidad del prestatario, aún habida cuenta que este sector cuenta con los índices más elevados de devolución de préstamos. Siguiendo a Littlefield y Rosenberg (2004, p. 38) el microfinanciamiento ha sido más estable que la banca comercial. La crisis de 1997, por ejemplo, golpeó las carteras de los bancos comerciales indonesios, pero el reembolso de los préstamos de los 26 millones de microcréditos del *Bank Rakyat Indonesia* apenas se redujo. Durante el período 1976/2006, el *Grameen Bank* concedió 5.400 millones de dólares en micropréstamos con una tasa de devolución del 98,3%, compuesto por 5,89 millones de prestatarios de los cuales el 96% han sido mujeres (Cajamar, s/d, p. 7). En Sudamérica, en la última década ha aumentado la cantidad de Instituciones Micro Financieras (IMF) lo que originó un aumento en el volumen de negocios global con incrementos en la cantidad de préstamos otorgados y un incremento en el promedio del monto de los préstamos. Así mismo,

es observable una disminución de los niveles de pobreza en los países que utilizan mas intensamente este tipo de modalidad de microcrédito. El objetivo del presente trabajo es observar si existe una correlación positiva entre el aumento del microcrédito y el mejoramiento de los indicadores de pobreza, por lo tanto la hipótesis es que cuando aumentan los servicios microfinancieros, los sectores más desprotegidos pueden apalancarse y de esta manera reducir la pobreza. Los principales motivos de la exclusión financiera de este grupo de personas, son:

Los pobres no tienen patrimonio.

Los pobres no cuentan con quien avale sus préstamos.

Los pobres no planifican.

Los préstamos de pequeño monto no resultan rentables a los bancos comerciales.

La creencia que los pobres no devuelven los préstamos.

Los pobres no tienen capacidad de ahorro.

Gutierrez Nieto (2000) opina que los objetivos más importantes del microcrédito es la lucha contra la pobreza. Según Karim y Osada (1998), citado por Gutiérrez Nieto (2000) las políticas de desarrollo de arriba-abajo tienen pocas posibilidades de llegar al estrato más pobre de la sociedad, al menos en el corto plazo, y resulta más efectivo el enfoque de abajo-arriba, apoyando directamente a los excluidos a través del microcrédito. No se debe definir como microfinanzas a cualquier prestación de servicios financieros cuyo foco sea la población de bajos ingresos, ya que la definición de microfinanzas para este trabajo queda reservada a aquella prestación de servicios microfinancieros que se apoyan en el uso de tecnologías innovadoras, haciendo posible la expansión de estos servicios en circunstancias donde, sin la innovación, no hubiera sido posible ofrecerlos de una manera rentable y sostenible.

En términos generales, se interpreta como microfinanzas la oferta de una o más prestación de toda una gama de servicios financieros proporcionados mediante la aplicación de tecnologías innovadoras de crédito y de prestación de otros servicios, en circunstancias en las que, con las tecnologías bancarias tradicionales, esta prestación no se podría hacer rentable o sosteniblemente; por lo tanto, las microfinanzas se definen como la prestación de servicios financieros a clientes de bajos ingresos incluyendo a los autoempleados. Son mecanismos innovadores de crédito y facilidades de ahorro destinados a aquella porción de la población excluida del sector financiero formal. Entonces es posible pensar el microcrédito como un instrumento -no el único- de lucha contra la pobreza, susceptible de ser utilizado desde distintas perspectivas que conducirán, lógicamente, a distintos resultados según sea la perspectiva que elijamos (Padilla y Ulloa, 2008).

En opinión de Lacalle, existen cinco grupos de microcréditos que abarcan todos los ámbitos de actuación en los que los microcréditos se han desarrollado con mejor o peor fortuna, donde cada uno de ellos implica una metodología particular. Esto es, una estrategia operativa y de gestión propia para cada grupo. Esta clasificación permite además, que cada actor microfinanciero pueda operar de acuerdo a sus intereses, ya sean económicos o vocacionales, sin generar más confusión (Lacalle et al, 2010). Los cinco grupos son:

Microcréditos contra la pobreza extrema (personas que viven con menos de un dólar al día).

Microcréditos para el desarrollo (personas pobres pero con sus necesidades básicas cubiertas).

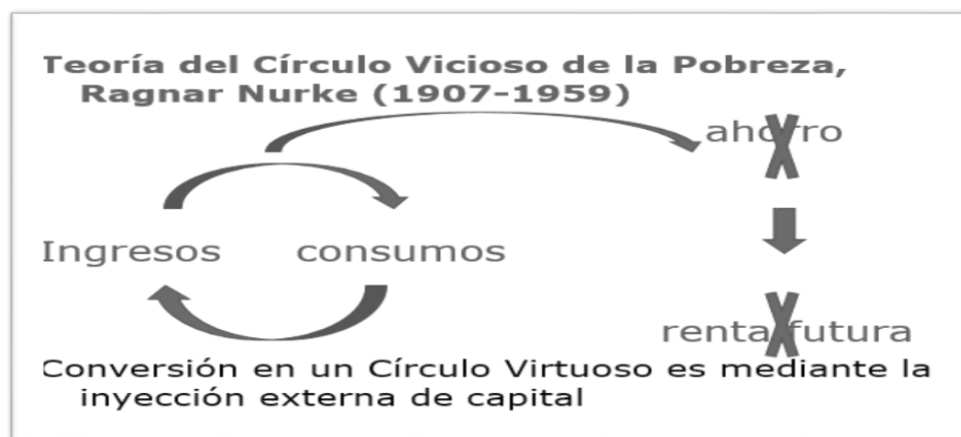
Microcréditos para la inclusión (personas excluidas y marginadas; no necesariamente pobres).

Microcréditos para emprender (personas con una idea de microactividad económica y que actualmente ya están recibiendo ingresos; o por trabajo o por subsidio. Normalmente actividad económica secundaria e informal).

Microcréditos para el empleo (personas muy emprendedoras que quieren poner en marcha un negocio formal con aspiración de crecer y generar empleo).

Los microcréditos surgen para sacar del círculo vicioso de la pobreza a millones de personas muy pobres. La Teoría del Círculo Vicioso de la Pobreza, enunciada por el economista Ragnar Nurke (1907-1959), viene a afirmar que las personas más pobres están sumidas en un camino sin salida –en un círculo vicioso–. En el gráfico N° 1 es posible observar la teoría del círculo vicioso. Según Nurke, los pobres destinan sus pequeños ingresos enteramente al consumo, por lo que no tienen ninguna capacidad de ahorro ni de inversión, lo que a su vez limita las posibilidades de incrementar su renta futura. La única forma de romper este esquema de pobreza y convertirlo en un Círculo Virtuoso es mediante la inyección externa de capital (Lacalle et al, 2010).

Figura N° 1: el Círculo Vicioso de la Pobreza



*Fuente: elaboración de los autores. El economista Ragnar Nurke enunció en su teoría sobre el círculo vicioso de la pobreza, que ésta no puede erradicarse sin inyección de fondos adicionales, ya que los pobres no tienen capacidad de ahorro y por lo tanto no pueden incrementar su renta futura, ya que todos los ingresos deben volcarlos al consumo para manutención. La transformación del círculo vicioso en un círculo virtuoso, según Nurke, es a través de la inyección externa de capital, que posibilitaría el apalancamiento del ahorro por préstamos externos reembolsables.*

Muchas regiones del planeta aún continúan en la trampa del círculo vicioso de la pobreza y el subdesarrollo: las condiciones sociales, económicas y políticas impiden su expansión cultural y económica. De esta manera, pensando el problema de la exclusión desde una perspectiva distinta a la que se reduce a la pérdida de ingresos, es posible enriquecer el análisis del problema y, por consiguiente, las acciones necesarias para enfrentarlo. Así, se puede observar como los efectos de la exclusión -originada en los problemas en el mercado de trabajo- pueden llevar a un proceso de desafiliación en tanto ruptura de vínculos relacionales. O, en un sentido aún más amplio, se puede entender la exclusión como una desigualdad en muchas dimensiones (aunque la exclusión del mercado de trabajo suele tener un efecto múltiple sobre las otras esferas): económica, social, política y cultural, entre otras. De este modo, una óptima utilización de los microcréditos será aquella que permita enfrentar la exclusión sin reducirla en su complejidad (Arnaiz, 2010). Debido a que las microfinanzas se orientan a los sectores de menores ingresos de la población –los más pobres de los pobres–, los autores interpretan que debe existir una correlación positiva entre el aumento de los microcréditos y la mejora en la calidad de vida (disminución de la pobreza). En consecuencia, un aumento de la cantidad de IMF, el crecimiento del número de préstamos y el mayor monto promedio por crédito otorgado, debe contribuir a la mejora de la calidad de vida de los prestatarios y su aumento en los ingresos. Siguiendo la teoría desarrollada por Nurke, de la disminución de la pobreza debido a la inyección externa de capital.

La idea que subyace es que el mayor apalancamiento conseguido por los préstamos otorgados para pequeñas producciones y servicios permite aumentar la corriente de beneficios, logrando de esta manera un mayor consumo en bienes y servicios que les permita –en un tiempo razonable– salir de su situación de pobreza.



Debe tenerse presente que el análisis no contempla las acciones desarrolladas por los estados para combatir la pobreza extrema, a través de planes de emergencia y subsidios, los cuales habitualmente se direccionan en el consumo para la satisfacción de necesidades mínimas – subsidios ó créditos de subsistencia-, que no logran crear un crecimiento sostenible de los ingresos, perpetuando las condiciones socioeconómicas de marginalidad de estos sectores. El análisis de correlación realizado muestra la disminución de la pobreza para el grupo de los países analizados corregido por la incidencia de cada país de acuerdo a la cartera de créditos concedidos, por un lado, y el mismo índice corregido por el volumen total de préstamos concedidos. De esta forma también es posible observar si el mayor beneficio se obtiene vía aumento de los montos otorgado y por el incremento de la cantidad de préstamos.

El resultado positivo de la correlación entre las variables aumento nivel de vida (disminución de la pobreza) y profundización de las microfinanzas, en cualquiera de las dos dimensiones tratadas, indican el carácter beneficioso para las clases humildes el uso intenso y correcto de esta herramienta, el análisis no solo permite corroborar la hipótesis planteada originalmente sino también confirmar la teoría enunciada por Ragnar Nurkse, quien explica que el círculo vicioso de la pobreza es posible transformarlo en un círculo virtuoso mediante la inyección de capital externo. Una mayor correlación entre el índice de la pobreza y la cantidad de créditos otorgados, explica que es mas beneficioso llegar a mas personas que aumentar significativamente el monto unitario de los préstamos.

La primera conclusión a la que arriban los autores se relaciona con la consistencia de la teoría de Nurkse, quien afirmaba que es necesario el auxilio externo para poder franquear situaciones de pobreza, lo cual pudo confirmarse mediante el análisis de los datos brindados por el BM y Microfinanzas 100. Otro resultado hallado fue que es mas importante la cantidad de préstamos que el monto entregado, aunque este trabajo no se orientó hacia el monto de los préstamos, pero esta es una conclusión consistente con los resultados encontrados. Por otra parte, los autores opinan que los microcréditos en particular y las microfinanzas en general son la herramienta adecuada para brindar a los sectores marginados de la sociedad la posibilidad real de aumentar sus ingresos, lo cual asociado a una mejor nutrición, una mayor educación y experiencia y la posibilidad de realización, crean las condiciones necesarias para lograr la movilidad social y la plena integración de sus integrantes a la sociedad.

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# **MARKETING RURAL ALTERNATIVA PARA EL DESARROLLO RURAL: CASO UNIDADES DE PRODUCCIÓN DE LÁCTEOS EN LA ZONA ORIENTE DEL ESTADO DE MÉXICO**

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## **RESUMEN**

*De acuerdo a la política pública establecida en el Plan Nacional de Desarrollo (PND), el Plan Estatal de Desarrollo (PED) y los Planes Municipales de Desarrollo (PMD) o llamado Bando Municipal (BM), donde se busca mejorar el bienestar rural y reducir los índices de pobreza, tanto a nivel Nacional, Estatal y Municipal. Es por ello, que surge la necesidad de impulsar el mercadeo de los productos lácteos que se producen en la Zona Oriente del Estado de México, específicamente en el Municipio de Ayapango y las delegaciones que lo integran. El Marketing Rural (MR) representa una opción para el Desarrollo Rural (DR), y específicamente para las Unidades de Producción de Lácteos (UPL) del Municipio de Ayapango Estado de México, para que puedan mercadear los productos que producen y que son el sustento económico de sus familias. Por lo que al formular estrategias de comercialización, le permitan obtener un precio justo y logren posicionarlos en los mercados aledaños, con el propósito de que puedan lograr el retorno de su inversión y sea su actividad primaria, para lograr un ingreso digno para el apoyo de su familia.*

**PALABRAS CLAVES:** Marketing Rural, Desarrollo Rural, Unidades de Producción de Lácteos

## **ALTERNATIVE RURAL MARKETING FOR RURAL DEVELOPMENT CASE OF DAIRY PRODUCTION UNITS IN THE EAST AREA OF MEXICO STATE**

### **ABSTRACT**

*According to the public policy established in the National Development Plan (PND), the National Development Plan (PDE) and the Municipal Development Plan (PDM) or called Bando Municipal (BM), which seeks to improve rural welfare and reduce poverty, both at National, State and Municipal levels. Therefore, it arises the need to promote the marketing of dairy products produced in the East Zone of the State of Mexico, specifically in the Municipality of Ayapango and delegations in it. The Rural Marketing (MR) is an option for Rural Development (RD), and specifically for the Dairy Production Units (UPL) Ayapango Township State of Mexico, so they can market the products they produce and that sustain economic development of their families. So when formulating marketing strategies, allowing it to obtain a fair price and achieve position them in nearby market, in order that they can achieve return on investment and is their primary activity, to achieve a decent income to support his family.*

**JEL:** M30, M31, M38, M39, O13, P42, P49, R32, R38, R39, R58, R59

**KEYWORDS:** Rural Marketing, Rural Development, Dairy Production Units

## INTRODUCCIÓN

De acuerdo a la política pública establecida en el Plan Nacional de Desarrollo (PND), el Plan Estatal de Desarrollo (PED) y los Planes Municipales de Desarrollo (PMD) o llamado Bando Municipal (BM), donde se busca mejorar el bienestar rural y reducir los índices de pobreza, tanto a nivel Nacional, Estatal, Regional y Municipal, surge la necesidad de impulsar el mercadeo de los productos lácteos que se producen en la Zona Oriente del Estado de México, específicamente en el Municipio de Ayapango, donde existen una gran variedad de empresas conocidas como Unidades de Producción de Lácteos (UPL) que están identificadas en el sector primario como productores y recolectores de materia prima para la fabricación de productos lácteos, las cuales se dedican a la producción y comercialización ellas mismas, así mismo realizan múltiples actividades en la zona rural buscando su desarrollo. Estas organizaciones llevan a cabo de manera integral la venta de manera directa y en otros casos por medio de intermediarios de sus productos, debido a que son las que pueden detonar al territorio, a través de la realización de todo el ciclo productivo, que va desde la materia prima, pasando por el proceso de transformación y llegando al consumidor de manera directa.

Es por ello, que surge la necesidad de generar un proceso de mercadeo, que se identifica como Marketing Rural, que de acuerdo a (Ravindranath & Naranyansa, 2004), se “involucran los procesos de desarrollo, fijación de precio, promoción y distribución de productos rurales específicos y servicios, que lideren el intercambio entre mercados rurales y urbanos, y que satisfagan la demanda del consumidor permitiendo alcanzar los objetivos organizacionales”. Es por ello que, el Marketing Rural (MR) representa una opción para el Desarrollo Rural (DR), y específicamente para las UPL del Municipio de Ayapango Estado de México, para que puedan mercadear los productos que producen y que son el sustento económico de sus familias. Por lo que al formular estrategias de comercialización, le permitan obtener un precio justo y logren posicionarlos en los mercados aledaños, con el propósito de que puedan lograr el retorno de su inversión y sea su actividad primaria, para lograr un ingreso digno para el apoyo de su familia. El MR como propuesta para el desarrollo y la lucha contra la pobreza. Por lo que Kashyap (2011), propone un modelo de MR denominado 3M, que es una herramienta de intervención para iniciar y potencializar a las UPL basada en tres puntos fundamentales: Micro financiamiento (Microfinance), con visión y acompañamiento empresarial; Micro mercado (Micromarket), a nivel local y regional; y Micro planeación (Microplanning), que involucra elementos como el territorio, los recursos y el saber-hacer. Dentro del modelo se plantean una serie de pasos que incluyen: a) el estudio de la economía local, b) identificar actividades económicas con potencial, c) preparar un plan de negocios, d) identificar mercados, y e) desarrollar habilidades y capacidades empresariales, donde se mezcla lo rural-rural, lo rural-urbano y lo urbano-urbano. De acuerdo a lo anterior, la problemática de comercialización que presentan las UPL, es que existen deficiencias en las formas de como comercializan sus productos y les genera problemas de mercadeo, para la obtención de un precio justo a la hora de su venta.

Uno de los elementos claves que hay que tomar en consideración en este proceso de mercadeo que es la distribución de los mismos en el proceso de venta está dado aproximadamente en que un poco más del 50% de lo que producen es vendida a intermediarios a precios muy bajos, que en muchas ocasiones no recuperan la inversión realizada; otra situación se da debido a que un poco más del 30%, la venden de manera directa en los alrededores de la zona, y sus clientes son la población vecina y en algunos mercados del lugar, y también los castigan en los precios, porque no es valorado el esfuerzo que se realiza durante todo el proceso de producción, y el resto lo utilizan para el autoconsumo y cubrir sus necesidades alimentarias. Es por ello la importancia de poder implementar el MR como alternativa para el DR, que permitan por un lado apoyar a los responsables de las UPL, a continuar con su actividad y no se dediquen a otra, que de acuerdo a su lógica campesina buscan otras alternativas de sustento, y se alejan de las actividades primarias. Por lo tanto, se hace necesario agregarle una cadena de valor que le permita implementar estrategias de mercadeo basada en el MR para su DR.

Por lo que el objetivo de la investigación que está en proceso terminal y, que es resultado de un proyecto de investigación es el de evaluar a los actores y los factores comerciales de las UPL, para determinar el impacto del MR, como un nuevo paradigma para el DR, con el propósito de posicionar sus productos en los diferentes mercados locales, estatales y hasta nacionales. Así mismo, analizar como el MR apoya al DR de las UPL de la zona suroriente del estado de México, y cómo impacta en la disminución de la pobreza. También se busca determinar la dinámica del mercadeo de las UPL, estableciendo indicadores técnicos, productivos y de calidad basados en el modelo de 3M del MR, para los productos ofertados, que son determinantes en el modelo planteado, y establecer cuáles son los factores que favorecen o afectan la competitividad del mercado.

## REVISIÓN LITERARIA

La población rural de México ha venido disminuyendo en las últimas décadas, conforme a la definición del INEGI (una población se considera rural cuando tiene menos de 2,500 habitantes, mientras que la urbana es aquella donde viven más de 2,500 personas). La dispersión de la población en el país durante 1910, se reflejaba predominante rural: más del 70% de la población habitaba en zonas rurales y menos de la tercera parte se ubicaba en zonas urbanas. En los años 30's, la población rural comenzó a perder terreno lentamente frente a la urbana, que representaba ya 33.5% de la población. Sin embargo, a partir de la década de los 40's, el país experimentó una intensa fase de industrialización (fundamentalmente en torno al petróleo y la manufactura) que detonó el crecimiento económico y estimuló la generación y desarrollo de centros urbanos. Veinte años después, en 1950, el incremento de población que tanto se buscó a principios del siglo XX, comenzaba a materializarse de la mano de un intenso proceso de urbanización; para entonces, 57.4% de la población era rural y 42.6% urbana.

En el periodo de 1950 a 2005, la población rural bajó su participación de poco más del 57% a un 23.5%; mientras que el número de habitantes se redujo de 24.8 millones a 24.3 en el lapso del año 2000 al 2005. Todo ello en un contexto de mayor dispersión poblacional y menores tasas de mortalidad que magnifican el efecto de la emigración del campo a las ciudades y el extranjero. En la actualidad, la distribución de la población por tamaño de localidad observada a principios del siglo XX se revirtió totalmente, en vista de que 8 de cada diez habitantes del país reside en una localidad urbana. De acuerdo al INEGI la población rural en 2010 es de 25,179,916 habitantes, poco más del 22%. La relación entre la población rural con los mercados y la modernización social han transformado al México rural, con cambios importantes en los patrones de consumo, formas de vida, y en las características de la fuerza laboral y en las fuentes de ingreso y de empleo. Sin embargo, estos cambios no han sido acompañados por un proceso de desarrollo económico capaz de reducir la pobreza y la desigualdad rural; a pesar de los cuantiosos recursos públicos destinados ex profeso, y de las transferencias privadas expresadas en remesas, y en la dinámica de los mercados.

Es por ello que, el marketing es considerado como una disciplina cuyo origen corresponde a un proceso de evolución dado dentro del desarrollo económico de la humanidad. (Hoyos, 2008). Al respecto, Esteban, *et al.* (2008), menciona que surge de manera natural en el momento en que se formaliza la actividad comercial. Aunque el término fue acuñado en 1910, su contenido y ámbito de aplicación han sufrido cambios constantes a lo largo de las últimas décadas. Se consideran como elementos centrales el análisis del ambiente del marketing, dividido en micro y macro ambiente que suele ser determinado por un análisis FODA (Fortalezas, Oportunidades, Debilidades y Amenazas); y la mezcla de marketing ó 4 P's: Producto, Precio, Plaza y Promoción. Dentro del ambiente de marketing se analizan las diversas interrelaciones existentes entre la competencia y los consumidores. El micro ambiente incluye a los intermediarios, los competidores, el tipo de mercado y el segmento meta, y por el otro lado, el macro ambiente establecidas por las cuestiones políticas, culturales, económicas, demográficas y tecnológicas. De acuerdo a Kotler, *et al.* (2003), el marketing es "la función de negocios que identifica las necesidades y deseos de los clientes; determina los mercados meta que mejor pueden servir a la organización y diseña los productos, servicios y

programas apropiados para servir a esos mercados”; es decir, la meta del marketing es crear de forma rentable una satisfacción en los clientes al forjar con ellos relaciones cargadas de valor. Por lo tanto, es importante saber cómo definir y segmentar un mercado y cómo lograr una posición sólida en él al desarrollar productos y servicios que satisfagan las necesidades de los segmentos meta elegidos. Se debe saber cómo poner precio a su oferta y hacerla atractiva y costeable, y cómo escoger y administrar intermediarios para hacer que los clientes tengan acceso a sus productos; saber cómo anunciar y promover los productos que tienen en existencia para que los clientes los conozcan y los deseen. Es evidente que quienes comercializan algo necesitan una amplia gama de habilidades para detectar, atender y satisfacer las necesidades de sus consumidores.

Partiendo de lo anterior y como consecuencia del potencial económico percibido en el sector rural y dado que los productores de lácteos rurales no son ajenos a los procesos de comercialización, surge la noción de MR que, de acuerdo a (Ravindranath & Naranyansa, 2004), mencionan que “el involucrar a los procesos de desarrollo, fijación de precio, promoción y distribución de productos rurales específicos y servicios, que lideren el intercambio entre mercados rurales y urbanos, y que satisfagan la demanda del consumidor permitiendo alcanzar objetivos organizacionales”. Así mismo Ravindranath & Naranyansa (2004) & Kashyap, P. (2011), identifican tres tipos de relaciones de marketing rural: Urbano – Rural, donde ciertos productos se producen en la ciudad con la finalidad de comercializarse en las zonas rurales, estos pueden ayudar a los habitantes de las comunidades a mejorar su calidad vida e incluso el nivel de los bienes producidos (por ejemplo, pesticidas); Rural – Urbano, se da cuando una comunidad rural comercializa sus productos a las ciudades y centros urbanos, principalmente se trata de productos de agricultura y bienes alimentarios; y Rural – Rural, sucede entre comunidades rurales que aprovechan la proximidad geográfica para comercializar productos entre sí, se destaca la existencia de “especialidades productivas” en algunos pueblos.

Existen diferencias entre el consumidor urbano y el consumidor rural, al respecto, Krishnamacharyulu (2011) explica las más importantes: La forma de comprar (El mercado rural está caracterizado por ser disperso y fragmentado. Las ocupaciones laborales están muy orientadas a las temporadas, generalmente de cosecha, por lo que el poder adquisitivo no es constante); Decisiones sobre el precio (Los consumidores rurales generalmente se guían por un precio más bajo sin descuidar la calidad, pues hacerlo pondría en riesgo su economía limitada); Decisiones de promoción (Debido al bajo nivel de alfabetización que se presenta en las comunidades rurales, la mayor parte de la promoción de un producto debe basarse en los principios de sencillez y visibilidad); Desarrollo de habilidades (Las personas de las comunidades rurales no confían en personas externas a la misma, por lo que es necesario desarrollar ciertas habilidades para enfrentar este problema, como lo son: la generación de confianza a través de la demostración de genuino interés en la problemática rural, respeto, tolerancia y humildad). Por lo que Gupta (2011), sugiere una adaptación de la mezcla de marketing ó 4 P's para solventar los problemas presentes en el mercado rural (bajo ingreso per cápita, consumo estacional ligado a festividades religiosas y ocasiones especiales, caminos en malas condiciones, problemas de empoderamiento, entre otros), y propone en su lugar utilizar las 4 A's: *Product* (Producto) vs *Acceptability*: Productos diseñados para el sector rural; *Price* (Precio) vs *Affordability*: Precio razonable, no caro, ajustado al ingreso; *Placement* (Plaza) vs *Availability*:

Entendida como disponibilidad del producto; y *Promotion* (Promoción) vs *Awareness*: Reconocimiento de la marca/producto. Como propuesta para el desarrollo y la lucha contra la pobreza, Kashyap (2011), propone un modelo de MR denominado 3M, que es una herramienta de intervención para iniciar y potencializar microempresas rurales basado en tres puntos fundamentales: Micro financiamiento (*Microfinance*), con visión y acompañamiento empresarial; Micro mercado (*Micromarket*), a nivel local y regional; y Micro planeación (*Microplanning*), que involucra elementos como el territorio, recursos y saber – hacer. Dentro del modelo se plantean una serie de pasos que incluyen: a) el estudio de la economía local, b) identificar actividades económicas con potencial, c) preparar un plan de negocios, d) identificar

mercados, y e) desarrollar habilidades y capacidades empresariales. Por lo que, se considera que el MR resulta ser una herramienta que permite vincular de manera exitosa a los productos rurales con el mercado. Se encuentra presente en los intercambios comerciales y relaciones Rural – Urbano y Rural – Rural, donde existe la presencia de las UPL con el territorio. Éste último es activado a través de la valoración de sus recursos, genéricos y específicos, productos, saber–hacer y redes de actores, por lo tanto puede constituirse como una ventaja competitiva. Modi (2009) ,menciona en su análisis que el significado y la definición del MR no son tan claros como aquellos del marketing comercial, y que tal condición limita la posibilidad de considerarse como un tópico de investigación toda vez que no cuenta con un dominio ni perspectiva propios que le permitan desarrollar bases teóricas y generar conocimiento especializado.

Al respecto, se argumenta que dicha confusión teórica parte desde el propio término “rural”, ya que, de acuerdo a Solsona (2006), existe una gran dificultad para definirlo y es entendido de forma muy diferente en los distintos países. Suárez & Tobasura (2008) mencionan que a lo largo del tiempo, diferentes autores han enfatizado uno u otro aspecto, o incluido en su definición varios de ellos. Dentro de las concepciones planteadas de lo rural se destacan: a) lo rural en términos de la dicotomía rural - urbano; b) su conceptualización en términos de variables demográficas como la densidad de población; c) de acuerdo al uso particular de la tierra y las relaciones sociales en torno a la producción agrícola; d) lo rural como una construcción social configurada a partir de las nuevas actividades dadas en el espacio rural y su relación con lo urbano. Entonces, se puede decir que el MR, se ubica dentro de un contexto rural, que conceptualmente es un campo inacabado, y que involucra intercambios comerciales entre mercados rurales y urbanos; donde la dinámica de las relaciones urbano - rural, rural - urbano, y rural - rural, otorgan un sentido ambiguo a su campo de acción.

De manera más concreta, se ha identificado que existen intercambios comerciales entre compañías multinacionales (ubicadas o no en zonas rurales) y consumidores rurales, bajo un esquema de marketing completamente comercial; y también existen micro emprendimientos rurales cuyos mercados se encuentran en zonas urbanas, y que operan de la misma manera. Bajo esa perspectiva, se enfatiza que la propuesta del MR no puede limitarse sólo al contexto y la participación de actores rurales y sus intercambios, sino que debe diferenciarse por una visión única que le permita desarrollar su propia base teórica, conceptos, vocabulario y herramientas; en ese sentido, Modi (2009) sugiere que la perspectiva del MR debe ser la del desarrollo, es decir, que busque responder cómo el marketing puede ser usado para incrementar el desarrollo de una zona rural y sus habitantes.

El MR desde la perspectiva de desarrollo, tiene el potencial de mejorar los niveles de vida en las áreas rurales a través de estrategias que permitan su inserción en los mercados y la generación de ingresos. En ese sentido, su enfoque se refiere a todas aquellas actividades de marketing cuyo impacto en la población rural sea positivo. A diferencia de aquellas organizaciones comerciales que emplean el marketing para venderles a los sectores rurales de bajos ingresos, el marketing rural busca generar los mayores beneficios para los habitantes de las zonas rurales. Al respecto, se destaca la existencia de algunas instituciones como organizaciones no gubernamentales, organizaciones internacionales de cooperación, agencias de gobierno, cooperativas y micro emprendimientos que han utilizado el marketing desde la perspectiva de desarrollo con la finalidad de alcanzar sus metas organizacionales e impactar positivamente en los sectores rurales. Sin duda, el papel que juegan dichas organizaciones en los procesos de desarrollo territorial y de formación de capacidades y habilidades en los pequeños productores es fundamental, tan es así que durante la presente investigación se han identificado diversas estrategias de marketing rural entre las que se destaca la aplicación del Modelo 3M (Kashyap, 2009) diseñado con la finalidad de procurar una guía capaz de asistir a dichas organizaciones en su propósito de lograr el desarrollo territorial y la mejora sostenible en las condiciones de vida de los propios productores bajo el contexto rural de cualquier país.



## METODOLOGÍA

La metodología que se está utilizando en la investigación es la de Investigación Acción, la cual permite dar propuestas de solución a problemas sociales, y en este caso en particular para apoyar la investigación y que permita formular estrategias de mercadeo de productos lácteos que se procesan por las UPL en el Municipio de Ayapango, y al combinarla con el enfoque de MR, que utiliza el modelo propuesto por Kashyap (2011) denominado 3M, que es un modelo innovador de intervención para iniciar y potencializar microempresas rurales basado en tres puntos fundamentales: Micro financiamiento (*Microfinance*), con visión y acompañamiento empresarial; Micro mercado (*Micromarket*), a nivel local y regional; y Micro planeación (*Microplanning*), que involucra elementos como el territorio, recursos y saber – hacer, permitan detonar al territorio y lograr con esto su desarrollo rural.

## RESULTADOS

Los resultados preliminares encontrados hasta este momento reflejan que existen aproximadamente 233 UPL, que tienen ganado lechero, de los cuales 19 aproximadamente son productores de queso en el Municipio de Ayapango, que se encuentra en la Zona Oriente del Estado de México, las cuales se dedican al sector de los lácteos, que el 40% aproximadamente cumple con la función de producción y comercialización de sus productos, que el resto solo se dedican a la transformación y venta de los mismos. Que el 75% aproximadamente vende sus productos tanto al mayoreo a intermediarios o para grandes organizaciones tales como restaurantes y distribuidores de la zona, como al menudeo, el resto sus ventas las realizan de venta al público, que en todos los casos carecen de un visión de mercadeo rural, y que se guían por su lógica campesina, que al que pregunte y compra se lo venden.

## CONCLUSIONES

Se puede establecer una conclusión preliminar debido a que la investigación sigue en desarrollo, y es que surge la necesidad de fomentar entre los responsables de las UPL, la importancia de aplicar al MR como alternativa de desarrollo rural y los beneficios que traería al municipio, que a su vez está catalogado como Pueblo de Encanto, y busca su acreditación como Pueblo Mágico. También de mejorar las niveles de vida de las familias que la integran. Por último, que el desarrollo rural del municipio en parte depende de lo que produce, y que el implantar esta herramienta les daría una nueva perspectiva de mercado y crecimiento.

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# LA LIBERTAD ONTOLÓGICA EN EL PROCESO DE LA COMUNICACIÓN

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## RESUMEN

*En el mundo contemporáneo, se considera un hecho que la libertad de expresión y comunicación, conlleva el respaldo de las naciones democráticas. Los países altamente desarrollados presumen de la libertad que existe en sus culturas para expresar, sin temor a censura, las opiniones generadas a través de diferentes medios de comunicación masiva existentes. La comunicación es un término que en general viene del latín communicatio communicationis, que significa participación y se hace explícito en el verbo communicare; “hacer participe a otro de lo que uno tiene”. Sin embargo, obliga una reflexión y genera una interiorización a lo más profundo del ser humano para conocer una realidad estrechamente relacionada con su responsabilidad social en el proceso comunicativo y trascendente hacia su propuesta ética como persona. Entendamos pues, que el proceso de comunicación personal que deriva en la expresión de su pensamiento, deberá estar libre de ataduras y prejuicios que limiten su visión de la realidad, dejándose llevar contrariamente, por las apariencias que recoge del mundo exterior. Por consiguiente, implica un análisis concienzudo del problema de la Libertad en el individuo.*

**PALABRAS CLAVE:** Libertad de Expresión, Comunicación, Ética

## THE ONTOLOGICAL FREEDOM IN THE PROCESS OF COMMUNICATION

### ABSTRACT

*In the contemporary world, it is considered a fact than freedom of speech and communication, bear the support of the democratic nations. Countries unrolled highly boast of the freedom that exists in their cultures to express, without fear to censure, the opinions generated through different existing mass media. Communication is a term that in general is in Latin communicatio communicationis, that it means participation and communicare is made explicit in the verb; “Making another one participant of what one has”. However, a reflection obliges and generates an internalization to the innermost thing of the human being to know a reality once narrowly its social responsibility in the telling and transcendent process toward its ethical proposal like person was related to. Let's understand then, than the process of personal communication that he derives in the expression of your thought, that will have to be free of fetters and prejudices that limit your vision of reality, getting carried away contrarily, by appearances that picks up of the world outside. Therefore, it implies a conscientious analysis of the problem of the Freedom in the individual.*

**JEL:** D83

**KEYWORDS:** Freedom of Speech, Communication, Ethics

## INTRODUCCIÓN

Dentro de las facultades intelectivas del hombre, se ubica la voluntad, misma que a través de nuestra inteligencia, dilucidamos las ideas que despiertan nuestro deseo hacia el bien reconocido, induciéndonos a quererlo, a desearlo. *“Así, al manifestarse esa tendencia, después de la aprehensión de un bien, con la inteligencia, descubrimos la presencia de un apetito del mismo orden espiritual que se actualiza. El hombre, la sustancia, su sujeto de inhesión, donde se hace notar la facultad apetitiva espiritual, cada vez que este quiere”* (García Alonso, 1986) Pero, ¿qué es lo que hace la voluntad que nos permite reconocer su presencia? Para algunos pensadores como Baruch Spinoza que niega la voluntad y manifiesta que en el espíritu solo existe el entendimiento o como Etienne Bonnot de Condillac, que reduce la voluntad al ámbito de lo sensible manifestando que la voluntad *“es un deseo sensible predominante”*.

Entendamos que el acto se especifica por su objeto y las facultades por los actos. Consecuentemente, la voluntad realiza actos que, por provenir de ella, se llaman voluntarios y estos actos voluntarios son **actos** que se realizan con conocimiento del fin. Quiero comunicar “algo” en orden directo al fin propuesto; que se conozca mi expresión verbal o escrita. En el orden de escala de valores de los animales y las plantas, el fin es natural, corresponde a su naturaleza el desarrollo de sus actos, no así en el hombre en donde se dan los llamados fines medios. Si bien el hombre intelectual visualiza un tipo de bien en función del fin último, corresponde a la voluntad, al querer conforme a la libertad de poder escoger ese fin. En la comunicación, se puede conocer la verdad en el reconocimiento de los hechos y se puede tener la voluntad de darlos a conocer, pero se puede incumplir en el fin comunicativo cuando se limita la libertad de decirlo, o peor aún, disimular o encubrir la realidad.

El hombre determinara la elección del fin en base a una clasificación del acto voluntario que se da de acuerdo al tipo de conocimiento. *Actos voluntarios necesarios*. Actos donde el bien aprehendido es el Bien Absoluto, el fin último. *Actos voluntarios libres*. Actos donde el bien aprendido es relativo o particular que es un fin medio. Esta primera clasificación ubica a la libertad como una modalidad de la voluntad (Ochoa Antondo, 2006). De acuerdo al análisis filosófico del acto voluntario, se muestran doce fases; cuatro corresponden al fin, cuatro más a la elección de los medios y por ultimo cuatro relacionados a la ejecución del acto. Es en la segunda etapa donde se manifiesta la libertad y se concreta en la ejecución del acto libre como parte de la tercera fase. Dentro del proceso de la comunicación humana, entenderemos que existe una característica fundamental, **es reflexiva**, es decir que el hombre puede comunicarse y puede ser consciente de sus comunicación que además tiene una intencionalidad (Ortega Ibarra, 1992) Esa intencionalidad, producto de la voluntad, solo será aplicable cuando el acto comunicativo sea libre. Las Etapas del Acto Humano (García Alonso, 1986)

Orden	Potencia	Denominación Técnica	Traducción Popular
Intención del fin	Entendimiento	Simple aprehensión	Se me ocurre decir tal cosa.
Intención del fin	Voluntad	Simple Volición	Me gustaría decirlo
Intención del fin	Entendimiento	Juicio de posibilidad y conveniencia	Puedo decirlo y es conveniente
Intención del fin	Voluntad	Intención Eficaz	Quiero decirlo

Elección de los Medios	Entendimiento	Deliberación O Consejo	Tengo Tales Medios Para Ello
Elección de los medios	Voluntad	Consentimiento	Me parecen todos buenos
Elección de los medios	Entendimiento	Ultimo juicio práctico	Este es el mejor
Elección de los medios	Voluntad	Elección libre	Pues elijo éste

Ejecución del Acto	Entendimiento	Imperio de la Razón Practica	¡Hazlo, Dilo!
Ejecución del acto	Voluntad	Uso activo	Allá voy
Ejecución del acto	Potencias ejecutivas	Uso pasivo	Lo digo
Ejecución del acto	Voluntad	Fruición	Me gozo en la acción

Contrariamente a la propuesta cartesiana que asocia la libertad con la indiferencia, en el acto humano, es en la deliberación donde se comparan los motivos. Pico della Mirandola (D.Barbedette,1976), filósofo renacentista, hace una especie de manifiesto de la indeterminación del hombre. Si cabe la indeterminación de la voluntad por los bienes particulares, es por eso que se crea una tensión en el acto deliberativo que es coartado en el momento de la decisión por una autodeterminación de la voluntad que pone lo que le falta a los bienes particulares que no son su objeto.

## PRUEBAS DE LA LIBERTAD

Reconocido es a través de un gran número de filósofos y pensadores, que el objeto de la voluntad es el Bien Común (*bonum in communi*) o el Bien Absoluto. Se dice que este bien se identifica con la felicidad en abstracto y por consiguiente, pensar en él, no nos mueve más que como un bien particular al igual que otros. Cuando el entendimiento de bien o de apetibilidad encarna en un bien concreto, tenemos lo que se llama el término de la voluntad que permite el descanso en esa tendencia. Es en esta etapa de la elección de los medios donde la inteligencia le da a conocer a la voluntad, las imperfecciones de los medios que hacen que se autodetermine, marcando el juicio práctico, al cortar el juicio deliberativo.

*Se podrá entender consecuentemente la definición de libertad como:* modalidad de la voluntad por la cual ésta se determina a sí misma a elegir un bien particular o dejar de hacerlo, en otras palabras a comunicar un hecho o pensamiento o evitarlo. *La inteligencia o la razón le presenta a la voluntad, los bienes particulares a través de la reflexión y los compara con el Bien Absoluto haciendo posible la Libertad.* Dicha facultad es la raíz y esencia de la Libertad. Comunicar deberá ser, en consecuencia, un proceso en el que existe un conocimiento previo que se quiere comunicar y que bajo la reflexión se desahoga en una propuesta voluntaria y libre por un medio a un emisor que a su vez buscara encontrar sentido a lo comunicado.

*“El comunicador será capaz de aportar algo al juzgar de aquello que conoce, si es verdadero, falso, bueno, malo, etc. y de razonar, es decir, discurrir inductivamente o deductivamente uniendo y separando juicios”* (Ocampo, 2005).

Aquí es muy importante razonar que en comunicación masiva, el comunicador, en un acto de plena libertad, no deja de estar sujeto a la responsabilidad de acercarse, lo más próximo posible, a la verdad o realidad existente como fundamento de su propuesta ética y de su credibilidad como emisor. Se establece que la prueba metafísica de la libertad tienen un mayor grado de certeza que las otras pruebas, que son: la prueba moral, la prueba de consentimiento universal y la prueba psicológica. *La prueba moral* es aquella postulada por Emmanuel Kant al sostenerla como postulado de la moral. Kant rechaza la propuesta metafísica porque no considera posible la metafísica como ciencia y porque además piensa en una libertad absoluta que resulta contradictoria desde el punto de vista de la razón pura. Para Kant, la esencia de las cosas es un postulado de la razón práctica, es decir, una suposición sin fundamento racional que le resultaba conveniente para fundamentar su filosofía moral. Un postulado de esta clase no es en el fondo más que una opción arbitraria, tan justificada como la opción contraria. En el pleno uso de la libertad comunicativa, el hombre se siente obligado de una manera absoluta a hacer el bien y evitar el mal y por consecuencia a comunicar lo verdadero y evitar la mentira o las verdades a medias. Una obligación absoluta implica la tendencia de la voluntad a un bien absoluto. Esta tendencia no proviene de la libre elección del hombre sino de una necesidad natural.

*El consentimiento universal* en el sostenimiento de la libertad, no es prueba suficiente, ya que, podría darse el caso de alguien que sostuviera lo contrario y estar en la verdad, tomando en cuenta que la verdad no es

motivo de consenso, sino de adecuación de la mente con la realidad. Se puede plantear de la siguiente manera. El punto de partida de la prueba es el hecho de que la gran mayoría de la humanidad a lo largo de la historia y a lo ancho del mundo, ha practicado o practica alguna religión. Según el principio de finalidad, todo agente obra en vista de un fin. De aquí que se puede deducir que un deseo natural de un ser racional no puede ser vano. Aplicando este principio, resulta que la religión natural no puede ser vana. De aquí que se concluya en la existencia de la divinidad.

*El hecho psicológico*, del cual la mayoría tenemos conciencia clara, puede ser contrario para alguien que no tenga tal experiencia o por alguien que diga que se trata de una ilusión. Además de que no se trata solo de constatar la libertad, sino explicarla, cosa que se hace con la prueba metafísica. En la *libertad de actuar* los actos que no están determinados por una fuerza exterior también reciben el nombre de libertad de coacción. Aquí encontraríamos en el actuar humano, la libertad civil, la libertad política, la libertad física y la libertad moral, en cierto modo. Este tipo de libertad se refiere a los actos humanos donde entran en juego otras facultades que son imperadas por la voluntad. “Aun cuando se trate de libertades exteriores, tienen sus implicaciones interiores por lo cual no debemos esperar que alguien nos vele el entendimiento, manipulándonos, o, incluso, coaccionándonos para realizar actos que deben ser imperados por la voluntad” (Ochoa Antondo, 2006). *La libertad de querer* corresponde a los actos voluntarios en sí mismos o actos elícitos que son interiores y que ya quedaron ubicados en la fase esencial del acto voluntario donde se eligen los medios a través de la decisión. Una vez analizados los contenidos del conocimiento adquirido y considerando la veracidad de la información, el comunicador determina en plena libertad, su deseo de comunicar su propuesta. *La libertad de elección* o también denominada libre arbitrio, puede tomar dos formas:

Libertad de ejercicio. En esta se elige entre actuar o no hacerlo, por lo cual no depende de un hecho externo, denotando con ello una interioridad profunda. Esta libertad corresponde a los actos auténticamente libres.

Libertad de especificación. Se refiere a la especie de bienes que son objeto de elección.

Se determina que dentro de éstos dos formas de libertad están implícitos los límites de la misma. La libertad de ejercicio solo se da con los bienes particulares. Citando al Dr. Agustín Basave Fernández del Valle (1996), además de la libertad de ejercicio y de especificación, hace un especial énfasis en la libertad existencial de elegirnos y dice: “*Por la libertad tenemos acceso a la verdad. Con ella nacemos a la vida consciente y con ella nos salvamos del fracaso, porque es libertad de salvación*”. Por ello mi libertad es indelegable. Por su parte Fulton J. Sheen (1956), establece que en consecuencia de *la libertad de*, existe *la libertad para*, implicando finalidad. Es decir, todo comunicador en su derecho libre de comunicar habrá de determinar cuál será la finalidad de los comunicado y éste comunicado habrá de buscar un bien colectivo que provoque un impacto en la conciencia de los receptores. Consciente debe estar el comunicador que el mundo contemporáneo, impregnado de liberalismo, permisivismo, hedonismo y consumista, aísla la libertad de elección de perfección, olvidándose de la finalidad hacia el bien común, llevando a la sociedad a un ambiente difuso y superficial que lleva al hombre al hastío y al vacío existencial bajo el influjo del llamado “progreso”.

Dentro del análisis metafísico, el proceso comunicativo deberá llevar consigo la búsqueda previa y exhausta de la verdad en todas sus propuestas, para conciliar la realidad con la razón y determinar, una vez encontrada la verdad objetiva de los hechos, lo que conviene decir y comunicar y liberar al ser de su ignorancia casual o voluntaria (“La verdad os hará libres”). A este respecto, Manuel Ocampo (2005) establece: “*La comunicación está abierta al ser y a la trascendencia y su fin es el conocimiento, posesión y realización de la verdad en todos y cada uno de los hombres que es el bien común. La causa final de la comunicación no puedes ser otra que la propia perfección, la verdad y el bien inmanente o terreno, y trascendente, el bien*

*común. La comunicación no es un fin en sí misma sino que constituye un medio para alcanzar la propia perfección del hombre y de todos los hombres en la sociedad, que es el bien común”.*

Un comunicador que no esté impregnado en un sentido realista, con una propuesta ética y una base filosófica moral, contribuirá en consecuencia a una desorientación y al caos social, atentando contra la objetividad comunicativa. En parte, el comunicador es un moralizador de la sociedad, debiendo, con el medio disponible de comunicación masiva, mantener las pautas que edifiquen el comportamiento del hombre conforme a la naturaleza humana y a su perfección. El acto de comunicar en el comunicador, deberá estar libre de ataduras y prejuicios que las líneas editoriales impongan, cediendo en su lugar, al libre proceso de comunicar lo debido, lo verídico y lo formativo.

Hay que evitar la manipulación comunicativa que conlleva a satisfacer las necesidades económicas de los más poderosos en detrimento de la sociedad actual, de por sí desposeída de cultura e irreflexiva y envuelta en el más peligroso relativismo. El uso irracional en la educación de los hijos a través de medios visuales de comunicación masiva como la televisión y el internet, en sustitución de los propios padres y de la escuela, están provocando tendencias de comportamiento que alejan al sujeto en formación de una educación en valores, terminando por ir en contra de su propia naturaleza humana.

*“En la actividad periodística comunicativa, la prudencia emerge como virtud fundamental, ya que sintetiza, ordena y dirige las acciones directivas, gnosológicas, artísticas y las aptitudes y actitudes que la fundamentan, tendientes a la comunicación adecuada del saber sobre las realidades actuales que al público le es necesario o útil conocer para su actuación libre en sociedad”* (Galdon, 2001).

Urge en las escuelas de formación superior en las que se preparan los futuros comunicadores, la necesidad de retomar la filosofía como parte de las currículas académicas, para que se instruya a los alumnos en aspectos éticos, poéticos, ontológicos, gnosológicos y antropológicos que les permita discernir la propuesta comunicativa, hacia el bien común y en ejercicio libre, justo y pleno .

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# FUENTES Y MECANISMOS DE FINANCIACION EN LAS PYMES DE VILLAVICENCIO (COLOMBIA)

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## RESUMEN

*En atención al nivel de participación de las pequeñas y medianas empresas en el tejido empresarial de la ciudad de Villavicencio, y las repercusiones de la financiación en el comportamiento de cualquier organización empresarial, en el presente proyecto se realiza una caracterización de la estructura financiera de dichas empresas en una muestra de 81 empresas de este tipo, extractadas de los sectores industrial, comercial, de servicios y turismo, la cual es contrastada con el análisis de la estructura financiera presentada en los estados financieros con el fin de establecer como han incidido las fuentes de financiación sobre la rentabilidad.*

**PALABRAS CLAVE:** Fuente de Financiación, Estructura Financiera, Margen, Rentabilidad,

## FINANCING SOURCES AND MECHANISMS IN SMES VILLAVICENCIO

### ABSTRACT

*In attention at the participation level the small and medium companies in the managerial fabric of the city of Villavicencio, and the repercussions of the financing in the behavior of any managerial organization, project is carried out a characterization of the financial structure of this companies presently in a sample of 81 summarized in this kind of companies of the industrial, commercial, of services and tourism sectors,, which is contrasted with the analysis of the financial structure presented in the financial states with the purpose of settling down like they have impacted the financing sources about the profitability.*

**JEL:** M21, M41, G12, G21, G32.

**KEYWORDS:** Financing Sources, Financial Structure, Margin, Profitability

## INTRODUCCIÓN

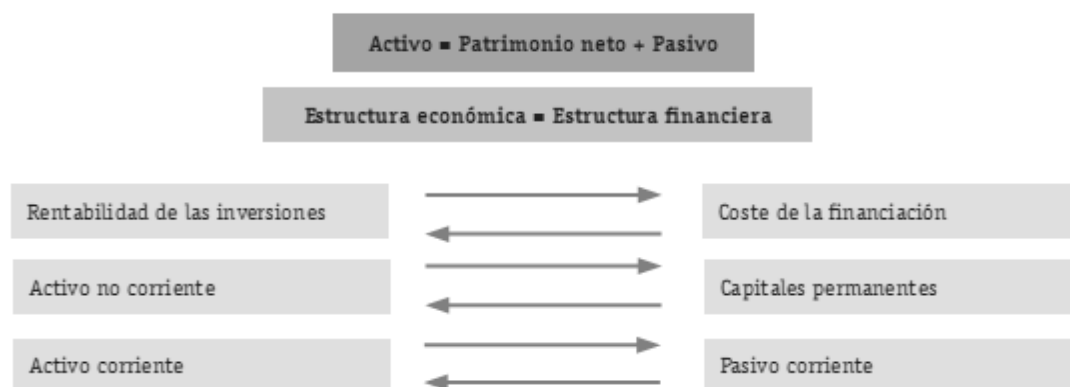
La presente investigación revisa las fuentes y mecanismos de financiación en las pymes de Villavicencio, teniendo como definición de Pymes lo establecido en la Ley 590 de 2000, para el fomento de la micro, pequeña y mediana empresa, posteriormente modificada por la ley 905 de 2004, como “toda unidad de explotación económica por persona natural o jurídica en actividades empresariales, agropecuarias, industriales comerciales o de servicio, rural o urbano” y que para Colombia se clasifican de acuerdo al número de empleados y al valor de los activos, en términos del salario mínimo mensual legal vigente. El desarrollo de la investigación se realiza en dos grandes partes: la primera consiste en una caracterización de la estructura financiera, a partir de una muestra de 81 pequeñas y medianas empresas con domicilio en Villavicencio, que busca conocer, directamente de los pequeños y medianos empresarios, las fuentes de financiación utilizadas, los criterios que utilizan las pymes de Villavicencio para obtener financiación, en que es utilizada dicha financiación; y los beneficios que esperan obtener con el uso de la deuda. La segunda parte de la investigación consiste en el análisis de la estructura financiera de las pymes seleccionadas, a partir de la información presentada en los estados financieros, con el objeto de contrastar esta información con la obtenida en la fase anterior, para lo cual se realizó un análisis de indicadores financieros de liquidez,

endeudamiento, apalancamiento y rentabilidad, con los cuales se trata de establecer como ha incidido la financiación en la rentabilidad de las pymes.

## REVISIÓN LITERARIA

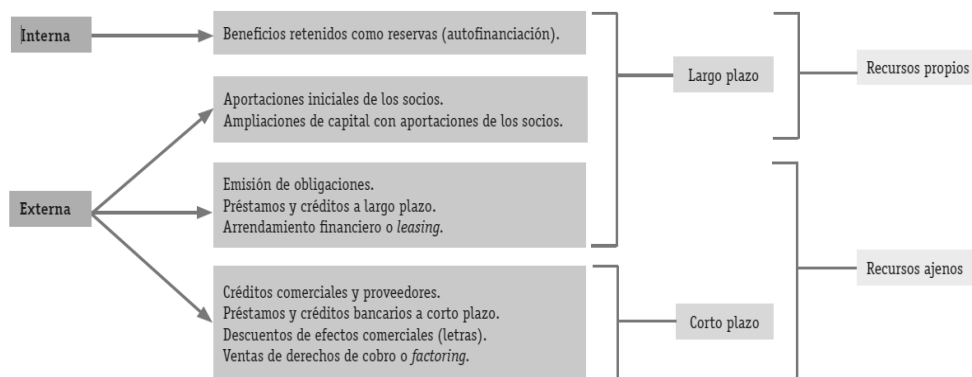
Partiendo de la importancia de las pymes, la cual radica en su alto grado de participación en el tejido empresarial de cualquier país, resultando de vital importancia para su economía, y teniendo en cuenta que existen algunas pautas generalmente aceptadas para la financiación empresarial, entre las cuales merecen citarse: Que la rentabilidad de las inversiones debe ser mayor al costo de financiación del capital y dado que existe una gran correlación entre la estructura económica y la estructura financiera. el activo no corriente debe ser financiado con capitales de largo plazo (pasivo no corriente o fondos propios) y el activo corriente con pasivo corriente o de corto plazo; correlación representada, en el documento las fuentes de financiación elaborado por la Universidad de América, mediante la figura 1:

Figura 1: Correlación Estructura Económica Vs Estructura Financiera



Fuente: Fuentes de financiación. Universidad de América UNIVERSIDAD DE AMERICA. Fuentes de financiación de la empresa [en línea]. <[http://www.uam.es/personal\\_pdi/economicas/fphernan/PaperFI.pdf](http://www.uam.es/personal_pdi/economicas/fphernan/PaperFI.pdf)> [citado en 4 de diciembre de 2012]. p. 292

Igualmente, en el citado documento se describen las fuentes de financiación en tres categorías: según sea el plazo: en corto o largo; dependiendo del origen o procedencia de los recursos: en interna si provienen del desarrollo operacional de la empresa o externa si son aportados por terceros; y según la exigibilidad de los mismos: en propios o no reembolsables y ajenos o reembolsables, como se aprecia en el siguiente esquema:



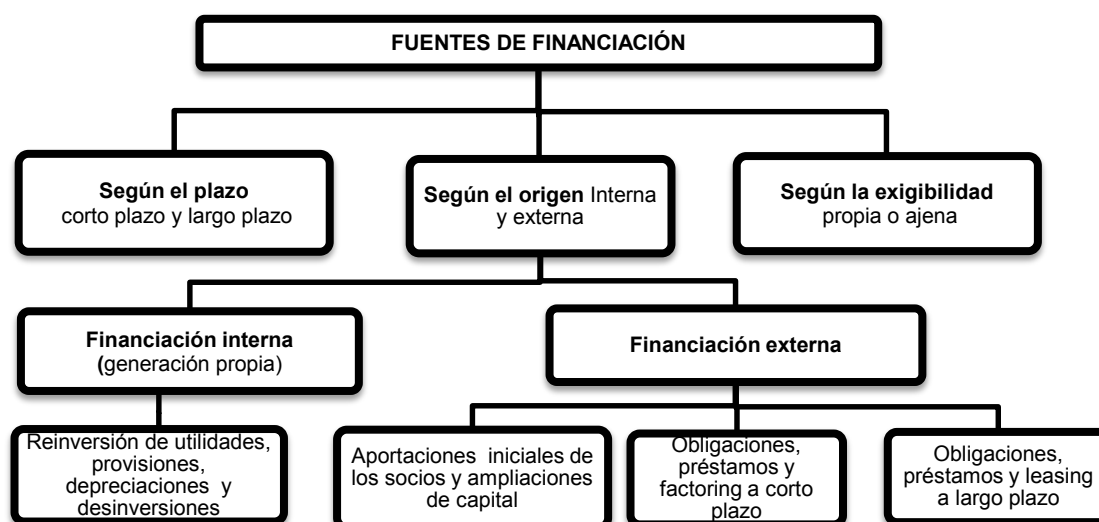
Fuente: Fuentes de financiación. Universidad de América. UNIVERSIDAD DE AMERICA. Fuentes de financiación de la empresa [en línea]. <[http://www.uam.es/personal\\_pdi/economicas/fphernan/PaperFI.pdf](http://www.uam.es/personal_pdi/economicas/fphernan/PaperFI.pdf)> [citado en 4 de diciembre de 2012]. p. 292

*Fuentes de financiación en Colombia:* A partir de la definición dada por el SENA en su estudio Financiamiento para PYMES, realizado en el año 2009, en el cual define Fuentes de financiación como: “los mecanismos que bajo diferentes condiciones, principalmente de tasas y tiempo de amortización, son facilitados por las entidades del sector financiero para irrigar recursos económicos que permiten a personas jurídicas o naturales, disponer de la liquidez requerida para la implementación fundamentalmente de proyectos propios de su actividad económica, con el propósito de realizar inversiones en creación empresarial, fortalecimiento, crecimiento y sostenibilidad de sus operaciones en el corto, mediano y largo plazo, que además les permita alcanzar una rentabilidad con la que se facilite el pago de sus compromisos financieros”; estas se pueden clasificar en tres (3) grandes categorías, dependiendo del plazo, el origen y la exigibilidad. El plazo hace alusión al lapso de tiempo para el cual se consiguen y deben cancelarse los recursos, dividiéndose en corto plazo, cuando su redención es menor a un año y largo plazo, si ésta es superior al año.

*El origen:* Depende de la procedencia de la financiación, que puede ser interna o de autofinanciación, si provienen de la operación misma de la empresa, como son la depreciación, las provisiones, venta de activos o reinversión de utilidades y externa, si su consecución implica asumir endeudamiento nuevo con los socios o con terceros.

*La exigibilidad:* Se clasifica en propia, si no es exigible su devolución por terceras personas, y en ajena, si la empresa debe retornar los recursos en un tiempo determinado.

Figura 2: Fuentes de Financiación



Fuente: Fuentes de financiación. Universidad de América, Fuente: Adaptación del autor con base en el diagrama presentado en el documento “Fuentes de financiación. Universidad de América”.

En el desarrollo del proyecto es importante revisar las fuentes de financiamiento existentes para las pymes en Colombia hasta el primer semestre del año 2012, con el fin de establecer si las pymes de la ciudad de Villavicencio han accedido a este tipo de fuentes, en qué condiciones y cuál ha sido el costo; bajo la óptica de autores como Galindo (2005), que han encontrado la relación existente entre los diferentes tipos de empresas vigentes en Colombia y sus posibles alternativas de proveer los recursos requeridos por los

emprendedores y empresarios para la implementación de sus proyectos, tanto en la creación, como en el fortalecimiento empresarial, en cuanto a recursos propios, proveedores, capital semilla – cofinanciación, donaciones y crédito. De otra parte revisadas las fuentes de financiación disponibles en Colombia, se encontró que estas dependen en gran parte de las diferentes entidades que ofrecen servicios financieros en el país, las cuales para mayor facilidad se han dividido en tres (3) grupos:

Entidades Vigiladas por la Superintendencia Financiera, Entidades no vigiladas por la Superintendencia Financiera y Entidades Sin Ánimo de Lucro con servicios financieros, entre las que se destacan las Fundaciones, las Corporaciones y Otras ONGs, Programas de asistencia financiera del gobierno.

## METODOLOGÍA

El proyecto buscar obtener información directamente en las fuentes primarias con el fin de establecer los criterios que utilizan las pymes de Villavicencio para obtener financiación y a que se destina dicha financiación; aclarando que no se pretende explicar relaciones de causalidad ni de correlación, únicamente pretende describir el tipo de entidades con las cuales se financian las pymes, y en que utilizan los recursos obtenidos y confrontar dicha información con los estados financieros; estableciéndose una muestra representativa de dicha población, en la cual se aplicó una encuesta dirigida a los propietarios y/o contadores de las empresas.

Dado que al inicio del desarrollo del proyecto no se dispone de un marco muestral completo y actualizado para la investigación, que permita la definición exacta del tamaño de la población, se recurre a la fórmula de muestreo para población desconocida para establecer el tamaño de la muestra:

$$N = \frac{Z^2 pq}{i^2}$$

donde:

Z: corresponde a un nivel de confianza esperado del 95% lo que en la curva de distribución normal equivale a  $\pm 1,96$

p: Prevalencia esperada del parámetro a evaluar, para el caso se tomará un  $p = 0,5$

q: corresponde a la diferencia entre el 100% de la población y el nivel de prevalencia esperada, por tanto será  $1-p$

I: Corresponde al nivel de error que se prevé como susceptible de cometer, para el presente proyecto se considera tolerable hasta un 15% En atención a los datos anteriormente expuestos la fórmula para determinar el tamaño de la muestra será:

$$\frac{n = \frac{1,96^2 * 0,5 * 0,95}{0,15^2}}{= 81}$$

El resultado indica que se requiere un grupo de ochenta y un (81) pymes para aplicación de los instrumentos respectivos, por lo cual se recurrió al aplicativo SIREM, para la definición de una muestra aleatoria y al azar, que se conformó de acuerdo a la información presentada en la tabla 1:

Tabla 1: Conformación de la Muestra

Sector	Nº Empresas	Participación	Muestra
Comercio	65	69%	56
Industria	15	16%	13
Turismo	6	6, %	5
Servicios	8	9%	7
<b>Total</b>	<b>94</b>	<b>100,%</b>	<b>81</b>
Tamaño de la muestra			<b>81</b>

La tabla indica que la muestra se conformó teniendo en cuenta el nivel de participación de cada sector frente a un total de 94 pymes, reflejando que el sector comercio tiene la mayor participación, con un 56%, el segundo lugar le corresponde al sector industrial con una participación de 16%, el tercer lugar lo ocupa el sector servicios con el 9% y por último está el sector turismo con el 6%.

## RESULTADOS

La información obtenida mediante permite establecer que el 50% de las Pymes posee activos en el rango de \$2.000 MM y \$5.000 MM, y el otro 50% es inferior a dicho rango. Estas operan con una estructura financiera conformada en mayor grado por aportes de sus propietarios, al evidenciarse que sus pasivos representan en promedio el 43% y el patrimonio un 57% y que la utilización de las líneas de crédito dirigidas al fomento de las pymes es mínima. El análisis revela como principal fuente de financiación de las pymes de Villavicencio a la banca comercial y al préstamo con la banca comercial como mecanismo de financiación principal, seguido del sobregiro bancario; destacándose que el costo del endeudamiento es relativamente alto, especialmente para los sectores comercio y servicios, lo que implica que este absorbe una buena parte del margen operacional de las empresas, debiendo aclararse que esta situación es influenciada por las pymes dedicadas a los servicios en las cuales dicho costo absorbe la totalidad de la utilidad operacional y el margen neto que se muestra es originado por otros ingresos o no operacionales, aspectos que se resumen en la tabla 2:

Tabla 2: Participación del Costo de la Deuda en la Rentabilidad de las Pymes

Empresa	Promedio Margen Operacional	Promedio Costo de Endeudamiento	Participación Promedio Costo de Endeudamiento en Margen Operacional
Industria	10%	6%	64%
Comercio	6%	23%	35%
Servicios	6%	30%	213%
Turismo	15%	5%	33%
<b>PROMEDIO TOTAL</b>	<b>9%</b>	<b>16%</b>	<b>86%</b>

La tabla compara los promedios de margen operacional con el costo del endeudamiento, reflejando que el margen operacional de las pymes de Villavicencio, en los sectores analizados oscila en un rango del 9 al 15%, representando en promedio el 9%, los costos de endeudamiento oscilan entre el 5 y el 30%, por lo cual la financiación representa en promedio el 86 % del margen operacional, y que el margen neto promedio, que constituye los excedentes de las empresas, se mantiene en un rango del 2 al 5%, como puede apreciarse en la tabla siguiente:

Tabla 3: Margen de Rentabilidad Por Sector

Margen/Sector	Industrial	Comercio	Servicios	Turismo	Promedio Sector
M. Bruto	25%	26%	52%	90%	48%
M. Operacional	10%	6%	6%	15%	9%
M. Neto	4%	3%	4%	5%	4%

La tabla muestra los márgenes de rentabilidad bruto operacional y neto de cada sector, en el cual vale la pena resaltar que los sectores industrial y comercial tienen comportamientos relativamente similares en su rentabilidad operacional que oscilan entre el 25 y 26%, con diferencias que solo corresponden al 1%, los sectores servicios y turismo, reflejan un margen bruto muy superior, lo que se explica porque este tipo de empresas no presentan costo del servicio en sus estados de Resultados, sin embargo, y el margen neto, que corresponde a la utilidad generada en cada ejercicio oscilando entre el 3 y el 5 %, conservando un nivel promedio del 4%.

Para mejor comprensión los resultados del proyecto se presentan en torno a cada uno de los objetivos del mismo, así: Caracterización de las pymes De acuerdo a los resultados obtenidos se concluye que la estructura financiera de las pequeñas y medianas empresas – pymes de los sectores comercio, servicios y turismo, se caracteriza por:

El 58% de las pymes operan con activos inferiores a dos mil millones y el 42% restante sobrepasa este nivel, en tanto que su nivel de pasivos patrimonio presenta una relación del 20% de pasivos y 80% de patrimonio, lo cual indica que la financiación está soportada principalmente por aportes de sus propietarios y la financiación externa es realmente escasa.

Respecto a la financiación con recursos externos, las pymes encuestadas en Villavicencio, prefieren en un 70%, financiarse con las instituciones financieras de la banca comercial, en la siguiente forma: préstamos y sobregiros bancarios representan el 47% y 24% respectivamente, seguido del leasing con un 14%, en tanto que los demás tipos de financiación son relativamente poco utilizados en un nivel inferior al 15%.

Vale la pena resaltar que en Villavicencio, las líneas de crédito dedicadas al fomento de las pymes presentan muy bajo nivel de utilización, ya que de las empresas encuestadas solo el sector turismo manifestó que del total de su financiación, el 8% correspondió a créditos con BANCOLDEX; por su parte las empresas del sector industrial y comercial indicaron haber utilizado créditos de la línea FINAGRO en el 16% y 3% respectivamente. Como dato especial, se resalta que el único sector que acepta haber utilizado préstamos de usura es el sector comercial, aunque solo sea por parte del 1% de las empresas.

Aspectos que inciden en la obtención de recursos de deuda Se concluye que los aspectos que inciden en las decisiones de financiación de las pymes de los sectores industria, comercio, servicios y turismo de Villavicencio son: La tabla 4 refleja que las pymes de Villavicencio, eligen una fuente de financiación con base en ocho aspectos que consideran claves: Garantía exigida, plazo, tipo de financiación, periodo de pago, frecuencia con que se financian, costo, destino de la financiación y que efectúan una comparación entre el costo de la deuda y la rentabilidad de la inversión a la que es destinada dicha financiación.

Tabla 4: Aspectos Que Inciden la Elección de una Fuente de Financiación en las Pymes de Villavicencio

Aspecto	Características
Garantía exigida	El pagaré representa un 66%, seguido de la hipoteca con un 16%, la Carta de Crédito con un 9%, y en menor grado la pignoración de vehículos y títulos con un 5% y el codeudor o deudor solidario con 4 %.
Plazo de financiación	El mediano plazo es utilizado en un 50%, seguido del corto plazo con una participación del 28% y el largo plazo es el término menos utilizado representado solo el 22%.
Tipo de financiación utilizada	El préstamo bancario con la banca comercial es el instrumento más utilizado, seguido del sobregiro bancario, la aceptación bancaria y la carta de crédito.
Periodo de pago	La mayoría de pymes afirman realizar en primer grado pago mensual, seguido del pago trimestral y en menor grado un pago semestral.
Frecuencia de la financiación.	En promedio adquieren en un año; un crédito de corto plazo, un crédito de mediano plazo y en mínima proporción un crédito de largo plazo.
Costo de financiación.	El 65% de las empresas encuestadas manifiestan que el costo de la financiación es DTF +1 a 5 puntos y el 35 % restante afirma que es el DTF + 5 a 10 puntos.
Destino financiación.	El 63% lo utiliza para compra de activo fijo, el 37, % lo destina para capital de trabajo.
Comparación costo deuda versus rentabilidad de la inversión	El 81% realiza comparación del costo de la deuda y la rentabilidad de la inversión realizada, el restante 19% afirma no realizar esa comparación. De las que afirmaron comparar; el 78% manifiesta que el rendimiento de la inversión fue superior al costo de la financiación, mientras el 22% manifiesta una inversión inferior al costo del endeudamiento.

Incidencia de los tipos de financiación en la rentabilidad obtenida en las pymes de los sectores analizados En forma global se evidencia que el costo de la deuda absorbe una gran parte del margen operacional de las empresas, 86% en promedio, que ningún sector alcanza a cumplir las expectativas de los socios en cuanto a la rentabilidad esperada de su inversión, por lo cual a continuación se relacionan la rentabilidad esperada con la rentabilidad obtenida:

Tabla 5: Relación Rentabilidad Esperada y Rentabilidad Obtenida Por las Pymes de Villavicencio

Sector	Rentabilidad Esperada	Rentabilidad Neta Obtenida
Industrial	Mínimo el 5%	Promedio del 4.3%.
Comercio	Mínimo el 5%	Promedio del 2,7%
Servicios	Entre el 5% y el 10%	Promedio del 4.4%
Turismo	Mínimo del 10%	Promedio del 5,3%

La tabla refleja que los propietarios de las pymes de Villavicencio esperan obtener utilidades entre el 5 y el 10 %, sin embargo, sus estados de resultados solo presentan utilidades en un rango del 3 al 5%, de los cuales las pymes del sector comercio se presentan en el menor rango con 2,7%, el sector comercial e industrial, que presentan niveles bastante similares alrededor del 4,3% y el sector turismo presenta el mayor nivel de rentabilidad con un 5,3%.

## CONCLUSIONES

El estudio permite concluir que las pymes de Villavicencio son financiadas en mayor grado por los aportes de sus propietarios, al evidenciarse que sus pasivos representan en promedio el 43% y el patrimonio un 57%. La financiación externa en este tipo de empresas procede primordialmente de la banca comercial, utilizando como principal mecanismo de financiación el préstamo soportado mediante pagaré, seguido del sobregiro bancario, resaltándose además, que el uso de las líneas de crédito dirigidas al fomento de las pymes es mínima y que el costo de la financiación les absorbe en promedio el 86% de la utilidad operacional, con lo cual se concluye que el costo de endeudamiento de las pymes es excesivamente alto para la rentabilidad con la cual están funcionando, lo que conlleva a correr riesgos excesivos si no tienen ingresos diferentes de su operación.

En cuanto a la rentabilidad, se observó que ningún sector ha logrado los niveles de rentabilidad esperada, por cuanto los propietarios de las pymes esperan que la rentabilidad final esté en un rango promedio del 5 al 10% y los estados financieros demuestran que ésta oscila entre el 2,7% y el 5,3%.

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# INDUSTRIAS GENERADORAS DEL DESARROLLO ECONÓMICO FRONTERIZO EN MÉXICO: CARACTERIZACIÓN DE LA INDUSTRIA ELECTRÓNICA EN CIUDAD JUÁREZ

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## RESUMEN

*Históricamente el desarrollo industrial ha sido uno de los detonantes económicos en las regiones fronterizas del norte de México. Una de las industrias que ha tenido mayor crecimiento en esta región es la industria electrónica. Ciudad Juárez concentra un importante número de empresas manufactureras de calidad mundial dedicadas a este sector que demanda importantes inversiones tecnológicas y promete crecimientos constantes. Este trabajo realiza una caracterización de la industria electrónica instalada en Ciudad Juárez donde se analiza su historia, capacidades y escalonamiento tecnológico, así como los factores que permitieron su desarrollo.*

**PALABRAS CLAVE:** Industria Electrónica, Exportaciones Mexicanas, Cd. Juárez

## GENERATING ECONOMIC INDUSTRIES OF THE DEVELOPMENT OF THE BORDER IN MEXICO: CHARACTERIZING THE ELECTRONICS INDUSTRY IN CIUDAD JUAREZ

## ABSTRACT

*Historically, industrial development has been one of the economic detonators in the border regions of northern Mexico. One industry that has had the greatest growth in this region is the electronics industry. Ciudad Juarez concentrates a large number of world class manufacturing companies engaged in this sector that demands major technological investments and promises steady growth. This work makes a characterization of the electronics industry installed in Ciudad Juarez where its history, capabilities and technology scaling is analyzed, and the factors that led to its development.*

**JEL:** M00

**KEYWORDS:** Electronic Industry, Mexican Exportations, Cd. Juárez

## INTRODUCCIÓN

La industria electrónica ha tomado un papel muy importante a nivel mundial, sus sectores con nuevas tecnologías en la información y comunicación, han dado forma a una nueva organización social y productiva. En 1999 Dabat y Toledo, visualizaban un nuevo ciclo industrial con grandes consecuencias para la configuración espacial de la economía mundial, a favor de Estados Unidos por su liderazgo tecnológico y empresarial en el sector electrónico informático, en contra de Japón, por su posición relativamente débil en los nuevos sectores de punta. Favorable para Asia Oriental, con un posicionamiento como una de las principales potencias exportadoras, seguida bastante detrás por países como México. Lo

que se reflejó en corto tiempo en la industria electrónica. Sin embargo, el sector electrónico permite llevar a México a un nuevo panorama que le permite ser un país competente y capaz de participar entre los países líderes en la industria electrónica.

Es importante remarcar la diferencia entre la industria electrónica y la industria eléctrica, si la principal función del aparato o componente es transformar la energía eléctrica a otra forma de energía, se considera eléctrico. En cambio si la función del aparato o componente es procesar algún tipo de información entonces se considera electrónico (ProMéxico).

## REVISIÓN LITERARIA

La especialización en industria electrónica de ciertos países posibilitó una integración rápida y avanzada al mercado mundial, a los Estados Unidos. Países con mercados internos pequeños, elevaron de manera vertiginosa sus importaciones y exportaciones, generándoles un alto grado de vulnerabilidad, ante industria electrónica mundial, y ante los cambios de la política comercial de Estados Unidos (Dabat, Rivera y Toledo, 2001). El Sistema de Clasificación Industrial de América del Norte 2007 (SCIAN), divide la industria electrónica en cinco grandes subsectores: Computación y oficina, semiconductores, comunicaciones, audio y video, equipo médico e instrumentos de precisión, medición, control y óptico.

En México la industria electrónica es una de las más dinámicas, su crecimiento se refleja en el ámbito de los servicios, las grandes empresas son de capital extranjero y algunas nacionales con tecnología que proviene del exterior del país. Según Ordoñez (2002), en México, está constituida por dos segmentos muy diferentes: el de sustitución de importaciones o industria reconvertida, y el de maquila. En los años sesenta y setenta México se convirtió en el décimo primer exportador mundial de productos electrónicos, centrándose en la industria por sustitución de importaciones y la primera generación de la industria de maquila de la frontera norte. En 1994 se firma el Tratado de Libre Comercio de América del Norte (TLCAN) se implantan en el país las principales empresas transnacionales de la electrónica y la informática mundial, para aprovechar los beneficios del TLCAN (Dussel, 1998; Ordóñez, 2002).

En esta etapa del TLCAN, Estados Unidos y Canadá visualizaron a México como parte de su espacio económico, con menores costos de producción, permitiéndoles mejorar su competitividad en el mercado mundial. A la empresa asiática y europea les era posible producir a bajo costo en México y exportar sin aranceles a Estados Unidos. A los grandes exportadores electrónicos de Asia Oriental hacia Estados Unidos, el TLCAN los hizo menos competentes internacionalmente ya que tendía a sacarlos del mercado estadounidense, y favorecía la entrada de sus principales empresas en México (Dabat, 2004). México aparte de su colindancia con Estados Unidos era atractivo en la industria electrónica por sus bajas remuneraciones del trabajo y no tan bajos niveles de calificación laboral y productividad del trabajo, esta última en pleno ascenso. Ante esto, ha surgido el interés por el estudio de los sistemas de innovación porque se consideran motores del desarrollo económico del país (Freeman, 1995; Lundvall, 1992). Algunas de las principales empresas de la industria electrónica a nivel mundial tienen operaciones en México, 9 de las 10 principales empresas transnacionales de servicios de manufactura están ubicadas en el país, los estados con una alta producción en la industria son: Baja California, Chihuahua, Jalisco, Nuevo León y Tamaulipas. Entre 1991 y 2000, la industria electrónica se convierte en el principal exportador de manufactura en México (Instituto Nacional de Estadísticas y Geografía, INEGI, 2009).

En la desaceleración del crecimiento de Estados Unidos en el año 2001, afectó de forma importante la Industria maquiladora electrónica del país, particularmente a Chihuahua, reduciéndose la producción y el empleo. La electrónica de consumo decayó muy poco, por la fortaleza del sector de televisores que no dejó de crecer durante la crisis conservando en todo momento su primer lugar mundial. (COMTRADE 2004 y US Census Bureau 2004). Después de la crisis económica, dado que México cuenta con ventajas

competitivas (su dinámica demográfica, su ubicación geográfica y sus tratados comerciales), en 2012, tuvo una importante participación en las exportaciones a nivel mundial. Obtuvo el primer lugar mundial como exportador de pantallas planas, posicionándose sobre países altamente competitivos. Obtuvo el quinto lugar en las exportaciones de computadoras a nivel mundial, cuarto lugar en micrófonos, audífonos y altavoces y el décimo lugar en teléfonos celulares (ProMéxico, 2013).

En su origen, la industria electrónica apoyó el desarrollo industrial de la zona fronteriza Norte de México. En México, Chihuahua y Nuevo León tiene una intensa actividad industrial y capacidad de innovación. La industria electrónica en el estado de Chihuahua, consta exclusivamente de maquiladoras de exportación, influyente sector en la actividad económica, el 58% de las exportaciones de Chihuahua corresponden a la industria electrónica. Se identifican en el Estado importantes corporativos mundiales, pero se observa carencia de proveedores (Fabricantes bajo contrato) CM's y (Proveedores especializados) SS's, la implantación de éstos y de empresas (Fabricantes de equipo original) OEM's de primer nivel, serían incentivos para los proveedores locales.

En 2011, ocho empresas con planta de manufactura en Chihuahua se encuentran entre las 25 empresas electrónicas más exportadoras de México: PCE Technology de Juárez, ECMMS, de México, Jabil Circuit de Chihuahua, Scientific Atlanta de México, Tatung de México, Foxconn México Precisión Industry y IEC Technologies. El monto de exportaciones de estas empresas ascendió 16,882.3 millones de dólares, representando 23.7% de las exportaciones totales de la industria electrónica en dicho año. La inversión extranjera directa (IED) por el sector electrónico en Chihuahua en el período 2007– 2011 fue de 999.4 millones de dólares, que representa el 21% del total de inversión generada por dicho sector en el mismo período. Ciudad Juárez es un influyente sector en la actividad económica del estado, importante generador de empleos y de divisas. En los noventa se asentaron plantas japonesas de la rama electrónica, en este mercado con bajos costos de producción y alta calidad, a esto se añadió la entrada en vigor del TLCAN que inhibe la importación de maquinaria, componentes e insumos procedentes de regiones externas al bloque comercial norteamericano (Contreras, O. y Carrillo, J., 2001).

En el estado se ha desarrollado un importante agrupamiento industrial, entre las principales empresas OEMs se encuentran Lexmark, Scientific Atlanta de México, Thomson y Toshiba que operan bajo el régimen de maquila. Asimismo, en esta región se localizan importantes empresas CEMs: ECMMS, Flextronics, Foxconn, Jabil, Plexus, SMTC, Tatung y Wistrón. (Economía, Monografía: Industria Electrónica en México. , 2012). Manuel Ochoa Ochoa, vicepresidente de Borderplex Alliance, afirma que Juárez es un lugar viable para hacer productos de exportación a Estados Unidos, la calidad de su mano de obra y el costo, son mejores que los de China. Se mantiene como la ciudad con más empleo en manufactura de exportación, a pesar de la crisis económica y de violencia que vivió. En la actualidad hay más posibilidades de inversión, la dinámica, el ambiente, entre otros proyectos, vienen a ofrecer la posibilidad de una dinámica distinta para la ciudad, que definitivamente les conviene a los corporativos. Juárez exportó 45 mil millones de dólares en 2012, (El Diario.mx, 2013) lo que significa casi el 20 por ciento de las ventas no petroleras del país al extranjero.

Según René Mendoza Acosta, director regional de la Cámara Nacional de la Industria Electrónica de Telecomunicaciones y Tecnologías de la Información (Canieti) en conjunto con la Secretaría de Economía, se trabaja en el desarrollo de una propuesta que permita aumentar la proveeduría en la industria maquiladora. De las fortalezas más significativas de Cd. Juárez además de su ubicación geográfica frente al mercado de Estados Unidos, es el asentamiento de plantas de corporativos mundiales que han destinado recursos a centros de desarrollo de investigación, además posee una industria diversificada en componentes electrónicos y telecomunicaciones. Los acuerdos comerciales favorecen el sector, el Tratado de Libre Comercio México Unión Europea TLCUE que en 1997 se firma el Acuerdo Global, y el Tratado de Libre

Comercio de América del Norte TLCAN firmado en Noviembre de 1993, la industria electrónica es un sector estratégico en la región (Industrial, 2002).

## CONCLUSIONES

Por lo anterior, la industria electrónica ha sido parte importante en el despegue de la economía del país, y sobre todo la franja fronteriza Norte ha contribuido considerablemente por medio del sector maquilador, la principal ventaja es la colindancia con Estados Unidos, además su mano de obra calificada a mejor costo han mantenido a ciudad Juárez en la mira de otros países dispuestos a invertir en ella. México se ha enfocado en tener personal con mayor conocimiento y preparación profesional lo que permite ser más competitivos ante otros países, atrayendo inversiones directas extranjeras motivadas por un mejor servicio. Los tratados como el Tratado de Libre Comercio contribuyeron a que otros países decidieran producir en el país, pues uno de los beneficios de dicho acuerdo es evitar la barrera arancelaria, lo que hace posible importar equipo y exportar productos a Estados Unidos y Canadá.

Un área de oportunidad es la implantación de empresas proveedoras de partes o componentes Proveedores Especializados SS's, lo que disminuiría las importaciones, principalmente en la frontera donde existen concentraciones de empresas fabricantes que requieren de partes para sus productos terminados. La electrónica es una industria que ha permitido a Cd. Juárez incrementar aceleradamente su participación en la economía global, representa nuevas oportunidades para el desarrollo regional y nacional, apoyándose en el incremento de las capacidades locales y locales y adoptando nuevas tecnologías.

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# SISTEMA AGROFORESTAL LA SOSTENIBILIDAD DEL MEDIO AMBIENTE

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## RESUMEN

*La relación intrínseca de la humanidad y los recursos renovables han dejado una herencia de intervenciones en los ecosistemas, que sumado al actual modelo extractivista neoliberal que privilegia principalmente a los exclusivos sectores económicos, ha consentido la tala indiscriminada de bosques sin realizar actividades forestales que propendan por la conservación de los recursos boscosos y la regulación del ciclo hidrico, además de afectar directamente los ingresos económicos de la comunidad campesina del área rural del Municipio de Bochalema del Departamento de Norte de Santander. El desarrollo de la investigación Programa Piloto de Implementación de Sistema Agroforestal como Motor de Desarrollo Sostenible ha generado alianzas públicos-privadas que impactaron positivamente a las comunidades beneficiarias del proyecto, logrando a través de estrategias participativas comunitarias la identificación de las causas del fenómeno de la deforestación en el municipio, entre las que se destacan la extensión de la frontera agrícola y pecuaria, y, las inadecuadas prácticas en los procesos extractivos mineros que se llevan a cabo en la jurisdicciones municipales; de igual manera, la comunidad reconoció que el menoscabo de los valores tradicionales, la apatía y la omisión de denuncia de los ecocidios han aunado en la problemática ambiental.*

**PALABRAS CLAVE:** Desarrollo Sostenible, Participación Ciudadana, Agroforestería

## AGROFORESTRY ENVIRONMENTAL SUSTAINABILITY

### ABSTRACT

*The intrinsic relation between the humanity and the renewable resources has left a heritage of interventions in the ecosystems, in addition to the current neoliberal extractive model which mainly favors the exclusive economic sectors, has contributed to the indiscriminate felling of the forests without starting forestry activities that tends to the conservation of the forest resources and the regulation of the hydric cycle, besides affecting directly the incomes of the farming community of the rural area of Bochalema a North Santander Department town. The development of the pilot program of implementation of the agroforestry system as the engine of sustainable develop has generated public – privates alliances that have positively impacted the beneficiary communities of the project, achieving throughout community- participative strategies the identification of the causes of the deforestation phenomenon in the town. Among them is standing the agricultural and livestock frontier and, the inappropriate practices in the extractives mining processes that are taken in the area at the same time the community has recognized the detriment of traditional values, apathy and failure to report the ecocide that has joined to the environmental issues.*

**JEL:** D74, F18, F11, F64, H70, O44, Q01, Q20, Q30, Q57

**KEYWORDS:** Sustainable Development, Citizen Participation, Agroforestry

## INTRODUCCIÓN

La presente investigación es un avance del proyecto denominado Programa Piloto de Implementación de Sistema Agroforestal como Motor de Desarrollo Sostenible; es una estrategia que entrelaza las sinergias de la Academia, las Instituciones Gubernamentales y la Comunidad Rural del Municipio de Bochalema para contrarrestar las presiones socioeconómicas en el ambiente. Según los expertos en la última década a nivel mundial han desaparecido 130 millones de hectáreas de bosques y se calcula que tal pérdida le cuesta a la economía mundial entre 2 y 4.5 billones de dólares al año (FAO, 2011). Colombia un país considerado Hot Spot por presentar tasas de deforestación de 120 mil hectáreas anuales que en el periodo de 1961 al 2005 se ha perdido casi 5,3 millones de hectáreas, lo cual significa una deforestación media anual de 120 mil hectáreas de bosques (Peña, Rojas y Pérez, 2010). El municipio de Bochalema ubicado en el departamento de Norte de Santander, el cual, ostenta gran oferta de tierras con vocación forestal y de vocación minera, cuya actividad, amenaza la superficie de la cobertura boscosa debido a que su práctica se ha caracterizado por alto grado de informalidad e ilegalidad que inciden en la destrucción y fragmentación de áreas boscosas transformando la estructura de los ecosistemas estratégicos de la región (PDDFNdS, 2011), además, de la pérdida cobertura boscosa generalizada en el Departamento, la contaminación hídrica por aguas residuales y de residuos sólidos repercuten en la escasez del preciado líquido en el municipio de Bochalema (E.O.T., 2003)

La preocupación de la problemática ambiental permitió la realización del primer “Foro Bosques para el Futuro” en el Municipio de Bochalema del Norte de Santander como una estrategia participativa para diagnosticar la utilización de los bosques de la región, el objetivo del foro-taller fue la de diagnosticar el manejo y aprovechamiento de los bosques para construir en comunidad propuestas que viabilicen el desarrollo forestal sostenible en el municipio de Bochalema. Los resultados pudieron evidenciar que el fenómeno de la deforestación es causado por los sistemas productivos tradicionales como la ganadería, la agricultura y la minería; la extensión de la frontera de dichas actividades han incidido en la pérdida de la cobertura boscosa del Municipio y en la escasez del preciado líquido. A través de la metodología Acción Participativa -IAP- se logró que asistieran de manera masiva y democratizadora plantear las posibles alternativas de solución a las evidentes problemáticas que rodean al recurso bosque. Asimismo, la participación ciudadana es pilar fundamental para entrelazar los entes gubernamentales, la academia y la comunidad del municipio de Bochalema para reformular sistemas sustentables de producción, como lo es la agroforestería un medio de producción para el pequeño y mediano campesino.

## REVISIÓN DE LA LITERATURA

El desarrollo sostenible entendido como el equilibrio entre la colonización y la preservación de los recursos naturales, ha debatido dos tesis principales, la primera la sostenibilidad antropocéntrica o débil, fundamentada en principios neoliberales y extractivistas, ha visionado la utilización de los recursos naturales para satisfacer las necesidades de la humanidad, desconociendo la conexión de las esferas económicas, sociales y ambientales que convergen con la humanidad (Figura 1), dicho en otras palabras, la sostenibilidad para el hombre, por el hombre y hacia el hombre, en su aspiración de sobrevivir (García, 2003). La segunda tesis es, la sostenibilidad fuerte o ecológica, basadas en la cosmovisión del sistema o teoría general de sistemas (Vega, 2005), donde afirma la interdependencia e interconexión de los subsistemas económicos, sociales y generales en el tiempo (Figura 2). La precaución del uso racional de los recursos renovables, ya que, son considerados esenciales para el sostenimiento de la vida en el globo, los cuales, el uso desmedido podría ocasionar eventos catastróficos sin la posibilidad de la sustitución de mucho de aquellos recursos (Gómez, 2005; Arias, 2006).

Las teorías del desarrollo sugieren una participación de la comunidad para generar la integración colectiva y orientar la ejecución de políticas y programas para el crecimiento económico, la reducción de la pobreza,



el bienestar social, y la adecuada prestación de los servicios públicos. Sugiere las sinergias de los respectivos sectores para intervenir, mantener, reformar o transformar los sistemas de organización (Velásquez y González, 2003). La participación comunitaria tiene un ámbito democrático, político y social dependiendo del contexto en que se desenvuelva (Pérez, 2004); desde el punto de vista democrático y político, se han garantizado los mecanismos para la ecuanimidad gubernamental en los diferentes sectores sociales, principalmente para proteger el orden burocrático de la democracia, pero más allá del clientelismo y de los vaivenes proselitistas, además del discurso teórico de la polis y la demos que infiere el término de “participación ciudadana”, es menester señalar, la carga axiológica de la planeación participativa para la adopción de decisiones justas y correctas (Salazar, 2004), ha significado en la historia una solidaridad entre hermanos de una misma estirpe o un mismo territorio para el cumplimiento de objetivos comunes (Pérez, 2004).

Las prácticas de producción orientadas a interactuar los procesos de usos de tierras con el fortalecimiento de prácticas de producción ancestrales, se llama agroforestería, en palabras de Ospina (2006) “la agroforestería es una interdisciplinar, también una tradición e innovación productiva y de conservación de la naturaleza, desarrollada, donde existen formas de manejo y aprovechamiento de sistemas agroforestales en fincas y territorios comunitarios para obtener una producción biodiversa, libre de agroquímicos y duradera con predominio y desarrollo de saberes tradicionales y novedosos, fortalecimiento de la identidad cultural, interacciones ecológicas totales de complementariedad del sistema, diversificación del paisajes, aprovechamiento adecuado de recursos naturales, privilegio del trabajo humano, uso de tecnologías de bajo impacto ambiental y relaciones sociales y económicas de bienestar, equidad y justicia”, ó como lo aseveran Farrell y Altieri (1999) “la agroforestería representa un concepto de uso integrado de la tierra que se adapta particularmente a las zonas marginales y a los sistemas de bajos insumos”

## METODOLOGÍA

El enfoque Investigación Acción Participativa (IAP) es una metodología que estudia la realidad buscando el desarrollo de dos tipos de conocimiento, el teórico y el práctico en el contexto de determinado (municipio de Bochalema). Expone Ander-Egg (2003) la IAP es poner la investigación en un plano único, poner las ideas en acción. La finalidad principal de los métodos de intervención social como lo es la IAP; es la participación activa de la comunidad para proponer soluciones de los problemas locales identificados. Este modelo sistemático y flexible posibilita a la “lógica de la realización” (Ander-Egg, 2003) para liberar el potencial de la comunidad. Las técnicas para la elaboración del diagnóstico participativo fue la realización del evento Primer Foro: Bosques para el Futuro, con el objetivo de diagnosticar el manejo y aprovechamiento de los bosques para construir en comunidad propuestas que viabilicen el desarrollo forestal sostenible en el municipio de Bochalema. A través de la co-ejecución de la Universidad Libre Seccional Cúcuta y la Alcaldía Municipal de Bochalema, se invitó como honorables talleristas a la Secretaria de Desarrollo Económico de Norte de Santander, La Corporación Autónoma Regional de la Frontera Nororiental -CORPONOR- y el Servicio Nacional de Aprendizaje -SENA- para que conformaran la mesa técnica del Foro instalada en la Casa de la Cultura José Rozo Contreras en el municipio de Bochalema, departamento de Norte de Santander.

Se utilizó la metodología Campesino a Campesino -CaC- por buscar la participación de la comunidad rural para la sistematización de conocimientos sobre aspectos agrícolas, sociales y económicos (Cóndor, 2010). La metodología empleada en el foro-taller “Bosques para el Futuro”, logró la masiva participación de los líderes rurales de las veredas del Municipio de Bochalema convergiendo en el mismo espacio con la academia y los entes gubernamentales; a través de actividades lúdicas pedagógicas de participación, se cuestionó a los asistentes sobre el uso de los bosques y las propuestas o soluciones que permitirían el desarrollo forestal sostenible en el municipio de Bochalema.

## RESULTADOS

Es importante enunciar la renovación de los lazos académicos de las Universidades del departamento de Norte de Santander, este entrelazamiento de la Universidad Francisco de Paula Santander y la Universidad Libre seccional Cúcuta en procura del cuidado de los recursos renovables del Departamento y en especial en el municipio de Bochalema, permitió la planeación, direccionamiento, control y ejecución exitosa de las actividades lúdico pedagógicas del foro “Bosques para el Futuro”. Aproximadamente un promedio del 4.7% de los asistentes afirmaron que el foro taller respondió a las actuales problemáticas ambientales del Municipio, y con el mismo promedio los asistentes aceptaron que el foro fue vinculante con los temas expuesto por los talleristas y los organizadores. Otro tanto, con el 4.4% respondieron que las actividades desarrolladas en el foro permitieron avanzar hacia la solución de dichos problemas. Las actividades participativas permiten el fortalecimiento de la cultura ambiental, por ello la metodología es esencial para que las comunidades rurales se involucren en los procesos de desarrollo socioeconómico en las regiones, por lo tanto, el 4.6% de los asistentes afirmaron que la metodología consintió la participación y reflexión individual y grupal, por lo que, el 4.5% dijo que fue variada y no generó cansancio, de igual forma, que los espacios permitidos por la Alcaldía Municipal generó interacción de los participantes entre sí.

Los participantes identificaron que el principal problema ambiental del municipio de Bochalema es el fenómeno de la deforestación, debido a que no existe conciencia ecológica, haciendo necesario la sensibilización de la comunidad en temas ambientales, aunque la comunidad es consciente que la alcaldía municipal de Bochalema, CORPONOR y el SENA han aunado esfuerzos para proteger el recurso boscoso e hídricos a través de proyectos de encerramiento de áreas naturales estratégicas dentro de las jurisdicciones municipales. Por otro lado, la comunidad también afirma que no se han hecho los esfuerzos necesarios para prevenir y mitigar los efectos negativos de la deforestación y el cambio climático, debido a que no se realizan planes de manejo y aprovechamiento de los bosques.

## CONCLUSIONES

Los ejecutores y participantes del foro taller evidenciaron la preocupante situación del área boscosa del municipio de Bochalema y recomendaron estrategias para la conservación del medio ambiente, las cuales permitirán acceder a proyectos participativos sustentables de convocatorias nacionales e internacionales. Las principales dificultades de la planificación y la organización comunitaria para preservación del medio ambiente se deben a las falencias culturales encontradas en la comunidad bochalemense, la falta de compromiso comunitario para modernizar los procesos productivos y la apatía en la participación de proyectos locales sostenibles. Con apoyo del Comité de Evaluación Ambiental del Municipio de Bochalema -CEAM- se direccionaron las estrategias necesarias para la asociatividad de la comunidad alrededor de la protección y conservación del medio ambiente, así mismo, establecer el cronograma de capacitaciones y establecer las acciones necesarias para contrarrestar las causas del fenómeno de la deforestación en el municipio de Bochalema.

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# TRANSMISIÓN DE CONOCIMIENTOS EN LA INDUSTRIA DE LA ESFERA NAVIDEÑA DE CHIGNAHUAPAN PUEBLA MÉXICO

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## RESUMEN

*El presente trabajo desarrolla un análisis de las diferencias y particularidades existentes en la transferencia de conocimientos en la práctica de un trabajo artesanal por las personas que prestan sus servicios en la industria de la esfera navideña en las MIPYME localizadas en Chignahuapan Puebla, México y las redes de conocimiento interorganizacionales-sectoriales como facilitadoras de la referida transmisión; entre las personas que realizan actividades de globo, metalizado, decorado y empacado. Los resultados muestran cómo se da la transferencia de conocimientos y que esta transferencia nace propiamente con el trabajo a domicilio en el que se involucra a la familia, quienes aprenden desde la construcción de herramientas de trabajo como pinceles elaborados con pelo de gato, perro, conejo o pelo de cola de ardilla, hasta las actividades antes descritas; esto se presenta debido a que el trabajo en la industria de la esfera es de temporada y las personas en su mayoría tienen un empleo fijo y su trabajo en los más de 400 talleres localizados en la zona opera bajo la modalidad de trabajo a domicilio. Señalando también la presencia de transferencia de conocimientos en los mismos talleres con capacitación de los integrantes de los mismos con mayor experiencia.*

**PALABRAS CLAVE:** Transferencia de Conocimiento, Redes de Conocimiento

## TRANSFER OF KNOWLEDGE IN THE INDUSTRY OF THE SPHERE CHRISTMAS CHIGNAHUAPAN PUEBLA MEXICO

### ABSTRACT

*This paper analyzes differences in the transfer of knowledge by craftspersons who provide services in the industry of the Christmas sphere in SMEs located in Chignahuapan, Puebla, Mexico and interorganizacionales-sectoriales knowledge networks as facilitators of the aforementioned transmission; among those who carry out activities of globo, metallic, decorated and packaged. The results show how knowledge transfers and is properly born with homework which involves the family, who learn from the construction of work tools such as brushes made with hair cat, dog, rabbit or tail hair of squirrel, to the activities described above. This arises because they work in a seasonal industry and people mostly have a steady jobs. Work in more than 400 workshops located in the zone operates in the form of homework.*

**JEL:** M00

**KEY WORDS:** Transfer of Knowledge, Knowledge Networks

### INTRODUCCIÓN

El capital humano es el recurso más importante en una organización y crece en la medida en que desarrolla y mejora sus conocimientos, competencias y habilidades. Dado que el tiempo es una condición necesaria

para que esto ocurra, a menudo en las organizaciones hay personas con mucha trayectoria y con un alto desarrollo de capacidades y de altísimo impacto en los resultados. La transferencia de conocimientos se hace más dinámica y factible con las redes sociales interorganizacionales-sectoriales, 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. Considerando la transmisión del conocimiento desde dos escenarios: el primero de ellos en el trabajo a domicilio y el segundo el trabajo desarrollado en el taller.

*La investigación se estructura de la siguiente forma:* Revisión de la literatura, donde se integra el punto de vista de respecto a las redes de conocimiento en materia de transmisión de conocimientos, así como información de la elaboración de esfera navideña. Posteriormente se presenta la metodología utilizada, los resultados y conclusiones.

## REVISIÓN DE LA LITERATURA

### Transmisión de Conocimientos

El conocimiento no es algo fácil de definir, diversos autores lo describen bajo el concepto de *know how* (saber hacer), que implica un conjunto de técnicas y conocimiento que están incluidos en la naturaleza humana y que por lo tanto están dispersos y divididos (Nelson, 2000). Otros autores coinciden en que el *know how* reside en redes o regiones y localidades. En los años cincuenta Polanyi (1958; citado por Nelson, 2000) sostenía que una parte del conocimiento humano era articulado, es decir que podía ser descrito y comunicado en forma de lenguaje, mientras que otros aspectos de este conocimiento son tácitos, no fácilmente explicables en palabras o en símbolos. El conocimiento implica intercambio o flujos de información (Macdonald, 1992; Imai, 1991). En la transmisión y utilización de conocimientos se distinguen dos tipos: el codificado o formal y el tácito. El codificado no necesita ser exclusivamente teórico, pero requiere ser suficientemente sistemático para ser escrito o guardado (Gibbons *et al*, 1994).

Se expresa en publicaciones, patentes y artefactos, se puede decir que es el resultado del conocimiento tácito que se codifica en esas formas. El conocimiento es transmitido a través de redes de comunicación (Quandt, 2000). El conocimiento tácito no está disponible en forma de texto se observa se alberga en las cabezas de quienes trabajan en procesos particulares de transformación o el que está incluido o personificado en un contexto organizativo particular (Gibbons *et al*, 1994; citado por Casas, 2003); está contenido en habilidades y que por tanto puede ser copiado, está contenido en las personas y es difícil de ser transferido. Implica un proceso de aprendizaje continuo por los individuos (Quandt, 2000). Senker y Faulkner (1996) señalan que el conocimiento tácito se expresa en el conocimiento personal que ha sido adquirido a través de su educación formal o de la experiencia. Por sus características el conocimiento tácito no puede expresarse en forma impresa y se adquiere por la experiencia siendo incorporado en las personas. Los canales de transmisión del conocimiento, señalados por Lundvall (2000:127) se presentan en Tabla 1.

Tabla 1: Canales de Transmisión de Conocimiento

Tipos de Conocimiento	Canales de Transmisión
Codificado: el know-what el know-why	Libros , conferencias y mediante al acceso a bases de datos
Tácito: el know-how el know-who,	Experiencias, práctica, movilidad y la interacción social.

*El conocimiento Tácito, se transmite por medio de experiencias y practicase de las personas y es el que se encuentra en el trabajo artesanal. Del canal de transmisión de las interacciones personales se genera en la vinculación con las redes de conocimiento.*

Senker y Faulkner (1996) plantean, que el conocimiento tácito es transferido mediante las redes personales.

## Redes de Conocimiento

Las redes de conocimiento son expresiones de la interacción humana en un contexto social propio e íntimamente ligado al desarrollo de las civilizaciones. Las redes se encuentran en un ámbito histórico, espacial y territorial determinado, han existido desde la creación del hombre y funcionan en contextos locales, regionales, nacionales e internacionales muy concretos. Las redes sociales se insertan en la concepción de la teoría de la acción colectiva que "delimita que el capital social formados por redes de reciprocidad, cooperación voluntaria y compromiso" son parte de la propia dinámica del sistema social. (Vargas, 2003:7). Según Casas (2003) estas redes: "...implican tanto la formación de redes profesionales y de entrenamiento como de redes de difusión y transmisión de conocimientos o de innovaciones, que estarían dando lugar a la formación de espacios regionales de conocimiento".

Existen autores como Podolny y Page (1998), quienes señalan que una red social se puede considerar como un conjunto de actores que establecen relaciones de intercambio durables y repetidas, y que carecen de una autoridad organizacional legítima para arbitrar y resolver disputas durante el intercambio. Al auspicio de lo anterior es que se contempla la transmisión de conocimientos en el trabajo a domicilio. Otros autores como Coleman (1988), Granovetter (1985) y Lin (2001) entre otros, argumentan que una red contiene puntos de unión, que proveen acceso tanto a las personas que pueden por ellas mismas proveer soporte, como a aquéllas que se pueden transitar a través de sus propias redes de contactos (Espinoza, 2011p. 236). Coleman (1998), señala que la clausura de la estructura de la red (extensión a través de la cual los contactos se conectan entre sí), facilita la emergencia de normas efectivas y mantiene la confianza, con lo que se fortalece el capital social. Bajo este segundo argumento se visualiza la transmisión de conocimientos del personal que presta sus servicios en los talleres de esfera.

Los dos modelos anteriores coinciden en la formación de una estructura relacional en las redes para desarrollar y transmitir conocimientos. Tanto individuales como colectivos. Las redes de conocimiento se caracterizan por: a). Las redes de conocimiento son expresiones de la interacción humana en un contexto social propio e íntimamente ligado al desarrollo de las civilizaciones, b). El propósito de tales redes, es producir, almacenar, difundir y transferir conocimiento científico y tecnológico por medio de cualquier método pertinente, c). El objetivo de dicha transmisión no es sólo el hecho de informar y difundir, sino de transformar el entorno en la búsqueda constante del enriquecimiento intelectual del ser humano en su quehacer creativo e innovador a través del estudio sistemático que ofrece la investigación científica pluridisciplinaria, d). Las redes se encuentran en un ámbito histórico, espacial y territorial determinado, y funcionan en contextos locales, regionales, nacionales e internacionales muy concretos, e. El avance de las redes ha estado a la par del saber producido e íntimamente relacionado con la ciencia en el contexto económico social de la sociedad, (Espinoza, 2011).

Las redes registran también el carácter individualista creador del hombre en lo que se conoce como "ciencia popular" o conocimiento no científico, igualmente importante en el flujo de información en dicha red. Siguiendo con Espinoza (2011) menciona que existen varias dimensiones de redes unas orientadas a lo intraorganizacional y otras a lo interorganizacional- sectorial. La fortaleza de las redes de investigación es su contribución a la acción descentralizada basada en alguna informal división de tareas.

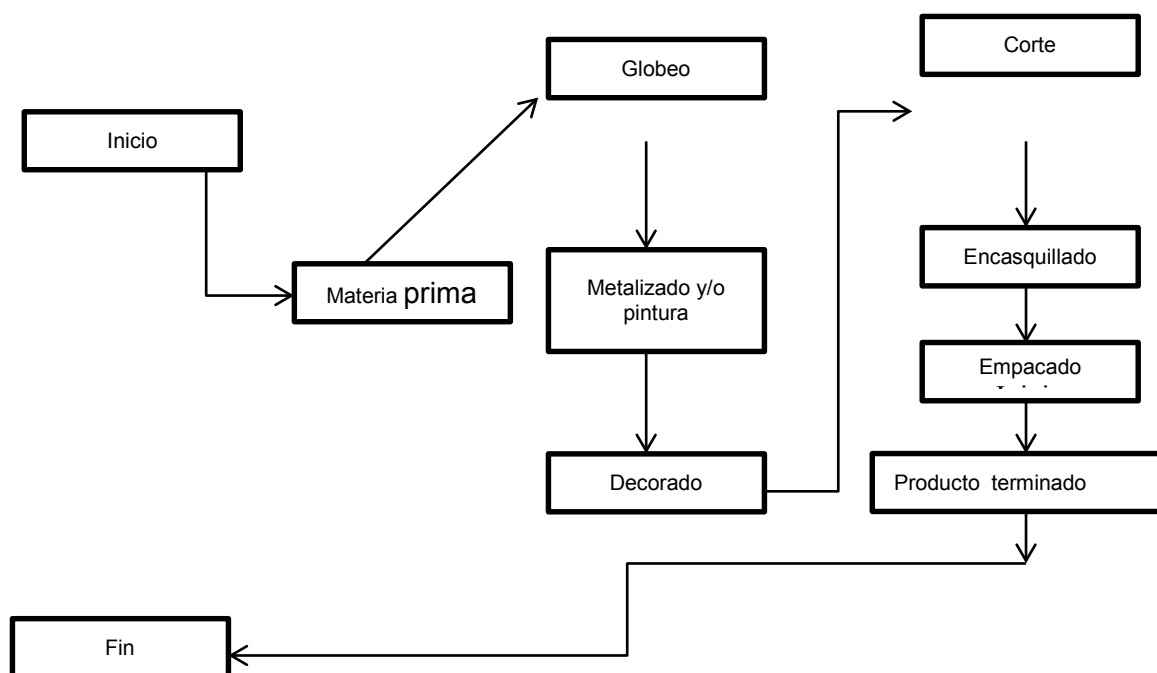
De acuerdo con Plucknett, Smith, y Ozgediz (1990) existen varias clasificaciones de redes. Adicionalmente mencionamos la existencia de tres tipos de redes desde el enfoque de i+d+i: la primera enfocada hacia la compartición de conocimiento, la segunda conlleva la coordinación de prioridades de investigación y proyectos en campos específicos de ciencia y tecnología y la tercera se concentra en la coordinación de políticas de investigación y en la colocación de recursos para propósitos de dimensión internacional (Espinoza, 2011p. 240). Esos tres tipos de redes de investigación participan con puntos comunes. Primero: todas promueven el intercambio de información y conocimiento entre sus miembros. Segundo: dependen

de un focus compartido de intereses comunes, temas, objetivos o resultados. Tercero: los éxitos de las redes están en gran medida determinados por la habilidad de sus miembros tanto para contribuir con información como para beneficiarse de la información que es generada y configurada (ensamblada). Las redes tienden a evolucionar a través del tiempo, de la función básica de intercambio de información y conocimiento, a incluir coordinación, localización e intercambio de recursos. La transferencia de conocimiento tiende a constituir una fortaleza local. Finalmente el conocimiento que se transmite lo apoyamos en lo señalado por Ryle (2005): ‘Aprendemos a hacer mediante la práctica, ayudados por la crítica y el ejemplo, aunque a menudo sin recibir lección alguna sobre la teoría’ (p. 55).

### Industria de la Esfera Navideña en Chignahuapan, Puebla

**Chignahuapan** es municipio poblano ubicado en la Sierra Norte, en la parte noroeste del estado, **su nombre en náhuatl significa “donde abunda el agua”**, a una distancia aproximada de 109 kilómetros de la ciudad de Puebla. La importancia de esta ciudad radica principalmente en la **fabricación de esferas de vidrio soplado decoradas a mano**, logrando la calidad requerida para su exportación a Estados Unidos, Centroamérica y Sudamérica. Familias enteras se han especializado en las diferentes etapas de la fabricación de las esferas. Unos se dedican a inflar el vidrio caliente, otros decoran, ponen diamantina, encasquillan y pintan. Las casas se adecuan para el trabajo. Los niños son los que se dedican más al empaque, aunque no desconocen las etapas del proceso, también existe el trabajo en los talleres de esfera. El proceso de producción Figura 1.

Figura 1: Flujo del Proceso de Producción Esfera Navideña



Fuente: Elaboración propia.

### Descripción de Actividades del Proceso

**Globo:** Varilla de Vidrio neutro que con ayuda de un soplete (vidrio soplado), girando la varilla alrededor del fuego manipulada por las manos del artesano hasta lograr separar un trozo de vidrio llamado bulbo; calentado nuevamente al fuego para después ser soplado con la boca del artesano y dar forma de esferas redondas o de figuras. Con ayuda de un alambre se controla el tamaño del producto.



*Metalizado:* Se sumergen las esferas y figuras en un líquido que las metaliza para después pintarlas y secarlas en cajas muchos artesanos se ayudan para mantener las esferas de pie con desperdicio de madera llamado aserrín.

*Decorado:* En este paso, aflora la creatividad del artesano al plasmar diferentes diseños en las esferas.

*Corte:* Con ayuda de un esmeril se corta el excedente de la esfera.

*Encasquillado:* se inserta en la esfera un casquillo con un alambre oblicuo que sirve para que la esfera se cuelgue.

*Empaque:* Es la parte final del proceso se coloca en las cajas una protección plástica y se van colocando las esferas, verificando también que el producto cumpla con la calidad requerida.

Las esferas son de diferentes tamaños que van desde las más pequeñas del tamaño 0 hasta las grandes del No. 12. Resumiendo: El trabajo se realiza de manera manual empleando sólo tecnología muy rudimentaria, se trabajaba en pequeños talleres y en la casa del artesano, el artesano emplea un elevado número de horas para fabricar cada uno de los productos de principio a fin y cada producto es individual, original y diferente del anteriormente fabricado.

## METODOLOGÍA

El estudio se enfoca a identificar las diferencias y particularidades existentes en la transferencia de conocimientos en la práctica de un trabajo artesanal por las personas que prestan sus servicios en la industria de la esfera navideña en las MIPYME o en sus domicilios, localizados en Chignahuapan Puebla, México. Considerando como variable de investigación: la transmisión de conocimiento tácito en el trabajo a domicilio y el trabajo en los talleres de esfera. El marco muestral se construyó con las unidades y marcos siguientes ver Tabla 2:

Tabla 2: Determinación de la Muestra

Unidad de Análisis	Trabajadores en la Industria de la Esfera en Chignahuapan Puebla, México
Tamaño del universo	15000
Tamaño de la muestra	375
Instrumento	Cuestionario
Periodo de aplicación	Marzo 2013
Cuestionarios aplicados	375
Cuestionarios respondidos	375

*Esta tabla muestra la población estudiada y el tamaño de la muestra, los trabajadores a quienes se les aplicó el cuestionario fueron contactados por personas conocidas por los investigadores y que son miembros de la comunidad, debido a que en los meses de enero febrero y marzo las fábricas y talleres de esfera no tienen actividad, permanecen cerrados iniciando su operación normal en abril.*

## Operacionalización de Variables

La Operacionalización de variables se realiza en la Tabla 3

Tabla 3: Operacionalización de Variables

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Transferencia de conocimientos (Tácticos)	Tipo de conocimiento	Globo Metalizado Decorado Empacado	Se adquirió No se adquirió	Cuestionario (Pregunta 10)
	Forma en que se adquirió el conocimiento	Capacitación en casa Capacitación en el taller Iniciativa personal	Se adquirió No se adquirió	Cuestionario (Pregunta 6,8 y 12)
	Tiempo en que se adquirió el conocimiento	Tiempo	Menos de 1 mes 1-2 meses 2-5 meses 6-12 meses Más de 1 año	Cuestionario (Pregunta 9)
	Personas que apoyaron para adquirir conocimientos	Familiares Amigos Compañeros de trabajo Instructor	Si apoyaron No apoyaron	Cuestionario (Pregunta 6,8 y 11)
	Facilidad y agilidad en el conocimiento adquirido	Relación con el facilitador del conocimiento	Si facilitó y agilizó No facilitó y agilizó	Cuestionario (Pregunta 13)

*Esta tabla muestra la población estudiada y el tamaño de la muestra del objeto de estudio*

La aplicación de los cuestionarios es el instrumento utilizado para la obtención de información la recolección de datos fue por cuota; asignándole a cada encuestador que aplicará un determinado número de cuestionarios. Así como la observación in situ y entrevistas espontáneas a 25 trabajadores. 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 = 15000 trabajadores

Z = nivel de confianza 95%=1.96

p = 0.50

q = 1-.50

(2)

Sustituyendo los valores en la fórmula tenemos:

$$n = \frac{(1.96)^2(0.50)(1-0.50)(15000)}{(15000)(0.05)^2 + 1.96^2(0.50)(1-0.50)} = 375 \quad (3)$$

La aplicación de cuestionarios fue en una sola etapa en el mes de marzo 2014, con duración de dos semanas.

## RESULTADOS

Previo a la aplicación del cuestionario se utilizó una pregunta filtro para tener la certeza de que la persona trabaje en la producción de esfera navideña. De la aplicación del cuestionario, se obtuvieron los resultados que a continuación se presentan:

### Perfil del Trabajador

El perfil del trabajador de los talleres de esfera navideña se puede definir con base en los resultados que muestra la Tabla 4 como: sexo, edad, escolaridad y tamaño de familia, relacionados con las preguntas 1, 2,3 y 4.

Tabla 4: Perfil del Trabajador

Concepto	Indicador	(%)	Total
Sexo (1)	Femenino	62	100%
	Masculino	38	
Edad (2)	Menos de 18	8	100%
	18-29	34	
	30-35	30	
	36-40	15	
	Más de 40	13	
Escolaridad (3)	Primaria	52	100%
	Secundaria	11	
	Técnico	15	
	Otros	6	
	No estudio	16	
Tamaño de familia (4)	1 a 2	16	100%
	3 a 4	46	
	5 a 6	19	
	7 a 8	19	

*Esta tabla muestra el perfil del trabajador de los talleres de esfera navideña identificando que hay mayor presencia de mujeres, la edad predominante es de 18 a 29 años con estudios de primaria y de tres a cuatro integrantes de la familia.*

Respecto al perfil del trabajador, con base en los resultados presentados en la tabla 4 la mano de obra femenina es la que tiene mayor número de fuentes de empleo ocupadas. También se observa, la mínima presencia de trabajo de menores de edad (menos de 18 años), existe un sesgo en trabajadores adultos jóvenes que se encuentran en los rangos de más de 18 a 29 y de 30 a 35 años. Notamos además que los trabajadores tienen el grado mínimo de estudios de nivel primaria, pero también un buen porcentaje no estudio. Finalmente es importante el resultado de número de integrantes de la familia que predomina entre 3 a 4 personas, considerando a la madre y al padre de familia, se tienen únicamente 2 hijos. La Tabla 5 muestra los resultados de la pregunta 5.

Tabla 5: Antigüedad de los Trabajadores de los Talleres de Esfera Navideña

	Menos de 1 año	1-2 años	2-5 años	6 a 10 años	Más de 10 años	Total
Antigüedad en el oficio (5)	11%	18%	35%	23%	13%	100%

*La Tabla refleja respecto a la pregunta 5 los más altos porcentajes en el rango de 2 a 5 años; seguido de 6 a 10 años por lo que se aprecia que los trabajadores conservan su empleo.*

Los resultados que se aprecian en la tabla 5 exhiben seguridad en el trabajo al mostrar una antigüedad que denota madurez, en los rangos de 2 a 5 y de 6 a 10 años. Los resultados de las preguntas 6, 7, 8, 9, 12, 13 y 14 se presentan en la Tabla 6. En la Tabla 6 se muestran los resultados de las preguntas 6, 7, 8, 9, 12, 13 y 14 continuando para efectos del análisis. Se aprecia la presencia de la transmisión de conocimientos al inicio (pregunta 6), en primer lugar entre los familiares y en segundo lugar con los compañeros de trabajo, resultado que se confirma con los resultados que se muestran correspondientes a las preguntas 8 y 12, Incremento de la Transmisión del conocimiento y diversidad de conocimientos Transmitidos, respectivamente. Respecto al tiempo de aprendizaje, podemos comentar que es en tiempo mínimo que va de menos de un mes hasta 12 meses de forma muy equilibrada y según la actividad dentro de la producción de esfera en la que se va a desempeñar el trabajador.

Tabla 6: Resultados de la Transmisión de Conocimientos

Concepto	Parametro	%	Total
Inicio del Aprendizaje del oficio (6)	Familiar en casa	57	100%
	En el trabajo	34	
	Algun amigo	8	
	Otro	1	
Lugar de trabajo (7)	Taller	76	100%
	Domicilio	24	
Incremento de la Transmisión del conocimiento (8)	Familiar en casa	58	100%
	En el trabajo	34	
	Algun amigo	8	
	Otro	0	
Tiempo de aprendizaje (9)	Menos de 1 mes	24	100%
	1 a 2 meses	21	
	2 a 5 meses	29	
	6 a 12 meses	21	
	Mas de 1 año	5	
Diversidad de conocimientos Transmitidos (12)	Familiar	61	100%
	Compañeros de trabajo	35	
	Forma distinta a las anteriores	4	
Relación previa con la persona que le transmitió el conocimiento (13)	Si	69	100%
	No	31	
Trabajo unicamente en el domicilio (14)	Si	9	100%
	No	81	

La Tabla presenta resultados que ratifican de quieren se reciben los conocimientos como se señala en las preguntas 6,8 y 12, puntualizado que es de familiares.

El lugar de trabajo es primordialmente en los talleres, sin embargo no se descarta el trabajo a domicilio. Notamos también la existencia de una relación ya establecida con la persona que trasmite los conocimientos. Tabla 7: Concentrado de respuestas a las preguntas 10 y 11, que se refieren a datos de actividades realizadas como parte el oficio en los talleres de esferas navideñas y la dificultad de aprendizaje de cada una de ellas.

Tabla 7: Actividades Realizadas en los Talleres de Esfera Navideña

Actividad	Variedad de Actividades Realizadas (10)	Dificultad de Aprendizaje de las Actividades (11)
Globo	128	131
Metalizado	94	53
Decorado	143	83
Empacado	30	4
Encasquillado	4	4

En la Tabla se observa que de 375 personas 143 actividades de globo y 128 de decorado, constituyendo estas dos las mas demandadas en los talleres y domicilios. Tambien se observa que la actividad mas dificil de aprender y dominar es el globo.

Los resultados que se resumen en la Tabla 7, muestran que los trabajadores a los que se les aplicó el cuestionario han prestados sus servicios realizando más de una actividad y que las actividades que se practican frecuentemente que son más requeridas es la de decorador y de globo. También observamos que la actividad que presenta mayor dificultad de aprendizaje es el globo seguida de la actividad de decorado. Relacionando los resultados con las variables encontramos lo que se presenta en la Tabla 8.

Tabla 8: Relación de Resultados con las Variables de Investigación

Variable	Subvariable	Indicadores	Parámetros	Resultado
Transferencia de conocimientos en el Trabajo a Domicilio y en los talleres donde se elabora esfera navideña	Tipo de conocimiento	Globo Metalizado Decorado Empacado	Se adquirió No se adquirió	Decorado es el conocimiento más adquirido seguido del globo.
	Forma en que se adquirió el conocimiento (Quien lo transfirió)	Capacitación en casa Capacitación en el taller Iniciativa personal	Se adquirió No se adquirió	La forma en que se inicia con la transmisión del conocimiento en la elaboración de esfera en el domicilio con los familiares.
	Tiempo en que se adquirió el conocimiento	Tiempo	Menos de 1 mes 1-2 meses 2-5 meses 6-12 meses Más de 1 año	Concluimos con base en las respuestas que el tiempo de aprendizaje va desde 1 mes hasta 1 año
	Personas que apoyaron para adquirir conocimientos	Familiares Amigos Compañeros de trabajo Instructor	Si apoyaron No apoyaron	Las personas que participan de forma intensa en la transmisión de conocimientos son los familiares y en segundo lugar los compañeros de trabajo.
	Facilidad y agilidad en el conocimiento adquirido	Relación con el facilitador del conocimiento	Si facilitó y agilizó No facilitó y agilizó	La actividad en a que se tiene mayor dificultad de aprendizaje es el globo, seguida del decorado.
	Facilidad y agilidad en el conocimiento adquirido	Relación con el facilitador del conocimiento	Si facilitó y agilizó No facilitó y agilizó	Las respuestas indican la existencia de una relación previa con la persona que transmitió el conocimiento

*Esta tabla muestran los resultados obtenidos en la aplicación de los cuestionarios, relacionado con las variables y podemos mencionar que es notable la transmisión de conocimientos tácitos respecto a las diferentes actividades involucradas en el proceso de elaboración de esfera navideña, entre familiares y compañeros de trabajo.*

Con base en los resultados presentados identificamos que el conocimiento que se transmite es el conocimiento tácito, que la transmisión se apoya en las redes de conocimiento familiares y retomando los conceptos presentados en la revisión de la literatura, podemos determinar que existen redes de conocimiento al localizarse un grupo de individuos con intereses comunes y que se transmiten sus conocimientos y experiencias con base en la confianza y la reciprocidad. La red que se identifica es interorganizacional-sectorial, y los actores que intervienen en ella son primordialmente familiares y compañeros de trabajo. Finalmente incorporamos los resultados obtenidos en la Tabla 9, para confirmar la existencia de las redes, considerando las dimensiones para el análisis de las redes de conocimiento señalado en estudios realizados por Casas (2003).

Tabla 9: Existencia de las Redes de Conocimiento en la Transmisión de Conocimientos

Concepto	Si Aplica Familiares	Si Aplica Compañeros de Trabajo
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

*Esta tabla muestra la existencia de las redes de conocimiento que apoyan la transmisión de conocimientos entre trabajadores de esfera navideña, compañeros de trabajo y familiares.*

Tabla 10: Dinámica de las Redes de Conocimiento en las MIPYME Poblanas

Estructura 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
<b>Trabajador</b>	Contactos personales del trabajador. Se observa una direccionalidad de ambas partes, una durabilidad que tiene su origen al inicio de la vida laboral. Construcción de la relación por interés de ambas partes. El inicio de la relación coincide con el inicio de las actividades laborales.	<b>Información</b> con respecto a las actividades que integran el proceso de elaboración de esfera navideña. <b>Acceso a recursos</b> , en este caso sobre herramientas necesarias que faciliten las actividades.	Generación de conocimiento tácito sobre las actividades que integran el proceso de elaboración de esfera navideña
<b>Familiares</b>	Contacto personal del trabajador. Construcción de la relación por interés de ambas partes. Se observa un intercambio frecuente de información y conocimientos sobre las actividades que integran el proceso de elaboración de esfera navideña. Y al igual que la relación anterior, el inicio de la relación coincide con el inicio de las actividades laborales del trabajador.	<b>Conocimientos</b> , específicamente respecto a las actividades que integran el proceso de elaboración de esfera navideña a la tecnología e insumos. <b>Acceso a recursos</b> , en este caso a materias primas y herramientas.	Herramientas acorde a las necesidades y exigencias de las actividades que integran el proceso de elaboración de esfera navideña.
<b>Compañeros de trabajo</b>	Contactos personales. Por interés de ambas partes hay un intercambio cotidiano de información y conocimientos tácitos y este vínculo ha existido desde que inició la actividad laboral del trabajador en el taller.	Información sobre las actividades que integran el proceso de elaboración de esfera navideña	Conocimientos tácitos de las actividades que integran el proceso de elaboración de esfera navideña.
<b>Empresa (taller)</b>	Contactos personales. Por interés de ambas partes hay un intercambio cotidiano de información y conocimientos tácitos y este vínculo ha existido desde que inició la actividad laboral del trabajador en el taller.	Asignación de un compañero que guíe en el desempeño de actividades que integran el proceso de elaboración de esfera navideña	Conocimientos tácitos de las actividades que integran el proceso de elaboración de esfera navideña.

*Esta tabla muestra la existencia de las redes de conocimiento entre el trabajador y los diferentes actores que integran la red de conocimientos.*

Con la Tabla 10 presentamos por medio de la dinámica de las redes la transmisión de conocimientos de conocimiento, apoyándonos en a propuesta de Casas, (2003). En la tabla 10 es notoria la participación de actores diferentes a los referidos en otros estudios, realizados y se presentan únicamente de forma muy sintética a los que participan en la red.

## CONCLUSIONES

En la realización de actividades manuales, dentro de la diversidad de conocimientos, el conocimiento que se transmite es el conocimiento tácito. En la transmisión del referido conocimiento se tiene como apoya la participación de las redes de conocimiento o redes sociales, que si bien hay diversidad de ellas existen en específico un tipo de redes que se caracterizan por facilitar la transmisión del conocimiento tácito. El resultado del trabajo, en primer lugar nos permitió confirma la transmisión de conocimientos tácitos mediante la existencia de las redes sociales establecidas por el trabajador con sus familiares y compañeros de los talleres de esfera navideña. Así como identificar a los actores que integran la red formada por el trabajador con base en los estudios realizados por diferentes autores. Y que el trabajo d elaboración de esfera navideña se aprende en el seno familiar, y se perfecciona en la misma familia y en los talleres, lo que permite externar la notaria xistencia del trabajo en talleres y en los domicilios.

Apoyando lo anterior con una propuesta de dimensiones de la red, en la que intervienen actores que no se han manejado de forma frecuente, en estudios de redes. Comentamos también que el perfil del trabajador concuerda con la población que predomina en las pequeñas provincias de los distintos estados de México. Para cerrar las conclusiones señalamos que se deduce de nuestros resultados que las redes de conocimiento facilitan el intercambio y la transmisión de conocimientos tácitos, no codificados por medio de experiencias y guía en el desarrollo de actividades, atendiendo a la confianza entre los actores que intervienen y considerando como punto central de inicio en la referida transmisión a la familia.

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# CONTRIBUCIÓN AL GASTO PÚBLICO

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## RESUMEN

*En el presente trabajo se realiza un análisis de la obligación que tienen los ciudadanos mexicanos a la contribución del gasto público en especial los habitantes del Municipio del Carmen, y del derecho que tiene el estado al cobro y este a su vez de proporcionar servicio de recolección de basura. La economía de un Estado depende de los ingresos que obtenga, pero es necesario conocer la incidencia de los impuestos, tales como los derechos en el gasto público y su impacto en la economía de las familias, de la importancia de contar con un Plan de Desarrollo para tener bien establecido sus finanzas públicas.*

**PALABRAS CLAVE:** Gasto Público, Finanzas Públicas, Estado, Plan De Desarrollo

## THE CONTRIBUTION THAT PUBLIC EXPENDITURE

### ABSTRACT

*In the present work there is realized an analysis of the obligation that the Mexican citizens have to the contribution of the public expenditure especially the inhabitants of the Municipality of Carmen, and of the right that has the condition to the collection and this one in turn of providing service of compilation of garbage. The economy of a State depends on the income that it obtains, but it is necessary to know the incident of the taxes, such as the rights in the public expenditure and his impact in the economy of the families, of the importance of possessing a Plan of Development to have his public finance established well.*

**JEL:** M00

**KEYWORDS:** Public Expenditure, Public Finance, State, Plan Of Development

## INTRODUCCIÓN

El gobierno municipal es la célula fundamental dentro de la estructura de gobierno de nuestro país. En los últimos años se ha desarrollado un proceso que busca su fortalecimiento, realizando las obligaciones y facultades plasmadas en la Constitución Política de los Estados Unidos Mexicanos (CPEUM), en las Constituciones Políticas de cada uno de los Estados, en las Leyes Orgánicas Municipales y otras normas jurídicas que complementan el marco legal donde se sustentan las funciones municipales, ampliando su participación en la vida social, política y económica del país (INEGI, 2011). La función principal del gobierno municipal, según lo establece el artículo 115 CPEUM, es la prestación de servicios públicos, orientados a satisfacer las demandas de la comunidad, como son: agua potable, alcantarillado, drenaje, alumbrado público, rastros, panteones, calles, parques, jardines, limpieza, recolección y traslado de residuos, seguridad pública, tránsito y los que se establezcan en las legislaturas locales.

Para materializar esta función, el gobierno municipal requiere de recursos económicos que le permitan atender las necesidades en forma oportuna y en beneficio de su población. Para solventarlas, recibe recursos de la Federación a través del estado, resultado de los Convenios de Coordinación Fiscal y Colaboración Administrativa. Asimismo, cuenta con ingresos propios que complementan sus recursos. Cabe señalar que

jurídicamente el municipio carece de facultades legislativas, de ahí que sean los Congresos Locales los encargados de establecer las contribuciones que los habitantes deberán cubrir a la hacienda municipal. En el ámbito fiscal, los preceptos normativos que regulan la situación jurídica de los individuos como causantes son la Ley de Ingresos y el Código Fiscal, emitidos por la Legislatura Local y decretados por el Ejecutivo Estatal. En este análisis se presenta la situación del cobro por concepto de recolección de basura que entro en vigor a partir del primero de enero del 2014 y que ha causado molestia en la población Carmelita, debido a que se observa un gran descontento masivo, dicha aprobación se realizó en diciembre del 2013. Tal y como lo señala la Constitución Política de los Estados Unidos Mexicanos (CPEUM, 2014) en su artículo 31 fracción cuarta, es la 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. En la primera parte se analizará el Plan Municipal de Desarrollo y las Finanzas Públicas del municipio del Carmen en relación con la Ley Hacendaria de los Municipios del estado de Campeche, que dieron inicio en el 2014 del cobro de los servicios de recolección de basura. La segunda parte estudiará la problemática que enfrenta el municipio con la deuda pública.

## REVISIÓN LITERARIA

A principios del 2014 se aplico el cobro en lo establecido en la sección tercera “Servicios de aseo y limpia por recolección de basura” establecida en la Ley Hacendaria de los Municipios del Estado de Campeche en donde indica la obligación al pago del derecho antes mencionado, haciéndose efectiva a partir del primero de enero provocando indignación entre los habitantes de Ciudad del Carmen, calificando en redes sociales, medios informativos como un pago arbitrario y lacerante para la economía familiar, cabe señalar que dentro del portal del H. Ayuntamiento del Municipio del Carmen no se presenta algún boletín o boletines que informe de la obligación generando incertidumbre ya que desde el momento que acudía el ciudadano a realizar el pago del impuesto predial, se les informaba de la aplicación en lo establecido en Ley para hacer efectivo el cobro del servicio de recolección de basura no mensual como lo marca la Ley citada, el pago a realizar se tenía que realizar anual.

Para conocer un poco más de las funciones que tiene el Estado es importante definirlo y tal como lo señala Ramírez (2000), el Estado desde el punto de vista jurídico, es como una persona jurídica formada por una comunidad política, asentada en un territorio determinado y organizada soberanamente en un gobierno propio con decisión y acción. Se dice también que el Estado, fue construido para atender fines sociales, de todos los miembros de una sociedad. Ahora bien para poder cubrir el gasto publico necesita obtener recursos económicos; los cuales proviene de los ingresos tributarios tales como los establece el artículo 2 del Código Fiscal de la Federación ( CFF) como; los impuestos, aportaciones de seguridad social, contribuciones de mejoras y derechos. Y como el pago del Servicio es identificado como un Derecho que tiene el Estado el Código Fiscal de la Federación lo define como son las contribuciones establecidas en Ley por el uso o aprovechamiento de los bienes del dominio público de la Nación, así como por recibir servicios que presta el Estado en sus funciones de derecho público, excepto cuando se presten por organismos descentralizados u órganos desconcentrados cuando en este último caso, se trate de contraprestaciones que no se encuentren previstas en la Ley Federal de Derechos. También son derechos aquellas contribuciones a cargo de los organismos públicos descentralizados por prestar servicios exclusivos del Estado (CFF, 2013).

Dichas contribuciones no son otra cosa que los ingresos públicos derivados que percibe el Estado, reconocidas en ley, mediante aportaciones pecunarias que en forma obligatoria que son exigidas a los particulares y que servirán para satisfacer las necesidades colectivas. Cabe señalar que dentro del Plan Municipal de Desarrollo 2013-2015 del Municipio del Carmen no especifica el inicio o necesidad de empezar a realizar la contribución al cobro del servicio de recolección de basura, y como lo señala en sus dos vertientes estratégicas al 2015.

Servicios públicos de calidad  
Programa municipal de agua potable  
Servicios públicos de calidad

Proveer servicios públicos con estándares de clase mundial de manera tal que se contribuya positiva y eficientemente en la competitividad urbana; impactando favorablemente la calidad de vida de los carmelitas. Línea estratégica: limpia y recolección de basura.

### Estrategias

*Formulación y aprobación del Programa de Limpieza, Recolección, Manejo, Tratamiento y Disposición Final de los Desechos Sólidos Urbanos del Municipio de Carmen.*

*Gestionar la conversión del relleno sanitario de Ciudad del Carmen en Centro de Proceso, Transformación y Aprovechamiento de Residuos Sólidos Urbanos.*

*Dotación de centros de acopio y disposición de residuos sólidos urbanos en las regiones de Isla Aguada, Sabancuy, Mamantel y Península de Atasta.*

*Gestión con la federación para coadyuvar en el manejo de los residuos peligrosos.*

*Diseñar programas de rutas estratégicas para la recolección de basura.*

*Capacitar al personal de aseo urbano para desempeñar sus labores.*

*Erradicar los establecimientos irregulares de basura. Servicios Públicos de Calidad Plan Municipal de Desarrollo 2012 - 2015*

*Promover una ciudadanía concientizada de su participación en el aseo urbano. Mantener un programa de atención oportuna a requerimientos especiales. Es importante mencionar que las principales fuentes de recursos de los municipios, según el Artículo 115 de la Constitución Política de los Estados Unidos Mexicanos, son las siguientes:*

1. La explotación de sus bienes patrimoniales.
2. Las contribuciones que señalen las Legislaturas Locales.
3. Los derechos derivados de la prestación de servicios públicos.
4. Los recursos federales: participaciones y aportaciones.

Dichos recursos los obtiene el Estado por medio del gasto público para así poder cumplir con las necesidades, siendo este el conjunto de erogaciones que realiza en el ejercicio de sus funciones. Es importante mencionar que las finanzas publicas otorgan sustento a las funciones del estado a fin de cumplir con los postulados del desarrollo social (soto, 2007). Osornio (1992) menciona que la actividad financiera del Estado es definida como la actividad que desarrolla el Estado con el objeto de procurarse los medios necesarios para los gastos publicos destinados a la satisfacción de las necesidades públicas y en general a la realización de sus propios fines. Desde esta visión la actividad financiera del Estado conoce tres momentos fundamentales: Primero el de la obtención de ingresos, los cuales pueden llegar al Estado tanto por instituciones de derecho privado tales como la explotación de su propio patrimonio (empresas, renta de inmuebles, venta de bienes), como por medio de instituciones de derecho público, como los diversos tipos de tributos, o bien por instituciones mixtas como la contratación de empréstitos o la emisión de bonos; Segundo el de gestión o manejo de los recursos obtenidos, así como la administración y explotación de sus bienes patrimoniales con carácter permanente; Tercero el de la realización de erogaciones para sostener las funciones públicas, la prestación de servicios públicos

La aplicación del cobro se encuentre en la sección tercera, por servicios de aseo y limpieza por recolección de basura, Capítulo Primero, por servicios publicos, del título tercero, De los derechos, donde obligan al pago del derecho de servicios de aseo y limpieza por recolección de basura quienes resulten beneficiados,

en el 2013 era el artículo 76 de la Ley Hacendaria de los Municipios del Estado de Campeche, reformándose al artículo 81 (2014) ver tabla 1.

Tabla 1: Análisis de la Ley Hacendaria de los Municipios del Estado de Campeche 2013-2014

Sección Tercera, Por Servicios de Aseo y Limpieza Por Recolección de Basura, Capítulo Primero, Por Servicios Públicos, del Título Tercero, de los Derechos	Sección Tercera, Por Servicios de Aseo y Limpieza Por Recolección de Basura, Capítulo Primero, Por Servicios Públicos, del Título Tercero, de los Derechos	Comentarios No Hubo Cambio Alguno
<p>Ley 2013</p> <p>ARTÍCULO 76.- Están obligados al pago de este derecho quienes resulten beneficiados con este servicio.</p> <p>ARTÍCULO 77.- Este servicio público estará atendido por el Municipio, mediante el transporte de toda clase de basura y desperdicio en vehículos de su propiedad.</p> <p>ARTÍCULO 78.- Los propietarios, poseedores o inquilinos de los predios urbanos con frente a la vía pública deberán mantener y conservar debidamente aseadas y limpias sus banquetas y la parte proporcional de la calle, cooperando en esta forma con el Municipio en la limpieza y aseo de la ciudad. <u>Todo aquel propietario, poseedor o inquilino que no cumpla con la anterior disposición incurre en una multa por la cantidad de un día de salario mínimo vigente de la zona económica correspondiente, la cual impondrá el titular del departamento, en caso de que exista o en su defecto, la Tesorería Municipal.</u></p> <p>ARTÍCULO 79.- Los propietarios o arrendatarios de predios donde estén establecidos comercios o industrias podrán celebrar convenios con el Municipio para que el departamento designado al respecto efectúe servicios particulares de recolección de desechos sólidos, generados en los citados establecimientos.</p> <p>ARTÍCULO 80.- Los servicios de aseo y limpieza por recolección de basura, deberán pagarse cada mes en la Tesorería Municipal correspondiente, de acuerdo al número de veces el salario mínimo general diario vigente en el Estado</p>	<p>Ley 2014 actualizado al 26/12/13</p> <p>Artículo 81. Están obligados al pago de este derecho quienes resulten beneficiados con este servicio.</p> <p>Artículo 82. Este servicio público estará atendido por el Municipio, mediante el transporte de toda clase de basura y desperdicio en vehículos de su propiedad. <u>El Municipio podrá celebrar convenios-concesión, para atención de este servicio público.</u></p> <p><b>ARTÍCULO 83.-</b> Los propietarios, poseedores o inquilinos de los predios urbanos con frente a la vía pública deberán mantener y conservar debidamente aseadas y limpias sus banquetas y la parte proporcional de la calle, cooperando en esta forma con el Municipio en la limpieza y aseo de la ciudad. <b>Nota:</b> Artículo reformado por Decreto No. 108 de la LXI Legislatura, P.O. No. 5394 de fecha 26/12/2013.</p> <p><b>ARTÍCULO 84.-</b> Los propietarios o arrendatarios de predios donde estén establecidos comercios o industrias podrán celebrar convenios con el Municipio para que el departamento designado al respecto efectúe servicios particulares de recolección de desechos sólidos, generados en los citados establecimientos.</p> <p><b>ARTÍCULO 85.-</b> Los servicios de aseo y limpieza por recolección de basura, deberán pagarse cada mes en la Tesorería Municipal correspondiente, de acuerdo al número de veces el salario mínimo general diario vigente en el Estado</p>	<p>Se reformo la numeración del artículo</p> <p>Se adiciono convenio-concesión, señalando que el municipio no proporcionaba el servicio con vehículos de su propiedad antes del 01 de enero del 2014 ya que la recolección de basura era concesionada, de acuerdo al informe del cuarto trimestre 2005 de su página web de la empresa Promotora Ambiental, S.A. de C.V. (PASA, 2005), el 15 de noviembre comenzó a operar la concesión municipal en Ciudad del Carmen, de recolección doméstica y barrido manual y mecánico, asimismo la operación del relleno sanitario. En este artículo reformado se elimina la multa de un salario mínimo.</p> <p>Solo se reforma la numeración</p> <p>Aquí no se cumple con el pago mensual ya que el cobro se realiza en el 2014 un cobro anual.</p>

*Elaboración propia basada en la Ley Hacendaria de los Municipios del Estado de Campeche (2013, 2014).*

Dicho servicio aún en el 2013 como menciona la Ley estará atendido por el Municipio, mediante el transporte de toda clase de basura y desperdicio en vehículos de su propiedad, pero desde el 2005 era proporcionado por la empresa PASA (Promotora Ambiental, S.A. de C.V.), debido a la deuda contraída por la empresa que recolecta la basura el gobierno municipal se ve impedido liquidamente poder cubrir su obligación lo que deriva el uso de este derecho para poder obtener recursos necesarios para liquidar el adeudo que según diarios locales asciende a 16 millones de pesos, también se conoce en el primer informe

de gobierno municipal del H. Ayuntamiento del Carmen (2013) que la deuda pública al 31 de julio del 2013 asciende a un monto de 622 millones 545 mil 124 pesos. Generando a la empresa PASA riesgos de inversión por la problemática en el pago, y ante tal situación la empresa disminuyó su operación en el municipio de Ciudad del Carmen, y debido a ello la población no ha recibido un servicio completo de calidad. La Ley Hacendaria de los Municipios del Estado de Campeche se actualizó el 26 de diciembre del 2013 de los cuales se muestra en la siguiente tabla los cambios y comentarios sobresalientes de dicha reforma.

Tabla 2: Análisis Comparativo de la Tarifa de Cobro en VSM (Veces Salarios Mínimos)

Recolecta Basura	Tarifa					
	GRUPO 1 2013	GRUPO 1 2014	GRUPO 2 2013	GRUPO 2 2014	GRUPO 3 2013	GRUPO 3 2014
I.-Domicilio por mes:						
A. Residencial	1.16 a 1.45	2.00 a 3.00	1.16 a 1.45	1.21 a 1.51	0.58 a 0.72	2.00 a 3.00
B. Media	0.87 a 1.08	1.50 a 2.00	0.87 a 1.08	0.90 a 1.12	0.43 a 0.54	1.50 a 2.00
C. Popular e interés social	0.43 a 0.58	1.00 a 1.50	0.43 a 0.58	0.44 a 0.60	0.21 a 1.29	1.00 a 1.50
D. Precaria	0.21 a 0.36	0.50 a 1.00	0.21 a 0.36	0.21 a 0.37	0.10 a 0.18	0.50 a 1.00

*Elaboración propia basada en la Ley Hacendaria de los Municipios del Estado de Campeche (2013, 2014). Nota: Artículo reformado por Decreto No. 108 de la LXI Legislatura, P.O. No. 5394 de fecha 26/12/2013. Nota: Párrafo último adicionado por Decreto No. 108 de la LXI Legislatura, P.O. No. 5394 de fecha 26/12/2013.*

De acuerdo a lo establecido en su artículo 17 de la Ley Hacendaria de los Municipios del Estado de Campeche (2014), la clasificación en grupos de los Municipios serán los siguientes: Campeche; Carmen; y Calakmul, Calkiní, Candelaria, Champotón, Escárcega, Hecelchakán, Hopelchén, Palizada y Tenabo. El Municipio del Carmen se localiza al suroeste del Estado de Campeche, limitando, al noreste, con el Municipio de Champotón y el Golfo de México; al sur, con el Municipio de Palizada y el Estado de Tabasco; y al este, con los Municipios de Escárcega y Candelaria. La extensión territorial del Municipio es de 12,748 Km<sup>2</sup>, equivalente al 22.4% de la superficie del Estado, que es de 56,858.84 km<sup>2</sup>; es el segundo Municipio del Estado en extensión territorial.

El clima es cálido-húmedo y la temperatura varía de 25° a 33°C, su actividad económica se basa principalmente en la actividad petrolera. Teniendo claro su ubicación Significa que Ciudad del Carmen se encuentra en el Grupo dos, de acuerdo a la tabla 2, el cobro debe ser mensual como lo señala la Ley Hacendaria de los Municipios del Estado de Campeche, pero el cobro se realiza anual, por ejemplo un domicilio catalogado como popular se pago por servicio de recolección de basura la cantidad de \$382.62 que representa al mes un promedio de 31.88 cobrando el 0.50 de salario mínimo del 2014 de la zona que representa el \$63.77, por lo que el pago estuvo dentro del rango del 0.44 a 0.60, como lo muestra la tabla 2.

## DEUDA PÚBLICA

De acuerdo a Chávez (2003), las finanzas públicas están compuestas por el gasto público, los ingresos y el endeudamiento. Si el buen manejo de las finanzas públicas es el responsable, el patrimonio y entiéndase este último como parte de la constitución más sus activos y pasivos, dicho patrimonio no decrecerá, incluso se incrementará con el tiempo para permitir hacer frente a nuevas demandas sociales y aumentar el bienestar de la población a través de la provisión de bienes y servicios públicos que contribuyan a un aumento potencial productivo. A lo antes señalada en el Municipio de Ciudad del Carmen a raíz de la deuda generada en el trienio municipal 2009-2012 se siguió presentando no solo la falta de aportación al gasto público a través del pago de derecho del servicio de recolección de la basura, también la falta de pago al servicio del mismo a la empresa PASA, incrementando la deuda pública y minimizando aún más el ingreso del municipio. En México de acuerdo a datos del universal (2013) la deuda de los municipios del país sumó 44 mil 378 millones de pesos durante el primer trimestre de 2013; de los cuales, la mitad está concentrada en 25 ayuntamientos de los 2 mil 440 que hay en el país, revelan datos de Hacienda. De acuerdo con el reporte

de Obligaciones Financieras de Municipios, el territorio con el monto más elevado de pasivos fue Guadalajara, Jalisco, con 2 mil 633 millones de pesos, los cuales tiene totalmente comprometidos con la banca comercial. Por sí solo, los adeudos del municipio de Guadalajara son superiores a los pasivos de entidades federativas como Yucatán (2 mil 412 millones de pesos), Baja California Sur (2 mil 345 millones), Colima (2 mil 131 millones), Querétaro (mil 777 millones), Campeche (mil 056 millones) y Tlaxcala (38 millones). El segundo municipio más endeudado es Tijuana, Baja California, que registró pasivos por 2 mil 524 millones de pesos en el primer trimestre (mil 618 pesos por habitante). Monterrey, Nuevo León se ubicó en la tercera posición al contabilizar obligaciones por 2 mil 090 millones de pesos en el periodo correspondiente, mientras que Zapopan, Jalisco, reportó mil 429 millones. La calificadora Standard & Poor's ajustó a la baja su indicador del Marco Institucional en el que operan los gobiernos municipales en México, a una clasificación 5 desde 4, debido a la mayor incertidumbre en este nivel de gobierno, en comparación con las administraciones estatales. La escala del Marco Institucional va de 1 a 6, donde 1 se refiere a predecible, mientras que 6 es volátil y con recursos insuficientes. El indicador 5 refleja un Marco Institucional en desarrollo y desbalanceado, esto significa que el ajuste impacta sobre las calificaciones en escala nacional de cuatro municipios: Nuevo Laredo, Tamaulipas; Gómez Palacio, Durango; Cajeme, Sonora, y Solidaridad, Quintana Roo.

Mucho se ha escuchado de las deudas de los Municipios, cabe señalar que Campeche, junto con Michoacán y Nayarit han registrado los mayores incrementos en sus niveles de endeudamiento durante el primer trimestre al aumentar 33.55, 32.89 y 31.07% sus compromisos financieros, respectivamente de acuerdo a la información del economista (2011). Según el último reporte de la Secretaría de Hacienda, Campeche adeudaba 328 millones de pesos y al cierre del 2010, mientras que en los tres primeros meses del año solicitó créditos para ubicar su deuda en 438 millones a los 622 millones declarados en el primer informe de gobierno 2012-2015 solo en el municipio del Carmen datos que no coinciden.

Según Fitch Ratings en su comunicado del día 26 de agosto del 2013 ratificó la calificación de “BBB-(mex)” a la calidad crediticia del Municipio del Carmen, Campeche; la perspectiva crediticia se modifica a ‘negativa’. Asimismo, ratificó la calificación de ‘A(mex)vra’ de un crédito bancario otorgado por Banco Interacciones al Municipio en 2012, con un saldo de \$188.9 millones de pesos (mdp) al 30 de junio de 2013. Esta modificación se debe a la perspectiva crediticia obedece a los limitados niveles de ahorro interno (flujo disponible para servir deuda y/o realizar inversión), en virtud del importante crecimiento del gasto operacional (GO, gasto corriente y transferencias no etiquetadas) observado en los últimos ejercicios, asimismo, refleja el elevado y creciente nivel de endeudamiento bancario y no bancario. Aunque el Municipio presente un dinamismo económico impulsado principalmente por la actividad petrolera en la región, sus ingresos dependen de manera importante de recursos estatales y federales, así como la aportación provenientes de PEMEX (Petróleos Mexicanos) y que esta calificación se debe también a que al cierre del 2012 los egresos presento una elevada estructura al gasto operacional con una tasa mediana anual de crecimiento (tmac) en los últimos cinco ejercicios de 12.4%, con ingresos fiscales ordinarios (IFOs) de un 5% en los últimos tres años. Los ingresos ordinarios según Cuevas (2012), son aquellos recaudados por el Estado en forma regular tales como los impuestos, los derechos o los ingresos por la venta de bienes y servicios que ofrecen los organismos y empresas paraestatales como Petróleos Mexicanos (PEMEX) o el Instituto Mexicano del Seguro Social (IMSS).

## CONCLUSIÓN

El problema generado por la deuda pública es muy importante ser abordado no solo por las finanzas públicas y por su aplicación legal, sino más por las causales que provoca una mala administración. Por otra parte la población aunque este obligada a la contribución para el gasto público muchas veces la falta de aplicación de la Ley hace que se sientan afectados en su economía familiar por el cobro de servicios que por años no fueron efectuados y las costumbres se vuelven leyes. El Estado necesita actualizar su Plan de Desarrollo

acorde a las necesidades actuales, mantener informada a la población y no esperar que los medios masivos cumplan con su obligación, para lograr así que la población comprenda la importancia de su aportación, sino también se solidarice con el Municipio y así lograr una mejor solidez en las finanzas públicas, y que los ingresos generados por derecho, cobrado a los habitantes del Municipio del Carmen atiendan las necesidades del gasto público, la cual según vendrá a minimizar la deuda contraída en el trienio anterior para que el Estado pueda cubrir las necesidades de servicio de recolección de basura que tanto afecta a la población. Para ello, será necesario que la administración Municipal actual asuma compromisos de transparencia, eficiencia y de rendición de cuentas en relación a sus finanzas públicas. Por otro lado a pesar de que se extrae las tres cuartas partes del petróleo en el país, esto no garantiza que existan buenas finanzas públicas o excelentes ingresos y para evitar que la deuda pública se convierta en un problema insostenible, es importante esperar los resultados no solo del cobro de recolección sino también, las reformas fiscales del 2014, que ayudarán a mantener las finanzas públicas solvente y sostenible en el mediano y largo plazo.

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## MICROEMPRESAS Y HERRAMIENTAS DE MERCADOTECNIA

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### RESUMEN

*En este trabajo se propuso evaluar el uso de las herramientas de mercadotecnia, en especial el constructo conocido como “las 4 P” en microempresas de servicios de Ciudad del Carmen. Las entrevistas realizadas sugieren que hay una aplicación empírica de las herramientas pero las acciones no se articulan como lo sugiere la teoría. Es posible que el uso limitado de las herramientas esté relacionado con que una vez satisfechas las necesidades económicas familiares, no se espera invertir más en las tiendas, porque no se conceptualizan a sí mismas como empresas. Una vez superada esta limitación será factible establecer estrategias que les permitan mejorar su desempeño con la implementación de nuevas herramientas de mercadotecnia y la articulación eficiente de las que ya usan.*

**PALABRAS CLAVE:** Mercadotecnia, Microempresas, Ciudad del Carmen

## MARKETING MIX IN SMALL BUSINESS

### ABSTRACT

*This paper evaluate how small businesses in Ciudad del Carmen, Campeche, use marketing tools, such as the one known as “4 Ps” or marketing mix. Interviews conducted among small business owners of small retail stores or “tienditas de la esquina” suggest that there is an empirical understanding of individual items of that mix, but they are not used as articulated as required by theory. Limited use of the marketing mix may be related to the original economic motive why such a business was built. Once such a need is solved all entrepreneurship is lost, because they do not see themselves as something more than a source of income for family immediate needs.*

**JEL:** L81, M31, N86

**KEYWORDS:** Marketing Tools, Smallbusiness, Ciudad del Carmen

### INTRODUCCIÓN

La innegable importancia de las micros y pequeñas empresas en México y en Latinoamérica obliga a conceptualizar de manera precisa cuáles serían las mejores estrategias para que éstas funcionen mejor en mercados emergentes pero plenamente integrados al sistema mundial de comercio. Las Mipymes si bien en sentido estricto son instancias de generación de recursos económicos Juegan un importante papel de carácter social, tanto por su papel como creadoras de empleo y amortiguadoras del problema del desempleo [...] como por ser un instrumento de cohesión y estabilidad social al brindar oportunidades de empleo a colectivos semi o escasamente cualificados. (Saavedra y Hernández, 2008, pp. 132-3). Para este trabajo se analizaron además de las 4 P (Producto, precio, plaza y promoción) factores de conocimiento del mercado para tratar de determinar las fuentes de información y las consideraciones que entran en juego al momento de tomar decisiones estratégicas en algunas microempresas de Ciudad del Carmen, Campeche.

## REVISIÓN DE LA LITRATURA.

Cuando se habla de las 4 P, según los autores clásicos (Kotler, McCarthy), se hace referencia a la relación precisa entre los elementos que debía considerar una empresa a la hora de lanzar un nuevo producto, “la creación, desarrollo, distribución y venta de un producto”, es decir los elementos para, entre otras cosas, decidir cómo fijar un precio y definir los canales de distribución. En su presentación de qué es la mercadotecnia Stanton, Etzel y Walker (1999) sugieren que el proceso para llevar a cabo un plan de mercadeo estratégico consta de cinco pasos: un análisis de la situación, definir los objetivos del mercadeo, identificar el posicionamiento propio y la ventaja diferencial, seleccionar los mercados meta y medir la demanda del mercado y, finalmente, diseñar la mezcla estratégica, la combinación de las 4 P. Los primeros dos pasos del proceso se refieren a las razones que llevan a los empresarios a establecer un determinado negocio, contestar a las pregunta qué hacen y por qué lo hacen. Los pasos tres y cuatro corresponden con las diferenciaciones necesarias para distinguirse de la competencia y las correspondientes al análisis de los espacios donde se va a interactuar con la competencia.

A propósito de la definición de competidores como un elemento básico para la fijación de precios y las estrategias promoción basadas en la distinción de similares, es muy útil considerar la división en dos ramas propuestas por Vera y Díaz (2012), quienes a raíz de una revisión de definiciones llegan a la conclusión de que los competidores se pueden conceptualizar en términos de a) la oferta, si las características de las empresa son similares en tecnología, estrategias, productos y servicios y ofrecen sus productos a los mismos clientes; o b) la competencia se puede conceptualizar en términos de los clientes o la demanda si “se cimienta en las características de los compradores, deduciendo que las empresas que atienden a clientes percibidos como similares son percibidos como competidores” (p. 158). En esta misma investigación los autores agregan un tercer factor para que una empresa considere a otra como competidora y es el que ellos llaman Capacidades estratégicas (competitivas) similares, e incluyen en este factor similitudes en una serie de componentes de la dinámica interna de la empresa como son el mismo tiempo de respuesta, uso de canales de distribución similares, capacidad instalada similar, proximidad de mercados entre otros (p. 160)

Stanton et. al. (1999) dicen que el mercado está compuesto por personas y organizaciones que tengan necesidades que satisfacer, dinero que gastar y la oportunidad para gastarlo, éste es el espacio en que el negocio define a su mercado objetivo, o mercado meta: las empresas seleccionan un grupo al cual dirigir sus esfuerzos de mercadeo de acuerdo con las oportunidades que identifiquen y su habilidad para pronosticar la demanda. La utilidad de esta definición operativa de mercado meta u objetivo queda demostrada porque ha sido adaptada sin grandes modificaciones para su uso en actividades de mercadeo sin afán de lucro (cfr. Pérez, 2004). La empresa, sin importar el tamaño, al constituirse como negocio inicia un proceso social de mercadeo ya sea que ofrezca un producto o un servicio y por lo tanto, se vuelve necesario para ello conocer y analizar las herramientas que les permitan completar el proceso de intercambio de productos con base en lo que necesitan y desean (cfr. Kotler y Armstrong, 2003); pero las decisiones de inversión deben hacerse con un conocimiento preciso de los objetivos y los recursos disponibles para lograrlos y para tal efecto existen herramientas simples que ayudan a elegir qué métodos utilizar dependiendo de los intereses.

México es el único mercado de América Latina en el que la distinción de las empresas en Micro, Pequeñas, Medianas o Grandes está definida por el número de empleados; otros países incorporan en sus definiciones su participación en el mercado, el capital con que cuentan o el giro (Saavedra y Hernández, 2008). En México, si una empresa tiene menos de 10 empleados es una microempresa sin importar el giro ni ninguna otra característica. Según un trabajo de Huang y Brown (1999) el problema más importante de las empresas pequeñas se encuentra en el área de Mercadotecnia, en total representa un 42 por ciento de los problemas detectados: Especialmente promoción, investigación de mercados y capacitación son los problemas

encontrados con mayor frecuencia, y todos están relacionados con el conocimiento o las capacidades, lo que refleja una carencia general de *expertise* en el sector de los negocios pequeños (pág. 77). Esta falta de atención a los elementos de mercadotecnia puede deberse a que las micro y pequeñas empresas atienden problemas inmediatos y no tienen ni los recursos económicos ni de personal para atender los elementos generales de una adecuada planeación administrativa, por no decir que de mercadotecnia. En el fondo la pregunta de investigación de este proyecto es si los postulados de la mercadotecnia tal como los aprendemos en la escuela funcionan en el mundo de las microempresas mexicanas. Para poder adaptar los conocimientos necesitamos primero conocer el fenómeno y verificar cómo se cumplen en situaciones concretas para poder ofrecer herramientas útiles.

Para lograr esto se propuso responder las preguntas ¿Qué elementos de las 4 P de la mercadotecnia emplean las Microempresas de Ciudad del Carmen? ¿Qué elementos son necesarios, cuáles no son necesarios de acuerdo con las prácticas de las propias microempresas? ¿Cómo adaptar estas 4 P a contextos particulares para generar propuesta de mercadotecnia efectivas para las Microempresas? Jorge Vera (2003, p. 47-8) considera que la orientación al consumidor que ahora dirige los esfuerzos de las empresas supondrán en el futuro un cambio de este modelo, en lugar de producto se hablará del consumidor, en lugar del precio se tratará de la relación costo-calidad, en lugar de plaza tomará mayor importancia la conveniencia y en lugar de promoción se hablará de “comunicación con el cliente”. Estas adecuaciones y evolución del modelo sugieren que necesitamos tener una idea más clara del modo en que estos elementos son empleados en situaciones concretas, por lo que nos propusimos identificar el modo en que algunas microempresas de Ciudad del Carmen emplean la herramienta conceptual conocida como 4 P.

## METODOLOGÍA

Se seleccionó una técnica de recolección de información cualitativa porque éstas permiten penetrar en los significados y configuraciones mentales de los individuos involucrados en los procesos que estamos analizando; además dadas las condiciones del caso, una serie de entrevistas cumplirían el papel de primer paso en la investigación al explorar de manera exhaustiva (Malhotra, 2004, p. 150) la mezcla de la mercadotecnia que emplean actualmente algunas microempresas en Ciudad del Carmen. Como procedimiento específico de recolección se emplearon una serie de entrevistas focalizadas en las cuales se empleó la técnica de ejemplificación de conducta porque a través de ella se alienta “al entrevistado a hablar de sus experiencias concretas, a describir paso a paso el camino que lo llevó a la decisión... (y) podemos revivir en forma real o creativa la situación” (Benassini, 2009, p. 70). Se trató reconstruir los elementos del modelo de las 4 P que los microempresarios han utilizado ya sea de manera sistemática e informada o empírica. La selección de este procedimiento requiere capacitar al personal que realizará las entrevistas, lo cual se realizó de manera grupal en 3 sesiones durante el mes de abril de 2012.

Los temas que se exploraron en las entrevistas fueron: 1.-Producto: 1.1 variedad, 1.2 calidad, 1.3 características, 1.4 empaque, 1.5 servicio, 1.6 comportamiento. 2.- Precio: 2.1 precio de lista, 2.2 descuentos, 2.3 facilidad de pago, 2.4 alza de precios. 3.- Plaza: 3.1 surtido, 3.2 proveedores, 3.3 ubicación, 3.4 distribución de los productos, 3.5 control de las ventas. 4.- Promoción: 4.1 medios de comunicación, 4.2 tipos de publicidad, 4.3 publicidad de boca en boca, 4.4 promociones especiales.

Los negocios fueron seleccionados por conveniencia y proximidad al grupo de investigadores, siempre y cuando cumplieran los requisitos de ser una microempresa, es decir que tuviera menos de 10 empleados, pero más de 2 y que se encontrara dentro del ramo de servicios con atención directa de clientes. Se entrevistó a dos tipos de personajes, dueños y empleados que fungían como encargados generales.

Para lograr una saturación de información se recurrirá al procedimiento conocido como bola de nieve para contactar nuevos negocios a partir de los establecimientos entrevistados en esta primera etapa. En un siguiente encuentro analizaremos los resultados completos de este primer acercamiento al problema. Se

aplicaron 8 entrevistas que se llevaron a cabo en pequeños comercios de abarrotes, “tienditas de la esquina”, en el entendido de que este grupo es relativamente homogéneo por lo que presentarían problemáticas similares y soluciones similares a los conflictos que se les han presentado.

## RESULTADOS

El objetivo de este trabajo es verificar si el empleo de estrategias de recolección de información cualitativas permite evaluar el empleo de la herramienta conceptual conocida como 4 P de mercadotecnia para la toma de decisiones en las Microempresas de Ciudad del Carmen. De la aplicación de las entrevistas uno de los hallazgos más destacados es la aparente falta de espacio para tomar decisiones de parte de las microempresas involucradas en el estudio. Todas reportaron en principio haberse establecido en el lugar donde se encuentra porque ese era el domicilio familiar. En la entrevista E3, comentaron “ahora sí que no lo decidí, si no que ya pues ésta es una casa solamente la parte de adelante”. Salvo uno de los casos, todas las tiendas están situadas en la misma casa donde vive la familia. El único caso diferente es el de la E1 que reportó haber puesto la tienda en una casa de su propiedad que estaba en renta, pero que se estaba deteriorando mucho por lo que decidió mejor poner una tienda. Este proceso de conversión de domicilio en tiendas deja de lado la posibilidad de haber decidido con información de mercado la ubicación de la Plaza donde se establecería el negocio. Sólo uno de los casos reportó un inicio como venta no registrada de refrescos, y su posterior formalización una vez que se logró presencia en la colonia.

Sí, al principio como le comentaba empezamos con una tienda clandestina donde se vendía refresco y ya después pues se obtuvo un puesto así, de esos pequeños de cristal, y ya últimamente pues se mandó a remodelar poniéndole un techo, paredes más amplias para que se distribuyeran los productos y el cliente viera la variedad de producto.(E2)

Este pudiera ser en todo caso el proceso de crecimiento del negocio, que sin embargo se detiene una vez que se alcanza cierto tamaño, porque en las condiciones en que se trabaja la utilidad es suficiente para que el negocio siga funcionando pero no la suficiente para crecer más allá de remodelaciones y ajustes:

No se ha hecho remodelación, simplemente se techó, se le puso techo a la parte de adelante para que la gente no se moje cuando haya lluvia o para que no le dé el sol, los niños pueden jugar en ese espacio, pero la remodelación interna no se ha hecho y ya tenemos 10 años [...] Pues yo quisiera que el negocio tuviera un lugar céntrico para elevar mis ventas, pero, pues no deja tanta utilidad el negocio como para la buscar un local más céntrico, más... donde haya más fluidez de tráfico, más peatones, más gente andando por ese lugar. Ahorita nos conformamos con ese lugar, porque las utilidades son buenas y estamos solos en la colonia y eso nos permite controlar a esa población que compra nuestros productos. (E1)

Las utilidades que obtienen las microempresas de su operación, en el caso que nos ocupa, se puede reducir a dos aspectos con poco margen de maniobra: el margen de ganancia con que cuentan las “tienditas” es limitado y carecen de la habilidad o capacitación para administrar esos escasos recursos de que disponen. En el primer aspecto la información proporcionada por los entrevistados es poco alentadora:

Pues como somos pequeños comerciantes no llevamos ningún control de ventas porque... no sé cómo decirle. No es mucho lo que se vende en todo el día, como hay muchas tiendas a los costados, alrededor pues no es mucho lo que tenemos. El control nada más porque es que cada dos meses pago los impuestos, pero... [¿No lleva alguna libreta?]

No nada, ¿por qué? (E4)

Este es sólo un caso, el resto lleva su control de ventas de manera elemental, “se apuntan en una libreta lo que se ha vendido y se lleva una relación” (E6). Sólo dos de los casos reportaron buscar activamente proveedores para los productos que vende en su tienda, usualmente tiendas más grandes o distribuidoras mayoristas, el resto identifica como sus proveedores a aquellos que le llevan el producto hasta su tienda, lo que los vuelve una parte muy importante de su negocio.

Sí, Coca-cola, Sabritas, Bimbo, Barcel, Marinela, Júmex. [Usted ¿Va algún Súper o tienda a proveerse de sus productos?] No, porque te vuelvo a repetir, ya los traen, ahora sí los mismos proveedores traen todos los productos. Mucha importancia [tienen los proveedores], pues porque sin ellos gastaría en ir a comprar las cosas. (E3)

Lo que también coloca a las tiendas en una posición limitada a la hora de establecer sus precios, en el caso de una de las “tienditas” mejor organizadas, su dueño comentó:

Los proveedores siempre nos dan unos precios y nosotros le tenemos que sacar la ganancia generalmente en las tienditas como tenemos pocos producto, nosotros le ganamos el 20% al producto, le sacamos el 20% y sobre eso nos vamos, pero tratamos de buscar a los proveedores que nos den mucho más baratos los productos para sacarle mayor ganancia, claro que generalmente siempre acudimos, casi siempre o generalmente a un proveedor que es el que nos dota del producto con rapidez y siempre lo tiene, pero hay ocasiones que podemos buscar las ofertas para que tengamos un mayor margen de utilidad de ganancia. (E1)

Ese 20 por ciento de ganancia es la mayor reportada, la menor fue de la E4, quien dijo aumentar un 10 por ciento sobre el precio de lista: “Pues yo como propietaria de la tiendita le pongo los precios que debe de tener de ser sugerido le digo aumentándole un 10% a cada producto”. Tampoco parece haber un sistema detrás de la decisión del sobreprecio. Este limitado control de los precios no les permite establecer promociones ni descuentos, ni ofrecer descuentos o facilidades de pago o crédito. Algunas tiendas reportaron algún tipo de trato preferencial a clientes de mucho tiempo pero otros dijeron que si bien habían intentado dar crédito, no les funcionó y tuvieron que dejar de hacerlo.

No, no vendemos a crédito, no, no damos crédito porque hemos tenido problemas, antes sí lo hacíamos pero hay problemas, perdemos clientela porque el cliente que te debe no te va a comprar porque te debe, evita, busca otro lugar para surtirte y por eso mismo el crédito se acabó en este negocio. Aquí todo es a contado, nosotros compramos a contado y vendemos a contado; aunque a veces los niños les falta 50 centavos les falta un peso y pues se los damos así y hay clientes que son de confianza que sí le damos el producto de esa manera y sabemos que sí van a regresar a pagar. (E1)

Varias tiendas hablaron de esta confianza y la construcción de una clientela con base en el buen servicio, “sí, claro que sí [es importante la atención], así el cliente se lleva una buena impresión de la tienda y también del producto” (E2), “porque el cliente lo que busca es amabilidad” (E3). Sin embargo, la noción de atención se reduce a una cuestión utilitaria,

Sí es importante la atención, el cliente debe tener siempre la razón, hay clientes que te exigen las cosas, se expresan mal, gritan ¡Quiero esto! Pero siempre hay que tratar al cliente con amabilidad no gritarle tampoco, no contestarle como él te pide las cosas, sino que hay que irle buscando para que esté contento el cliente, porque si lo tratas mal se te va a ir y ya no te va a comprar. (E1)

Habría aquí espacio para elaborar con mayor amplitud el concepto de atención al cliente y como eso se debe convertir en un factor de contratación de personal, pero sólo una de las microempresas hizo explícita esta conexión. En general la capacitación del personal no fue abordada.

En relación con la publicidad las personas entrevistadas la reconocieron como una herramienta para aumentar sus ventas, “la publicidad a veces sí sería necesario, pero la verdad es muy caro” (E6); pero con mucha claridad identificaron que en su limitado mercado, es necesario que se planteen estrategias de alcance también limitado a su área de influencia geográfica, como el caso de E1, quienes comentaron que

Íbamos a pintar una pared para poder promocionarnos, pero eso quedo sólo en planes no se ha hecho, los precios ya subieron, los productos ya subieron su precio y nosotros vendemos casi siempre lo mismo, ósea que nuestras ventas no han mejorado, sino que subieron los precios y vendemos lo mismo (E1). O como en el caso de E3

Pues quizá sí [sería necesario algún tipo de promoción], de manera pienso que con un sonido o algo así, sólo para los vecinos, pues porque tampoco va a venir gente de otras colonias exactamente para comprar aquí (E3).

Aunque la opinión que parece representar el consenso entre los entrevistados es que su escaso uso de la publicidad se debe a que “pues no es grande la tiendita, es una tiendita chica y entonces pues la única promoción es la que ponen los mismos proveedores que viene a surtir” (E4). La publicidad de estas microempresas es en realidad publicidad de las grandes trasnacionales que les proveen de sus productos. Es importante destacar que a los entrevistados se les cuestionó por el uso de publicidad de boca a boca, ante la cual vincularon este fenómeno con los chismes y dijeron que puede tener una vertiente tanto positiva como negativa; aunque ninguno dijo emplear esta estrategia de publicidad de manera habitual, reconocieron de manera explícita su relación con la atención que reciben los clientes.

## CONCLUSIÓN

Partiendo de la premisa de que esta es una primera aproximación al problema, concluimos que sí pudimos identificar diferentes elementos de la llamada mezcla de la mercadotecnia usados por las microempresas entrevistadas, aunque éstos obedecen a la experiencia de los dueños, no necesariamente a la lectura de libros o manuales de administración y se requerirá profundizar más en estos vínculos entre lo que dice la teoría y lo que sucede en las calles. Lo que no fue tan claro es cómo relacionan estos conceptos de manera articulada para tomar decisiones. En algunos casos se vincula la promoción de la tienda con un buen servicio, o las ganancias con la mejora de la infraestructura del local, pero no se detectó una articulación de los cuatro conceptos para tomar decisiones.

Es posible que esto se deba al escaso margen de maniobra que las “tienditas” se asignan a sí mismas en las diferentes variables de la mercadotecnia, o a algo más profundo en su papel como fuente de ingresos para la familia, se invierte pocos recursos materiales, pero también poco tiempo, y poco capital intelectual: “De repente por medio de la familia, se decidió poner el negocio y poco a poco comenzó a marchar [...] es una colonia muy habitada y no existe competencia junto a nosotros” (E6). Probablemente más de uno haya reflexionado sobre su empresa y se haya hecho las preguntas de E1 y haya llegado a las mismas conclusiones:

Pues no sé, tendría que pensar si quiero mejorar mis ventas, en realidad somos conformistas no hemos tratado de subir nuestras ventas, también hemos perdido clientes, pensamos que como mantenemos la cantidad de venta de dinero nos conformamos con eso. (E1)

Un diagnóstico como el presentado hasta aquí nos permite identificar de dónde partimos, cuál es la situación en que nacen las microempresas y qué objetivos se plantean sus dueños, y sólo en función de estos dos elementos es que será posible establecer estrategias que les permitan mejorar su desempeño con la implementación de nuevas herramientas y la articulación eficiente de las que ya usan. Los hallazgos reportados sugieren que es necesario seguir explorando cómo usan las herramientas de la mercadotecnia las microempresas de Ciudad del Carmen para poder sugerirles como mejorar este uso.

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# PRECIO DE LA OPCIÓN SOBRE TIPO DE CAMBIO PESO MEXICANO/DÓLAR ESTADOUNIDENSE BAJO VOLATILIDAD ESTOCÁSTICA

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## RESUMEN

*En este trabajo se realiza una aproximación del precio de la opción sobre el tipo de cambio peso mexicano/dólar estadounidense, a través del modelo de Heston (1993), partiendo de la estimación de los parámetros que intervienen en los procesos de difusión dicho modelo, los cuales son determinantes para calcular el precio de la opción sobre divisa. El alcance de este trabajo es doble: el primero es, estimar los parámetros a través del algoritmo híbrido Nelder-Mead simplex (1965) programado en Matlab y el segundo, calcular el precio de la opción call europea sobre tipo de cambio mexicano. Los resultados muestran que el modelo resulta ser adecuado para describir la serie de rendimientos de los precios de dicha divisa. Este hecho se ve reflejado en un 95% de las simulaciones logradas, las cuales replican una distribución empírica con las propiedades de ser leptocúrtica, asimétrica y de colas anchas, generada por un sistema bivariado de difusión, mostrando una misma distribución continua según la prueba de bondad de Kolmogorov-Smirnov. Puede afirmarse que el modelo de Heston constituye una buena alternativa para obtener los precios de la divisa peso mexicano/dólar estadounidense, ya que se muestra que son muy próximos los precios del mercado.*

**PALABRAS CLAVE:** Volatilidad Estocástica, Estimación de Parámetros, Precios de la Opción Sobre Tipo de Cambio

## PRICE OPTION EXCHANGE ON MEXICAN PESO / U.S. DOLLAR UNDER STOCHASTIC VOLATILITY

### ABSTRACT

*In this work an approximation of the option price on the exchange rate Mexican peso versus U.S. dollar weight is carried through the Heston model (1993), based on the estimation of the parameters involved in the diffusion processes that model which are determining the price of the option on currency. The scope of this paper is twofold: first, to estimate the parameters through the Nelder-Mead hybrid algorithm simplex (1965) programmed in Matlab and the second, the price of a European call option on the Mexican exchange rate. The results show that the model appears to be adequate to describe the series of returns of prices of that currency. This fact is reflected by 95 % of those achieved simulations, which replicated an empirical distribution with the properties of being leptokurtic, skewed and fat tails, generated by a bivariate distribution, showing the same continuous distribution as system testing Kolmogorov-Smirnov goodness. Arguably the Heston model is a good alternative for pricing Mexican peso versus the U.S. dollar weight because it shows that they are very close to market prices.*

**JEL:** G15, F31, E44, C51, C68



**KEY WORDS:** Stochastic Volatility, Parameter Estimation, Option Prices On The Exchange Rate

## INTRODUCCIÓN

La desregulación financiera de los últimos años ha venido imponiendo nuevas condiciones a la competencia entre los propios intermediarios financieros bancarios y no bancarios, lo que dio pie a una sucesión de burbujas financieras especulativas de dimensiones sorprendentes y de manera irracional (Schiller, 2003; Stiglitz, 2002). Por lo tanto, la medida preventiva más importante para enfrentar una crisis imprevisible, de la que ningún país está exento, es la administración de riesgos oportuna a través de productos derivados y de manera específica por medio de opciones sobre tipo de cambio.

El trabajo se organiza de la siguiente manera. En la sección dos, se presenta los estudios de modelos de precios de las opciones con volatilidad constante y estocástica, así como, la argumentación que sustenta que el modelo de Heston proporciona precios teóricos muy cercanos a los precios del mercado por considerar la volatilidad estocástica. A continuación, se presenta la metodología que describe el procedimiento para estimar los parámetros que involucra el modelo de Heston y calcular los precios teóricos: se establece el algoritmo de Nelder-Mead para estimación de los parámetros, los cuales se utilizarán posteriormente para calcular los precios teóricos de los Call y Put para opciones sobre tipo de cambio, programados en MatLab. En la sección cuatro, se presentan resultados de la investigación. Finalmente se discuten las conclusiones, limitaciones y futuras líneas de investigación posibles para mejorar los precios teóricos.

## REVISIÓN DE LITERATURA

Existen estudios que han demostrado que el modelo de valoración de opciones de Black y Scholes está sujeto a sesgos sistemáticos, originados por la violación del supuesto de normalidad en los rendimientos del activo subyacente (Melino y Turnbull, 1991; Day y Lewis, 1992; Bakshi et al., 1997; Nandi, 1998; Bates, 1996, 2000, 2003; y Lin et al., 2001). Para mejorar la precisión de los precios, los modelos de valoración de opciones con volatilidad estocástica, tales como Hull y White (1987), Scott (1987), Wiggins (1987), Melino y Turnbull (1990), y Heston (1993), incorporan la leptocurtosis o exceso de curtosis de los rendimientos del activo subyacente; también sustentan que la fijación de dichos precios se deriva de los procesos de difusión del precio y de la volatilidad, además de considerar una correlación nula entre el rendimiento del precio del activo subyacente y su volatilidad.

Guo (1998) empíricamente estudió los parámetros en el proceso de variación neutral al riesgo y el precio de riesgo de mercado de variación implícita en las opciones sobre divisas en PHLX basado en el modelo de Heston (1993), de igual manera, Lin, et al. (2001) estudiaron de manera empírica cómo el modelo de Heston (1993) reduce los errores en los precios de las opciones del índice FTSE 100. Bakshi et al. (1997) han evaluado empíricamente el precio de la opción sobre divisa bajo modelos de volatilidad constante y con volatilidad estocástica, en la Bolsa de Filadelfia (PHLX), incluidas las opciones de la libra esterlina, marcos alemanes, el yen japonés y el franco suizo, durante el periodo de 1994 a 2001. También extraen los parámetros implícitos en el modelo de Heston (1993), al permitir una correlación cero entre la volatilidad y el rendimiento del activo subyacente, y los precios teóricos se aproximan a los de mercado. Dado lo anterior, la hipótesis a probar en este trabajo, es: la estimación de los parámetros implícitos del modelo de Heston (1993) con datos del mercado por el método numérico de Nelder-Mead, otorgan un precio más próximo al del mercado.

## METODOLOGÍA

Los datos para este análisis fueron obtenidos de Thomson DataStream, considerando la serie de tipo de cambio peso mexicano respecto al dólar estadounidense diaria, entre el 14 de abril de 2003 a 31 de

diciembre de 2012, totalizando 2322 observaciones diarias de cada serie financiera. Con el fin de realizar una mejor valuación de los precios y comparar los modelos de Heston y Black-Scholes con los precios del mercado, se realiza la estimación de los parámetros de los modelos de forma individual, considerando un vector semilla  $x_0 = (\mu_0, \theta_0, \sigma_0, \kappa_0, \rho_0) \in \mathbb{R}^5$  y que oriente el algoritmo híbrido de Nelder-Mead hacia la búsqueda de un mínimo local, el cual parte de las estadísticas descriptivas. Para calcular los precios teóricos, partiendo del modelo de Black y Scholes (1973) que suponen que la volatilidad de los rendimientos es constante y utilizan el concepto de cobertura a través de un portafolio libre de riesgo, siendo así, un modelo de equilibrio. Ante este panorama, surgen varios modelos de volatilidad estocástica de valoración de opciones, tales como Hull y White (1987), Scott (1987), Wiggins (1987), Melino y Turnbull (1991), Heston (1993) y Bates (1996), que han surgido para resolver el supuesto irrealista: la volatilidad de rendimiento constante.

En esta investigación, se adopta el modelo de volatilidad estocástica de Heston (1993) para investigar el desempeño de los precios en relación con el modelo de Black y Scholes (1973). Heston (1993) obtuvo una solución de forma cerrada para la opción europea sobre un activo, incluyendo acciones, divisas y bonos, con una reversión a la media de la raíz cuadrada de volatilidad estocástica; afirmó que la correlación entre los rendimientos de los activos subyacentes y su volatilidad afectó a la asimetría y leptocurtosis de la distribución de los rendimientos del activo subyacente. En dicho modelo, el proceso de difusión para el precio del activo subyacente es análogo al proceso del modelo de Black y Scholes (1973), salvo en el hecho de que la volatilidad también sigue un proceso estocástico. En concreto, Heston (1993) postuló un proceso de Ornstein-Uhlenbeck para la volatilidad instantánea del activo subyacente  $\sqrt{\sigma_t}$ :

$$dS_t = \mu S_t dt + \sqrt{\sigma_t} S_t dW_{S_t} \quad (1)$$

$$d\sigma_t = \kappa(\theta - \sigma_t)dt + \sigma \sqrt{\sigma_t} dW_{\sigma_t} \quad (2)$$

donde  $dW_{S_t}$  y  $dW_{\sigma_t}$  son procesos de Wiener bajo la medida de probabilidad real  $P$  y donde  $\mu$  representa la tasa de crecimiento para el proceso correspondiente al precio del activo subyacente. Ambos procesos están correlacionados, de tal manera que  $dW_{S_t} dW_{\sigma_t} = \rho dt$ . El parámetro  $\theta$  representa el nivel medio de la varianza de largo plazo, mientras que  $\kappa > 0$  recoge la velocidad de reversión a la media. Así como,  $\sigma_t$  representa la volatilidad de la varianza  $\sqrt{\sigma_t}$ , la presencia de este parámetro, hace que el modelo se adecúe a la valoración de productos derivados sensibles a la volatilidad de la volatilidad, y cuando  $\sigma_t = 0$  la volatilidad es una función determinista del tiempo. En general, si la función de densidad de probabilidad neutral al riesgo del precio es  $f(S_T)$ , el precio de ejercicio  $K$ , el momento de la madurez es  $\tau = T - t$ , e invirtiendo la transformada de Fourier en la función de densidad lognormal de  $S_T$ , condicionada a la variación media y a la densidad de la varianza media, entonces el precio de una opción call europea sobre tipo de cambio está dado por la expresión:

$$C = S_t e^{-r\tau} P_1 - K e^{-r\tau} P_2 \quad (3)$$

Nótese que la expresión (3), es análoga a la fórmula de Black-Scholes. Heston (1993) demostró que las funciones  $P_j$  para  $j=1,2$ , pueden obtenerse a partir de la transformada inversa de Fourier y deriva la función de densidad  $P_j$ :

$$P_j = \frac{1}{2} + \frac{1}{\pi} \int_0^\pi \operatorname{Re} \left[ \frac{e^{-iz \ln(K) f_j}}{iz} \right] dz \quad (4)$$

donde  $i = \sqrt{-1}$  y  $f_j$  para  $j=1,2$ , son las funciones características correspondientes a  $P_j$  y toman la siguiente forma:

$$f_j = e^{C_j + D_j \sigma + iz \ln(S_0)} \quad (5)$$

$$C_j = rizT + \frac{\kappa\theta}{\sigma^2} \left[ (b_j - \rho\sigma iz + d_j)T - 2 \ln \left( \frac{1 - g_j e^{T d_j}}{1 - g_j} \right) \right] \quad (6)$$

$$g_j = \frac{b_j - \rho\sigma iz + d_j}{b_j - \rho\sigma iz - d_j} \quad (7)$$

$$d_j = \left[ (\rho\sigma iz - b_j)^2 - \sigma^2 (2u_j iz - z^2) \right]^{\frac{1}{2}} \quad (8)$$

siendo  $u_1 = \frac{1}{2}$ ,  $u_2 = -\frac{1}{2}$ ,  $b_1 = \kappa + \lambda - \rho\sigma$  y  $b_2 = \kappa + \lambda$ . Por tanto, para calcular el precio de una opción call europea utilizando la fórmula de la Ec. (3) es necesario evaluar las dos integrales en la parte real de números complejos de la Ec. (4).

Teniendo en cuenta la condición de no arbitraje y el precio de una opción call (3), además usando la paridad put-call para obtener el precio de opción put europea, se tiene:

$$P = C - S_t e^{-r_f t} + K e^{-r_d t} \quad (9)$$

## RESULTADOS

Aplicando la metodología descrita, en primer lugar se obtienen los estadísticos descriptivos (Tabla 1) para obtener el vector semilla y alimentar el algoritmo de Nelder-Mead, que proporciona los parámetros en donde existe un mínimo local (Tabla 2); también se realizaron las pruebas de heteroscedasticidad para comprobar que las series de tiempo presentan volatilidad (Hiesh, 1989; Domínguez, 1993; Diebold y Nerville, 1989), así como, comprobar que la serie es estacionaria, para tener precios más precisos.

En la segunda fase, se estiman los parámetros del modelo de Heston (1993) a través del algoritmo de Nelder-Mead programando en Matlab, para posteriormente proceder a calcular los precios de la opción call sobre tipo de cambio y obtener el error, respecto a los precios de mercado.

En una tercera fase, se calculan los precios teóricos de las opciones sobre tipo de cambio peso mexicano/dólar estadounidense (Figura 1), en la que se valida la estimación de los parámetros y donde los precios teóricos otorgan un error insignificante para la toma de decisiones de los inversionistas y agentes económicos.

Tabla1: Estadísticos Descriptivos y Pruebas de Heteroscedasticidad y de Raíces Unitarias

Variables	MX/USD	Rendimientos MXUSD	Variables	MX/USD	Rendimientos MXUSD	Variables	MX/USD	Rendimientos MXUSD
Media	11.76650	0.0000841	<b>Prueba de White</b>  <b>Heteroscedasticidad</b>  <b>Prueba Multiplicadores de la Grange</b>			<b>ADF</b>		
Mediana	11.27330	-0.0003600				t-estadístico	-2.666733	-46.84713
Desviación estándar	1.13979	0.0070490				MacKinnon	0.250700	0.000000
Varianza	1.29912	0.0000497				Valor de p		
Asimetría	0.63843	0.6120680				<b>DF-GLS</b>		
Curtosis	2.23924	13.948320				t-estadístico	-2.639876	-44.69465
Máximo	15.49000	0.0666840				Componente determinístico a	-0.005994	-0.92569
Mínimo	9.87300	-0.0575600				MacKinnon	0.008300	0.000000
Jarque-Bera	213.7316	11736.940				Valor de p		
Valor de p	0.00000	0.0000000				<b>PP</b>		
			<b>Prueba de raíces unitarias</b>			t-estadístico	-2.707054	-46.84019
						MacKinnon	0.233700	0.000000
						Valor de p	0	

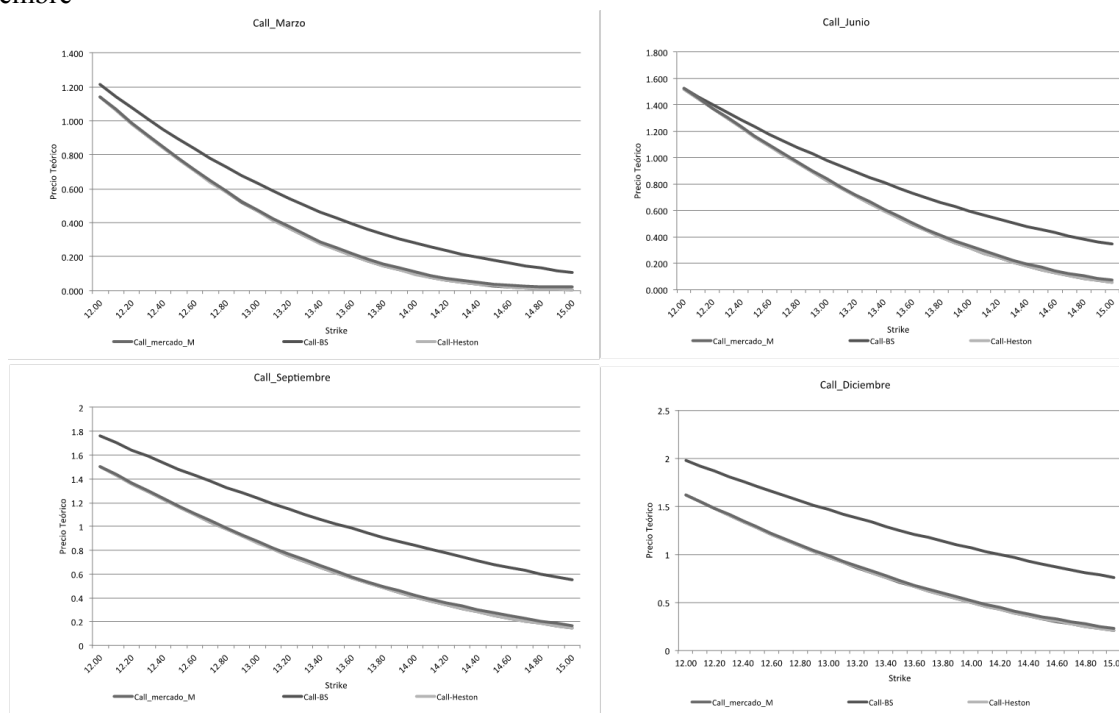
Se comprueba la hipótesis de el tipo de cambio presenta volatilidad cambiante en el tiempo es evidente en la Figura 1, y se comprueba con el valor-p que corresponde a la prueba White (Tabla 1) siendo menor a 0.05 y con un estadístico de prueba (38.13883 y 139.6199) ambos mayores al crítico (3.84), respectivamente; por lo tanto se rechaza la hipótesis nula de homoscedasticidad, entonces, la evidencia está claramente a favor de que la volatilidad de las series en estudio cambia en el tiempo. Tal como se puede apreciar en la Tabla 1, las fluctuaciones del tipo de cambio exhibe leptocurtosis, lo que significa que la probabilidad de fluctuaciones extremas de esta variable es mayor que lo que se observaría si estas innovaciones estuvieran distribuidas normalmente; la explicación a este fenómeno es la existencia de una aglomeración temporal de la varianza de las fluctuaciones cambiarias. También se observa que la asimetría para los rendimientos del tipo de cambio es positiva, lo cual indica que los datos están por encima del valor de la media. Finalmente con el estadístico Jarque-Bera y con el valor-p, correspondiente a la prueba de hipótesis  $H_0$ : los rendimientos tienen distribución normal versus  $H_1$ : los rendimientos no tienen distribución normal, se rechaza la hipótesis  $H_0$  con un 95 por ciento de confianza, lo cual indica que las series no tienen una distribución normal. También se realizaron las pruebas de raíces unitarias: la Aumentada de Dickey-Fuller (ADF), la de Dickey-Fuller-Elliott-Lothman-Stock (DF-GLS), la prueba de Phillips-Perron (PP) y la de Kwiatkowski-Phillips-Schmidt-Shin (KPSS), con lo cual se comprobó que la serie de tipo de cambio es estacionaria, por lo cual se procede a estimar los parámetros de lo modelo de Heston y así obtener precios más precisos. Fuente: Elaboración propia.

Tabla 2: Estimación de Parámetros del Modelo de Heston

Vector X	Diario	Semanal	Quincenal	Mensual
$\mu$	0.027108	0.0271082	0.0271082	0.0271082
$\theta$	0.018528	0.0185277	0.0185277	0.0185277
$\sigma$	0.286069	0.2860691	0.2860691	0.2860691
$\kappa$	4.524628	4.5250697	4.5246278	4.5246278
$\rho$	0.208646	0.2086459	0.2086459	0.2086459
$\psi(x)$	1.000	1.000	1.000	1.000
$[s1, p1, h1]$	[0.00569, 0.862, 0]	[0.0055, 0.857, 0]	[0.0054, 0.861, 0]	[0.0053, 0.859, 0]
Iteraciones	13	13	13	13

Se verifica que las estimaciones de los parámetros son consistentes, ya que se prueban para datos diarios, semanal, quincenal y mensual. Tal como lo muestra la Tabla 2. El algoritmo de Nelder-Mead muestra que es eficiente la estimación de los parámetros de un sistema de ecuaciones diferenciales parciales estocásticas (modelo de Heston (1993)) en Matlab, dando valores aproximadamente iguales en las pruebas (semanal, quincenal y mensual) con un mismo número de iteraciones. También refleja que el 95% de las simulaciones replican una distribución leptocúrtica, asimétrica y de colas anchas, generada en un sistema bivariado de difusión, mostrando una distribución continua según la prueba de bondad de ajuste de Kolmogorov-Smirnov  $[s1, p1, h1]$ . Fuente: Elaboración propia.

Figura 1: Precios de Opciones Call Sobre Tipo de Cambio con Vencimientos: Marzo, Junio, Septiembre y Diciembre



Se muestra que el modelo de Black-Scholes sobrevalora los precios de la opción hasta con un error promedio del 0.15%, 0.20%, 0.38% y 0.51% para vencimientos en marzo, junio, septiembre y diciembre, respectivamente. En cambio, el modelo de Heston subvalora ligeramente los precios teóricos respecto a los del mercado, presentando un error de 0.00008%, 0.00019%, 0.00007% y 0.0023% para los mismos vencimientos, respectivamente. Cabe mencionar, que el modelo de Heston (1993) proporciona precios cercanos a los del mercado, lo cual se argumenta también a la estimación de los parámetros de dicho modelo. Fuente: Elaboración propia.

## CONCLUSIONES

La estimación de los parámetros del modelo de Heston (1993) por medio del algoritmo de Nelder-Mead en Matlab, proporcionan precios teóricos semejantes a los del mercado, se afirma que dicho modelo, constituye una buena alternativa para obtener los precios de la opción sobre el tipo de cambio peso mexicano/dólar estadounidense, con el cual, al considerar la volatilidad estocástica del activo subyacente otorga un modelo más eficiente, para la toma de decisiones de los agentes económicos y la sociedad en su conjunto.

Dentro de las limitaciones hay que resaltar, el no haber considerado las tasas de interés estocásticas, por lo cual, se establece como futura investigación, un modelo de tres factores, en donde se consideren la volatilidad y tasas de interés, ambas estocásticas, asimismo, la estimación de dicho modelo, lo cual implica, tres ecuaciones diferenciales parciales estocásticas con siete parámetros a estimar, así como, establecer el algoritmo para la estimación de los parámetros.

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# RESPONSABILIDAD SOCIAL EMPRESARIAL EN LAS PEQUEÑAS EMPRESAS CONSTRUCTORAS DE PUEBLA, MEXICO

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## RESUMEN

*La presente investigación tiene como objetivo conocer de qué manera es llevada a cabo la Responsabilidad Social Empresarial en las pequeñas empresas constructoras ubicadas en Puebla México. Para lo cual se aplicó la investigación documental para sustentar el marco teórico y la investigación empírica. La muestra estuvo integrada por 53 pequeñas empresas constructoras, para realizar la investigación empírica se aplicó un cuestionario. Como resultado de la investigación se encontró la práctica de acciones comunes de Responsabilidad Social Empresarial; el tener y actuar con un código de ética empresarial; así como considerar importante la medición del consumo de agua y energía*

**PALABRAS CLAVE:** Responsabilidad Social Empresarial, Dimensiones de la RSE, Sector de la Construcción

## CORPORATE SOCIAL RESPONSIBILITY IN SMALL BUILDING COMPANIES, PUEBLA, MEXICO

### ABSTRACT

*This research aims to determine how it is carried out corporate social responsibility in small construction companies located in Puebla Mexico. For documentary research which was applied to support the theoretical framework and empirical investigation. The sample consisted of 53 small construction companies, for empirical research a questionnaire was applied. And act like having a code of business ethics, and as a result of research practice common shares of CSR was found and considered important to measure the consumption of water and energy*

**JEL:** M00

**KEYWORDS:** Corporate Social Responsibility, CSR Dimensions, Construction Sector

### INTRODUCCION

Durante los últimos años, uno de los temas que ha cobrado mayor relevancia en el ámbito de la administración es la Responsabilidad Social Empresarial (RSE), por el debate que ha generado sobre sus alcances e implicaciones y sobre todo por la dificultad para establecer su práctica; este enfoque sobre la forma como se deben administrar las empresas, ha ayudado a replantear los esquemas tradicionales de gestión empresarial, propiciando un gran cambio en la forma de hacer negocios, en función de estos planteamientos, de tal forma que se fundamenta la necesidad de las empresas como motores de desarrollo económico, al tiempo que actúan de manera ética y socialmente responsables, sin que los beneficios o utilidades económicas se antepongan sobre los aspectos sociales. Entre las investigaciones sobre Responsabilidad Social Empresarial se encuentran los siguientes; Barroso (2008), estudió cuarenta



empresas de Mérida, Yucatán, México. Su objetivo fue verificar qué entienden por RSE sus directivos, si creen que es necesaria para el éxito de sus empresas y si éstas son socialmente responsables. Calderón, Álvarez, y Naranjo (2011) en su investigación encontraron la relación teórica entre la responsabilidad social empresarial (RSE) y la gestión humana, y a partir de ella hallar evidencias en empresas colombianas del papel de esta área en el cumplimiento de la responsabilidad social. La investigación base del trabajo utilizó técnicas cuantitativas complementadas con entrevistas expertos y grupos foco. Moreno y Grateroll (2011) realizaron una investigación sobre las prácticas de Responsabilidad Social Empresarial (RSE) que lleva a cabo la pequeña y mediana empresa (Pyme) del sector metalmecánico en la Zona Industrial II de Barquisimeto, Estado Lara, Venezuela, en el se determinó la existencia de capacidades y recursos en la Pyme sin que éstos sean usados estratégicamente para fortalecer sus ventajas competitivas; también se evidenció la práctica de acciones comunes de (RSE), toda vez que se considera importante la protección del ambiente, la reducción de energía, manejo de desechos, aguas residuales. López (2013) estudio la RSE de 272 Mipymes de la ciudad de Celaya-Guanajuato-México. Los resultados muestran que poco menos de la mitad de las empresas implementa actividades de RSE enfocándose principalmente a acciones relacionadas a fomentar la calidad laboral, al ámbito medioambiental y a la mercadotecnia social.

En este contexto el objetivo de la presente investigación es conocer de qué manera es llevada a cabo la Responsabilidad Social Empresarial en las pequeñas empresas constructoras ubicadas en Puebla México. Por lo tanto la pregunta central de la misma es ¿Qué prácticas de Responsabilidad Social Empresarial se realizan en las pequeñas empresas constructoras de Puebla, México? Esta investigación está estructurada en tres grandes apartados: en el primero, trata sobre el Marco Teórico de la Responsabilidad Social Empresarial, las dimensiones de la RSE y el sector de la construcción; en el segundo apartado trata de la metodología que se aplicó en esta investigación y por último las conclusiones.

## REVISION LITERARIA

### Conceptualización de la Responsabilidad Social Empresarial

Las diversas definiciones de RSE formuladas por diferentes organismos e instituciones y desde diversos ámbitos –académico, gubernamental, empresarial– destacan la consideración de la Responsabilidad Social Empresarial como una estrategia voluntaria, la incorporación de preocupaciones sociales y ambientales a la gestión empresarial y su relación con la ética. Desde los años noventa, la responsabilidad social se integra en el discurso sobre la ética de la empresa, y surge el concepto de “empresa ciudadana” o “empresa socialmente responsable”, que destaca la responsabilidad de la empresa hacia el medio ambiente y la colaboración con la comunidad

El *Business for Social Responsibility*: (BSR) (2000) citado por López y Contreras (2010: 420) sostiene que la responsabilidad social empresarial es la administración de un negocio de tal forma que excede las expectativas éticas, legales, comerciales y públicas que tiene la sociedad hacia una empresa. De acuerdo a Taquia (2006), el Banco Interamericano de Desarrollo define la RSE como las prácticas empresariales que constituyen parte de la estrategia corporativa pero son complementarias al negocio, las cuales evitan efectos negativos o generan beneficios para los grupos participantes como los clientes, empleados, accionistas, comunidad y entorno. Dichas prácticas son de carácter voluntario y no impuesto por leyes o regulaciones. En este sentido para Chiavenatto (2007: 527) la Responsabilidad Social es el grado de obligación que una organización asume por medio de acciones, que proyectan y mejoren el bienestar de la sociedad a medida en que buscan alcanzar sus propios intereses.

El Centro Mexicano para la Filantropía (CEMEFI), organismo fundado en 1988 y de carácter privado, indica que una empresa socialmente responsable es aquella que tiene un compromiso consciente y congruente de cumplir íntegramente con su finalidad tanto en lo interno como en lo externo, considerando

las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, el medio ambiente y para la construcción del bien común (Porto y Castromán, 2006) citado por Barroso (2008: 77). Los autores consideran que la responsabilidad social son las acciones que una empresa emprende para mejorar el bienestar de sus integrantes y su entorno. Las definiciones coinciden en que la Responsabilidad Social Empresarial es la integración voluntaria por parte de las empresas de las preocupaciones sociales y medioambientales en su quehacer cotidiano.

### Dimensiones de la Responsabilidad Social Empresarial

A los involucrados en los procesos de la empresa se les llama *stakeholders*, quienes son las personas o grupos que tienen propiedad, derechos o intereses en una empresa y en sus actividades, pasadas, presentes o futuras, las cuales pueden ser legales o morales, individuales o colectivas (Rojas, M'Zail, Torcotte y Kooli, 2006) citado por Barroso (2007:67). La RSE implica de modo implícito una extensión de la teoría de la agencia hacia otras partes interesadas (*stakeholders*) a parte de los accionistas Piñeiro y Romero (2011; 9). La empresa debe tomar en consideración los intereses de los mismos, actualmente se entiende que los grandes grupos de interés son los clientes, empleados, proveedores, propietarios o accionistas, etc. De acuerdo al Libro Verde (Comisión Europea, 2001) las áreas de contenido de la RSE, se divide en dos bloques o dimensiones una interna a la empresa y otra externa. Dentro de la empresa, las prácticas socialmente responsables afectan fundamentalmente a los empleados y al medio ambiente en lo que respecta a cuestiones como la gestión de los recursos humanos, la salud y seguridad en el trabajo, la gestión del cambio y la gestión de los recursos naturales empleados en la producción. La dimensión externa recoge las relaciones de la empresa con las comunidades, los socios comerciales, las Organizaciones No Gubernamentales, los proveedores, los clientes y los inversores, así como la consideración del respeto por los derechos humanos y por las preocupaciones medioambientales globales.

### La Responsabilidad Social Empresarial en México

En la última década se ha producido un incremento de la conciencia por parte de las empresas de su entorno. El distintivo ESR acredita a las empresas que han asumido voluntaria y públicamente el compromiso de una gestión socialmente responsable como parte de su cultura y estrategia de negocio. La obtención del este distintivo es la consecuencia de la implantación de una gestión socialmente responsable en cuatro ámbitos de la responsabilidad social empresarial, (RSE) que son: a) calidad de vida en la empresa, b) ética empresarial, c) vinculación de la empresa con la comunidad y, d) cuidado y preservación del medio ambiente (CEMEFI, 2012). La validez de este distintivo es de un año pero puede ser renovado. Uno de los principales avances en el tema es haber logrado el consenso de los principales organismos empresariales y de responsabilidad social sobre un concepto y un marco ideológico común, lo que, sin duda, facilita su difusión y comprensión. Es así como todos los organismos de AliaRSE4 entienden a la RSE como: el compromiso consciente y congruente de cumplir integralmente con la finalidad de la empresa, tanto en lo interno como en lo externo, considerando las expectativas económicas, sociales y ambientales<sup>6</sup> de todos sus participantes, demostrando respeto por la gente, los valores éticos, la comunidad y el medio ambiente, contribuyendo así a la construcción del bien común

La Cámara Mexicana de la Industria de la Construcción (CMIC) crea en 2010, el Comité Nacional de Responsabilidad Social. Desde entonces, el Comité se encarga de diseñar la normatividad de Responsabilidad Social Empresarial (RSE) aplicable a las más de 10,000 empresas afiliadas a está y a sus programas de implementación, así como de la difusión de un código de ética, evaluando los avances de los comités delegacionales de responsabilidad social con los que cuenta la CMIC.

## El Sector de la Construcción

El sector de la construcción en México generó en el año 2012 5.6 millones de puestos de trabajo y 2.8 puestos de trabajo indirectos según cifras de la Cámara Mexicana de la industria de la construcción. Fue la tercera actividad económica con mayor capacidad de generación de empleo ya que emplea a personas con alta especialidad y a las menos especializadas, por cada 10 puestos de trabajo directos, se generan 5 Indirectos en ramas económicas relacionadas. Está relacionada con 63 de las 79 ramas productivas y por cada peso que se invierte en la industria de la construcción, 43 centavos se derraman en las ramas integradas a la cadena productiva. El sector de la construcción es uno de los sectores más importantes para México en la generación del valor agregado, representando en el período 2006-2011 entre 6.8% y 6.5% del Producto Interno Bruto PIB total según el sistema de Cuentas Nacionales de México esta participación no ha variado significativamente en los últimos años. Dentro del sector de la construcción el subsector de edificación es el que tiene mayor importancia; en el 2010 su participación en el PIB total fue de 3.69%, mientras que la construcción de obra pesada representó el 2.44% y los trabajos especializados de construcción tuvieron una participación del 0.50% respecto a la actividad total de la economía.

## **METODOLOGÍA**

La presente investigación es de tipo descriptivo con enfoque cuantitativo. El diseño es no experimental, el investigador no tiene injerencia en la generación de los resultados, sino que sólo los registra. Es también transversal debido a que la información se obtuvo en un solo período de tiempo (Hernández, Fernández y Baptista, 2003), siendo el método el estudio de campo y la técnica utilizada la encuesta estructurada. Las variables de Responsabilidad Social Empresarial que fueron analizadas son: Código de ética, prácticas laborales Medio ambiente y vinculación con los grupos de interés. La población objeto de estudio fue de 118 pequeñas empresas de la construcción en el Estado de Puebla según el Instituto Nacional de Estadística Geografía e Informática (INEGI), la fórmula utilizada para determinar el tamaño de la muestra fue:

$$n = \frac{k^2 pqN}{e^2(N-1) + K^2 pq} \quad 1$$

Donde:

N= es el tamaño de la población o universo 118 pequeñas empresas.

k = es el nivel de confianza que se asignó es de 95% = 1.96

e = el error muestral asignado de 5%

p = probabilidad de ocurrencia del evento 50%

q = probabilidad de no ocurrencia del evento 50%

n= tamaño de la muestra

$$n = \frac{1.96^2(0.50)(0.50)118}{0.10^2(118-1) + 1.96^2(0.50)(0.50)} = 53 \text{ Número de empresas encuestadas}$$

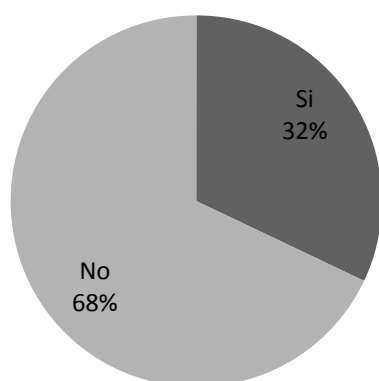
## Perfil de la Muestra

De las 53 pequeñas empresas encuestadas la mayoría (63.8%) de más de 10 años de antigüedad, con media de 12.2 años y desviación estándar de 1.8 años; giro principal es la edificación de vivienda unifamiliar 42%, mantenimiento e instalación 27% y obra pública 15%. El 64% los gerentes de la empresa son dueños de la misma, el 36 % es ajeno a la misma. Así como el 42% de los gerentes encuestados estudiaron la Licenciatura en Ingeniería Civil, el 12% estudio la Licenciatura en Arquitectura, el 16% estudió una Licenciatura económico administrativa, 32% carrera trunca.

## RESULTADOS

De la muestra estudiada de las 53 pequeñas empresas del sector de la construcción ubicadas en el Estado de Puebla México encuestada, los resultados que se obtuvieron se presentan a continuación: Al preguntar ¿Conoce el significado de Responsabilidad Social Empresarial o Empresa Socialmente Responsable? Como se puede observar en la Figura 1, el 32% respondió que sí conocía el significado y el 68% respondió que no conocía su significado.

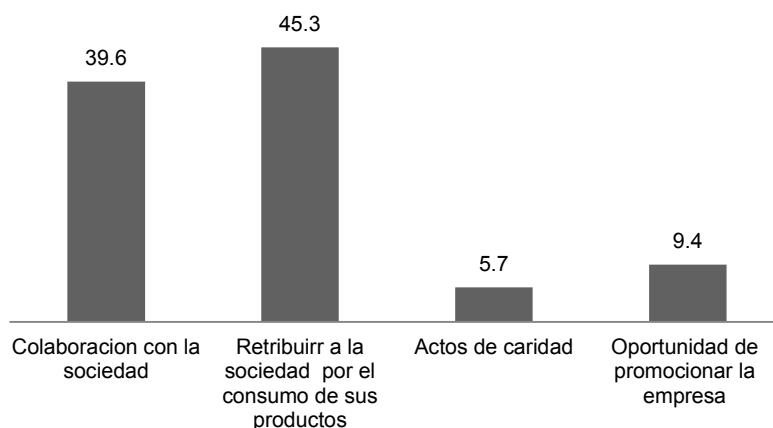
Figura 1: Significado de Responsabilidad Social Empresarial



*Esta Figura muestra que los dirigentes de las pequeñas empresas constructoras en su mayoría 68% no conocen el significado de Responsabilidad Social Empresarial.*

Al preguntar. ¿Con que aspectos asocia que una empresa aplique la Responsabilidad Social Empresarial? Como se puede observar en la Figura 2, el 45.3% menciono que retribuir a la sociedad por el consumo de sus producto, el 5.7% con actos de caridad.

Figura 2: Conceptos Asociados con la Responsabilidad Social



*Esta figura muestra la tendencia a asociar la Responsabilidad Social Empresarial, con la retribución a la sociedad por el consumo de sus productos y con la colaboración con la sociedad*

A la Pregunta Su empresa cuenta con una política o código de ética empresarial. El 86% de los encuestados contestos en forma afirmativa, de los cuales respondieron a la pregunta cómo se puede observar en la Tabla 2, la forma de divulgación de los valores y principios éticos, su empresa:

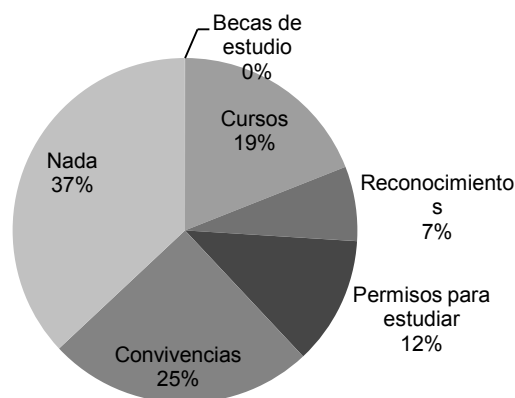
Tabla 2: Principios Éticos

	SI	No
Su empresa cuenta con una política o código de conducta empresarial	86%	14%
En el caso que en su organización exista un código de ética y/o declaración de valores, éste: Aborda a tres o más de las siguientes partes interesadas: empleados, proveedores, consumidores/ clientes, comunidad, gobierno y accionistas	82%	18%
Prohíbe expresamente la utilización de prácticas ilegales (corrupción, soborno, doble contabilidad) para obtener ventajas económicas	74%	26%

*Esta tabla muestra que la mayoría de las pequeñas empresas constructoras cuentan con un código de ética empresarial que prohíbe prácticas desleales.*

Se pregunto ¿Qué acciones está realizando como empresario para beneficiar a sus empleados? Como se puede observar en la Figura 3, el 25% de los encuestados respondió que la convivencia con sus empleados (realizando actividades deportivas una vez al mes), el 19% proporciona cursos a sus empleados y un 37% no tiene acciones implementadas en su empresa

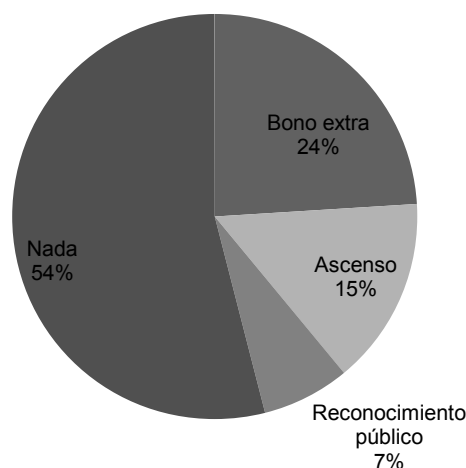
Figura 3: Acciones Implementadas



*Esta figura muestra las acciones que han implementado los dirigentes de las pequeñas empresas constructoras en beneficio de sus empleados.*

A la pregunta ¿Que incentivos otorga a cuando el trabajador aporta ideas para mejorar su actividad o el área de trabajo? El 24% de los encuestados respondió que otorgan un bono extra, el 15% ascenso el 7% otorga un reconocimiento público, el 54 % no otorga ningún incentivo.

Figura 4: Incentivos Por Mejora del Trabajo



*La figura muestra los incentivos que se otorgan en las pequeñas empresas constructoras para motivar al personal, cuando realizan una propuesta de mejora, como bono extra., ascenso , reconocimiento público.*

El 74% de las pequeñas empresas miden los consumos de agua, recursos materiales y energía eléctrica de forma interna (indicadores internos) y con los recibos o facturas. El resto desconoce una forma estructural de medición. Otra pregunta fue la relacionada al tiempo de renovación y mantenimiento del equipo de transporte que tiene que ver con el cuidado al medio ambiente. El 9% de la muestra estudiada respondió que a los 5 años, el 56% más de 5 años y menos de 10 y el 35% más de 10 años. La mayoría de los dirigentes de las pequeñas empresas constructoras no conocen el termino de Responsabilidad Social Empresarial el 68% sin embargo se pudo constatar que a pesar de no tener conocimiento, si realizan algunas acciones que pueden considerarse de RSE. El desconocimiento de RSE se traduce en el hecho de que los empresarios simplemente apoyan a la sociedad de manera mínima con acciones que están más relacionadas con la filantropía.

## CONCLUSIONES

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 presente investigación fue conocer de qué manera es llevada a cabo la Responsabilidad Social Empresarial en las pequeñas empresas constructoras ubicadas en Puebla México, misma que se logró como se puede observar en el apartado de resultados. Desde el punto de vista teórico los resultados de la investigación son consistentes con el Estado del arte, las acciones de RSE están encaminadas a fomentar la calidad laboral, el ámbito medio ambiental (Barroso, 2008; Botero 2009; López (2013). Los resultados muestran que poco menos de la mitad de las empresas implementa actividades de RSE enfocándose principalmente a acciones relacionadas a fomentar la calidad laboral, al ámbito medioambiental y a la mercadotecnia social.

Desde el punto de vista práctico es posible sugerir a las pequeñas empresas constructoras:

a) Capacitar al personal en términos de Responsabilidad Social Empresarial a todos los niveles desde el nivel Directivo hasta el nivel operativo; b) Deben Generar indicadores que midan las acciones de RSE; c) Generación de programas y actividades de voluntariado a los que las partes involucradas pudieran sumarse; d) Implementar la RSE como una estrategia de competitividad. Por último, futuros trabajos podrían retomar esta investigación para abordar elementos que quedan pendientes de analizar, como la RSE en el conglomerado de las micro, pequeñas y medianas empresas (mipymes) y en cada sector específico de

actividad, por entidades, así como añadir variables de control, como el género de los empresarios, la edad, etc.

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## MIPYME Y PRÁCTICAS DE DESARROLLO SUSTENTABLE: DOS ESTUDIOS DE CASO DE EMPRESAS POBLANAS

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### RESUMEN

*La creciente exigencia por la preservación del medio ambiente y el cuidado de los recursos naturales influye en las actividades empresariales y se convierte en un reto para la actividad de las grandes empresas y de las MYPIME. En el presente trabajo se desarrolla un análisis de las diferentes prácticas de desarrollo sustentable a la luz de acciones recomendadas por de dependencias gubernamentales mexicanas; considerando como caso de estudio empresas poblanas una de giro industrial dedicada a la elaboración de productos para el cuidado de la piel y otra del sector servicios dentro del turismo ecológico. Las dos empresas tienen como parte de las actividades cotidianas de su vida empresarial acciones a favor del medio ambiente como la ecotecnia para contribuir al cuidado del medio ambiente. Los resultados muestran cómo las MIPYME pueden realizar prácticas sustentables para apoyar el cuidado de los recursos naturales y en general el medio ambiente independiente del tamaño de la empresa y del giro económico en el que se encuentren. Comprobando la pertinencia de las prácticas recomendadas por la dependencias gubernamentales mexicanas para el cuidado del medio ambiente. Y señalando también el cumplimiento de "Producción más Limpia" como parte del principio de sustentabilidad de las actividades humanas, en las cuales la economía, el bienestar y el ambiente forman un todo.*

**PALABRAS CLAVE:** Desarrollo Sustentable, Medio Ambiente, Ecotecnia, Prácticas Empresariales

### ABSTRACT

*The growing demand for environmental preservation and care of natural resources influences business activities and becomes a challenge for the activity of large companies and MYPIME. In this paper an analysis of different practices of sustainable development in the light of recommended actions Mexican government agencies develop, considering as a case study poblanas industrial businesses a rotation dedicated to the development of products for skin care and other service sector in ecotourism. The two companies have as part of the daily activities of your business life actions for the environment as ecotechnology to help care for the environment. The results show that MSMEs can make sustainable practices to support the care of natural resources and overall the environment independent of the size of the company and the economic downturn in which they are located. Noting the relevance of those recommended by the Mexican government agencies for environmental stewardship practices. And pointing to the fulfillment of "Cleaner Production" as part of the principle of sustainability of human activities, in which the economy, welfare and the environment to form a whole.*

**JEL:** M00

**KEYWORDS:** Sustainable Development, Environment, Ecotecnia, Business Practices

## INTRODUCCIÓN

El cuidado del medio ambiente es una tarea de todos y las MIPYME no pueden permanecer al margen de esa tarea, es por algunas dependencias de gobierno en México, proponen una serie de prácticas empresariales que apoyan a la conservación del medio ambiente y a evitar el desarrollo del mismo. Las prácticas tienden al cuidado del agua, aire, flora, fauna, paisaje y actividades con la sociedad. Todo lo anterior para contribuir al desarrollo sustentable. La investigación se estructura de la siguiente forma: Revisión de la literatura, donde se integra el punto de vista de respecto a al desarrollo sustentable, la relación de las MIPYMES con el termino anterior y las practicas recomendadas por entidades del gobierno mexicano a las empresas, que apoyan el desarrollo sustentable y por ende al cuidado y conservación del medio ambiente. Posteriormente se presenta la metodología utilizada en la revisión de la literatura y para la investigación de campo se trabaja con dos empresas de giros distintos, pero que ambas realizan prácticas a favor del desarrollo sustentable, entre ellas la ecotecnía.

## REVISIÓN DE LA LITERATURA

Los últimos años se han caracterizado por el uso excesivo de los recursos naturales, propiciando la destrucción del medio ambiente, situación que es visible con la contaminación del agua, aire, suelo y el peligro de extinción o la desaparición de especies vegetales y animales (Vera, Vera y Méndez, 2014).

### Desarrollo Sustentable y Medio Ambiente

Fuertemente ligado al medio ambiente encontramos el desarrollo sustentable, el cual según La Comisión Mundial del medio Ambiente y del desarrollo, (1992), se puede definir como: El desarrollo que satisface las necesidades de la generación presente sin comprometer las capacidades de las generaciones futuras para satisfacer sus propias necesidades. Teniendo como referencia la Conferencia de Estocolmo en 1972, en la que se marca en el ámbito internacional un mayor interés por el cuidado y la preservación del ambiente para garantizar la calidad y la continuidad de la vida humana en el planeta, aparecen conceptos como: el de desarrollo sostenible, entendiéndose por éste el esfuerzo sostenido de las naciones del mundo por mejorar las condiciones de vida de la población y garantizar la continuidad de la humanidad, mediante el cuidado de los recursos naturales y la satisfacción de las necesidades esenciales actuales y futuras (Ablan y Méndez, 2004).

Cabe aclarar que en los países desarrollados se utiliza la expresión desarrollo sostenido, debido a que ellos han alcanzado ya un nivel que deben mantener, combinándolo con la conciencia ecológica; en los países en vías de desarrollo se habla de desarrollo sustentable para denotar un avance posible y con una conciencia ambiental a lo largo del tiempo. Al medio ambiente lo definen como: Conjunto de recursos naturales y bióticos, tales como el aire, el agua, el suelo, la fauna, la flora y la interacción entre tales elementos, así como los bienes que forman la herencia cultural y aspectos característicos del paisaje (Consejo de Europa, 1993: citado por Déniz, 2007). Como lo hacen diferentes países México propone actividades a las empresas ligadas al desarrollo sustentable en las que se consideran las extracción de recursos naturales, el impacto de las actividades empresariales sobre el medio ambiente y estable una vinculación con la historia política y social y los efectos de estos dos puntos sobre los recursos naturales; así como la percepción que la sociedad tiene del valor de la naturaleza. Debido a lo anterior podemos mencionar de forma concreta el gobierno mexicano plantea a las empresas prácticas de desarrollo sustentable por medio de recomendaciones que hacen dos dependencias como son: La Secretaria de Medio Ambiente y Recursos Naturales (SEMARNAT) y La Procuraduría Federal de Protección al Ambiente (PROFEPA).

### Prácticas Empresariales

Las empresas no pueden permanecer ajenas al daño ambiental y a apoyar al desarrollo sustentable y actualmente surge la empresa socialmente responsable. La responsabilidad social empresarial (RSE), se utiliza para referirse a la Responsabilidad Social (RS), la cual se debe entender como la existencia de un compromiso con carácter voluntario asumido por las empresas para su desarrollo sostenible (Porto y Castromán, 2006). Por lo que la responsabilidad social se puede entender como un conjunto de mecanismos para el desarrollo limpio que aplican las empresas para minimizar el impacto del desarrollo de su actividad al medioambiente (Lacruz, 2007). El libro verde la Unión Europea (UE, 2001; citado por Porto y Castromán, 2006) define a la RS:

*“[...] la integración voluntaria, por parte de las empresas, de las preocupaciones sociales y medioambientales en sus operaciones comerciales y las relaciones con sus interlocutores. Ser socialmente responsable no significa solamente cumplir plenamente las obligaciones jurídicas, sino también ir más allá de su cumplimiento invirtiendo más en el capital humano, el entorno y las relaciones con los interlocutores”.*

En México el Centro Mexicano para la Filantropía (CEMEFI), define a la empresa socialmente responsable:

*“[...] aquella que tiene el compromiso consciente y congruente de cumplir íntegramente con la finalidad de la empresa tanto en lo interno y lo externo, considerando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, el medioambiente y para la construcción del bien común.*

Y entiende por Responsabilidad Social (RS):

*“[...] la conciencia del compromiso y la acción de mejora continua medida y consistente, que hace posible a la empresa ser más competitiva, cumpliendo con las expectativas de todos sus participantes en particular y de la sociedad en lo general, respetando la dignidad de la persona, las comunidades en las que opera y su entorno.* (Centro Mexicano para la Filantropía; citado por Porto y Castromán, 2006).

Retomando las prácticas empresariales propuestas por el gobierno, tenemos dos entidades con diferentes enfoques: La SEMARNAT, es la dependencia de gobierno que tiene como propósito fundamental "fomentar la protección, restauración y conservación de los ecosistemas y recursos naturales, y bienes y servicios ambientales, con el fin de propiciar su aprovechamiento y desarrollo sustentable" (Ley Orgánica de la Administración Pública Federal, Artículo 32 bis reformada en el DOF del 26 de diciembre de 2013). Para cumplir con este mandato, la SEMARNAT, trabaja en 5 aspectos prioritarios: La conservación y aprovechamiento sustentable de los ecosistemas y su biodiversidad, La prevención y control de la contaminación, La gestión integral de los recursos hídricos y El combate al cambio climático, Tabla 1.

Otras acciones importantes para cuidar el medio ambiente: agua, aire, suelo, flora, fauna, salud humana y paisaje y cultura. La participación de ciudadanos organizados y conscientes de temas como el calentamiento global, la disposición de agua, la deforestación, los patrones de producción y consumo, así como los principios y valores que sustentan a esta sociedad. Reflexionar en nuestros hábitos de consumo y actitudes hacia el cuidado y protección del ambiente en el desarrollo de actividades cotidianas como transportarnos, asearnos, viajar, cocinar o comprar productos, y los impactos de éstas en el ambiente.

En nuestra casa, trabajo, comunidad o escuela podemos iniciar actividades concretas para mejorar el entorno. Para lograrlo necesitamos observar nuestro alrededor e identificar alternativas menos dañinas al ambiente, cambiar conductas y tomar decisiones basadas en el mejoramiento de la calidad de vida.

Como parte de la SEMARNAT se encuentra el Consejo Nacional de Educación Ambiental para la Sustentabilidad cuyas funciones son: Emitir recomendaciones a la Secretaría de Medio Ambiente y Recursos Naturales sobre: La formulación, aplicación y evaluación de estrategias, políticas, programas, proyectos, estudios y acciones específicas en materia de educación ambiental para la sustentabilidad, Las disposiciones jurídicas y procedimientos en materia de educación ambiental para la sustentabilidad; Vincularse y, en su caso, coordinarse con otros órganos de consulta o espacios de participación ciudadana a fin de propiciar el intercambio de experiencias, Colaborar, por conducto del Cecadesu, con la Secretaría de Educación Pública, para el fortalecimiento de la educación ambiental para la sustentabilidad en el sistema educativo nacional, particularmente en los planes y programas de estudio, los materiales didácticos y la formación docente, y Promover la investigación en materia de educación ambiental para la

Tabla 1: Trabajos de la SEMARNAT

Conservación y Aprovechamiento Sustentable de los Ecosistemas y Su Biodiversidad	Conservación y Aprovechamiento Sustentable de los Ecosistemas y su Biodiversidad	Prevención y Control de la Contaminación	Gestión Integral de Recursos Hídricos	Combate al Cambio Climático
Conservar Y Aprovechar Sustentablemente Los Ecosistemas Es Fundamental Para Frenar La Erosión Del Capital Natural, Conservar El Patrimonio Nacional Y Generar Ingresos Y Empleos Para Los Mexicanos, Y Contribuir A La Sustentabilidad Ambiental Del Desarrollo Nacional.		Para Lograr La Salud De Las Personas Y Los Ecosistemas Es Necesario Prevenir, Reducir Y Controlar La Generación De Residuos Y Las Emisiones Contaminantes Que Afectan Los Suelos, El Agua Y El Aire.	El Agua, Es Uno De Los Recursos Naturales Más Valiosos Del Planeta; Sin Este Vital Líquido La Vida No Sería Posible; Por Ello, Asegurar El Abastecimiento A Los Mexicanos, Así Como Lograr El Manejo Adecuado Y La Preservación Del Agua En Cuencas Y Acuíferos Del País Es Indispensable Para Lograr El Bienestar Social, Impulsar El Desarrollo Económico Y Preservar Las Calidad Del Medio Ambiente. Por Ello, La Política Hídrica Nacional Se Ha Diseñado Para Lograr Que México Cuente Con Agua En Cantidad Y Calidad Suficiente, Reconozca Su Valor Estratégico, La Utilice De Manera Eficiente Y Proteja Los Cuerpos De Agua Para Garantizar El Desarrollo Sustentable.	El Cambio Climático Representa La Mayor Amenaza Para La Supervivencia De La Humanidad Y Para El Desarrollo De La Naciones Porque, Además De Poner En Riesgo A La Población Por Sus Efectos Adversos, Que Incluyen Principalmente La Variabilidad Y Los Extremos Del Clima, Incide Directamente En La Pérdida De La Biodiversidad Y La Capacidad De Los Ecosistemas De Ofrecer Bienes Y Servicios Ambientales.
Para Lograr lo Anterior, Se Desarrollan Diversos Programas E Instrumentos de Política Ambiental				
		Vigilar El Estricto Cumplimiento De La Legislación Ambiental Mediante La Realización De Acciones De Inspección, Vigilancia Y Auditoría Ambiental		

*En la Tabla se aprecia que para lograr los trabajos la SEMARNAT opera mediante la implementación de programas acompañados de instrumentos y políticas ambientales*

sustentabilidad. Las actividades de Fomento ambiental propuesta por la SEMARNAT las resumimos en la Tabla 2.

Tabla 2: Propuesta de Actividades Empresariales Para el Fomento Ambiental

Fomento Ambiental					
Fundamento	Conceptos	Actividades			
Leyes Federales y Estatales, Reglamentos del Sector, Diario Oficial, Normas Oficiales Mexicanas, Normas Mexicanas.	Turismo Sustentable	México natural	Especial de turismo sustentable	Mejores prácticas ambientales. Marinas y de campos de Golf	
	Producción y Consumo Sustentable Residuos				
	Energías Renovables	Sistema de Información Energética	Guía de Programas de Fomento de Energías Renovables	Uso eficiente de Energía	Desarrollo de proyectos comunitarios
	Playas Edificación Sustentable Manejo Sustentable de Tierras Calidad del aire				

En la Tabla se observan la fundamentación y los diferentes conceptos considerados para el fomento ambiental; únicamente se presentan las actividades de dos conceptos que son los que se relacionan con las empresas caso de estudio.

Tabla 3: Programas de PROFEPA

Programas	Programa de Liderazgo Ambiental Para la Competitividad	Programa Nacional de Auditoría Ambiental
Justificación	Liderazgo Ambiental para la Competitividad es un esfuerzo de cooperación entre la industria, instituciones de asistencia empresarial, gobiernos locales y el gobierno federal a través de la Secretaría de Medio Ambiente y Recursos Naturales y la Procuraduría Federal de Protección al Ambiente.	El Programa consiste en una serie ordenada de actividades necesarias para fomentar la realización de auditorías ambientales. El ingreso al programa es de carácter voluntario al cual pueden adherirse las organizaciones productivas que así lo deseen con la finalidad no solo de ayudarse a garantizar el cumplimiento efectivo de la legislación, sino mejorar la eficiencia de sus procesos de producción, su desempeño ambiental y su competitividad.
Población empresarial objetivo	Se incluye a empresas de más de 10 empleados y principalmente dedicadas a actividades de manufactura y/o transformación pertenecientes a cadenas de proveeduría de grandes compañías, para lograr beneficios económicos y ambientales que mejoren su competitividad.	Está orientado a las empresas en operación, que por su ubicación, dimensiones, características y alcances puedan causar efectos o impactos negativos al ambiente o rebasar los límites establecidos en las disposiciones aplicables en materia de protección, prevención y restauración al ambiente.
Acciones	Mediante la aplicación de una novedosa y sencilla metodología Liderazgo Ambiental para la Competitividad mejora el desempeño de las empresas desarrollando capacidades para generar importantes ahorros económicos en sus procesos de producción al reducir el consumo de agua, energía y materias primas, así como evitando emisiones, residuos y descargas de contaminantes.	El Programa consiste en una serie ordenada de actividades necesarias para fomentar la realización de auditorías ambientales. El ingreso al programa es de carácter voluntario al cual pueden adherirse las organizaciones productivas que así lo deseen con la finalidad no solo de ayudarse a garantizar el cumplimiento efectivo de la legislación, sino mejorar la eficiencia de sus procesos de producción, su desempeño ambiental y su competitividad.
Resultados esperados	Con el apoyo de Liderazgo Ambiental para la Competitividad las empresas pueden mejorar de manera continua sus productos y procesos de producción con sus propios recursos.	Contribuir a que la sociedad mexicana cuente con un medio ambiente mejor. Cada uno de nuestros socios desempeña una función muy importante, ya sea promoviendo, operando o participando en el programa a través de la auditoría ambiental.

La Tabla incluye de forma sintética los programas con los que trabaja la PROFEPA a favor del cuidado del medio ambiente, sin embargo el primero se enfoca a logros empresariales y el segundo a la vigilancia del apego a la normatividad ambiental y no tanto a promover de forma concreta actividades empresariales.

Adicionalmente la SEMARNAT, señala de forma específica los recursos debe cuidarse a beneficio del medioambiente, entre los que señala: La otra entidad de gobierno a la que nos referimos en párrafos anteriores es: La Procuraduría Federal de Protección al Ambiente, (PROFEPA), nace por la necesidad de atender y controlar el creciente deterioro ambiental en México, no tan sólo en sus ciudades, sino también en sus bosques, selvas, costas y desiertos, lo cual, sumado a una serie de eventos desafortunados como explosivos en el subsuelo, originó que el Ejecutivo Federal implementara sus políticas públicas afines al medio ambiente y tomara la decisión de crear un organismo que tuviera entre sus atribuciones, la de regular las actividades industriales riesgosas, la contaminación al suelo y al aire, y el cuidado de los recursos naturales. Una de las tareas principales de la PROFEPA es incrementar los niveles de observancia de la

normatividad ambiental a fin de contribuir al desarrollo sustentable. Entre sus atribuciones se encuentran vigilar el cumplimiento de las disposiciones legales; salvaguardar los intereses de la población en materia ambiental procurando el cumplimiento de la legislación ambiental, sancionar a las personas físicas y morales que violen dichos preceptos legales, etc. Para cumplir con sus tareas tiene dos programas eje, Tabla 3.

Algunas de las prácticas sustentables se apoyan con la ecotecnia.

*Ecotecnia:* Es un instrumento desarrollado para aprovechar eficientemente los recursos naturales y materiales y permitir la elaboración de productos y servicios, así como el aprovechamiento sostenible de los recursos naturales y materiales diversos para la vida diaria. La ecotecnia son tecnologías que garantizan una operación limpia económica y ecológica (SEMARNAT, 2013). Ventajas de la ecotecnia: Limitan el impacto humano sobre la biosfera, Mantienen el patrimonio biológico, Utilizan racionalmente los recursos naturales no renovables, Mejoran la salud de las personas, Hay reciclaje y manejo de desechos de forma adecuada y Ahorran agua y energía.

*ecotecnias conocidas en la actualidad:* Pintura natural, Impermeabilizante natural con baba de nopal, Composta (abonos orgánicos), Lombrí composta, Biodigestor, Estufa de aserrín, Bomba de mecate, Hidroponía, Cama biointensiva de hortalizas, Captación de agua de lluvia, Cisterna de ferrocemento, Letrina seca, Biofiltro tipo jardinera y Energías renovables. Consideramos la propuesta más concreta para el fomento de prácticas empresariales sustentables lo realiza SEMARNAT y es de donde tomamos elementos para aterrizarlos a los estudios de caso.

#### Estudios de Caso Caso 1: Orígenes

Vitamoril, es una empresa que está localizada en San Gabriel Chilac, distrito de Tehuacán Puebla (Figura 1) y tiene un local para la comercialización del producto en la Ciudad de Tehuacán, Puebla, la tienda que es uno de los puntos de venta se abre en la ciudad de Tehuacán en mayo de 2012. Los inicios de la empresa se remontan al año de 2006, a sugerencia del papá de uno de los empresarios, de profesión médico anestesiólogo, quien había investigado algunas propiedades de la semilla de moringa; propone a su hijo quien termina sus estudios de comunicación y es uno de los empresarios siembre la semilla ya a que a su hermano le consiguieron de Islas Canarias una variedad de semillas y entre ellas la de moringa (originaria de la India y África), el joven decide realizar la siembra en la azotea de la casa que habita con su familia. El joven abandona el proyecto por 2 años, mientras estudia una maestría en Diseño y retoma la empresa en 2008, al no encontrar el joven licenciado en comunicación empleo y pensar en autoemplearse, al retomar la empresa intentan la siembra de la semilla de moringa en un terreno propiedad de la mamá del joven localizado en Santiago Mahuatlan, Puebla pero las condiciones geográficas y la extensión del terreno no eran propicias para la siembra por lo que adquieren un terreno con recursos propios con una extensión mayor a una hectárea y media en San Gabriel Chilac Puebla.

Con la obtención de la cosecha de la semilla de moringa y con la integración a la empresa de un amigo con estudios de Ingeniero Agrónomo y con Maestría en Ciencias Ambientales; inician con su primer producto con apoyo de una tesis realizada en la Facultad de Ciencias Químicas; el producto es un “Complemento Alimenticio” con dos presentaciones en polvo y en capsulas.

A partir de ese momento se dedican a investigar los jóvenes empresarios Miguel Amador (Comunicólogo) y Alejandro Duran (Ingeniero) y empiezan a elaborar una serie de productos cosméticos como son: Cremas para la cara, manos y cuerpo, shampoo, jabones para baño, aceites para cuerpo y geles de ducha combinados con otros ingredientes como: semilla de uva, manzanilla, jalea real, nuez de macadamia, hueso de chabacano, lavanda, naranja y café. La empresa está legalmente constituida como una persona moral. Con

dos propósitos bien definidos: El primero de ello apoyar a productores de artesanía de palma, carrizo y bordados en tela localizados, en la zona, en lugares como Zapotitlán de las Salinas, San Pero Oztumba y Ajalpan, que se utilizan como empaque de los productos. Y a un grupo de la madres solteras de la Ciudad de Puebla que hacen pequeños muñecos de tela rellenos de hierbas y plantas aromáticas relajantes y el segundo la protección del medio ambiente con la práctica de la ecotecnia.

*Funcionamiento de la empresa:* Los familiares y amigos además de otros colaboradores se ocupan de diferentes actividades en la empresa; una persona para la administración, una para el laboratorio, 4 personas para el campo, una persona para la tienda, una más para planeación y otra para ventas.

Resumiendo; en la empresa de manera formal existen 3 niveles jerárquicos, el de dirección – gerencias, jefaturas y el de los asistentes. La empresa es administrada por un despacho externo. No se tiene financiamiento en la actualidad, el costo de operación de la empresa se soporta con los ingresos de las ventas y con aportaciones de los socios.

*Producción, productos y mercado:* El proceso de producción incluye la producción de campo bajo prácticas de agricultura orgánica, uso de residuos orgánicos para la producción, composta y lombricomposta evitando el uso de productos organicosintéticos y agroquímicos. En la huerta se utiliza la ecotecnia; como colecta de agua de lluvia, construcciones con botellas pet, secadores solares y manejo de aguas grises. El proceso se inicia con la siembra de la semilla en botes, después se prepara la tierra y se pasa la plata que creció en los botes campo. Ya la planta en el campo se le agrega jugos que se obtienen al producir la composta. El proceso de cultivo se mantiene en permanente investigación, experimentando con la preparación del suelo para la siembra en campo lográndose mejorar el cultivo en un año notándose mejora en el crecimiento de la planta y en follaje más abundante. También experimentan elaborando sus propios fumigadores e insecticidas con prácticas de ecotecnia. El tiempo de obtención del producto (semilla) es de un año a partir de la siembra.

El aceite de la semilla de moringa se mezcla con otros productos como son: semilla de uva, manzanilla, jalea real, nuez de macadamia, hueso de chabacano, lavanda, naranja y café. Para obtener una variedad de 27 productos para el cuidado de la piel actualmente, entre los que se encuentran; el complemento alimenticio, jabones, shampoo, gel de baño, cremas para cara y cuerpo y aceites relajantes y exfoliantes. Incluyendo también artesanías de la zona de tejido de palma, bordados y canastas de carrizo. Se han tenido avances en la empresa en lo referente al etiquetado, sellado, almacenaje de materias primas y control de inventarios Respecto al mercado, este se desarrolla con la asistencia a Expo-ferias Comerciales, tienda de la huerta (localizada en el centro de la ciudad de Tehuacán, Puebla), ventas a detalle en la trastienda de CINIA localizada en la ciudad de Puebla y en la tienda virtual [www.vitamoril.com](http://www.vitamoril.com).

La empresa atiende un mercado local, nacional e internacional. Los clientes más fuertes son del norte del país (Tamaulipas) y Guadalajara y algunos clientes en Estados Unidos. El personal de la empresa es capacitado en el manejo y propiedades de los productos antes de apoyar en las ventas en los diferentes espacios ya señalados. Se han hecho alianzas por parte de la empresa con comunidades de la zona en base a la confianza para la comercialización de las artesanías mencionadas, estableciendo trabajo por encargo.

*Vinculación Empresa – Universidad:* Se han establecido por parte de la empresa relaciones de apoyo en investigaciones en trabajos de tesis de licenciatura y maestría con ULAP, BUAP, UNAM, Universidad de Chapingo, Tecnológico de Monterrey (incubadoras de empresas). Así como permitir visitas de grupos de estudiantes a la huerta.

*Otros Datos:* No se tiene pertenencia a alguna Cámara o agrupación de productores. Lo que existía como agrupación era el Consejo Mexicano de la Moringa, donde se propiciaba un intercambio de experiencias en el manejo de la planta, pero actualmente ya no funciona.

## Caso 2: Orígenes

La idea surge en el año 2000 y el inicio de operaciones es en el año 2009. En el año 2000, el que era dueño del rancho tenía la idea de iniciar un proyecto ecoturístico, sin embargo, no la llevó a cabo. El señor Ciro compra la propiedad con la intención de llevar a la práctica la idea, pues comenta que siempre había tenido la inquietud de realizar un proyecto de esta naturaleza. El rancho que tiene una extensión de 150 hectáreas, lo compró con recursos propios. Hay que tener en cuenta que el señor Ciro ha sido un empresario muy exitoso desde muy joven. Y no tenían ningún proyecto, sin embargo, con la finalidad de buscar recursos para continuar con el proyecto tuvieron que elaborar un plan que presentaron a FIRCO con el cual obtuvieron 1.5 millones de pesos, el resto 6.5 millones de pesos fueron recursos propios. Posteriormente también obtuvieron un financiamiento del gobierno del estado por 1.5 millones de pesos con lo cual se construyeron las instalaciones actuales. Entre las principales están un restaurant para aproximadamente 60 personas, una alberca semiolímpica, un auditorio al aire libre para 150 personas, 5 cabañas perfectamente acondicionadas para 30 personas y un hostel para aproximadamente 50 personas, un área de estacionamiento para 40 automóviles, un criadero de caballos cuarto de milla, ganado vacuno (vacas de doble propósito) gallinas ponedoras, tirolesa, cuatrimotos, bicicletas de montaña y una pequeña huerta de cítricos. Un aspecto importante que señala el señor Ciro, son sus relaciones con algunos políticos, las que le sirvieron para gestionar el financiamiento del gobierno del estado.

*Funcionamiento de la empresa:* Una de las hijas del empresario ha participado en de diversos cursos de capacitación y la asistencia a congresos sobre turismo ecológico, quien es la directora general del rancho. Ella es licenciada en lenguas extranjeras por la Universidad Iberoamericana campus Puebla. Para la construcción del inmueble, se contrató a un arquitecto especialista en el uso del bambú. Esto, debido a que la región es rica en bambú y éste resulta ser un material muy útil para la construcción de civil y de muebles. Y teniendo en cuenta que se trata de un proyecto ecoturístico, el uso de este material abundante en la región resultó excelente. En total el personal de la empresa se integra por el dueño, su hija como directora general, un administrador, una cocinera, un mesero y un caballerango y 25 ayudantes haciendo un total de 30 personas.

## Producción, Productos y Mercado

Muchos de los materiales que se utilizaron para la construcción de la obra civil son de la región y abundan en el mismo rancho como el bambú, la arena y la piedra de río. Para los muebles se construyeron algunos de bambú otros de árboles viejos principalmente cedro, que también abundan en el rancho.

En las relaciones que mantienen empresario con distintas personas básicamente se intercambian algunos conocimientos y experiencias sobre proyectos ecoturísticos. El contacto es poco frecuente, sin embargo, el contacto se mantiene como parte de su actividad cotidiana. Respecto a la producción, el producto que se ofrece son servicios ecoturísticos. La idea empieza en el año 2000, en ese momento el señor Ciro que es propietario de otros ranchos, compra uno de los ranchos vecinos, cuyo dueño tenía la idea de hacer un proyecto ecoturístico con la finalidad de aprovechar los recursos naturales con que cuenta la propiedad de 150 hectáreas. Algunos de estos recursos naturales son: cuevas propias para practicar la espeleología, un río en el que es posible nadar y pescar, una huerta de cítricos, abundantes pastos para la cría de ganado vacuno y caballos finos, petroglifos, caídas de agua una amplia fauna silvestre como reptiles, armadillos y coyotes entre otros, así como una flora variada como las orquídeas silvestres. No obstante es hasta el año 2007, cuando el proyecto empieza a tomar forma en 2007. Para poder realizarlo se asiste a diferentes congresos, cursos de capacitación y ferias sobre turismo ecológico. En 2009 el proyecto inicia formalmente operaciones. Actualmente cuenta con una infraestructura que permite ofrecer al visitante diversos atractivos y comodidades. Como comida típica e internacional, paseos a caballo, paseos en bicicleta, paseos en cuatrimotos, caminatas, tirolesa, ordeña de vacas y recolección de huevos.



Al tratarse de un proyecto ecoturístico una de las condiciones fue utilizar y preservar los recursos naturales del lugar. Para ello se empezó a investigar con la finalidad de que se pudieran aprovechar los recursos naturales del lugar. Así se tiene que lo que son las cabañas, el restaurante, el auditorio y las oficinas administrativas están construidas con materiales como bambú, el cual es uno de los principales recursos del lugar y piedra de río. Los muebles de todo el lugar en su mayoría están elaborados con bambú, y maderas de árboles viejos, cedro, caoba y encino, principalmente. El excremento de los caballos cuarto de milla se vende como abono y se tienen en proyecto realizar otras actividades con la finalidad de hacer cada vez más sustentable el proyecto. Sobre todo se ha procurado emplear a personal del lugar, pues es gente acostumbrada al campo y a trabajar en él, tal ha sido el caso del personal de campo, de los vaqueros, del caballerango. Sin embargo, con el personal de nivel medio que en su mayoría ya cuentan con estudios superiores no obstante que son del lugar no es fácil que permanezcan por mucho tiempo en el rancho, pues uno de sus intereses principales es emigrar hacia la ciudad. El Mercado que se atiende básicamente a un mercado local, aunque en algunas ocasiones han llegado a tener a extranjeros como clientes, principalmente de EUA. Estos clientes son recomendados por gente del lugar que se ha ido a trabajar a aquel país. Y en muy raras ocasiones ha llegado a tener clientes de otros lugares. La empresa se ha dado a conocer por la participación en algunas ferias. Y como se dijo anteriormente por recomendaciones de gente de la región que se ha ido a trabajar a los EUA, actualmente se están preparando algunos paquetes turísticos, para darlos a conocer en las ferias y con los que han sido sus clientes. Y en la página: [www.elparaisodeayotoxco.com.mx/ubicacion.html](http://www.elparaisodeayotoxco.com.mx/ubicacion.html).

*Vinculación Empresa – Universidad:* Únicamente de forma esporádica se reciben visitas de grupos de universitarios.

*Otros Datos:* No se tiene pertenencia a alguna Cámara o agrupación de productores.

## METODOLOGÍA

Se da inicio con la revisión de literatura que sirva para enmarcar teóricamente el trabajo. El trabajo se desarrolla con investigación cualitativa, con la realización de registros descriptivos de los fenómenos estudiados bajo el método caso de estudio. El diseño incluye trabajo de campo, a través de una guía de entrevista, llevando a cabo entrevistas a profundidad y observación directa en la empresa. Lo anterior para identificar las diferencias y particularidades existentes en las prácticas de desarrollo sustentable en dos empresas MYPME, tomadas como caso de estudio de giros económicos completamente diferentes, identificando las coincidencias con las prácticas propuestas por dos entidades de gobierno. Las variables consideradas son prácticas de desarrollo sustentable y medio ambiente. Utilizando para la obtención de información entrevistas semiestructuradas y observación in situ. Las empresas tienen una caracterización general que se presenta en la Tabla 4, así como precisiones para la obtención de la información por medio de la investigación de campo: Las entrevistas se realizaron con los representantes de la empresa en el lugar donde tiene su domicilio y se realizó la observación in situ.

Tabla 4: Caracterización de las Empresas

Unidad De Análisis	Empresa A	Empresa B
Nombre de la empresa	Vitamoril	Rancho El paraíso de Ayotoxco
Giro económico	Elaboración de productos para el cuidado de la piel	Servicios de turismo ecológico
Antigüedad	Año 2009	Año 2008
Número de propietarios	5 socios	Un propietario
Localización	San Gabriel, Chilac, Puebla	Ayotoxco de Guerrero, Puebla
Diferenciación	Prácticas de desarrollo Sustentable	Prácticas de desarrollo Sustentable
Instrumento para la obtención de información	Cuestionario guía y observación in situ.	Cuestionario guía y observación in situ.
Forma de contacto con los representantes de la empresa	Feria RENDRUS	Directorio RENDRUS - Correo electrónico

*Esta tabla muestra la caracterización general de las empresas, resaltando en ambas como diferenciación las prácticas de desarrollo sustentable.*

### Operacionalización de Variables

La Operacionalización de variables se realiza en la Tabla 5.

Tabla 5: Operacionalización de Variables

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Medio ambiente	Agua	Cuidado	Si - No	Cuestionario (Pregunta 10)
	Aire	Cuidado	Si - No	Cuestionario (Pregunta 6)
	Suelo	Cuidado	Si - No	Cuestionario (Pregunta 9)
	Flora	Cuidado	Si - No	Cuestionario (Pregunta 8)
	Salud humana	Cuidado	Si - No	Cuestionario (Pregunta 13)
	Paisaje y cultura	Cuidado	Si - No	
	Lombricomposta	Elaboración y uso	Si - No	Cuestionario (Pregunta 10)
Prácticas de desarrollo sustentable.	Ecotecnia	Aplicación	Si - No	Cuestionario (Pregunta 6)
	Reutilización del agua	Aplicación	Si - No	Cuestionario (Pregunta 9)
	Energías renovables	Uso	Si - No	Cuestionario (Pregunta 8)
	Apoyo a la comunidad	Realización de actividades en beneficio de la comunidad	Si - No	Cuestionario (Pregunta 13)

*Esta tabla muestra la población estudiada y el tamaño de la muestra del objeto de estudio*

## RESULTADOS

De acuerdo con las variables operacionalizadas se obtuvieron los resultados siguientes:

Tabla 6: Diversidad de Empresas Que Integran la Muestra

Variable	Subvariable	Indicadores	Parámetros	Empresa Vitamoril	Empresa Rancho El Paraíso De Ayotoxco
Medio ambiente	Agua	Cuidado	Si No	X	X
	Aire	Cuidado	Si No	X	X
	Suelo	Cuidado	Si No	X	X
	Flora	Cuidado	Si No	X	X
	Salud humana	Cuidado	Si No	X	X
	Paisaje y cultura	Cuidado	Si No	X	X
	Lombricomposta	Elaboración y uso	Si No	X	X
	Ecotecnia	Aplicación	Si No	X	X
	Reutilización del agua	Aplicación	Si No	X	X
	Energías renovables	Uso	Si No	X	X
Prácticas de desarrollo sustentable.	Apoyo a la comunidad	Realización de actividades en beneficio de la comunidad	Si No	X	X

*Esta tabla muestra las practicas sustentables por las MIPYE respecto a las dos variables operacionalizadas.*

Como puede observarse en la tabla 3 la presencia de las practicas sustentables por parte de las empresas es evidente, pero la empresa Vitamoril cuenta con mas actividades consideradas como practicas sustentables, que Rancho el Paraíso de Ayotoxco. En este mismo orden de ideas, respecto a la variable medio ambiente, con sus respectivas subvariables las practicas especificas realizadas por las empresas se presentan en la Tabla 7.

Tabla 7: Concentrado de Respuestas Respecto a la Variable Medioambiente

Variable	Subvariable	Prácticas de la Empresa Vitamoril	Prácticas de la Empresa Rancho El paraíso de Ayotoxco
Medio ambiente	Agua	Cuidado: evitando contaminación	Cuidado: evitando contaminación
	Aire	Cuidado: evitando contaminación	Cuidado: evitando contaminación
	Suelo	Cuidado: evitando contaminación	Cuidado: evitando contaminación
	Flora	Cuidado: evitando contaminación	Cuidado: evitando contaminación
	Salud humana	Cuidado: evitando contaminación	Cuidado: evitando contaminación
	Paisaje y cultura	Cuidado: evitando contaminación	Cuidado: evitando contaminación
	Lombricomposta	Elaboración de Lombricomposta	Utilización de abono orgánico (desechos de animales)
	Ecotecnia	Construcción de paredes con envases de pet llenos de tierra sustituyendo al tabique o block	Construcción de paredes con bambú
Prácticas de desarrollo sustentable.	Reutilización del agua	Utilización de agua grises	N/A
	Energías renovables	Utilización de hornos a base de celdas solares	N/A
	Apoyo a la comunidad	Compra de artesanía para empaque de productos a las comunidades	Empleo de personal de la zona

*La Tabla refleja el cuidado de las empresas por el medio ambiente y la practica de actividades a favor del mismo.*

La Tabla 7, permite exhibir el cuidado de ambas empresas por los elementos que integran el medio ambiente y de manera descriptiva las diferentes actividades que cada una de ellas realiza. De forma concreta

los resultados que encontramos son: la presencia de prácticas sustentables en las MIPYME, independiente del tamaño y giro. Las mencionadas prácticas además de favorecer a la conservación del medio ambiente y evitar su deterioro, traen el beneficio de bajos costos en el caso del uso de hornos que funcionan con energía solar, por ejemplo; o bien el uso de envases pet, o el bambú. Están presentes también las acciones que integran a la comunidad con las empresas. Además de ser empresas que de forma voluntaria han decidido cuidar el medio ambiente y sus prácticas se encuentran en la misma línea que las que recomienda la SEMARNAT, constituyendo un ejemplo para la comunidad, para el personal que labora en ellas y para el ámbito empresarial.

## CONCLUSIONES

Las prácticas empresariales sustentables no son algo aislado, nacen de diferentes entes privados y también de gobierno. México al igual que otros países realiza esfuerzos por concientizar y hacer participar a los ciudadanos y a las empresas en actividades a favor del medio ambiente. La SEMARNAT y la PROFEPA son dos entidades de gobierno que tienen bien definida su tarea de cuidar y preservar el medio ambiente. La validación del trabajo se efectuó mediante la determinación en primera instancia de la existencia de propuestas gubernamentales como prácticas de desarrollo sustentable que estén respaldadas por un marco normativo y legal y además se cuente con los mecanismos de vigilancia que permitan el apego a las mismas. Podemos decir que no es necesario ser una empresa considerada como peligrosa o contaminante para trabajar con procesos limpios y/o energías renovables. Finalmente concluimos que no importa el tamaño, el giro o la localización geográfica únicamente se necesita disposición para contribuir a la conservación del medio ambiente de forma responsable.

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# **TURISMO: ALTERNATIVA DE INCLUSION LABORAL DE LOS JOVENES PROFESIONALES DE ADMINISTRACION TURISTICA EN LA GUAJIRA**

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## **RESUMEN**

*El presente artículo es producto de la investigación "Turismo y emprendimiento como alternativa de inclusión laboral de los jóvenes universitarios de La Guajira", cuyo propósito es analizar el turismo como alternativa para la inclusión laboral de los profesionales del turismo en el departamento de La Guajira. Se fundamentó teóricamente en: Kuratko (2008), Vega (2009), Llamas (2009), Sierra y otros (2013), Martínez (2007), entre otros. El enfoque fue cuali-cuantitativo. Se aplicó una encuesta a cien (100) profesionales del turismo y una entrevista semiestructurada a los gerentes de operadores turísticos. La población estuvo constituida por estudiantes de administración turística y hotelera de la universidad de La Guajira y del programa de teoría del turismo de la Escuela Técnica. Dentro de los hallazgos encontrados se evidencia que el turismo representa una potencialidad para la explotación de diversas modalidades de turismo, sin embargo tiene una baja participación en el PIB, departamental y nacional. El talento humano tiene formación empírica. Existe preferencia del talento humano de baja formación por los operadores turísticos debido a razones de costos. El sector hotelero y restaurantero, son los que generan mayores oportunidades laborales para los futuros profesionales de administración hotelera y turística y técnicos con perfiles propios del sector.*

**PALABRAS CLAVE:** Turismo, Inclusión Laboral, Jóvenes Universitarios, Universidad

# **TOURISM: ALTERNATIVE WORKPLACE INCLUSION OF YOUNG PROFESSIONALS MANAGEMENT TOURISM IN GUAJIRA**

## **ABSTRACT**

*This article is the result of the investigation, "Tourism and entrepreneurship as an alternative labor inclusion of university students in La Guajira," whose purpose is to analyze tourism as an alternative to the labor inclusion of tourism professionals in the department of La Guajira. It was based on theoretically : Kuratko (2008) , Vega (2009) , Llamas ( 2009 ) , Sierra and others ( 2013 ) , Martinez (2007) , among others. The approach was qualitative and quantitative. A survey was applied to one hundred (100) tourism professionals and a semistructured interview managers of tour operators. The population consisted of students of tourism and hospitality management from the University of La Guajira and the theory of tourism program of the Technical School. Among the findings it is evident that tourism represents a potential for the exploitation of various forms of tourism, however has a low share of GDP, state and national. Human talent is empirical training. There is preferably low human talent training by tour operators due to cost reasons. The hotelier and restaurateur, sectors are generating greater employment opportunities for future professionals and technicians hotel and tourism sector profiles with own administration.*

**JEL:** I2, I20, I21, I23, J01, J24, J64, M31

**KEYWORDS:** Tourism, Including Labor, University Students, University

## INTRODUCCIÓN

Los importantes cambios surgidos en los últimos años, han modificado el panorama del mercado turístico mundial enfrentándolo a nuevos retos y oportunidades. Ello ha provocado la necesidad de estudiar nuevos factores estratégicos que garanticen la competitividad de las empresas del sector, siendo sin duda indispensable el análisis del papel del capital humano turístico como elemento de competitividad en un nuevo contexto internacional. Teniendo en cuenta que la globalización ha venido determinando un escenario en torno a la competitividad, función del Estado, población y empresa, es por ello, que si el siglo XX se caracterizó por la competencia entre empresas, el siglo XXI se caracteriza, por la competencia entre sociedades que en sus territorios crean ventajas que pueden convertirse en nichos competitivos modernos en el contexto mundial, así como en nichos equitativos y participativos en el contexto nacional. En este sentido, la economía de los países industrializados, es el escenario de las actuales transformaciones mundiales en el marco de la cultura, lo que implica una serie de valores, formas de interpretación del mundo y vínculos con el otro, trayendo consigo el intento de erradicación de la diversidad problemática, que se evidencia en la disolución de tradiciones, prácticas y discursos locales.

Desde esta perspectiva, se puede inferir que el turismo hace parte de una de las manifestaciones para crear ventajas competitivas en la sociedad actual, esta práctica viajera ha estado presente en todas las etapas del desarrollo de la humanidad, siendo las condiciones de la sociedad del siglo XX (aumento del tiempo libre, disponibilidad del ingreso, mejoras tecnológicas en el transporte, entre otras) las que han permitido su evolución, hasta llegar a convertirse hoy en la industria más grande del mundo, que provee más del diez por ciento (10%) de los empleos globales y el once por ciento (11%) del producto bruto mundial. En donde, el número anual de viajes turísticos en todo el mundo se deberá duplicar a 1.6 millones para el año 2020, por lo cual, el número de personas que se mueven alrededor del mundo tiene un marcado y creciente aumento tanto en las personas como en la naturaleza, de acuerdo a la OIT.

En este sentido, la importancia del turismo en el ámbito mundial se comprueba a través de los datos estadísticos, los estudios y las investigaciones realizadas por los organismos gubernamentales, donde la actividad turística ha generado una alta competitividad entre los países turísticos, destacándose social y económicamente como uno de los sectores más significativos del mundo, incluyendo los viajes motivados por negocios, estudios, religión, salud, eventos deportivos, conferencias, aspectos culturales, exposiciones, visita a amigos, familiares y viajes de placer o de vacaciones. De acuerdo a lo anterior, el potencial del ecoturismo como producto turístico es evidente en un país como Colombia donde los atractivos naturales, la diversidad biológica, la riqueza cultural y étnica abundan.

En este orden de ideas, el turismo como una actividad de descanso, recreación, ocio, entre otros, ha venido equiparándose a las exigencias de la globalización en cuanto a las prácticas dirigidas a la preservación del medio ambiente, respeto a los paisajes, cultura, costumbres. De esta manera el turismo se ha venido orientando hacia la preservación, conservación de los recursos naturales, culturales y el deseo del hombre por conocer la forma en que viven otros, así como sus costumbres y manera de expresarse, a través del ecoturismo. Al respecto, la organización mundial del turismo establece que el ecoturismo junto al turismo de aventura y el turismo cultural, serán los que marquen la pauta en las demandas de estos servicios. Sin embargo, los fomentos y las prácticas turísticas inapropiadas degradan los hábitats y paisajes, agotan los recursos naturales, generan desperdicio y contaminación.

En coherencia con lo anterior el Foro Económico Mundial determina la competitividad del sector turístico a nivel global a través de la estimación de un Índice de Competitividad de Viajes y Turismo (ICVT). Este índice mide los factores y políticas que hacen atractivo desarrollar el sector de viajes y turismo en los

diferentes países. El ICVT contempla tres áreas fundamentales: el marco regulatorio; la infraestructura y el ambiente de negocios; y los recursos humanos, culturales y naturales.

En donde el área regulatoria comprende aspectos como derechos de propiedad, trámites para crear negocios, número de acuerdos de servicios aéreos bilaterales, transparencia de las organizaciones públicas, seguridad, cobertura de servicios públicos de salud, sanidad y políticas públicas orientadas a la promoción del turismo. La segunda área comprende infraestructura aérea, terrestre, de tecnologías de la información y turística, además de incluir la competitividad de los principales costos y precios asociados con el turismo. Por otro lado, de acuerdo con datos de la Organización Mundial del Turismo (OMT), la demanda por servicios turísticos es creciente a pesar de la desaceleración del mundo desarrollado. En el 2012 las llegadas de turistas internacionales crecieron 5,7%, sobrepasando unos 131 millones de visitantes, 7 millones más que este mismo periodo del año anterior. La OMT proyecta que las llegadas de turistas asciendan por primera vez a mil millones de personas en el mundo.

Así mismo, la OMT explica que la importancia del sector turismo en el PIB mundial es creciente; hoy representa el 30% de las exportaciones mundiales de servicios y el 6% de las exportaciones totales de bienes y servicios; para el caso, Colombia no es la excepción y según datos del Ministerio de Comercio, Industria y Turismo en su informe de diciembre de 2011, los ingresos en la cuenta de viajes y transporte de la Balanza de Pagos se incrementaron en 15,7% hasta el mes de septiembre, en comparación con el mismo periodo del año anterior. Por otro lado, de enero a diciembre de 2012 el PIB de servicios de hotelería y restaurante nacional creció 4,5% con respecto al mismo periodo de 2011, esto es, 0,6 puntos porcentuales más que el PIB total (3,9%). El sector de comercio, hoteles y restaurantes participó con el 26,9% del total de la población ocupada del país con un crecimiento de 2,5% frente al mismo mes de 2011 y se caracterizó por registrar un importante crecimiento en inversión extranjera directa, de US\$ 220 millones en 2010 pasó a US\$2.311 en 2011. Además se registró el ingreso de 2.429.075 viajeros no residentes, 3,0% más que el mismo periodo de 2011 (2.357.729).

Así mismo, la ocupación hotelera alcanzó al 53,5% lo que representó 2,7 puntos porcentuales más que el mismo periodo de 2011 (51,8%). Ahora bien, al analizar el contexto local se encuentra que la apuesta en la Agenda Interna de competitividad del departamento de La Guajira, esta deberá convertirse para 2020 en el principal destino eco-etnoturístico del Caribe, a partir de las potencialidades que se tienen en lo cultural y lo natural. La meta es que la participación del turismo en el PIB departamental alcance al 5%. En cuanto al perfil turístico del departamento de La Guajira en general, es el del Turismo Cultural: actualmente se produce o existe potencial para diversas tendencias como el agroturismo en el Corredor Agroindustrial (Corregimientos de Tigreras, Choles y Matitas), el ecoturismo en zonas como el Santuario de Flora y Fauna los Flamencos (Corregimiento de Camarones), Pozo García (Corregimiento de Tomarrazón) y el Delta del Río Ranchería o el turismo de playa que abarca nuestro corredor costero que comprende desde la margen oriental de la desembocadura del río Enea hasta la margen occidental de la desembocadura del río Ranchería. Sin embargo, todas estas tendencias tienen en la cultura un elemento aglutinante, los visitantes que llegan a Riohacha quieren conocer costumbres, modos de vida y manifestaciones artísticas de los distintos grupos humanos que la habitan; en respuesta a la naturaleza humana de conocer lo que le es diferente y atractivo.

Ahora bien, en cuanto a la problemática del empleo profesional en La Guajira, es importante revisar algunos datos estadísticos del mercado laboral de La Guajira, según la Gran Encuesta Integrada de Hogares GEHI, del DANE 2012, posee una población total de 875.000 habitantes de los cuales 526.000, se encuentran en edad de trabajar, una población desocupada de 38.000 personas que representa el 8,5% y una población subempleada de 151.000 personas, es decir, el 33,6% de la población. No obstante, la tasa de desocupación estar por debajo de la tasa nacional, no deja de ser preocupante debido al comportamiento de la pirámide poblacional del departamento que se presenta con una amplia concentración poblacional en la base en los



rangos edades entre 10 - 29 años, representan el 38,5% del total de la población y de la población desocupada el 30% presenta formación profesional es decir 11.400 jóvenes profesionales desempleados en las diferentes disciplina del saber, indicador que pone de manifiesto la dimensión problemática.

En este artículo se analiza la importancia del factor humano en los servicios turísticos, como elemento básico y diferenciador, capaz de aportar ventajas competitivas, destacando la importancia del valor de los intangibles de este sector. Asimismo, se analiza el papel de la educación y formación turísticas en el desarrollo de estrategias de competitividad en las actividades vinculadas al turismo. Para ello en la primera parte, se realizó una revisión literaria, en la cual se fundamentó la investigación, seguidamente se presentó el enfoque metodológico y los procedimientos que subyacen a la investigación, se describen los hallazgos más significativos encontrados en la investigación y finalmente se exponen las diferentes conclusiones a que se llegó luego de la misma.

## REVISIÓN LITERARIA

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 el fenómeno del turismo desde diversas perspectivas, aterrizándolas en el contexto de oportunidades laborales de los jóvenes profesionales en turismo del departamento de La Guajira. Dado que los impactos específicos que las actividades propias del turismo producen en su entorno son el criterio que permite identificar las oportunidades laborales como un modelo de gestión particular. Teniendo en cuenta que estos impactos se derivan de sus principales actividades y funciones tradicionales: formación humana y profesional, la de investigación, con la creación de nuevos conocimientos y transferencia social de los mismos y la de extensión, dada la relación de la universidad con el resto de actores sociales.

Es importante entonces, hacer un acercamiento hacia las diferentes teorías de lo que es el turismo. Este comprende 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 motivos. <http://www.uabc.mx/facultadcqing.tij/navciencia>, 2007. Por su parte, Damm (1998) refiere que el turismo es la actividad más importante del sector servicios de todo el mundo y para muchos países es de creciente importancia a nivel económico puesto que representa una fuente de ingresos de moneda extranjero, de ganancias y de trabajo.

Es por ello, que en estos tiempos, en que existe una indudable tendencia a la globalización y en que los cambios tanto culturales como tecnológicos son cada vez más rápidos, resulta imperioso el tener una capacidad de adaptación que esté acorde a la velocidad del cambio. Esto implica que para todos los sectores, incluyendo al sector turismo, estas nuevas tendencias tienen consecuencias relevantes tanto en materias como su investigación así como también en su gestión, operación y sin lugar a dudas en su enseñanza. En este sentido, en Colombia han surgido numerosos centros de educación que imparten carreras relacionadas al turismo. Estas van desde carreras muy operativas hasta carreras profesionales impartidas por algunas universidades. Todas ellas deberían dar a los futuros profesionales del sector las herramientas necesarias para afrontar los desafíos del turismo. En el caso del departamento de La Guajira, muy a pesar de ser un departamento con una variedad de atractivos turísticos se evidencia la falta de instituciones educativas que fortalezcan las competencias en turismo de su capital humano.

Al respecto, Damm (1998), señala que dentro de los factores más significativos para el fortalecimiento del potencial competitivo de las empresas de turismo están la idoneidad, la aptitud en el manejo de los negocios, la responsabilidad, el profesionalismo y el espíritu de servicio. Todos estos factores llegan a conformar un sistema, es decir, que es más que la suma de estos. La falta de uno de ellos le resta valor a los demás, disminuyendo la calidad del servicio. Por su parte, Aguiló y Alegre (2004), refieren de forma general que

existe un consenso de que el mercado turístico está cada vez mas segmentado en grupos de consumidores con intereses y necesidades diferenciadas, aumentando la demanda de formas más activas e individualizadas de turismo. Unido a esto, la tendencia al aumento del número de viajes realizados en el año junto con la minoración de tiempo de estancia, así como el deseo de nuevas experiencias.

Nos enfrentamos pues, a una demanda heterogénea, con segmentos de mercado cada vez más diversos y una mayor exigencia de atención personalizada y calidad del servicio recibido. También se han producido cambios en los estilos de vida y valores, de tal modo que podemos afirmar que los consumidores turistas son cada vez más experimentados, con niveles de renta suficientes para adquirir un producto turístico cada vez más asequible y dirigido a segmentos de demanda diferenciados, que y no es considerado únicamente como un bien de lujo. Asimismo también se ha producido un aumento de flexibilidad vacacional y tiempo de ocio disponible con un incremento del fraccionamiento de las vacaciones. En relación a los destinos turísticos, Sancho (1998), distingue, las ventajas comparativas que vienen dadas por las características del propio destino, como son los recursos naturales y que han posibilitado su nacimiento y expansión como enclave turístico, y otras ventajas competitivas que configuran el valor añadido del destino como son calidad de servicio, imagen, formación y educación para la actividad turística, el esfuerzo por introducir innovaciones, la mejora de los canales y medios de información, entre otras. Es por ello, que al intentar establecer que estrategias competitivas se deben llevar a cabo en el sector turístico, adquiere cada vez mayor importancia el análisis de activos intangibles.

Con referencia al sector turístico, Mochón (2004) justifica el valor atribuible a los activos intangibles, ya que los activos físicos, aunque no carecen de importancia, son fácilmente transmisibles en el mercado y originan pocas ventajas competitivas. El énfasis según este autor debe ponerse en los activos intangibles y en especial en el capital humano. En este sentido, se puede afirmar que incluso la tecnología, que es indudablemente un elemento indispensable para el funcionamiento de las organizaciones turísticas, se constituye en una verdadera ventaja competitiva si es utilizada por un capital humano bien formado, capaz de obtener una explotación plenamente eficaz de este recurso y capaz de adaptarse a las nuevas exigencias del sector. Desde esta perspectiva, se podría definir el capital humano turístico como la cantidad de conocimientos técnicos y cualificaciones que poseen los trabajadores del sector, procedente de las inversiones en educación formal y en formación en el trabajo.

Múltiples son los argumentos que sostienen la relevancia del factor humano en el sector turístico, entre otros: Camisón (1996) afirma que en una empresa de servicios como es la empresa turística, el principal recurso productivo son las personas que lo producen. Por tanto, la ventaja competitiva esta relacionada positivamente sobre todo con las capacidades de los recursos humanos. En tanto, Uriel y Monfort (2001) sostienen que cualquier empresa moderna ha interiorizado la importancia que llegan a representar los recursos humanos en el pleno desarrollo de la actividad empresarial. Esta realidad se hace singularmente patente entre las empresas turísticas, donde el protagonismo de los recursos humanos resulta fundamental en el ensamblaje del servicio turístico. En efecto, el elemento humano es considerado un factor de suma importancia para las empresas del sector servicios, ya que a diferencia del sector manufacturero, los servicios están indisolublemente vinculados a los trabajadores que lo prestan y por tanto, se constituyen como un eslabón indispensable en la cadena de valor y en la percepción por parte del cliente del nivel de calidad obtenido con relación a sus expectativas. Es por ello, que la inversión en formación y valoración de la educación permite ofrecer un servicio de mayor calidad, y esto debe concluir a la obtención a medio/largo plazo de mayores niveles de ingresos y beneficios en el sector.

De ahí la necesidad de considerar la educación del capital humano turístico no como un coste sino como una inversión cuyos rendimientos obtenidos en el medio o largo plazo superen claramente el gasto realizado en su formación. Jafari (1990) destaca la importancia de la existencia de una educación especializada para el sector turístico. La necesidad de mejorar la formación en el sector se configura como un elemento

fundamental en la actividad turística que requiere una cooperación entre todos los implicados y es una responsabilidad compartida entre los individuos, los poderes públicos y las empresas. Así mismo, refiere Grant (1991) que es importante determinar no solo que recurso no se posee, sino también el modo de mejorar el que tenemos para diseñar estrategias de futuro y en ello juega sin duda un papel muy relevante la educación y formación del capital humano turístico.

En el mismo sentido, señala Casado (1997) que la educación y formación turística deben considerarse como uno de los más importantes elementos estratégicos de la planificación turística, indicando que las iniciativas gubernamentales deben estar dirigidas a crear el conocimiento científico y tecnológico necesario para incrementar el nivel de eficiencia y productividad en este sector. Es importante entonces, analizar de qué forma el fortalecimiento de las competencias de estos profesionales ayuda a la competitividad del sector turístico. Al respecto Albert y otros (1998) utilizan los ficheros enlazables de la encuesta de población activa para estudiar las influencias que tienen las características personales y socioeconómicas en la probabilidad de realizar con éxito una transición desde el sistema educativo hasta el empleo. Definen inserción profesional como la obtención de un punto de trabajo tras la salida del sistema educativo. Estudian a través de regresiones logísticas la decisión de abandonar el sistema educativo y ocuparse. Observan que una de las variables más importantes a la hora de decidir la permanencia en el sistema educativo es el sexo (ser mujer incrementa esta probabilidad). Además encuentran un factor de éxito para conseguir un empleo en el hecho de compatibilizar estudios y paro mientras se está en el sistema educativo, en la medida en que, para la mayoría de los jóvenes, el paro es una etapa necesariamente intermedia entre los estudios y la ocupación.

Para Serrano (1995), el proceso de inserción laboral tiene como marco normativo el conjunto de prescripciones sociales que organizan la transición joven/adulto. Esto hace que este proceso de inserción no pueda ser reducido a sus componentes estrictamente laborales, sino que, en dicho proceso interviene gran número de prácticas de poder que definen lo que significa tal proceso social. En tanto, para Verniéres (1998), es el proceso por el cual los individuos inactivos acceden a una posición estable en el sistema de empleo. Y para Díaz y Tucno (2008), hace referencia al hecho de conseguir un empleo en un momento determinado, es decir, un contrato laboral. La inserción laboral incluye tanto la incorporación de la persona a un puesto de trabajo como el mantenimiento del mismo.

## **METODOLOGÍA**

La investigación es de carácter descriptivo, documental con diseño no experimental y de campo, para la obtención y desarrollo de la investigación, se pretende obtener información primaria proveniente de base de datos del observatorio del egresado de ministerio de educación, además de información secundaria que apoyaría al material investigativo. El enfoque a utilizar en esta investigación es cuali-cuantitativo ya que se lograra estudiar las opiniones de la población objeto de estudio donde se tendrá respuesta de inquietudes sobre la realización del proyecto de investigación basada en el turismo jóvenes universitarios de La Guajira. Para la realización de todo el proceso de investigación de este proyecto, se tendrá en cuenta como población objeto de estudio a todos los jóvenes universitarios desocupados del Departamento de La Guajira de ambos sexos, principalmente a aquellos que estén cursando Administración turística y Hotelera o aquellos que se estén enfatizando en esta área. Muestra: Para la obtención de la muestra se utilizará las técnicas estadísticas descriptiva para poblaciones finitas. Se utilizará una confiabilidad del 95% y un error muestreo del 5% En cuanto al desarrollo de los objetivos de programas y políticas de inclusión laboral del joven profesional, se utilizará la revisión documental y la entrevista semiestructurada a las entidades encargadas, resultados de las encuestas integradas de hogares y del observatorio de egresados

## **RESULTADOS**

Del desarrollo de la investigación se obtuvo los siguientes resultados:

Teniendo en cuenta las expectativas de los estudiantes de turismo, es importante considerar la situación real en la que se encuentra el mercado laboral turístico. Según el Observatorio del mercado laboral de La Guajira la participación porcentual promedio por ramas de actividad económica, en el departamento, se caracteriza por la alta participación de la minería (58%), principalmente de la explotación del carbón mineral, el gas y la sal; seguido de otros servicios (sociales, comunales y personales) con el 7,2% y la administración pública el 5,3%; los de menor participación son servicio de automotores, (0,1%), servicio de correo y telecomunicaciones (0,9%) e industria (1,4%).

De acuerdo a la revisión bibliográfica el departamento de La Guajira ofrece innumerables atractivos turísticos desde el punto de vista natural, cultural y científico. Dentro de sus principales atractivos se resaltan el cabo de la Vela, las playas entre Dibulla y Bahía Honda, los cerros piramidales de la Teta y Pilón de Azúcar y ruinas históricas en el corregimiento de Puerto López, el santuario de fauna y flora Los Flamencos, los parques nacionales naturales Macuira y Sierra Nevada de Santa Marta, el área comercial de Maicao, las minas de carbón de El Cerrejón y las salinas de Manaure. (Observatorio del mercado laboral de La Guajira) En referencia al diagnóstico realizado a los profesionales con competencias en turismo se encontró que un pequeño porcentaje correspondiente a un 48% se desempeña en actividades relacionadas con el turismo, sin embargo, solamente el 20% de ese 48% cuenta con formación profesional en turismo, es decir, que existe la necesidad de inclusión laboral de profesionales en turismo, lo que evidencia que el licenciado en turismo hace parte económicamente activa en el departamento, mientras, un 40% de ellos lo hacen en actividades ajenas al turismo, tales como: comercio, finanzas, telecomunicaciones, ventas entre otros. Mientras que el restante 12 % no se encuentra vinculado a ninguna actividad laboral. Según los encuestados, uno de los factores más relevantes que impiden laborar en turismo es la escasa demanda de empleo.

## CONCLUSIONES

El objetivo principal del presente trabajo fue analizar el turismo como alternativa de inclusión laboral de los profesionales del turismo en el departamento de La Guajira. Ahora bien, dentro de los hallazgos encontrados hasta el momento, se pudo concluir que el sector turístico como sector de servicios con características propias, es sin lugar a dudas el capital humano el principal factor donde se encuentra una de las fuentes de competitividad del turismo, por lo tanto, es fundamental la educación como uno de los factores clave en la obtención de ventajas competitivas sostenibles para el sector. De este modo se observa la importancia estratégica de este recurso, como capacidad distintiva, dando lugar a plantear la necesidad de diseñar políticas de educación y formación de calidad en turismo. Como manifiesta Grant (1991) que es importante determinar no solo que recurso no se posee, sino también el modo de mejorar el que tenemos para diseñar estrategias de futuro y en ello juega sin duda un papel muy relevante la educación y formación del capital humano turístico. Es necesaria entonces, una reestructuración en la importancia del sector turístico como alternativa y la necesidad de adecuar la formación turística existente en el departamento de La Guajira a las necesidades del sector y de lograr un mayor acercamiento del ámbito académico universitario a las instituciones públicas turísticas y a las empresas del sector para establecer sinergias y mejorar el capital humano y por ende la competitividad del turismo.

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# LA IMPORTANCIA DEL FACTOR HUMANO EN EL CAMBIO ORGANIZACIONAL

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## RESÚMEN

*Una meta primordial de la administración organizacional es preparar a las organizaciones para hacer frente a los retos y desafíos que la sociedad demanda, y especialmente a sus cambios, en los que pueden contenerse las previsiones de un futuro. En este orden de ideas, la arquitectura organizacional: “anteproyecto avanzado en el despliegue de nuevas funcionalidades, de la adquisición de nuevas competencias o de la eliminación de las existentes y de la reconfiguración de las relaciones con los clientes” (Mora y Aguilar, 2009, p. 435) se presenta como una estrategia funcional, que facilitará y posibilitará, el cambio organizacional, ese largo y complejo proceso de transición entre un estadio y otro, que lleva implícito el descubrir lo que verdaderamente se tiene que trabajar y, sobre todo, cómo es que se va a emprender la transformación que ello significa. En el presente trabajo se presenta una reflexión crítica sobre la necesidad del cambio en la organización, partiendo de dos premisas: una de ellas, es que todo cambio traerá consecuencias, que bien plateadas, pueden ser positivas y, la otra, es el factor humano, con su dimensión emocional, la piedra angular del cambio organizacional. Además, se plantean hipótesis de trabajo y se argumenta su elaboración.*

**PALABRAS CLAVES:** Administración Organizacional, Cambio Organizacional, Factor Humano

## THE IMPORTANCE OF HUMAN FACTOR IN ORGANIZATIONAL CHANGE

### ABSTRACT

*A primary goal of the organizational management is prepare organizations for cope with the challenges that society demand, and especially their changes, which may contain forecasts of a future goal. In this vein, organizational architecture: “progress in the deployment of new functionalities, the acquisition of new skills or the elimination of existing and reconfiguring customer relations blueprint” (Mora y Aguilar, 2009, p.435)) is presented as a functional strategy that will facilitate and enable, through a long and complex process of transition from one stage to another, **organizational change**. A critical reflection on the need for change in the organization is presented in this paper, based on two premises : one, is that any change will bring consequences, good silver, can be positive and the other is the human factor, with its emotional dimension, the cornerstone of organizational change. In addition, working hypotheses are presented and argued its development.*

**JEL:** M00

**KEYWORDS:** Organizational Management, Organizational Change, Human Factor

## INTRODUCCIÓN

El mundo de la administración organizacional es un territorio desde el cual se mira al futuro, pues ahí están los nuevos retos y las necesidades que deberán hacer frente y cumplir las organizaciones. Para ello deben estar preparadas. En cierta forma, esto se logra mediante una mirada aguda y siempre atenta del presente, de sus oportunidades, sus riesgos y especialmente de sus cambios, donde pueden contenerse las previsiones

de un futuro en que, esa es la meta, las organizaciones puedan posicionarse, o seguir, *a la alza*. “Lo importante ahora no son los sistemas o las estructuras, lo importante ahora es adivinar el futuro y proyectarlo desde un trabajo que no se justifica por el éxito logrado sino por la capacidad de lograr un éxito nuevo” (p.467). Este presente, por otra parte, está delineado por la emergencia de una nueva sociedad: la sociedad del conocimiento; frente a ella, y como consecuencia, tienen grandes oportunidades las llamadas “organizaciones inteligentes”, que funcionan como núcleos orgánicos (Sobre esas líneas se recuerda lo que Mora y Aguilar refieren, cuando señalan el paso del “modelo mecánico al modelo biológico”, según el cual la organización funciona en el marco un “humanismo empresarial”. P. 466.) cuya mejor ventaja es, precisamente, el conocimiento y el aprendizaje. Ahora bien, el significado de estos dos conceptos tampoco responde ya a la formulación tradicional relacionada con un orden autoritario y vertical; hoy, el aprendizaje y el conocimiento deben ser, por decirlo así, horizontales y *generativos*, con miras al ejercicio de una creatividad sostenida, elemento fundamental para que las organizaciones respondan exitosamente a las condiciones de su entorno y puedan prever estrategias igualmente exitosas para prevenir las necesidades que traerá el futuro. Pero cómo. Para responder a esta interrogante, la arquitectura organizacional se presenta como una especie de “anteproyecto avanzado en el despliegue de nuevas funcionalidades, de la adquisición de nuevas competencias o de la eliminación de las existentes y de la reconfiguración de las relaciones con los clientes” (p. 435), como una estrategia funcional; ahí se habla de lo que se debe trabajar “inmediatamente”.

La cuestión, es descubrir lo que verdaderamente se tiene que trabajar y, sobre todo, cómo es que se va a emprender la transformación que ello significa. Sobre esto es que trata el cambio organizacional, que es “un largo proceso que implica facilitar una etapa tremendamente compleja como es la transición” (p.447) entre un estadio y otro, atendiendo al ejercicio de cuestiones fundamentales como la comprensión del momento en que se encuentra la empresa, la exploración sobre el orden de prioridades de lo que se debe desarrollar con inmediatez para preparar el futuro, y la comunicación hacia todos los componentes de la organización, a fin de facilitar y posibilitar el buen término del citado proceso. Resulta de suma importancia el *cómo* se pueden lograr los cambios. Consideramos que en ese proceso, la piedra angular es la persona, o bien, el conjunto de personas, sin las cuales toda transformación organizacional es imposible. En ese sentido, las organizaciones inteligentes son, además, organizaciones humanas, y es en función de tal característica que deben planearse los cambios positivos para el mañana.

### Necesidad del Cambio

En vista de las transformaciones aceleradas que se gestan en el entorno presente, los teóricos organizacionales han comenzado a plantear que “la gran batalla del futuro se libraría no para conseguir participación de mercado, sino para conseguir el liderazgo intelectual” (p. 435) entre las empresas; sin embargo, esto es algo que la mayoría de las mismas han obviado, dada la tendencia pragmática de considerar a este tipo de organización como un ente estrictamente ‘material’, con un fin especificado en la acumulación de valores financieros. Mas la empresa no es esto ya, y por ello, la postura tradicional se ha vuelto ineficiente. Lo que se requiere ahora, es que las empresas desarrollen “una rápida capacidad de respuesta y que centren todos sus esfuerzos hacia una alta capacidad de aprendizaje y de adaptación” (p. 436), lo que derive más tarde en la creación de ideas revolucionarias y creativas. En teoría, esto anterior es viable; sin embargo, su ejecución en los hechos es asunto más complejo. Porque un cambio organizacional requiere abandonar una estructura de pensamiento y entrar a otra, más dinámica y flexible; esto es, que las personas deben cambiar sus formas de pensar y de actuar. Ello conlleva un gran reto, pues el cambio de mentalidad es uno de los procesos más arduos en las sociedades y siempre ha respondido a procesos históricos de gran envergadura. Lograr esto al interior de las organizaciones, supone, pues, un gran esfuerzo que sin embargo es inevitable si aquéllas desean sostenerse y provocar esa transformación que aludimos en términos positivos.



### El proceso para cambiar

El cambio organizacional supone, como su nombre apunta, un “rediseño total o parcial de la estructura” de una organización, pero no desde una perspectiva meramente administrativa e incluso científica; dado lo que implica –todo cambio conlleva pérdidas, reacomodos, nuevas condiciones, etcétera, por lo que también genera incertidumbre, e incluso, desconcierto- puede resultar un proceso difícil para las personas y por ello, la directriz de la empresa debe hacer lo necesario para facilitararlo; es decir, “apoyar a las personas para que primero visualicen, luego internalicen y posteriormente se involucren voluntariamente en el logro del objetivo resultante de la situación emergente” (p.439).

En relación con la lectura propuesta, pensamos que hay dos factores esenciales para llevar a cabo un cambio organizacional con éxito; el primero es la disposición de las personas, la cual se logra con una comunicación constante entre todos los miembros del equipo. Dado que el cambio -como se explica- no puede ser un proceso unidireccional al cual se alineen las personas, para que ello ocurra éste habrá de tener sentido y de ahí la importancia de comunicar las razones y los objetivos del mismo; dicho de otra manera, el cambio es un proceso conjunto y por ello requiere de la cohesión de las partes. El otro factor, es en cierto modo complicado y está relacionado con saber qué es lo que se debe cambiar, para qué debe hacerse el cambio, cuáles son los objetivos que se persiguen y, algo esencial: la visualización a mediano y largo plazo de lo que dichas transformaciones podrían traer.

Sin falta de claridad y precisión en estos asuntos, es posible que las organizaciones sólo demoren la solución de una situación desfavorable, o bien que, buscando una mejora, recaigan en viejas prácticas o incluso produzcan situaciones contraproducentes. Por ejemplo, se mencionan en el documento citado casos como el de una empresa cuyo éxito le induce a “contratar demasiados integrantes nuevos que no comparten ese estilo laboral ni los valores de los fundadores” (p.482), o bien puede ocurrir que crezca tanto, que prácticamente absorba su propio mercado, o también, el caso de una empresa en periodo de gran crecimiento, el cual la lleva a contratar más y más personal, de suerte que éste resulte difícil de administrar para que su trabajo redunde en mejores y más diversos productos. Cualquiera que sea el caso, la planeación con vista al futuro implica, no sostener la situación actual por temor al cambio, sino la conciencia de que todo cambio traerá consecuencias, que bien planeadas pueden ser favorables; cuando éstas dejen de funcionar, habrá entonces que continuar con la revaloración de factores, a fin de que la empresa vaya adecuando su acción, conforme se planteen las necesidades de cada presente y las expectativas posibles que el mañana traiga consigo.

Relacionado con el factor humano, se ha señalado que el momento más difícil del cambio organizacional es la transición al cambio, ese momento crítico “difícil de mensurar y más aún de facilitar” (p.439) dado que se trata de un proceso psicológico de adaptación a las nuevas condiciones, que pueden en ocasiones no ser tan ventajosas para el interés individual –pérdida de jerarquías, espacios de poder, nuevas tareas, etcétera- si bien lo son para el interés general. Esta contraposición de intereses, sumada a un estadio de incertidumbre sobre lo que vendrá, puede resultar negativamente y hacer fracasar el proceso. Por ello, es que se hace énfasis en el cambio conjunto, donde cada miembro de la organización es capaz de entender, visualizar y sumarse al proceso con plena conciencia y reconocimiento de su necesidad y ventajas futuras. Lograrlo, dependerá del cumplimiento de una serie de pasos, tendientes al reconocimiento de la resistencia al cambio y de la aceptación de las diversas reacciones en torno al mismo; así como de la comprensión de que “las personas no son artefactos” sino que requieren acompañamiento; también se recomienda acotar al máximo posible el periodo de transición, a fin de minimizar el impacto emocional que genera. Ahora bien, reconocer este impacto emocional plantea una perspectiva integral frente a ese “drama de la transformación” donde el papel de los directivos se vuelve fundamental, dado que a ellos compete “dirigir la organización al futuro” en los mejores términos posibles. El reconocimiento, entonces, también se extiende a las pérdidas inevitables en todo proceso de esta índole.

En ese sentido, los directivos deben tener claro cuáles son las competencias esenciales de las compañías; es decir, sus habilidades actuales -o dicho de otra forma, “aptitudes y tecnologías que permiten que la compañía proporcione algún beneficio a sus clientes” (p. 437)-. Además, los directivos deben tener una gran capacidad de liderazgo, aunque la tarea de renovarse en una organización compete a todos quienes la componen. Y por ello, el proceso ha de hacerse en los términos más amplios posibles.

Esto anterior, no sólo con respecto a la planeación administrativa del cambio, a la atención de factores como las funcionalidades subyacentes a productos y/o servicios de la empresa, que implican igualmente una consideración amplia hacia el futuro, para dar así con “un nuevo abanico de oportunidades potenciales” (p.438) y con el reconocimiento de las competencias esenciales de la misma, para ver cuáles de éstas pueden ser sujetas de transformación. El cambio, además, ha de ser emocional, en el sentido de que no se le puede asumir como una actividad mecánica, burocrática meramente, sino como un proceso complejo cuya efectividad descansa en las personas que integran la organización, por lo que la forma en que se les motiva y suma a la acción llega a ser el factor determinante.

Entre los mecanismos que se proponen para llevar a cabo una transición exitosa, se encuentran la formación de equipos que dirijan ese proceso, y especialmente de la atención de sus etapas y la acción correspondiente para paliar sus efectos nocivos. Se habla de una etapa de duelo, que tiene efectos psicológicos como la angustia y las “dificultades para entender sistémicamente el cambio”, pero que puede ser contrarrestada con la definición de las razones del cambio y sus objetivos últimos, en el marco de una organización incluyente; de una etapa neutral, cuando los objetivos parecen ambiguos y donde es necesario ejercer una comunicación eficiente entre los miembros del equipo; y, la zona de inicio (de la nueva etapa), cuando es importante dar a conocer los logros alcanzados y donde el directivo tiene un papel esencial, como ejemplo de nuevas y mejores prácticas productivas. Como se observa, se trata pues, de planear, coordinar, sumar, comunicar y articular el proceso desde distintos ángulos.

### Los Riesgos Latentes

De acuerdo con los datos incluidos en el título de referencia, los resultados del cambio organizacional suelen no ser satisfactorios (La encuesta citada, de la Consultora Arthur Andersen, señala que sólo un rango del 13 por ciento de las empresas consideraba haber tenido, a costos altos, un cambio muy o moderadamente exitoso, mientras que un 77 por ciento se mostraba inseguro sobre si los resultados eran benéficos. P. 442.) en buena parte de los casos, debido, en principio, a un mal manejo del periodo de transición que deriva incluso en situaciones menos favorables que al comienzo del proceso, en altos costos, pérdida de credibilidad y confianza, pérdida de legitimidad por parte de las directivas y, en concreto, en un enrarecimiento del clima organizacional. Las razones son varias, pero destacan dos: el aspecto emocional que antes mencionábamos, si bien a menudo las organizaciones no suelen prestar “la debida atención a los llamados “aspectos humanos” que toda situación de cambio supone” (p.448); así como la planeación del proceso, la cuestión técnica necesaria para desarrollarlo. En ese sentido, para poner en marcha esta forma de arquitectura, las empresas han de plantearse su actuar conforme a los postulados del pensamiento sistémico, el cual apuesta por un mayor discernimiento en la acción, a partir de la consideración de que “Lo estable, lo circular, lo determinado, es sustituido por la visión de un universo en transformación permanente donde se conjugan el orden y el desorden..., lo previsible y lo imprevisible, lo programable y las bifurcaciones aleatorias” (Mora Fausto y Aguilar García, 2009, p. 93.)

Una vez que hemos dado con qué, en concreto, es necesario transformar, la segunda fase es ponerlo en marcha. Se habla, entonces, de la necesidad de contar con “facilitadores” del proceso, ya sean los directivos o bien, en el mejor de los casos, un grupo interdisciplinario encargado de conformar las llamadas “comunidades de compromiso, comunidades de conocimiento y comunidades de integración o trabajo” (p.448); es de hacer notar que estos facilitadores han de tener una acción temporal

en la empresa, ya que su labor tiene más relación con ‘enseñar a hacer’, que a hacerse cargo del proceso. Si toda acción transformadora dependiera de éstos -y el cambio en las empresas es un proceso que no debe terminar, si las consideramos como organismos vivos- su permanencia podría degenerar en dependencia y de esta suerte, el cambio no sería integral, sino paliativo de ciertas situaciones que, en realidad, no estarían mejorando. Por otra parte, para que esta labor directriz funcione, es necesario contar con competencias específicas, como decíamos: capacidad de liderazgo, una visión estratégica del negocio, una capacidad de generar desarrollo entre los miembros de la empresa y actitud para el trabajo en equipo; así como la conciencia de que ese rol -de facilitador- no recaerá en las mismas personas, por las razones que señalábamos un párrafo anterior.

### La Organización Inteligente

Como escribíamos en un comienzo, la situación actual, de profundos cambios en todos los ámbitos y saberes humanos, empuja con mayor fuerza la necesidad de cambio e innovación en las empresas; tales transformaciones no sólo deben atender a sus necesidades inmediatas de mejores resultados financieros y organizacionales, también, deben atender a la necesidad de aquéllas de cambiar para adaptarse a ese entorno en movimiento, dejando atrás los paradigmas ya entrenados, para adentrarse en nuevos descubrimientos que les permitan permanecer, no obstante a las variaciones de su contexto. Sobre esas líneas, es que hablábamos de las organizaciones inteligentes, que no son ya organizaciones rígidas y burocráticas, sino conjuntos humanos cuyas mejores herramientas son su inteligencia y su libertad para alcanzar una plena competitividad; su existencia se basa en el nuevo paradigma del pensamiento sistémico y son, en suma, “organizaciones capaces de llegar a saber más, de aprender cosas nuevas y enseñarlas a otros”, son capaces así, de “aprender de nuevo y enseñar de nuevo” (p. 456).

Las empresas de la posmodernidad tendrán, pues, que hacer, quizá como nunca antes, uso del conocimiento y aun este conocimiento no será el mismo, pues ya no es tanto un conjunto de saberes estáticos, como un crecimiento interior, un “enriquecimiento de nuestro ser práctico, una potenciación de nuestra capacidad operativa” y un punto de arranque para la asunción de una actitud de creatividad y dinamismo constantes. Esto, pues “el paso hacia la sociedad del conocimiento consiste... en darnos cuenta de que la energía de los talentos humanos es incomparablemente superior a la fuerza de la materia” y sus transformaciones (p. 454), y en que, por tanto, quienes integran las organizaciones son en realidad “fuentes de descubrimiento y generación de recursos”. Así entonces, entre más recursos se generen, más fuerte será la empresa. De esta forma, conformar una organización inteligente dependerá de cuánto conocimiento puede generarse -pues siempre será necesario “saber más”- y, la forma en cómo se va a utilizar ese mismo. El tipo de conocimiento al que aludimos es práctico, debe surgir, para nuestro interés, en la empresa entendida como una comunidad de aprendizaje donde el saber es compartido.

En términos de nuestro texto de referencia, se trata de hacer válidas seis propuestas específicas, tendientes a entender el trabajo como un proceso de aprendizaje y enseñanza; y, a la organización como una comunidad de investigación y aprendizaje compartido, pero no dictado según un ‘nivel general deseado’ sino en atención de las particularidades de cada miembro del equipo. Así mismo, se trata de ejercer el profesionalismo como un oficio, esto es, como un trabajo continuo y en permanente enriquecimiento; adquirir lo que se describe como “una ineludible dimensión ética” (p. 462), que no es otra cosa que el fundamento para ejercer con transparencia y en estricto apego a la verdad las funciones de la organización inteligente; y, cultivar una profunda cultura corporativa, mediante el cultivo de hábitos intelectuales y prácticos entre todos los componentes de la organización. Por último, es necesario comprender que “investigación y gestión se identifican”, toda vez que se trata de procesos paralelos y concomitantes.

Emprender un cambio organizacional en función de lo antes explicado, con base en la aplicación del pensamiento sistémico, representará, en efecto, un proceso complejo, pues de fondo supone abandonar la vida organizacional rígida, para volcarse en una nueva relación dinámica, interactiva y, sobre todo,

horizontal entre las partes (sin perder por ello, el valor de las jerarquías necesarias). Como se decía antes, supone construir un nuevo tipo de empresa, humanística y competitiva a un tiempo, capaz de comprender y adecuarse activamente a su momento, y de asumir los riesgos necesarios para mantenerse siempre en el futuro deseado.

\*Basado en: Mora Fausto, José Luis y Aguilar García, Jaime. (2009). *Arquitectura Organizacional*. Instituto de Investigación e Innovación Organizacional, Morelia, Mich.México.

# UNA REVISIÓN A LA APLICACIÓN DE LAS REDES NEURONALES ARTIFICIALES EN LOS MERCADOS FINANCIEROS LATINOAMERICANOS

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## RESUMEN

*El principal propósito de este trabajo es presentar el estado del arte acerca de la aplicación de las redes neuronales artificiales para el pronóstico de series de tiempo asociadas a índices bursátiles y acciones de los principales países de América Latina: Brasil, México, Colombia, Argentina, Chile y Perú. Se hace una revisión de artículos de investigación de cada país de donde se extraen los principales componentes de las RNAs diseñadas que son: la arquitectura utilizada, la función de activación de las capas ocultas y las capas de salida, el algoritmo de entrenamiento, los métodos de transformación de los datos, la división de la serie en el conjunto de entrenamiento y de prueba y las medidas de desempeño. La consolidación de la información arroja que el índice BOVESPA es el que cuenta con mayores aplicaciones, el tipo de red utilizada en todas las investigaciones es feedforwardnet, la topología de las redes diseñadas cuenta con una o máximo dos capas ocultas, el algoritmo de aprendizaje más utilizado es BackPropagation y el desempeño de las redes neuronales en el pronóstico de las series supera en algunos casos a los modelos autorregresivos. Se concluye que la aplicación de RNAs en estos países está en auge, lo que abre el espacio para la aplicación de RNAs innovadoras en la región.*

**PALABRAS CLAVE:** Redes Neuronales, Pronóstico, Latinamerica, Indices Bursátiles

## ARTIFICIAL NEURAL NETWORK AND THE LATIN AMERICAN FINANCIAL MARKETS\_A REVIEW

### ABSTRACT

*The main purpose of this research is to present the state of art about the application of Artificial Neural Networks for time series forecasting stock indexes and associated shares of major Latin American countries: Brazil, Mexico, Colombia, Argentina, Chile and Peru. A review of published papers in each country are made in order to extract the main components of the designed RNAs: the architecture used, the activation function of the hidden layer and output layer, the training algorithm, the transformation methods of the data , sampling the series in the training set and test set and the performance measures. The consolidation of information reveals that the BOVESPA index is the one with larger applications, the type of network used in all investigations is feedforwardnet, the designed network topology has one or at most two hidden layers, the learning algorithm more used is BackPropagation, and the performance of neural networks in forecasting the series in some cases exceeds autoregressive models. It is concluded that the application of RNAs in these countries is booming, opening space for the application of innovative RNAs in the region.*

**JEL:** C53, G17

**KEYWORDS:** Neural Networks; Forecasting, Latinamerica, Stock Index

## INTRODUCCIÓN

El uso de las redes neuronales artificiales para el pronóstico de series financieras ha tenido durante los últimos años un incremento significativo, ya que las RNA se pueden considerar como modelos no-paramétricos que pueden describir muy bien este tipo de series, pero las cuales tienen asociada experimentación, por lo que es difícil generalizar acerca las características y sus efectos en el pronóstico de la serie. En el siguiente documento se presenta la revisión de literatura acerca de la utilización de estos modelos, las características utilizadas y sus efectos en el pronóstico de los principales mercados latinoamericanos: Colombia, Brasil, Argentina, Chile, México y Perú.

## REVISIÓN DE LITERATURA

Las Redes Neuronales Artificiales, han tomado una relevancia muy importante, ya que han demostrado en algunos casos ser mejores describiendo las series de tiempo financieras frente a otros modelos. El diseño de una red neuronal tiene asociada experimentación lo que dificulta concluir acerca de cuáles deben ser las características que se deben utilizar para modelar series de tiempo, lo que ha motivado a la realización de investigaciones que consolidan estas características y sus efectos en el pronóstico; iniciando con Wong, Bodnovich y Selvi (1997), quienes clasifican los artículos que utilizan redes neuronales artificiales en el estudio de series financieras desde 1990 a 1996, de acuerdo al área de aplicación y concluyen que existe una gran oportunidad para aplicar estos modelos matemáticos al área financiera; posteriormente Zhang, Patuwo y Hu, (1998) hace una revisión de literatura acerca de la aplicación de las redes neuronales para pronosticar series de tiempo y consolida cuales han sido las características principales de éstas, concluyendo que la determinación de la arquitectura, intervalo de entrenamiento, algoritmo de aprendizaje entre otras, aún debe hacerse por prueba y error.

Posterior a la publicación de este trabajo se publican importantes investigaciones, cuyo objetivo es revisar las aplicaciones de las redes neuronales a las series financieras e identificar características y tendencias en su uso (Vellido, Lisboa y Vaughan, 1999; Chatterjee, Ayadi, y Boone, 2000; Fadlalla y Lin, 2001; Li y Ma, 2010), las cuales concluyen que las redes neuronales dan un pronóstico satisfactorio frente a otros modelos. Los anteriores artículos revisan la aplicación a series financiera de países como Estados Unidos, India, China, Japón; y debido a la importancia que los mercados latinoamericanos en el escenario mundial, se presenta una revisión de la aplicación de estos modelos a los siguientes países: Colombia, Argentina, Perú, Brasil y Chile; con sus conclusiones acerca del éxito de estas series para estos mercados.

## METODOLOGÍA

Se hace una revisión de artículos de cada país de donde se extraen las principales características para el diseño y la aplicación de redes neuronales:

*Arquitectura de la red:* la cual corresponde al número de capas, número de neuronas por capa, número de pesos que están interconectados con las neuronas.

*Función de activación:* la cual determina la relación que existe entre las entradas y salidas de cada nodo en la neurona.

*Algoritmo de entrenamiento:* el cual determina el método por el cual se hallan los pesos asociados a cada neurona a través de la minimización de una función de error.

*Método de normalización:* asociado a las transformaciones de los datos de entrada y salida,

*Datos de entrenamiento y de prueba:* que indica como se ha dividido la serie financiera en el conjunto de entrenamiento y el conjunto de prueba de la red.

*Medidas de desempeño:* por las cuales se pueden comparar el desempeño del pronóstico de las diferentes arquitecturas de la red.

## RESULTADOS

Las aplicaciones en estos países tienen por objeto de estudio las series de tasas de cambio respecto al dólar, la inflación, acciones e índices generales. Para el caso de Colombia Pantoja Rojas (2005) ha utilizado las redes neuronales para pronóstico de acciones Colombianas (Bavaria, Argos, Valbavaria, IGBC) a partir de datos históricos, el cual arroja que en general las redes neuronales proveen mejores resultados que los modelos ARIMA en algunas series; posteriormente, Santana (2006) pronostica la variación del IPC (Índice de Precios al Consumidor) a partir de datos históricos, quien enfatiza que las RNAs tienden a ser más precisas que las metodologías tradicionales Box-Jenkins; así como, Arrieta, Torres y Velasquez (2009) pronostica el cierre de la acción SURAMINV (Suramericana de Inversiones) a partir de 77 variables macroeconómicas, y concluye que es posible hacer predicciones confiables y obtener rendimientos extraordinarios con respecto a la estrategia *Buy and Hold*; siguiendo esta línea, Cruz, Restrepo y Medina (2009) aplica las redes neuronales para pronosticar el precio de cierre del IGBC (Índice General de la Bolsa de Valores de Colombia), en el cual indican que el modelo basado en RNA es mejor que los tradicionales modelos ARIMA y GARCH; posteriormente,

Velásquez y Franco (2010) pronostican la variación porcentual del IPC (Índice de Precios al Consumidor) mensual a partir de datos históricos; los resultados muestran que la red neuronal propuesta es capaz de pronosticar los datos fuera de la muestra tanto para un período como de varios períodos adelante y Villada, Muñoz y García (2012) usan redes neuronales para pronosticar el precio de cierre diario de las acciones de Ecopetrol y Bancolombia, quienes comprueban el uso exitoso de las RNAs para las series ya que se obtiene bajos errores en el pronóstico tanto dentro como fuera de la muestra. La aplicación al sector de la energía eléctrica lo hace Villada, Cadavid, y Molina (2008) quien utiliza redes neuronales para pronosticar los precios diarios de la energía eléctrica de Colombia, quien afirma que estos modelos son más sencillos de implementar y en la mayoría de los casos mostraron mejor desempeño fuera de la muestra. Para el país de Brasil; de Faria, Albuquerque, Gonzalez, Cavalcante y Albuquerque (2009) han utilizado redes neuronales artificiales para pronosticar el precio de cierre diario del índice general BOVESPA a partir de datos históricos las cuales muestran que las RNAs tienen un desempeño superior en el pronóstico, por otro lado Andrade de Oliveira, Zarate, de Azevedo Reis y Neri Nobre (2011) pronostican precio de cierre diario de la acción de Petrobras y el índice general BOVESPA, quien concluye que el uso de RNAs demuestra ser una alternativa viable junto con las demás técnicas clásicas de pronóstico; posteriormente, de Oliveira, Nobre y Zárate (2013) utilizan RNAs para el pronóstico del precio de cierre mensual de Petrobras, (PETR4) a partir de datos técnicos de mercado, a partir de 15 variables técnicas y 11 fundamentales, demuestran que las RNAs pueden ser una alternativa factible complementaria a las técnicas convencionales de pronóstico.

En el país de Chile, Glaria-bengoechea, Ordofiez-ureta, Marchant-saavedra y Opaz-medina (1996) diseñan una red neuronal para pronosticar el precio de cierre del IGPA a partir de datos históricos y volumen de transacciones, concluyen que la principal ventaja de estos modelos está en la rapidez del pronóstico y Parisi (2004) ha utilizado redes neuronales artificiales para pronosticar los precios de cierre del IPSA a partir de datos históricos y la variable Dow Jones, quien concluye que el uso de la red neuronal diseñada supera en promedio la estrategia de *Buy and Hold*. Para el país de México; Gómez, Venegas y Campuzano (2011) se utilizan las redes neuronales para pronosticar el Dow Jones y el IPC Mexicano comparándolas con el modelo GARCH, el cual presenta un mejor ajuste para la series seleccionadas. Así como para el país de Argentina, Benedetti et al. (2009) entrena una red neuronal para intentar pronosticar el índice Merval a

partir de la tasa de interés, del dólar, de la actividad productiva y Dow Jones; cuyo principal hallazgo es que las redes neuronales son un buen predictor de este índice.

Tabla 1: Resumen de las Redes Neuronales Diseñadas y Sus Características

Autores	Entrenamiento/ Prueba	Tipo de Red	#Capa Oculta: Neuronas	#Nodos de Salida de la Red	Función de Transferencia C.Oculto:C. Salida	Algoritmo de Entrenamiento	Tipo de Conexión	Tratamiento a los Datos Entrada	Medidas de Desempeño.
(Santana, 2006)		MLP	2:(1)(6)	1	Tansig:lineal	BP	Feedforward	Trasformada a [-1 1]	MSE,MAE
(Velásquez & Franco, 2010)		MLP	1:2	1	Squash:Lineal	Broyden-Fletcher-GoldFarb-Shanno	Feedforward	N.D	N.D
(Arrieta et al., 2009)	83%,17 %	MLP	1:11	1	Tansig:Lineal	BP, Levenberg-Mardquart	Feedforward	N.D	MAE,MAPE,RMSE,MSE
(Cruz et al., 2009)	60%,40 %	MLP		1	Sigmoidal:Lineal		Feedforward	Rt	MSE
(Pantoja Rojas, 2005)	85%,15 %	MLP	1:[10,14,15,10,7]*	1	N.D.	BP	Feedforward	N.D.	MSE
(Villada et al., 2008)	119,31	MLP	1:4	1	N.D	BP, Levenberg-Mardquart	Feedforward	N.D	RMSE, RMSPE, MAE, MAPE
(Villada et al., 2012)	102,22	MLP	1:8	1	Tansig:Lineal	BP, Levenberg-Mardquart	Feedforward	N.D	RMSE, MAPE
(de Oliveira et al., 2013)	2/3,1/3	MLP	1: $2((m+2) \times N)^{1/2}$	1	Sigmoidal:Lineal	BP	Feedforward	[0.2 0.8]	MAPE, RMSE, THEIL Coef, POCID
(de Faria et al., 2009)	90%,10 % 2132,236	MLP	1:10	1	N.D.	BP	Feedforward	N.D.	RMSE
(Andrade de Oliveira et al., 2011)	2/3, 1/3	MLP	1:10	1	Sigmoidal:Lineal	BP	Feedforward	[0.1]	RMS, MRPE
(Glaria-bengoechea et al., 1996)	N.D	MLP	3 capas ocultas	1	Tansig:Lineal	FLBP	Feedforward	Normalización	N.D.
(Parisi, 2004)	N.D	N.D	N.D	1	N.D	BP	RWNA*	N.D	N.D
(Benedetti et al., 2009)	N.N	N.D	N.D	1	N.D	N.D	NAN** with Exogenous inputs.	N.D	N.D
(Gómez, Venegas, & Campuzano, 2011a)	N.D.	MLP	6:10	1	Sigmoidal:Lineal	BP	Feedforward	Rt	RMSE

\*Red Ward Recursiva Autorregresive Network \*\*Nonlinear Autorregresive Network \*\*\*N.D.:No Disponidle



La Tabla 1, resume las principales características de cada red neuronal diseñada para las diferentes series de tiempo explicadas anteriormente. Sobresale la utilización en todas las investigaciones de la Red Neuronal Multicapa con conexiones hacia adelante (Multi Layer Perceptron *feedforwardnet*), y la utilización de una sola neurona en la capa de salida.

## CONCLUSIONES

Se ha presentado una revisión de la aplicación de redes neuronales artificiales a series de tiempo en América Latina, en la cual se presentan los siguientes hallazgos: Todas las redes utilizan el tipo de red MLP (*Multi-Layer-Perceptron*) o Red Multicapa con conexiones hacia adelante (*Feedforward*) completamente conectadas. La metodología para escoger la arquitectura adecuada de la red es por ensayo y error, siendo común el diseño de redes con una sola capa oculta, en la cual el número de neuronas de la capa de salida es una neurona, y las de la capa oculta oscilan entre 1 y 15 neuronas. Sólo un trabajo utiliza 3 capas ocultas en su arquitectura. La función de activación para las capas ocultas varía entre la tangente hiperbólica (Tansig) y la función logística (Sigmoidal), siendo ésta última la más utilizada. Respecto a la capa de salida la función común a todas las investigaciones es la función lineal (Lineal). Respecto a la división de la serie, en los conjuntos de entrenamiento y prueba se observa que no hay un método común de selección, ya que éste varía entre el 87% vs 13%, 60% vs 40%, 85% vs 15% entre otros.

La medida de desempeño más utilizada para comparar las diferentes arquitecturas es le RMSE y el MAE. Finalmente, se concluye que a pesar del éxito relativo que exhiben las redes neuronales frente a otros modelos a nivel internacional; no son infalibles frente a otros modelos estadísticos; además su diseño y entrenamiento, exige que el investigador realice una gran cantidad de pruebas respecto a combinaciones de diferentes características de la red; lo que hace muy difícil generalizar acerca de su uso. Para investigaciones futuras se deberían utilizar otros algoritmos de aprendizaje y métodos de tratamiento de los datos; que conduzcan a elevar el número de aplicaciones en las series de tiempo de la región, ya que a la fecha el uso de redes neuronales en Latinoamérica está iniciando.

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## **GESTION FINANCIERA Y CALIDAD DEL SERVICIO DEL SECTOR HOTELERO EN EL MUNICIPIO DE RIOHACHA DEPARTAMENTO DE LA GUAJIRA**

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### **RESUMEN**

*El presente artículo tiene como objetivo presentar los resultados de la investigación Gestión Financiera y Calidad de Servicio en el Sector Hotelero de La Guajira”, la cual se tipificó como un estudio descriptivo correlacional, con diseño no experimental y de campo. Se fundamentó teóricamente en Estupiñan y Estupiñan (2007) León (2007), Ortiz (2009), Gómez (2003), Albrecht (2006), Villoria (2006), Zeithaml (2005), entre otros. Para recolección se utilizó la encuesta estructurada, con reactivos múltiples de escala tipo Likert. La interpretación de resultados se hizo utilizando estadísticos descriptivos y un baremo. En cuanto a resultados se evidenció una deficiente planificación financiera. El desempeño gerencial financiero en cuanto a la toma de decisiones estas no responden al objetivo básico financiero de incrementar las riquezas de los propietarios, su visión cortoplacista de generación de utilidades no garantiza posicionamiento en el mercado turístico. En cuanto a calidad de servicio, los hoteles cuentan los equipamientos necesarios y actualizados tecnológicamente, las instalaciones físicas visualmente atractivas y los elementos materiales son llamativos. Los clientes tienen poca confianza en la prestación del servicio y en cuanto la capacidad de respuesta son lentos en la solución de las inquietudes de los clientes. Existe una correlación positiva entre las variables*

**PALABRAS CLAVE:** Gestión Financiera, Calidad del Servicio, Sector Hotelero, Turismo, Cliente

## **FINANCIAL MANAGEMENT AND QUALITY SERVICE IN HOSPITALITY SECTOR TOWNSHIP DEPARTMENT RIOHACHA**

### **ABSTRACT**

*This article aims to present the results of research Financial Management and Service Quality in the Hotel Industry of La Guajira ", which was classified as a descriptive correlational study with no experimental design and field . It was based on theory and Estupiñan & Estupiñan (2007) Leon (2007), Ortiz (2009) , Gomez (2003 ) , Albrecht (2006 , Villoria (2006 ) , Zeithaml (2005), among others. To harvest the structured survey was used with multiple reactive Likert scale. Interpretation of results was done using descriptive statistics and a scale. As for poor financial planning results are evident. The financial management performance in terms of decision-making do not respond to these basic financial objective of increasing the wealth of the owners, their shortsighted vision to generate profits not guarantee positioning in the tourism market . As for quality of service, the hotels have the necessary facilities and technologically updated, visually appealing physical facilities and materials are eye-catching elements. Customers have little confidence in the service and as responsiveness are slow in resolving customer concerns. There is a positive correlation between the variables*

**JEL:** G3, G31, G32, M3, M30, M31

**KEYWORDS:** Financial Management, Quality of Service, Hospitality, Tourism, Customer Sector

## INTRODUCCIÓN

La humanidad en toda sus dimensiones se encuentra inmersa en un mundo global, competitivo con una economía internacional, caracterizada por mutaciones e innovaciones en todos los campos de la ciencia y la tecnología, así como en la estructura multidimensional de la vida del hombre como ser social, en sus organizaciones, económicas, sociales, políticas y culturales, enfrentándose a retos y desafíos de un nuevo ordenamiento del escenario mundial con eventos que sirven, algunos como impulsores o retardadores de tal dinámica, como por ejemplo: los avances tecnológicos en la gestión de la información y las comunicaciones, la crisis financiera mundial, el reconocimiento de las minorías étnicas, la conciencia ambiental y ética, la responsabilidad social empresarial, entre otros, que sin duda cambian las apuestas frente al logro de los objetivos vitales de la humanidad.

En ese sentido, se plantea que el requerimiento de estructuras mentales con capacidades adaptativas, flexibles, de pensamientos estratégicos y sistémicos que puedan dirigir las organizaciones encargadas de suplir las demandas del nuevo consumidor demandante de un mercado que en consonancia con los cambios también cambió, hoy se debe competir para lograr la fidelidad de un cliente exigente frente a la calidad del servicio, por lo tanto el capital humano, único capaz de crear e innovar se ha vuelto el intangible más importante para las organizaciones. Es así como, las organizaciones industriales y de servicios en América Latina, han ingresado al inventario de las empresas que han cambiado sus estructuras y fisonomías organizacionales ajustada este nuevo contexto, son muchas y variadas las que hoy son conscientes de los problemas ambientales del planeta, de la responsabilidad social y de la necesidad de competir en un mundo globalizado, con recurso humano capacitado como elemento fundamental de la competitividad y calidad del servicio prestado.

El mundo y Colombia, no es la excepción, es una sociedad compuesta por organizaciones, que orientan sus actividades a la producción de bienes o la prestación de servicios, siendo planeadas, coordinadas, dirigidas y controladas por personas, de las cuales depende su subsistencia y estas a su vez del trabajo de las personas; por ello las organizaciones necesitan ser administradas con criterios de calidad, eficiencia y pertinencia, para que puedan alcanzar cierto grado de desarrollo, madurez y excelencia empresarial. Dentro de este contexto competitivo mundial ha tomado fuerza la empresa multi y transnacional como el modelo de organización empresarial coherente con la economía global, donde igualmente entra en vigencia la ley de la selección natural de Darwin, según la cual las especies mejor dotadas sobreviven y las menos dotadas desaparecen, fenómeno que amenaza con la supervivencia de la tradicional empresa con visión local, unicelular y pequeña que predomina en las economías de países en vía de desarrollo como Colombia. En la anterior clasificación de empresas se encuentran hoteles, apartahoteles, hostales, moteles, rancherías y residencias, que constituyen el subsector hotelero del sector turístico de Riohacha, las cuales se encuentran en procesos embrionarios de desarrollo empresarial en su gran mayoría. El sector fue considerado por el Observatorio del Mercado Laboral de La Guajira como un sector en lento crecimiento y desarrollo que no va en coherencia con la apuesta del departamento de ser en el 2019 un polo de desarrollo turístico con aportes al producto interno bruto del 5%( Análisis de la demanda laboral y perfiles ocupacionales del sector hotelero del municipio de Riohacha, departamento de La Guajira (2012).) Al parecer estas empresas presentan disfuncionalidades en la gestión gerencial de sus áreas funcionales, presentando debilidades especialmente en la calidad del servicio y la capacidad financiera.

En ese sentido, se hace necesario indagar sobre aspectos relacionados con la gestión de sus áreas funcionales, especialmente en aquellos aspectos que se convierten en neurálgicos porque tocan la medula existencial de este tipo de empresas como son la gestión de sus finanzas y la calidad del servicio que prestan, por demás, este último no solo nutre el primero sino que se convierte en variable sostén de la estabilidad de las empresas, debido a la fidelización implícita del cliente que genera un servicio o producto ofertado con calidad.

## REVISION LITERARIA

La expresión gestión financiera podría definirse como el proceso sistémico y sistemático que una organización realiza de forma cotidiana para planear, organizar, dirigir y controlar los recursos financieros a fin de lograr el cumplimiento de los objetivos organizacionales de rentabilidad económica o social, productividad, posicionamiento en el mercado, satisfacción de los clientes, proveedores, accionistas o miembros de la organización, para ello es necesario el cumplimiento de otros objetivos implícitos en el proceso tales como: la administración eficiente de los recursos líquidos, de los recursos de capital, la estructuración y manejo equilibrado en la estructura de financiamiento, de ello depende la satisfacción económica y social de sus propietarios o miembros asociados.

Por su parte Estupiñán y Estupiñán (2007), se refiere a la Gestión financiera integral como la combinación de la gestión de activos, liquidez, financiamiento, ventas, costo y productividad, que los analistas deben identificar las debilidades y fortalezas, profundizarlas y analizarlas suficientemente con el personal de la empresa determinando las causas que generaron sus crecimientos y decrecimientos para atacarlas y cumplir las metas de retorno de la inversión a sus dueños. Para Mendoza (2007), a diferencia de la gestión financiera privada cuya preocupación principal es la maximización de las utilidades de los dueños -con excepción de las entidades sin ánimo de lucro- que se verán reflejadas en los estados financieros, en la pública, las actividades deben encaminarse primordialmente a incrementar los beneficios sociales, asunto este difícil de medir por medio de los parámetros convencionales y que por lo tanto difícilmente de reflejar en los estados financieros tradicionales. Pero este propósito -el de incrementar los beneficios sociales- deben enmarcarse dentro de otros de mayor jerarquía porque la gestión financiera se desarrolla en dos escenarios distintos: un macroeconómico y otro microeconómico.

Según Ortiz (2009), La gestión financiera debe cimentarse en decisiones que contribuyan a la sincronización perfecta de los flujos monetarios, en forma tal que la integración de los recaudos y las disponibilidades iniciales de efectivo permita el cumplimiento oportuno de los compromisos de la deuda como requisito que favorece el mantenimiento de buenas relaciones laborales, comerciales y financieras. Además, la gestión debe propender por el uso eficiente de recursos, para evitar situaciones de saturación o la ausencia de los mismos, toda vez que por ambos caminos se cortan las metas de rentabilidad. Gómez (2003), plantea que la gestión financiera está íntimamente relacionada con la toma de decisiones relativas al monto y composición de los activos, al nivel y estructura de la financiación y a la política de dividendos, enfocándose en dos factores primordiales como la financiación y del beneficio de la riqueza.

En cuanto a la calidad del servicio, Benavides (2003), plantea que se debe estudiar desde una doble dimensión, la interna y la externa, en la primera se precisa una correcta implantación y mantenimiento de la cadena proveedor-cliente, a través de los clientes internos se dotará de cohesión organizativa a la empresa, asegurando el funcionamiento eficaz y eficiente de sus procesos y de sus equipos de dirección transversal. Y en la externa: basada en un eficaz servicio técnico y una correcta y buena atención al cliente.

Igualmente, Acuña (2005), plantea que el término calidad es bastante abstracto y se puede definir como las propiedades de un servicio que permite al usuario o cliente calificarlo de acuerdo con el grado de satisfacción que este le genere. Por ello, se puede decir que la calidad es un grado y que va desde un grado cero de muy baja calidad a un grado uno, de muy alta calidad, en donde los valores intermedios representan

la tendencia del servicio a brindar alta o baja satisfacción. Para Zeithaml (2003), calidad es la amplitud de la discrepancia o diferencia que existe entre las expectativas o deseos de los clientes y sus percepciones. Factor que influyen en las expectativas. Entre los factores que influyen en las percepciones del cliente están:

Lo que los usuarios escuchan de otros usuarios.

Las necesidades personales de los clientes.

La experiencia que han tenido con el uso de un servicio.

La comunicación externa de los proveedores del servicio.

La calidad de cualquier servicio depende fundamentalmente, de lo bien que funcionen los miles de elementos que intervienen en el proceso de prestación de servicio y de la capacidad de cada uno de esos elementos para satisfacer las expectativas de los clientes. Esos elementos incluyen: personas que realizan distintos servicios relacionados con el servicio final; equipos, que le dan apoyo a esas realizaciones y; el medio ambiente físico en el que se llevan a cabo los servicios. Para Dolors (2004), La compra de un servicio establece una relación comercial peculiar, muy distinta de la se establece cuando se adquiere un bien físico. Y es la comparación entre lo que el cliente espera recibir -es decir sus expectativas- y lo que realmente recibe o él percibe que recibe – desempeño o percepción del resultado del servicio.

Cabe decir en esta parte desde una perspectiva más conceptual en lo que a calidad del servicio se refiere algunas apreciaciones en materia de calidad que sirvan de base para analizar el acento del esfuerzo modernizador. Es así como la calidad de servicio alude principalmente a la amplitud de la discrepancia o diferencia que existe entre las expectativas o deseos de los clientes y sus percepciones particulares. En tal sentido, puede decirse que lo que caracteriza principalmente a los servicios en general es que estos son básicamente intangibles y heterogéneos, ya que suponen prestaciones y expectativas más que objetos y, adicionalmente, dicha prestación varía de un proveedor a otro y de un día a otro. Dadas las condiciones que anteceden, en los servicios es fundamental lograr la implicación y prever la participación del personal debido a la alta intervención del factor humano en la prestación de servicios y en la percepción de calidad que se hacen los usuarios y clientes.

En cuanto a las dimensiones de la calidad, desde esta perspectiva Zeithaml (2005), comenta que de acuerdo a diversas investigaciones los clientes no perciben la calidad como concepto de una sola dimensión; es decir, las valoraciones de los clientes acerca de la calidad se basan en la percepción de múltiples factores. Así mismo, la calidad percibida está relacionada con el conjunto de atributos o de servicios que componen una prestación y la evaluación que el receptor da a los mismos. En efecto se trata de criterios que utilizan los clientes a la hora de evaluar la calidad del servicio. Entre estos están:

Confiabilidad entendida como la capacidad para cumplir la promesa del servicio de manera segura y precisa. Significa que la empresa cumpla sus promesas - lo convenido acerca de la entrega, la prestación del servicio, la solución de problemas y los precios. Los clientes desean hacer negocios con las compañías que cumplen sus promesas, particularmente las que se relacionan con los atributos del servicio básico. , Respuesta que es la voluntad de colaborar con los clientes y prestar el servicio con prontitud. Destaca la atención y prontitud con la que se hace frente a las solicitudes, las preguntas, las reclamaciones y los problemas de los clientes. La responsabilidad se comunica a los clientes a través del lapso de tiempo que deben esperar para percibir la asistencia, la respuesta a sus preguntas o la atención a sus problemas. La responsabilidad también comprende la noción de flexibilidad y la capacidad para personalizar el servicio a las necesidades del cliente, Seguridad, el conocimiento y cortesía de los empleados, y la capacidad de la empresa y sus empleados para inspirar buena voluntad y confianza. Es probable que esta dimensión adquiera particular importancia para aquellos servicios en que los clientes perciben que se involucra un gran riesgo o en los que se sientan inseguros acerca de su capacidad para evaluar los resultados, Empatía, se define como la atención cuidadosa e individualizada que la empresa brinda a sus clientes. Consiste en

transmitir a los clientes, por medio de un servicio personalizado o adecuado, que son únicos y especiales. Los clientes quieren sentir que son importantes para las empresas que les prestan el servicio y que éstas los comprenden.

Tangibilidad, es la apariencia de las relaciones físicas, el equipo, el personal y los materiales de comunicación. Todos ellos transmiten representaciones físicas o imágenes del servicio que los clientes, y en particular los nuevos, utilizarán para evaluar la calidad. Por otro lado Dolors (2004), distingue en la calidad del servicio dos componentes o dimensiones: La calidad técnica: que se centra en lo que el cliente recibe, es decir, el resultado del proceso y la calidad funcional: que se centra en como el servicio es entregado, es decir en el propio proceso. Lo que los clientes perciben en su experiencia con la empresa es, sin duda alguna, importante para evaluar la calidad, pero es simplemente una de sus dimensiones: la calidad técnica. Es lo que se le da al cliente cuando el proceso productivo y las interacciones comprador-vendedor han finalizado. Por otra parte la calidad funcional es cuando el cliente evalúa el servicio recibido también tendrá en cuenta la forma en que el resultado del proceso le es transmitido, la forma en que el personal de contacto realiza sus tareas, lo que dice o como lo dice son aspectos que también influyen en la opinión del cliente respecto al servicio. Bajo las anteriores posiciones teóricas de la gestión financiera y la calidad del servicio se realiza la presente investigación.

## METODOLOGIA

La presente investigación se tipifica como Descriptiva correlacional con diseño no experimental y de campo de campo, la población de esta investigación estará conformada por los gerentes de los establecimientos hoteleros del municipio de Riohacha, a quienes por ser una población finita considerada pequeña se aplicará el censo población como estrategia para la recolección, procesamiento y tratamiento estadístico de la información. En cuanto a la recolección de la información se abordó utilizando un instrumento diseñado para la investigación con preguntas y respuestas múltiples tipo liker, validado por cinco expertos del área de la administración financiera y gestión turística hotelera. Para el cálculo de la confiabilidad del instrumento se aplicó una muestra piloto a sujetos de similares características de la población objeto de estudio, utilizando la técnica del coeficiente alfa de Crombach, obteniendo una confiabilidad de 0.86 es decir de confiabilidad alta. Para el análisis e interpretación de los datos resultantes de la investigación en cuanto a las variables, dimensiones e indicadores, se utilizó un baremo en escala de muy baja  $1,00 \geq x < 1,80$ ; baja,  $1,80 \geq x < 2,60$ ; media,  $2,60 \geq x < 3,40$ ; alta  $3,40 \geq x < 4,20$  y muy alta  $4,20 \geq x \leq 5,00$ .

## RESULTADOS

Una vez analizados los resultados, se presenta la discusión de los objetivos, utilizando para ello el esquema lógico de la investigación. Para el primer objetivo específico, “Determinar la planeación de la gestión financiera de los hoteles del municipio de Riohacha departamento de La Guajira”, se obtuvo una media de 2.39 ubicada en la categoría del baremo como baja, evidenciándose de esta forma la percepción que tienen los gerentes sobre la planeación financiera en sus establecimientos, calificada como deficiente.

Para el segundo objetivo específico “Identificar la organización de la gestión financiera de los hoteles del municipio de Riohacha departamento de La Guajira”. Se pudo establecer con un promedio de 2.85, clasificado en el baremo como categoría moderada, que la organización para la gestión financiera presenta debilidades estructurales. Para el tercer objetivo específico “Determinar la dirección de la gestión financiera de hoteles del municipio de Riohacha departamento de La Guajira”, presentó una media de 2.60, considerada baja en la jerarquía del baremo, lo que indica la presencia de factores que inciden negativamente en el desempeño gerencial de la gestión financiera.

Para el cuarto objetivo “Analizar el control de la gestión financiera de los hoteles del municipio de Riohacha departamento de La Guajira”: presentó una media 3.20, considerada alta en la jerarquía del baremo, lo que



indica que los gerentes consideran que los procesos de control de la gestión financiera son aceptables. Para el sexto objetivo específico “Analizar las dimensiones de la calidad del servicio de hoteles del municipio de Riohacha departamento de La Guajira”. esta dimensión arrojó una media 2.75 considerada moderada en la jerarquía del baremo, evidenciándose una presencia deprimida del atributo, lo que quiere decir que los clientes consideran deficiente el cumplimiento de las dimensiones de la calidad del servicio en los hoteles en referencia a sus indicadores de confiabilidad, respuesta, seguridad, empatía y tangibilidad. En cuanto al séptimo y último objetivo, “Establecer la relación entre la gestión financiera y la calidad del servicio de los hoteles del municipio de Riohacha departamento de La Guajira ” se estableció mediante el coeficiente de correlación de Pearson, utilizando la herramienta informática software de estadística SSPS, una correlación de 1.0%, considerada como positiva alta, indicando con ello que la gestión financiera guarda una estrecha relación con la calidad del servicio ofertado en los hoteles del municipio de Riohacha.

## CONCLUSIONES

La planeación financiera fue calificada como deficiente la cual se traduce en que no tienen formulados por escritos los elementos de direccionamiento estratégico financiero (misión, valores, objetivos y políticas), que además estos no se convierten en soporte para la toma de decisiones y no se divulgan para el empoderamiento de todos los empleados y trabajadores. Del mismo modo, los presupuesto algunos no se diseñan y tampoco se utilizan como herramienta para el soporte de las acciones del equipo de dirección y los recursos asignados presupuestalmente no los consideran suficientes para lograr una buena prestación del servicio a los clientes. En cuanto a la organización financiera se cuenta con manuales de funciones y procedimientos formulados por escrito, que son de conocimiento de los empleados del hotel y que son una herramienta de ejecución de las actividades y tareas de los empleados del hotel. En lo referente a la dirección de la gestión financiera, la toma de decisiones financieras del equipo de dirección de los hoteles no responde al objetivo básico financiero de incrementar las riquezas de los propietarios, no consultan el impacto que puede generar en las demás áreas funcionales y el comportamiento de las variables del entorno. Así mismo, el ejercicio de delegación funcional los gerentes no están delegando en otros funcionarios aquellas tareas o actividades distractoras al logro del objetivo financiero, de allí, que no existan criterios diseñados por escritos para el ejercicio de delegación y cuando suele hacerlo se carece de seguimiento con regularidad a las tareas entregadas a los empleados.

Por otro lado, el control de la gestión financiera en los hoteles, estos no cuentan con una caja de herramientas de indicadores financieros, que la administración los utilice con periodicidad para evaluar el estado financiero del mismo. En cuanto a las auditorías, no se evidenció planes y programas de auditoría diseñados por escrito para la gestión financiera, que sean ejecutados con regularidad para conocer la consistencia del control interno y los riesgos asociados a la gestión y estos sirvan para soportar la gestión y diseñar las acciones correctivas. Igualmente, los plan de mejora, los gerentes tienen una percepción negativa en lo que se refiere a la existencia de planes de mejora producto de las auditorías realizadas, al igual que sean revisados periódicamente para evaluar el grado de cumplimiento de los mismos, y se constituyan en herramientas de gestión para toma de decisiones por parte del equipo financiero.

En cuanto a la calidad del servicio se concluye que en términos de confiabilidad, los hoteles dan poco cumplimiento a los tiempos estipulados en la prestación de servicio, muestran desinterés en solucionar los problemas que se presentan durante la prestación de servicio y por lo tanto generan poca confianza a sus clientes. No informan con antelación la fecha de cancelación de sus reservas de servicio, son lentos en la prestación y no responden a los clientes las inquietudes respecto a las deficiencias del mismo en los tiempos estipulados. En cuanto a la seguridad, los mecanismos que ofrecen para proteger los bienes y la vida de los clientes durante la prestación del servicio son deficientes, no minimizan los riesgos en la prestación de los mismos y por lo tanto, los clientes se sienten inseguros al momento de ocupar los servicios del hotel. De igual forma, la empatía, los hoteles no consideran que los clientes son el centro de la prestación del servicio,

la atención es impersonal, por lo tanto se asume que sus necesidades específicas no son interpretadas en el diseño de la prestación de un servicio de calidad. En cuanto a la Tangibilidad, los hoteles cuentan con los equipamientos necesarios actualizados tecnológicamente para la prestación de un servicio de calidad, las instalaciones físicas visualmente atractivas para el cliente y los elementos materiales (folletos, y similares) son llamativos para el cliente. Por último, se concluye que de acuerdo al resultado del coeficiente de correlación de Pearson, con una correlación de 1.0%, considerada como positiva alta, la gestión financiera guarda una estrecha relación con la calidad del servicio por lo tanto si se mejoran las debilidades estructurales financiera tiene un efecto positivo en la calidad del servicio.

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# **PROPUESTA DE UN MÉTODO PARA MEDIR EL DESARROLLO DE CAPITAL INTELECTUAL Y HUMANO EN EL CENTRO DE PRODUCCIÓN ACUA-AGRÍCOLA SUSTENTABLE EN EL MUNICIPIO DE BENITO JUÁREZ, SONORA, MÉXICO**

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## **RESUMEN**

*Las empresas enfrentan hoy en día una nueva economía en la cual el acceso a las redes de tecnología de información, el crecimiento en el uso del conocimiento y la globalización del comercio tienen influencia hacia un cambio y una competencia más dinámica en el entorno en el cual giran sus actividades. El Capital Intelectual siempre ha estado presente en las organizaciones, sólo que en los últimos años se le está dando la importancia y significado del impacto que genera en las en ellas. El papel del trabajador en las empresas se encuentra en proceso de cambio debido al contexto donde se desarrolla, el recurso humano deja de ser un actor pasivo y se convierte en participante activo en la organización en la que colabora; una de sus herramientas tradicionales ha sido el conocimiento, pero actualmente se convierte en su herramienta más poderosa debido a que le ayuda a generar información que le proporciona valor. La importancia que se le está dando a la información y el conocimiento va creciendo cada día más, ambas son consideradas dos armas muy poderosas que ayudan a las empresas a ser triunfadoras; si la información que poseen es la mejor y sobre todo si es muy bien empleada para el logro de los objetivos, debido a que el conocimiento es considerado como un factor de la producción; esto último permite que la administración de los bienes intelectuales se haya vuelto la tarea más importante de las organizaciones. En base a lo antes mencionado surge la pregunta de investigación: ¿Es factible la implementación de un método para medir el desarrollo de capital intelectual y humano en el Centro de Producción Acua-Agrícola sustentable?. Llevando a cabo una serie de entrevistas a la población total del mismo para recabar información, procesarla y llegar a las conclusiones del proyecto*

**PALABRAS CLAVE:** Método de Desarrollo de Capital Intelectual y Humano, Producción Acua-Agrícola Sustentable y Benito Juárez, Sonora México

## **PROPOSAL OF A METHOD TO MEASURE THE DEVELOPMENT OF INTELLECTUAL AND HUMAN CAPITAL AT THE CENTER OF AQUA-AGRICULTURAL PRODUCTION SUSTAINABLE IN THE MUNICIPALITY OF BENITO JUAREZ, SONORA, MEXICO**

## **ABSTRACT**

*Firms face today a new economy in which access to the networks of information technology, the growth in the use of knowledge and the globalization of commerce have influence toward a change and a more dynamic competition in the environment in which turn their activities. Intellectual Capital has always been present in organizations, only that in the past few years you are giving the importance and significance of the impact that generates. The role of the worker in the companies is in the process of being changed due to the context where it develops, the human resource ceases to be a passive actor and becomes active participant in the organization in which it works; one of their tools has been the traditional knowledge, but now becomes your*

*most powerful tool because it helps you to generate information that gives you value. The importance that is being given to the information and knowledge is growing each day more, both are considered two very powerful weapons that help businesses to be winners; if the information they possess is the best and especially if it is very well used for the achievement of the objectives, because knowledge is considered as a factor of production; the latter allows that the administration of intellectual property has become the most important task of the organizations. On the basis of the before mentioned the question arises as to research: is it really possible the implementation of a method to measure the management of intellectual capital and people at the center of Acua-Agricultural production sustainable?. Carrying out a series of interviews to the total population of the same to gather information, process it, and arrive at the conclusions of the project.*

**JEL.:** M12, M54

**KEYWORDS:** Method of Development of Intellectual and Human Capital, Production Aqua - Agricultural Sustainable and Benito Juárez, Sonora Mexico

## INTRODUCCIÓN

Debido al interés de la Universidad Estatal de Sonora por generar conocimiento y alternativas que incrementen la producción y rentabilidad del campo agrícola, así como coadyuvar como con productores de las comunidades rurales para que diversifiquen sus actividades tradicionales de agricultura temporal, y en la búsqueda de promover el autoempleo y la producción de alimentos libres de agroquímicos (productos orgánicos), se realiza el desarrollo de un sistema de producción en el que se integre la actividad acuícola con la agrícola. Teniendo en cuenta el contexto donde se realizará el presente estudio y la necesidad de documentar la operación que se lleva a cabo en el proyecto de la Universidad que tiene como objetivo social promover la implementación de este tipo de sistemas de producción entre los habitantes de la región para contribuir al autoempleo, a la producción y consumo de los cultivos altamente proteicos en beneficio de la salud y de la economía familiar, promoviendo el uso sustentable de los recursos naturales según González (2013), se toma la decisión de proponer la implementación de un método para el desarrollo de Capital Intelectual y Humano, para que se lleve a cabo en el proyecto del Centro de Producción Acua-Agrícola en el Municipio de Benito Juárez, Sonora, que ayude a la operación eficiente de acuerdo a las descripciones de puestos, competencias y productos que se obtengan del mismo.

## REVISIÓN LITERARIA

Desde los comienzos de la era industrial (Bernardez, 2005), los economistas clásicos comenzaron a preguntarse sobre la forma de medir y proteger el valor agregado por las personas a los procesos de trabajo. La emergencia de una sociedad en la que la aplicación de conocimiento y competencias comenzaba a crecer con mayor ritmo y velocidad que los otros factores económicos clásicos. Una particular diferencia que ya los clásicos advirtieron entre el capital financiero, la infraestructura física, la maquinaria y la tierra y el referido a los recursos humanos era que mientras los primeros podían ser plenamente poseídos por la organización, los últimos –superada la sociedad esclavista y la servidumbre medieval- eran co-propietarios de los conocimientos, habilidades y competencias acumulados en ellos. Los grandes componentes enfatizados por la escuela clásica (Schultz, Mincer y Becker) de la estructura del capital humano son:

Conocimientos, habilidades, actitudes y competencias:

Generales

Específicos al puesto

Salud física y mental

Capacidad de aprendizaje y concentración

Expectativa de vida

Continuidad y confiabilidad  
Movilidad y capacidad migratoria  
Empleabilidad  
Entre áreas  
Entre compañías  
Estructura familiar  
Como fuente de transmisión de valores y actitudes  
Como “incubadora” y “tutora” del capital humano de la siguiente generación  
Calidad de vida  
Seguridad y estabilidad  
Bienestar

## MÉTODOLOGIA

*Objetivo:* Realizar una propuesta de un plan de desarrollo de capital intelectual y humano en el CEPROAA ubicado en la Unidad Académica Benito Juárez de la UES.

*Delimitaciones:* El CEPROAA se lleva a cabo en la UES Benito Juárez con recursos propios de la Institución, apoyos estatales y se están gestionando recursos Federales para una operación eficiente, así como generar capital intelectual y humano por medio de los proyectos realizados por profesores y alumnos en conjunto.

Este proyecto presenta las siguientes delimitaciones:

Está enfocado sólo a la pertinencia del proyecto en la Unidad Académica Benito Juárez.

La profundidad del estudio está sujeta a la información disponible por los integrantes del proyecto.

La decisión de la implementación del proyecto queda a discreción de las autoridades de la UES y del responsable del proyecto

*Sujeto:* La presente investigación se realizó con los responsables de la operación del CEPROAA, así como los responsables del proceso de producción de los diferentes productos que se siembran de manera hidropónica, siendo profesores y alumnos respectivamente.

*Materiales:* Para la realización de esta propuesta del método de desarrollo de capital intelectual y humano, se realizaron entrevistas abiertas con los integrantes del proyecto, asesoría de maestros de la Universidad Estatal de Sonora y expertos en los temas abordados. Se aplicaron cuestionarios donde indicaban el nivel en que se encontraban y el desado y una abierta las cuales estuvieron enfocadas a la situación actual y expectativas del proyecto, otro método al que se recurrió fue al de observación, y consultas de fuentes directas como libros y páginas Web cuyos autores y páginas se encuentran en la sección de bibliografía.

*Procedimiento:* Al iniciar la investigación se realizó una plática con el Coordinador general del proyecto para conocer la situación actual de la operación del Sistema de Producción Acua-Agrícola, posteriormente se propuso el trabajo a desarrollar, el cual fue realizar un método para medir el desarrollo de capital intelectual y humano que ayude a recopilar de manera formal la información. En la realización del método para medir el desarrollo de capital intelectual y humano se realizaron los siguientes pasos: Determinar los puestos, competencias y productos del CEPROAA, Hipótesis, Población, Evaluación del capital humano, Factores desmotivantes, Análisis de la organización, Procesar información, Informe de resultados, Conclusiones y recomendaciones.

Tabla1: Operacionalización de Variables

1. Variable	2. Tipo de Variable	3. Definición y Objetivo
4. Conocimiento de métodos de desarrollo de Capital Humano	5. Cualitativa nominal	6. Esta variable se refiere al conocimiento que integrantes del proyecto tienen de los conceptos de capital intelectual y humano.
7. Definición de competencias de los puestos	8. Cualitativa nominal	9. En ésta, se determinan las competencias que cada uno de los puestos que componen el proyecto.
10. Evaluación conceptual del capital humano	11. Cualitativa nominal	12. Se identifican los niveles actuales y deseados de cada uno de los factores, componentes e indicadores del proyecto.

Tabla 2: Competencias Centrales de CEPROAA

Puesto	Competencias	Productos
<b>Coordinador general</b>	Implementar el proceso y fases del cultivo. Administrar eficiente de los recursos. Implementar el sistema hidropónico del proyecto. Controlar el desarrollo fenológico de los productos generados. Aplicar estratégicamente la dirección y liderazgo. Realizar gestión. Aplicar la gestión de capital humano. Detectar necesidades de desarrollo del capital humano. Desarrollar capital intelectual.	Cosecha de tilapia y tomate proyectada. Manual de procedimiento Manual de mercadotecnia Plan estratégico del sistema de producción acua-agrícola para la comunidad. Método para el desarrollo de gestión de capital intelectual y humano.
Puesto	Competencias	Productos
<b>Supervisor de producción</b>	Contar con características de liderazgo. Operar las fases del cultivo. Manejo eficiente del sistema en ambientes reducidos el proyecto. Implementar sistemas de control de calidad de los productos cultivados.	Ambiente laboral. Cosecha de tilapia y tomate proyectada. Sistema acua-agrícola operando en la comunidad. Estadísticas de crecimiento del producto. Estadísticas de la productividad del cultivo.
Puesto	Competencias	Productos
<b>Obreros</b>	Aplicar conocimientos técnicos para el manejo del sistema del proyecto.  Controlar tallas, pesos, medidas de crecimiento de los productos sembrados.  Dar mantenimiento constante a los estanques.  Controlar la alimentación de los peces y el regado de las plantas.  Realizar reportes de la evolución del crecimiento de los peces y productividad en los cultivos.	Cosecha de tilapia y tomate proyectada. Manual de procedimiento Manual de mercadotecnia Plan estratégico del sistema de producción acua-agrícola para la comunidad. Cosecha de tilapia y tomate proyectada.  Base de datos de periodos del ciclo productivo.  Base de datos de contingencias del proceso de cultivo.  Base de datos rendimiento de agua.

## RESULTADOS

*Necesidades de Información:* Se determinaron los factores internos del CEPROAA que opera en el municipio de Benito Juárez, para la obtención de las competencias y productos de los puestos que lo forman, así como evaluar los niveles de los factores, componentes e indicadores que coadyuvan en el desarrollo de las funciones, conocer la situación actual y deseada, para determinar la brecha que existe para establecer

estrategias para llegar al objetivo de manera eficiente y documentarlo, ya que no se cuenta con la información.

*Hipótesis (H1):* La hipótesis de la investigación es la propuesta de un método para medir el desarrollo de capital intelectual y humano en el CEPROAA, la cual se ubica en la comunidad de Benito Juárez, una vez analizada la información, se podrá conocer la aceptación o rechazo del proyecto por parte de los responsables del proyecto.

HA: Los responsables del proyecto SI están dispuestos a implementar el método para medir el desarrollo de capital intelectual y humano en el CEPROAA.

HO: Los responsables del proyecto NO están dispuestos a implementar el método para medir el desarrollo de capital intelectual y humano en el CEPROAA.

*Población:* La población de esta investigación serán los tres profesores responsables del proyecto del CEPROAA en la Universidad Estatal de Sonora, Unidad Académica Benito Juárez. Se esquematizaron los datos obtenidos mediante una hoja de cálculo de Microsoft Excel para obtener el total de datos precisos para graficar.

*Informe de resultados:* A continuación se muestran el análisis y las representaciones gráficas los resultados más importantes obtenidos en el desarrollo de la investigación.

Tabla 3: Evaluación Conceptual del Capital Humano

Factor	Componente	Indicadores	Nivel Actual	Nivel Deseado	Brecha y Puntos a Mejorar
13. Innovación y creatividad	○ Innovación	Implementar en el centro y en la comunidad el proceso de cultivo hidropónico en el periodo de un año.	2	4	Realizar cultivo en espacios reducidos productos orgánicos.
	○ Creatividad		4	5	Utilizar materiales reciclables.
2. Actitudes de los empleados	○ Satisfacción de los empleados.	Contar con un manual operativo con funciones y competencias.	3	5	Elaborar un manual operativo.
	○ Compromiso organizacional.	Contar con un plan de capacitación y actualización continua.	4	5	Elaborar un plan de capacitación continua.
	○ Compromiso de los empleados ("engagement")	Eficiencia en el manejo de los recursos	3	5	Difusión del proyecto con los productores de la comunidad.
3. Estabilidad de la fuerza de trabajo	○ Rotación y terminación.	Asegurar la permanencia de los obreros en el proyecto.	2	4	Elaborar plan de desarrollo de habilidades al capital humano.
	○ Permanencia y estabilidad		2	4	
4. Capacidad de los empleados	○ Experiencia	Que el personal tenga mínimo dos años de experiencia necesaria para la coordinación y supervisión del proyecto.	4	5	Capacitación en el manejo y administración de granjas de tilapia y en cultivos de hortalizas.
	○ Aprendizaje	Desarrollar un proyecto productivo al año.	4	5	Cumplir con las funciones y competencias del puesto.



5.	Inversión en capital humano	o	Conocimientos		4	5	Conocimientos generales de sanidad acuícola, legislación acuícola, aspectos biológicos de la especie, fases del cultivo, administración y comercialización. Desarrollo de manuales de los procesos, manejo del proceso administrativo.
		o	Habilidades		4	5	Proactivos, confianza, mejora continua.
		o	Actitudes		3	5	Administración eficiente de los recursos, implementar el sistema en ambientes reducidos el proyecto.
		o	Competencias		3	5	Desarrollo fenológico de los productos generados, gestión. Ing. Acuicultor o biólogo, ing. Agrónomo, biólogo pesquero, Lic. En agronegocios, todos a nivel mínimo de maestría en el caso del coordinador general.
		o	Nivel educacional		4	5	Implementar la inversión debido a que no existe un área específica para CEPROAA.
6.	Liderazgo	o	Inversión total del departamento de Recursos Humanos	Desarrollo e implementación de la gestión de capital humano.	1	3	Contar con el presupuesto necesario y suficiente para la inversión en el capital humano que se tiene proyectada.
		o	Inversión total en capital humano.	Tener al 100% el presupuesto para operar el proyecto.	1	3	Gestionar la autorización y ejercicio del presupuesto correspondiente.
		o	Inversión por categoría		1	3	
		o	Feedback 360°	Revisión de los objetivos mensualmente, según el plan operativo.	3	5	Retroalimentar al equipo de los progresos y áreas de oportunidad de la implementación del sistema.
7.	Productividad	o	Inventarios de liderazgo.	Comunicación eficiente y atención personalizada.	1	4	Desarrollo e implementación de inventarios de liderazgo.
		o	Percepción del liderazgo		4	4	Implementar un programa de aplicación de liderazgo.
		o	Productividad por unidad	Análisis de cumplimiento de la cosecha y la difusión del proyecto en un 100%. Control del plan operativo.	3	5	Mejorar un 15% de la producción.
		o	Productividad general		4	5	Teniendo reuniones quincenales para analizar el plan operativo.
8.	Perfil de la fuerza de trabajo	o	Características demográficas	Personal ambos sexos, no importa estado civil, edad de 20 a 45 años.	3	5	Difusión del programa a la comunidad en general.
9.	Creación de trabajos y reclutamiento	o	Desarrollo de puestos	Están definidas las funciones, competencias y escolaridad.	5	5	Establecer un manual operativo del proyecto.
		o	Efectividad del reclutamiento y sus fuentes.	El 100% es personal de la institución.	2	3	Contar con un 20% de personal externo contratado.
		o	Eficiencia del reclutamiento	Solo hay personal interno.	2	4	Otorgar una 5% del presupuesto del proyecto para el reclutamiento.
		o	Compensación	Solamente seguridad social	1	4	Contar con un diseño completo de compensaciones y beneficios para el personal
10.	Compensaciones y beneficios	o	Beneficios para los empleados	es el beneficio para los empleados, y en relación			

11. Cumplimiento de normas y seguridad	o Compensaciones variables	con las compensaciones variables que hay no aplica.			que participa en el proyecto, con los ingresos que genere el proyecto.
	o Participación de los empleados en utilidades, beneficios, acciones				
	o Quejas y conflictos.	Las quejas que se tienen, se analizan en la unidad de manera interna permitiendo un 10%.	3	5	Implementar un programa de calidad para el proyecto.
	o Cargos y demandas judiciales.	Mantener un 90% de casos controlados y solventados de manera interna.	2	4	10% de los casos que se atiendan en el departamento jurídico de la institución.
12. Relaciones con los empleados	o Salud y seguridad	El 90% del personal en medidas de seguridad estipuladas en el Manual de Seguridad.	2	4	Implementar manual de seguridad e higiene y capacitar el 10% del resto del personal.
	o Ausentismo y llegadas tarde	Son permitidos 15 días de permiso anuales según CGT previamente solicitados.	4	5	Disminuir los permisos en un 50% y pagar los días como un incentivo económico.
	o Balance entre vida y trabajo	Las incapacidades son a discreción del ISSSTESON.	1	4	Se permitan hasta 6 meses de incapacidades continuas según la enfermedad.

Figura 1: Evaluación Conceptual del Capital Humano

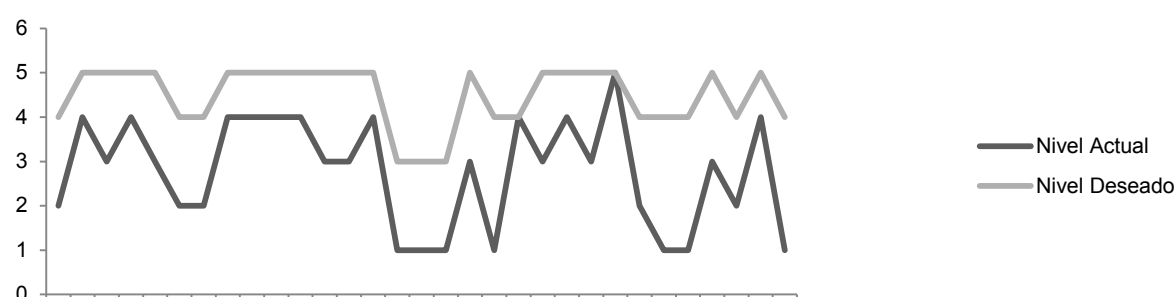


Tabla 4: Información de la Organización

Plan De Negocio/ Proyecto	Situación Actual del Capital Humano de la Organización	Brechas(O Causas Que No Permiten Llegar a la Situación Ideal)	Requerimiento S de la Organización En los Puestos Actuales	Requerimientos de Capital Humano (Nivel General) Puestos Actuales	Competencias Requeridas	Puestos Futuros	Competencias Requeridas
Lograr que el 90% de los puestos desarrollen alto nivel de competencias en el desarrollo de las actividades asignadas.	Existe un 70 % de los puestos que con un alto nivel de competencias en el desarrollo de las actividades asignadas, tal como lo demuestra el liderazgo en el mercado meta	El 20% no cuenta con los perfiles de puesto por competencia, debido que hasta este momento se ha reclutado y seleccionado el personal de manera interna.	Realizar todos los perfiles de los puestos por competencias Establecer un sistema de evaluación del desempeño por competencias. Reuniones mensuales para	Coordinador general. Supervisor de producción. Obreros	Implementar el proceso y fases del cultivo. Administrar eficiente de los recursos. Implementar el sistema en ambientes	Coordinador administrativo Jefe de mantenimiento	Implementar el proceso y fases del cultivo. Administrar eficiente de los recursos. Implementar el sistema en ambientes reducidos el proyecto.

	No existe evaluación del desempeño.	análisis del proyecto Programa de incentivos a la productividad.	reducidos el proyecto. Controlar el desarrollo fenológico de los productos generados. Aplicar estratégicamente la dirección y liderazgo. Realizar gestión.	Controlar el desarrollo fenológico de los productos generados. Aplicar estratégicamente la dirección y liderazgo. Realizar gestión. Aplicar la gestión de capital humano. Detectar necesidades de desarrollo del capital humano. Desarrollar capital intelectual.
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Tabla 5: Guía\_Para Desarrollar el Capital Humano, Puesto Coordinador General

Productos Que el Puesto a Desarrollar Genera	Dimensiones Críticas de Su Proceso de Trabajo	Indicadores a Utilizar Para Medir el Desempeño del Puesto	Metas a Cumplir en Su Puesto	Situación Actual Respecto a Su Desempeño o (Cumplimiento de Metas)	Brechas	Competencias Requeridas Para Mejorar Su Desempeño En el Puesto	Métodos Para Desarrollar las	Método/S Para Evaluar Resultado de Su Desempeño Después de Su Desarrollo
Manual de procedimiento.	Analizar y autorizar los programas de trabajo, operación y financieros del centro. (Manual de procedimiento)	Autorización y seguimiento de los programas de trabajo, operación y financieros.	Cumplimiento del manual de procedimiento al 100%	Cumplimiento del manual de procedimiento al 80%.	20%	Implementar el proceso y fases del cultivo. Administrar eficiente de los recursos. Implementar el sistema hidropónico del proyecto. Controlar el desarrollo fenológico de los productos generados. Aplicar estratégicamente la dirección y liderazgo. Realizar gestión.	Curso del programa operativo del centro a los integrantes del proyecto.	Observación de los reportes elaborados.
Manual de mercadotecnia.	Control mensual de los informes financieros y de producción con el fin de conocer su comportamiento.	Elaborar los informes financieros y de producción mensualmente.	Elaborar 2 informes mensuales.	Cumplir con la planeación del proyecto al 100%, de acuerdo a los recursos establecidos.		Implementar el sistema hidropónico del proyecto. Controlar el desarrollo fenológico de los productos generados. Aplicar estratégicamente la dirección y liderazgo. Realizar gestión.	Capacitación del manejo y elaboración de los informes financieros.	Feedback mensual de la operatividad de los procesos a los empleados.
Plan estratégico del sistema de producción acua-agrícola en la comunidad.	Integrar el programa de operación del centro.	Cumplimiento de la planeación establecida de recursos financieros y materiales del programa de operación.	Cumplir con la planeación del proyecto al 100%, de acuerdo a los recursos establecidos.			Aplicar la gestión de capital humano. Detectar necesidades de desarrollo del capital humano. Desarrollar capital intelectual.	Comunicación eficiente entre los integrantes del centro.	Cumplimiento de las actividades, reflejados en la producción del centro.
Método para medir el desarrollo de capital intelectual y humano.	Optimización de los recursos y el adecuado abasto de los conceptos requeridos para la operación del centro.	Realizar reuniones mensuales y extraordinarias con el personal.	Realizar una reunión general al mes y cuando se requiera, extraordinaria.			Realizar gestión.	Cursos de motivación y liderazgo a los integrantes del centro.	Informar sobre los logros y áreas de oportunidad que se presenten.
	Convocar y presidir reuniones de trabajo para el análisis,						Evaluación del desempeño.	
							Especialización en las diferentes áreas de los integrantes	

	requerimiento y evaluación de los resultados del ciclo de cultivo.	del proyecto.
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Figura 6: Guía Para Desarrollar el Capital Humano, Puesto Supervisor de Producción

Productos Que el Puesto a Desarrollar Genera	Dimensiones Críticas de Su Proceso de Trabajo	Indicadores a Utilizar Para Medir el Desempeño Del Puesto	Metas A Cumplir en Su Puesto	Situación Actual Respecto a Su Desempeño o (Cumplimiento de Metas)	Brechas	Competencias Requeridas Para Mejorar Su Desempeño En el Puesto	Métodos Para Desarrollarlas	Método/S Para Evaluar Resultado de Su Desempeño Después de Su Desarrollo
Plan estratégico del sistema de producción acua-agrícola en la comunidad.	Colaborar con los directivos en la elaboración del programa de operación del centro.	Elaborar un informe de producción mensual de acuerdo al programa de operación.	100% de entrega en tiempo y forma del informe mensual.	80% de entrega en tiempo y forma del informe mensual.	20%	Contar con características de liderazgo.	Curso del programa operativo del centro a los integrantes del proyecto.	Entrega del 100% de los reportes mensuales en tiempo informa.
Calendarización de las actividades a desarrollar.	Elaborar calendario para las actividades a realizar como: calendario de siembra, programa de alimentación, programa de fertilización, llenado y recambios de agua, calendarios de cosecha. Programa de monitoreo del crecimiento de los productos cultivados.	Elaborar un calendario específico para cada actividad del proceso de cultivo. Informar en un reporte el monitoreo del crecimiento de productos.	100% de cumplimiento y seguimiento de las actividades calendarizadas.	70% de cumplimiento y seguimiento de las actividades calendarizadas.	30%	Operar las fases del cultivo.	Manejar eficientemente el sistema hidropónico del proyecto.	Implementar en la comunidad el sistema del centro.
Cosecha de la tilapia y camarón proyectada.	Elaborar un reporte de monitoreo del crecimiento de productos.	Elaborar bitácora de mantenimiento de los equipos y utensilios de trabajo.	Elaborar un reporte mensual de monitoreo de los productos.	90% de elaboración de reporte mensual de monitoreo de los productos.	10%	Implementar sistemas de control de calidad de los productos cultivados.	Capacitación del plan estratégico para implementación del centro a la comunidad.	Feedback del desempeño en los procesos a los integrantes del centro.
Ambiente laboral favorable.	Realizar un informe sobre anomalías de la infraestructura.	Llenado una bitácora en tiempo y forma de manera constante.	Llenado una bitácora en tiempo y forma de manera constante.	80% Llenado una bitácora en tiempo y forma de manera constante.	20%	Cursos de motivación y liderazgo a los integrantes del centro.		
Cosecha de tilapia y tomate proyectada.	Mantener en buen estado los equipos y utensilios de trabajo. Comunicar al coordinador, observaciones relacionadas a la infraestructura para de ser necesario ejecutar acciones correctivas	Reportar en un Informe las anomalías que se pudieran presentar en la infraestructura o fallas en el proceso.	Reportar en un Informe las anomalías que se pudieran presentar en la infraestructura o fallas en el proceso.	80% Informe las anomalías que se pudieran presentar en la infraestructura o fallas en el proceso.	20%			
Estadísticas de crecimiento del producto.								
Estadísticas de la productividad del cultivo.								

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para el adecuado desarrollo de las actividades de operación. Integrar en paquete la información técnica generada en el cultivo y entregarla semanalment e al coordinador para su proceso y análisis.
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## CONCLUSIONES

En la presente propuesta del método para medir el desarrollo de capital intelectual y humano, se determinó la pertinencia de llevarlo a cabo en el CEPROAA, así mismo, los manuales que resulten de las necesidades que resultaron puede ser ofrecido a productores o familias de la comunidad de Benito Juárez cuando éste proyecto lo implementen en el traspaso de los hogares como lo establece en la investigación de mercado de Paredes, 2014. Sin embargo, la investigación fue realizada y adaptada a las necesidades de operatividad del CEPROAA, por lo que necesitaría apoyo de los responsables para capacitar a los interesados de llevar a cabo ésta alternativa de producción sustentable. Para concluir, es importante resaltar que a futuro se puede generar nuevos puestos y nuevas competencias que desarrollar y documentar, así mismo, cabe señalar que se estaría generando líneas de investigación en el proyecto, la Universidad y el acervo de los Journals.

Tabla 7: Factores Desmotivadores (Spitzer, 1995; Clark, 2006)

Factor Desmotivante	Nivel Actual en el Ámbito de Trabajo	Acciones Propuestas Para Removerlo
1. "Política"	1 2 3 4 5	Darlas a conocer por escrito y estar atentos a su cumplimiento para resolver los problemas en su aplicación.
2. Expectativas poco claras	1 2 3 4 5	Afinar el proceso de inducción para dar claridad a la contribución que el personal hará para el logro de los objetivos. Además realizar seguimiento y retroalimentación de su desempeño.
3. Reglas innecesarias	1 2 3 4 5	Revisión del reglamento interior de trabajo para descartar las reglas no necesarias.
4. Trabajo mal organizado	1 2 3 4 5	Revisión del Manual de Organización cada año.
5. Reuniones ineficaces	1 2 3 4 5	Programar las reuniones con anticipación y definir previamente la agenda a tratar.
6. Falta de seguimiento	1 2 3 4 5	Establecer un sistema de monitoreo del desempeño en las actividades críticas.
7. Cambio constante	1 2 3 4 5	Los procesos no varían por la esencia misma de la operación del centro.
8. Temor	1 2 3 4 5	Establecer un estilo de supervisión más democrático.
9. Hipocresía	1 2 3 4 5	Fomentar la congruencia haciendo que los jefes de área sean congruentes con sus acciones y establecer canales y mensajes claros.
10. Retener información	1 2 3 4 5	Fomentar que los directivos dispersen la información, sobretudo aquella que tiene vital importancia para el desarrollo de las actividades.
11. Inequidad	1 2 3 4 5	Estar atentos ante la aplicación de las políticas y reglas para evitar las injusticias, permitiendo que el personal las exprese de manera libre y oportuna.
12. Respuestas desalentadoras	1 2 3 4 5	Tener cuidado al transmitir una respuesta ante un problema, tratando de ser asertivos, confiando y creyendo en la gente.
13. Crítica ácida o destructiva	1 2 3 4 5	Fomentar la apertura en la comunicación y proporcionar la retroalimentación correctamente.
14. Subutilización de su capacidad.	1 2 3 4 5	Establecer un escalafón para los ascensos.
15. Tolerar baja performance	1 2 3 4 5	Establecer un sistema de información ágil y clara que permita identificar los niveles de cumplimiento de las metas.
16. "Derechos adquiridos"	1 2 3 4 5	Establecer políticas claras para otorgar promociones, ascensos, permisos, etc.
17. Management "invisible"	1 2 3 4 5	No aplica. No existen asesores las líneas de autoridad están claramente definidas.
18. Sobrecontrol	1 2 3 4 5	No aplica
19. Dar y quitar	1 2 3 4 5	Sistema de remuneración claro y a la vista de todos para su cotejo correspondiente.
20. Verse forzado a trabajar mal	1 2 3 4 5	Establecer un adecuado balance de cargas de producción y una mejor supervisión.

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# SATISFACCIÓN LABORAL EN PROFESORES INVESTIGADORES UNIVERSITARIOS

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## RESUMEN

*La satisfacción laboral es considerada como un sentimiento positivo respecto al trabajo propio, que resulta de una evaluación de sus características. Cuando el sentimiento es negativo, se considera que hay insatisfacción. El objetivo de la investigación fue conocer el nivel de satisfacción laboral de los profesores de los cuerpos académicos de la Universidad Juárez Autónoma de Tabasco, México y los factores relacionados con dicho nivel de satisfacción. El tipo y diseño del estudio fue no experimental, descriptivo, transeccional, con enfoque mixto y abarcó dos etapas, cuantitativa a través de encuestas y cualitativa por medio de grupos de enfoque. Los resultados obtenidos reflejan que el 26.9% de los profesores presentan insatisfacción laboral siendo las dimensiones que representan focos de alerta el reconocimiento, la compensación y las condiciones de trabajo. Entre las principales causas asociadas se atribuye un agobio relacionado con las funciones, la gestión de apoyos y las labores administrativas.*

**PALABRAS CLAVE:** Satisfacción Laboral, Capital Humano, Investigadores

## JOB SATISFACTION ON UNIVERSITY RESEARCH PROFESSORS

### ABSTRACT

*Job satisfaction is considered as a positive feeling towards our own work, resulting from an evaluation of its characteristics. When the feeling is negative, it is considered as dissatisfaction. The aim of this work was to know the job satisfaction level of the academic community professors of the Universidad Juárez Autónoma de Tabasco, as well as the factors associated with this level of satisfaction. The type and the research design was non-experimental, descriptive and transactional, with a mixed approach carried out in two stages, a quantitative one through surveys and a qualitative one through focus groups. The results show that 26.9% of the professors have job dissatisfaction, showing warning signs: recognition, compensation and working conditions. The main causes are attributed to the stress caused by working and work-related activities, the requesting of resources, and the administrative tasks.*

**JEL:** J24

**KEYWORDS:** Satisfaction, Human Capital, Researchers

## INTRODUCCIÓN

Los seres humanos dedican por lo menos una tercera parte de su tiempo al trabajo, lo que representa una actividad fundamental en la vida de las personas (Peiró y Prieto, 1996). Desde esta perspectiva, el trabajo es fuente de satisfacción o insatisfacción personal, ya que en él se obtiene reconocimiento, el cual contribuye a la sensación de logro, que a su vez impacta en la autoestima de los individuos. De acuerdo a Warr (1999) y Oshagbemi (2003), tiende a pensarse que los trabajadores más satisfechos sean también los más productivos, aunque esta percepción no es corroborada por los datos empíricos. En el ámbito del



trabajo académico, la satisfacción en el trabajo posiblemente promoverá un mejor rendimiento escolar, mejor satisfacción de los alumnos, funcionarios y profesores; en la medida en que la satisfacción deja a los profesionales psicológicamente estables y dispuestos a liderar el proceso educacional a través del establecimiento de filosofías y políticas educacionales, así como mediante la motivación grupal. Estos profesionales estarán también más dispuestos a asimilar los progresos científicos y tecnológicos.

La satisfacción laboral se ha igualado en importancia a la preparación científica del profesional o a la disposición de una determinada tecnología, además, el grado de calidad de los servicios ofertados por una organización, está directamente relacionado con el nivel de satisfacción de las personas que trabajan en ella y en su vinculación con la motivación (Varela, Ferreiro, Fontao y Martínez, 2004).

En el ámbito académico, se ha podido constatar que el grado de satisfacción que los profesores universitarios manifiestan con la docencia, la investigación y las tareas de gestión que desempeñan, es reducido; siendo la gestión la actividad más insatisfactoria y la docencia la más estresante. Según Fisher (1984), en Herranz, Reig, Cabrero, Ferrer y González (2007), cuando los profesores universitarios clasifican sus diez principales fuentes de estrés, sitúan en primer lugar las tareas administrativas, mientras que la enseñanza ocupa la cuarta posición y la investigación la octava.

#### Planteamiento del Problema y su Importancia

La satisfacción laboral es considerada por la comisión europea como un indicador de la calidad de los empleos, ya que el análisis de sus determinantes y consecuencias ha sido objeto de una extensa literatura, siendo la satisfacción laboral contemplada como una variable económica y como un factor que afecta a las conductas individuales en el mercado laboral, produciendo consecuencias como el abandono de trabajo, el absentismo y la baja productividad (Gamero, 2007; Gholipur, Saeidinejad y Zehtabi, 2009).

En el contexto de la Universidad Juárez Autónoma de Tabasco, los profesores constantemente expresan su inconformidad con los esquemas de evaluación a que se ven sometidos, ya que las políticas cambian de un año a otro sin previo aviso y también se muestran inconformes con la forma en que se aplican estas evaluaciones. De igual manera, se declaran inconformes con las condiciones en que realizan su trabajo, mencionando la falta de equipos, materiales de trabajo, instalaciones inadecuadas, sobre todo la falta de aire acondicionado en los salones de clase, siendo que la temperatura en el trópico húmedo es muy elevada, lo que dificulta la realización de las labores.

Tomando como base la situación descrita, surge la inquietud de estudiar el problema en la universidad, para poder determinar el grado de satisfacción laboral de los profesores investigadores de los cuerpos académicos de la misma, analizando las diferencias que se presenten entre las distintas divisiones académicas, ya que la universidad tienen una población docente muy heterogénea, tanto por las diferentes disciplinas que abarca, como por otros factores importantes como la cultura, el ambiente organizacional y la estructura física, entre otras, siendo cada división académica diferente a las demás. El objetivo de la investigación fue determinar el grado de satisfacción laboral en los profesores investigadores que integran los Cuerpos Académicos de la universidad. Un cuerpo académico es un conjunto de profesores investigadores que comparten una o más líneas afines de investigación, cuyos objetivos y metas están destinados a la generación y/o aplicación de nuevos conocimientos, a través de su alto grado de especialización (Secretaría de Educación Pública [SEP], 2011).

## REVISIÓN LITERARIA

### La Satisfacción Laboral

De acuerdo a Muchinsky (2002), la satisfacción laboral forma parte relevante de la Psicología del trabajo y de las organizaciones, existiendo por parte de estas últimas un gran interés por comprender el fenómeno de la satisfacción o la insatisfacción en el trabajo, ya que se le considera un elemento importante en la productividad de los trabajadores. Actualmente se vive una época de transición de modelos laborales que han caído en desuso a otros no muy bien definidos que provocan un estado de readaptación permanente, generando incertidumbre en un contexto tan básico como el bienestar laboral, provocando que el equilibrio entre la vida personal y la vida laboral sea cada vez más difícil de mantener (Laca, Mejía y Gondra, 2006). Lo anterior se puede constatar en un estudio realizado por Martínez, Méndez y Murata (2011) en la Universidad Autónoma Metropolitana, de México; en el cual los investigadores expresan que las instituciones de educación superior han venido adecuándose a los requerimientos de la globalización, uno de los cuales es el incremento de la productividad bajo la lógica de hacer más con menos recursos.

En el sector educativo la productividad adquiere características específicas: más horas de clase, mayor número de artículos, de libros, de capítulos de libros, de conferencias, de alumnos formados, de comisiones y de participación en la gestión universitaria.

En dicho estudio se encontró, que como consecuencia de lo antes mencionado; se da en el profesor universitario una sobrecarga de trabajo, estrés, disfonía y trastornos musculoesqueléticos, trastornos del sueño, ansiedad, fatiga, fatiga neurovisual, lumbalgia y cefalea tensional, entre otros padecimientos; trastornos que reflejan las condiciones del trabajo sedentario, el uso excesivo de la voz y ojos, como consecuencias asociadas a la tarea de docencia, así como el uso de la pantalla de cómputo por largas horas. Aunado a lo anterior, también se encontró que esto ocasiona a su vez un deterioro en la vida familiar, social y laboral del profesor, debido a la prolongación de la jornada laboral y del trabajo realizado en días de descanso y vacaciones.

## MATERIAL Y MÉTODOS

### Diseño del Estudio

En la investigación se empleó un enfoque mixto y abarcó dos etapas: 1ª. Etapa: Fue de tipo descriptivo, con enfoque cuantitativo. El diseño fue no experimental transversal (Hernández, Fernández y Baptista, 2010). El método empleado fue el estudio de caso con investigación de campo y la técnica empleada fue la encuesta. En esta etapa se identificó el nivel de satisfacción/insatisfacción laboral de los profesores investigadores de los cuerpos académicos de la universidad, de acuerdo a las dimensiones estudiadas (condiciones de trabajo, oportunidades de promoción, reconocimiento, logro y compensación). Para la realización de esta etapa se aplicó de manera directa a los profesores investigadores de los cuerpos académicos, la adaptación propia del cuestionario de Minnesota para medir satisfacción laboral (Weiss, Dawis, England y Lofquist, 1977).

2ª. Etapa: Fue de tipo descriptivo, con enfoque cualitativo y diseño no experimental transversal. Se llevaron a cabo reuniones con los profesores de todas las divisiones académicas, empleando la técnica de grupos de enfoque (Morgan, 1998), con el fin de elaborar un inventario de factores asociados a la satisfacción/insatisfacción laboral. Los profesores fueron invitados de manera verbal y el grupo de enfoque se realizó con los que asistieron de manera voluntaria. Cabe mencionar que esta actividad se realizó con la asistencia de por lo menos 8 profesores en cada grupo focal, lo cual cumple con la norma de que en estos grupos pueden participar entre dos y 10 participantes (Martínez, 2006).

### Población de Estudio

La universidad cuenta con 11 Divisiones Académicas y 66 Cuerpos Académicos compuestos por 462 profesores distribuidos en 9 de ellas, los cuales conformaron la población de estudio. Se empleó un muestreo estratificado para la primera etapa (cuantitativa), tomando como estrato cada una de las divisiones académicas, el cual puede observarse en la tabla 1.

Tabla 7: Muestreo Estratificado de las Divisiones Académicas de la Universidad

División Académica	Población	Muestra
División Académica de Ciencias Agropecuarias (DACA)	55	28
División Académica de Ciencias de la Salud (DACS)	56	28
División Académica de Ciencias Económico Administrativas (DACEA)	38	19
División Académica de Ciencias Sociales y Humanidades (DACS y H)	36	18
División Académica de Educación y Artes (DAEA)	53	27
División Académica de Ingeniería y Arquitectura (DAIA)	53	27
División Académica de Informática y Sistemas (DAIS)	61	31
División Académica de Ciencias Biológicas (DACBIOL)	53	27
División Académica de Ciencias Básicas (DACB)	57	29
Total	462	234

*Nota: Esta tabla presenta la distribución de la muestra estratificada por división académica de los profesores que participaron en el estudio.*

### Instrumentos de Recolección de Datos

Para la recolección de los datos de la primera etapa se empleó una adaptación propia del cuestionario de Minnesota para medir las variables de satisfacción Laboral (Weiss, Dawis, England y Lofquist, 1977). Adicionalmente se incluyeron variables socio demográficas. La validez se determinó por medio del análisis factorial exploratorio, los resultados del análisis reportaron que los cinco factores explicaron el 43.37 % de la varianza total, valores que se consideran aceptables (Milton, 2010, Martínez, 2005). Para la confiabilidad se aplicó una prueba piloto a un grupo compuesto por el 10% del tamaño de la muestra, sometiendo los resultados a la prueba de alpha de Cronbach, el cual reportó un valor de 0.9261, que en términos generales el valor se considera elevado.

### Recolección y Análisis de Datos

Para la primera etapa, los puntajes obtenidos en la escala de satisfacción laboral fueron analizados en primer término a través de la distribución de frecuencias. Posteriormente, con el análisis de varianza (ANOVA) se determinaron las diferencias que se presentan entre cada una de las dimensiones de la satisfacción laboral y según las variables socio demográficas, las variables institucionales y los sistemas de evaluación externos, así como también las diferencias presentes en los niveles de satisfacción laboral de cada una de las Divisiones Académicas de la Universidad Juárez Autónoma de Tabasco. Para el análisis cuantitativo se utilizó el software especializado SPSS. Para la segunda etapa, se realizaron grupos focales para identificar los factores que pudieran ocasionar un impacto negativo en la satisfacción laboral de los profesores de cada una de las Divisiones Académicas de la Universidad. Una vez concluida la etapa de recolección de datos cualitativos, la información obtenida en los grupos focales fue transcrita para su análisis. Posteriormente a la transcripción se realizó una selección de frases testimonio para cada dimensión estudiada de la satisfacción laboral por cada profesor que participó en los grupos focales. Las frases se seleccionaron por expresión de opiniones, desacuerdos, causas o propuestas para cada una de las dimensiones de las variables definidas para el estudio.

## RESULTADOS

### 1ª. Etapa Cuantitativa

Con la finalidad de establecer categorías de análisis se decidió identificar los cuartiles de la distribución y se derivan las categorías presentadas en la tabla 2.

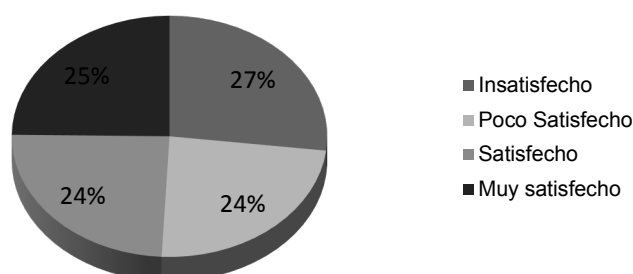
Tabla 8: Niveles de Satisfacción Laboral, Rango de Valores (Escala 20 – 100)

Satisfacción Laboral	Percentil	Rango	%
Insatisfecho	25	Valores $\leq$ 59	26.9
Poco Satisfecho	50	60 – 68	23.9
Satisfecho	75	69 – 77	24.4
Muy Satisfecho	100	Valores $\geq$ 78	24.8

*Nota: Esta tabla presenta la distribución de frecuencias por cuartiles.*

Con la finalidad de establecer un criterio más preciso para la población que se puede considerar que está insatisfecha, se consideró únicamente la población registrada debajo del percentil 25 (26.9%) como está señalado en la tabla 2. En la figura 1 se ilustra la distribución de frecuencias de los totales en los cuestionarios para evaluar el nivel de satisfacción por cuartiles.

Figura 1: Distribución de Frecuencias Sobre el Cuestionario de Satisfacción Laboral



*Nota: Esta figura presenta la distribución de frecuencias del cuestionario.*

En consideración de la distribución y la escala de la prueba (20 – 100), únicamente el 24.8% de la población considera estar muy satisfecho laboralmente y un 24.4% satisfecho a secas. Contrariamente, un 26.9% de la población bajo estudio se percibe insatisfecho laboralmente y un 23.9% expresaron estar poco satisfechos, por lo cual, en realidad un 50.8% presenta insatisfacción.

### Análisis de Variabilidad.

Para analizar las dimensiones del cuestionario de satisfacción laboral en relación a las variables socio demográficas se empleó el análisis de varianza ANOVA para la edad, la antigüedad y el área, así como la prueba *t* de student para analizar el género, el estado civil, acreditación del perfil PROMEP, vigencia en el

SNI y desempeño de algún cargo administrativo. A continuación se presentan las que resultaron estadísticamente significativas. La tabla 3 presenta los resultados de un ANOVA para evaluar diferencias de medias poblacionales de la antigüedad laboral con relación a las dimensiones de la satisfacción laboral.

Tabla 9: Comparación de las Medias Poblacionales de Cada Dimensión del Cuestionario de Satisfacción Laboral Por Antigüedad

Dimensión	Antigüedad	N	Media	Desviación Típica	F	Sig.
Condiciones de Trabajo	1 a 10	53	12.98	4.102	.394	.757
	11 a 20	83	13.02	4.117		
	21 a 30	84	13.61	3.780		
	31 a 45	10	13.40	4.477		
Oportunidades de Promoción	1 a 10	53	12.72	4.007	1.309	.272
	11 a 20	83	12.02	4.042		
	21 a 30	84	12.99	3.913		
	31 a 45	10	11.00	4.989		
Reconocimiento	1 a 10	53	12.11	4.798	1.390	.247
	11 a 20	83	12.14	4.387		
	21 a 30	84	13.21	3.887		
	31 a 45	10	11.20	4.756		
Logro	1 a 10	53	18.13	1.798	2.854	.038*
	11 a 20	83	16.82	3.465		
	21 a 30	84	17.76	2.660		
	31 a 45	10	18.10	2.961		
Compensación	1 a 10	53	11.34	3.562	1.091	.354
	11 a 20	83	11.51	3.817		
	21 a 30	84	12.33	3.420		
	31 a 45	10	11.50	3.979		

*Nota: Esta tabla presenta la comparación de medias poblacionales de cada una de las dimensiones de estudio con respecto a la antigüedad.*

\* $p \leq .05$

Se observa una diferencia estadísticamente significativa para los rangos de antigüedad establecidos con respecto a la dimensión de logro, siendo el rango entre 1 y 10 años el que presenta la media más alta, 18.13 (mayor satisfacción) y el rango entre 11 y 20 años de antigüedad el que reporta la media más baja, 16.82 (menor satisfacción). Para analizar la diferencia de las muestras poblacionales por género, estado civil, acreditación del perfil PROMEP, vigencia en el SNI y desempeño de algún cargo administrativo se empleó la prueba  $t$  de student para muestras independientes ya que permite comparar las medias para dos grupos de casos (Mendenhall, 1990). A continuación se presentan las que resultaron estadísticamente significativas. En la tabla 4 se presentan los resultado de la prueba  $t$  para la variable estado civil.

Tabla 10: Comparación de las Medias Poblacionales de Cada Dimensión del Cuestionario de Satisfacción Laboral Por Estado Civil

Dimensión	Estado Civil	N	Media	Desviación Típica	T	Sig. (Bilateral)
Condiciones de Trabajo	Soltero	66	12.70	4.598	-1.204	.230
	Casado	167	13.40	3.722		
Oportunidades de Promoción	Soltero	66	11.89	3.915	-1.441	.151
	Casado	167	12.74	4.065		
Reconocimiento	Soltero	66	11.61	4.343	-1.861	.064
	Casado	167	12.78	4.329		
Logro	Soltero	66	17.27	3.321	-.825	.410
	Casado	167	17.62	2.670		
Compensación	Soltero	66	10.77	3.972	-2.617	.009*
	Casado	167	12.13	3.402		

Nota: Esta tabla presenta la comparación de medias poblacionales de cada una de las dimensiones de estudio con respecto al estado civil.

\*p≤ .05

Se observa que sí existe una diferencia estadísticamente significativa sobre la compensación con relación al estado civil, siendo los solteros los que presentan menor satisfacción.

La tabla 5 presenta los resultados de la prueba *t* para los profesores que además desempeñan un cargo administrativo.

Tabla 11: Comparación de las Medias Poblacionales de Cada Dimensión del Cuestionario de Satisfacción Laboral Sobre el Desempeño de un Cargo Administrativo

Dimensión	Cargo Administrativo	N	Media	Desviación Típica	T	Sig. (Bilateral)
Condiciones de Trabajo	SI	48	14.23	4.117	2.000	.047*
	NO	186	12.95	3.922		
Oportunidades de Promoción	SI	48	13.79	4.346	2.514	.013*
	NO	186	12.17	3.881		
Reconocimiento	SI	48	13.35	4.983	1.624	.106
	NO	186	12.22	4.150		
Logro	SI	48	18.02	3.225	1.347	.179
	NO	186	17.40	2.755		
Compensación	SI	48	12.08	3.940	.662	.509
	NO	186	11.69	3.555		

Nota: Esta tabla presenta la comparación de medias poblacionales de cada una de las dimensiones de estudio con respecto al desempeño o no de un cargo administrativo.

\*p≤ .05

Se observa que existen diferencias estadísticamente significativas en el nivel de satisfacción con relación a las dimensiones de condiciones de trabajo y oportunidades de promoción, siendo en ambos casos los que no tienen un cargo administrativo, quienes registran un nivel más bajo de satisfacción con respecto a estos dos factores. La tabla 6 presenta los resultados de un ANOVA para evaluar diferencias de medias poblacionales entre las diferentes Divisiones Académicas con relación a las dimensiones de la satisfacción laboral. Se observa una diferencia estadísticamente significativa en las Divisiones Académicas con respecto a las condiciones de trabajo, siendo la División Académica de Ingeniería y Arquitectura la que presenta los niveles más bajos de satisfacción laboral, con una media de 10.15 y la División Académica de Ciencias

Tabla 12: Comparación de las Medias Poblacionales de Cada Dimensión del Cuestionario de Satisfacción Laboral Por División Académica

Dimensión	División Académica	N	Media	Desviación típica	F	Sig.
Condiciones de Trabajo					4.40 0	.000*
	División Académica de Ciencias Agropecuarias (DACA)	28	13.86	2.758		
	División Académica de Ciencias de la Salud (DACS)	28	12.89	4.433		
	División Académica de Ciencias Económico Administrativas (DACEA)	19	11.68	4.398		
	División Académica de Ciencias Sociales y Humanidades (DACASyH)	18	13.56	4.033		
	División Académica de Educación y Artes (DAEA)	27	12.37	3.764		
	División Académica de Ingeniería y Arquitectura (DAIA)	27	10.15	3.655		
	División Académica de Informática y Sistemas (DAIS)	31	14.71	4.100		
	División Académica de Ciencias Biológicas (DACBIol)	27	14.81	3.151		
Oportunidades de Promoción	División Académica de Ciencias Básicas (DACBS)	29	14.21	3.609		
					1.66 7	.108
	División Académica de Ciencias Agropecuarias (DACA)	28	12.00	3.651		
	División Académica de Ciencias de la Salud (DACS)	28	12.96	3.707		
	División Académica de Ciencias Económico Administrativas (DACEA)	19	12.16	3.976		
	División Académica de Ciencias Sociales y Humanidades (DACASyH)	18	13.89	4.639		
	División Académica de Educación y Artes (DAEA)	27	12.30	3.338		
	División Académica de Ingeniería y Arquitectura (DAIA)	27	10.52	4.823		
	División Académica de Informática y Sistemas (DAIS)	31	12.74	4.049		
Reconocimiento	División Académica de Ciencias Biológicas (DACBIol)	27	13.89	3.355		
	División Académica de Ciencias Básicas (DACBS)	29	12.41	4.239		
					1.13 3	.342
	División Académica de Ciencias Agropecuarias (DACA)	28	11.93	4.216		
	División Académica de Ciencias de la Salud (DACS)	28	13.64	3.694		
	División Académica de Ciencias Económico Administrativas (DACEA)	19	12.16	4.776		
	División Académica de Ciencias Sociales y Humanidades (DACASyH)	18	13.50	3.502		
	División Académica de Educación y Artes (DAEA)	27	12.78	4.619		
	División Académica de Ingeniería y Arquitectura (DAIA)	27	10.67	4.279		
Logro	División Académica de Informática y Sistemas (DAIS)	31	13.03	5.036		
	División Académica de Ciencias Biológicas (DACBIol)	27	12.26	3.706		
	División Académica de Ciencias Básicas (DACBS)	29	12.24	4.688		
					1.53 8	.145
	División Académica de Ciencias Agropecuarias (DACA)	28	17.36	1.985		
	División Académica de Ciencias de la Salud (DACS)	28	16.71	4.429		
	División Académica de Ciencias Económico Administrativas (DACEA)	19	16.58	5.004		
	División Académica de Ciencias Sociales y Humanidades (DACASyH)	18	17.39	3.127		
	División Académica de Educación y Artes (DAEA)	27	18.93	1.774		
Compensación	División Académica de Ingeniería y Arquitectura (DAIA)	27	17.67	2.130		
	División Académica de Informática y Sistemas (DAIS)	31	17.90	2.103		
	División Académica de Ciencias Biológicas (DACBIol)	27	17.70	1.815		
	División Académica de Ciencias Básicas (DACBS)	29	17.17	2.221		
					1.33 7	.226
	División Académica de Ciencias Agropecuarias (DACA)	28	11.50	3.294		
	División Académica de Ciencias de la Salud (DACS)	28	13.29	3.886		
	División Académica de Ciencias Económico Administrativas (DACEA)	19	10.68	2.829		
	División Académica de Ciencias Sociales y Humanidades (DACASyH)	18	12.11	3.288		
	División Académica de Educación y Artes (DAEA)	27	11.74	4.373		
	División Académica de Ingeniería y Arquitectura (DAIA)	27	10.93	3.852		
	División Académica de Informática y Sistemas (DAIS)	31	11.29	3.866		
	División Académica de Ciencias Biológicas (DACBIol)	27	11.56	3.274		
	División Académica de Ciencias Básicas (DACBS)	29	12.62	3.245		

Nota: Esta tabla presenta la comparación de medias poblacionales de cada una de las dimensiones de estudio por cada una de las divisiones académicas. \* $p \leq .05$

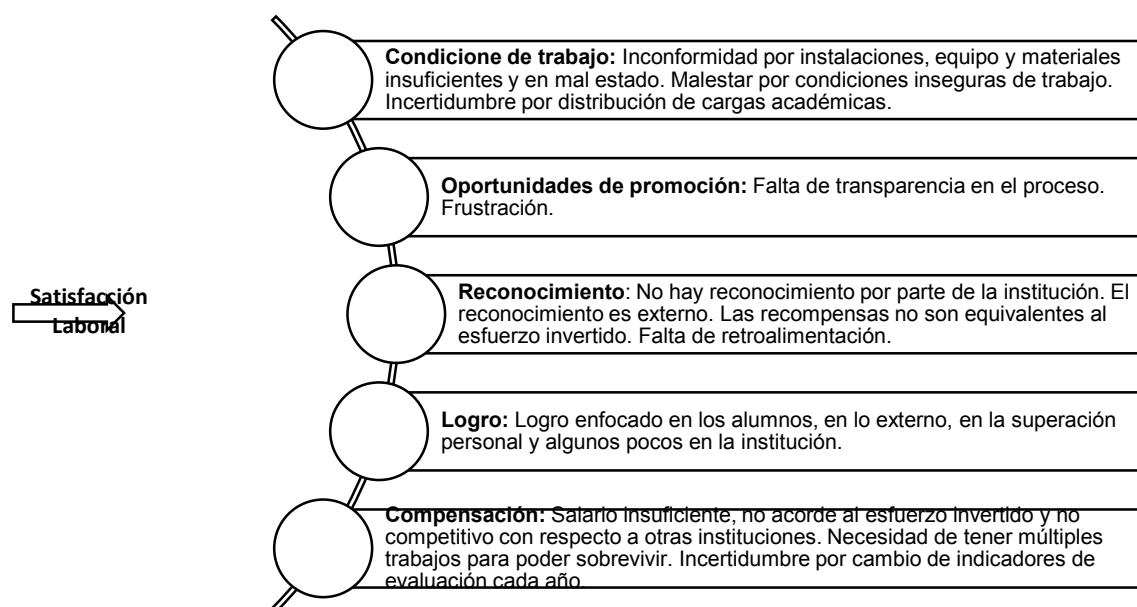
biológicas la que presenta la media más alta 14.81(mayor satisfacción). En términos generales, es la División Académica de Ingeniería y Arquitectura, la que presenta los niveles más bajos de satisfacción, ya

que su media es la más baja en condiciones de trabajo (10.15), oportunidades de promoción (10.52) y reconocimiento (10.67). A su vez, la División Académica de Ciencias Económico Administrativas presenta las medias más bajas (menor satisfacción) en las dimensiones logro (16.58) y compensación (10.68). Por otra parte, las medias más altas (mayor satisfacción) las obtuvo la División Académica de Ciencias de la Salud en las dimensiones reconocimiento (13.64) y compensación (13.29); de igual manera, División Académica de Ciencias Biológicas obtuvo la media más alta (mayor satisfacción) en la dimensión condiciones de trabajo (14.81), la División Académica de Ciencias Sociales y Humanidades en la dimensión oportunidades de promoción (13.89) y la División Académica de educación y Artes en la dimensión logro (18.93).

## 2ª. Etapa Cualitativa

Después de analizar la transcripción de los grupos focales llevados a cabo en cada una de las divisiones académicas, se identificaron las frases testimonio por cada una de las dimensiones de estudio. Los resultados generales indican que la dimensión con mayor frecuencia (más insatisfacción) es el reconocimiento, seguida por la compensación y las condiciones de trabajo. En menor medida expresan no estar satisfechos en las dimensiones de logro y oportunidades de promoción. En la figura 2 se presentan los resultados globales de los niveles de satisfacción, con sus respectivas frases testimonio.

Figura 2: Resultados Globales de los Niveles de Satisfacción Laboral de Segunda Etapa del Estudio



**Nota:** Esta figura presenta los resultados globales de los niveles de satisfacción laboral con sus respectivas frases testimonio.

Se puede observar que a nivel global de la muestra, la frecuencia más alta se obtuvo en las dimensiones de Reconocimiento, Compensación y Condiciones de trabajo. La primera dimensión, el reconocimiento, se asocia a ideas que refieren a una ausencia de este factor, tales como: 1) La falta de reconocimiento por parte de la institución, 2) se perciben que las recompensas no equivalen al esfuerzo invertido, 3) el reconocimiento se obtiene de fuentes externas a la organización, y por último 4) se percibe que es necesaria una retroalimentación sobre las labores que deben mejorarse. En la segunda dimensión en importancia, las condiciones de trabajo, se percibe que las instalaciones y el equipo se encuentran en muchas ocasiones en mal estado y que no siempre se cuentan con los recursos suficientes para el desempeño de las labores.



asignadas. Por otro lado, la inseguridad, también fue una idea asociada a esta dimensión, al igual que la incertidumbre que se genera en la distribución de asignaciones académicas cada ciclo. La tercera dimensión se asocia a cuestiones en las cuales los profesores expresaron inconformidad porque consideran que el salario devengado no alcanza para satisfacer sus necesidades, además de que no es acorde al esfuerzo invertido y que perciben que no es competitivo con respecto a los salarios que pagan en otras instituciones, motivo por el cual se ven obligados a tener varios empleos para poder subsistir.

## CONCLUSIONES

Se concluye que sí hay evidencia de insatisfacción, pues el 26.9% de los profesores investigadores que integran los cuerpos académicos de la universidad, se percibe insatisfechos laboralmente y un 23.9% expresa que se encuentra poco satisfecho, por lo cual se puede afirmar que realmente es un 50.8%. A su vez, al calcular los descriptivos de las dimensiones, se pudo observar que la media más baja (11.77), se registró en la dimensión compensación, lo cual indica que es aquí donde está el menor grado de satisfacción. En la fase cualitativa, todas las expresiones asociadas a cada una de las dimensiones dan cuenta de una evidente insatisfacción del profesor con el rol múltiple que debe desarrollar por las demandas internas y externas que le genera una sobrecarga de trabajo, la cual se percibe como no remunerada ni reconocida de manera adecuada. El análisis dimensional de la variable señala que los principales factores en las que tiene incidencia la satisfacción laboral, se encuentran asociados a la compensación, el reconocimiento y las oportunidades de promoción. A nivel global, los resultados obtenidos permiten concluir las divisiones académicas con índices más bajos de satisfacción son: la División Académica de Ingeniería y Arquitectura, en las dimensiones condiciones de trabajo, oportunidades de promoción y reconocimiento; y la División Académica de Ciencias Económico Administrativas, la cual presenta los menores índices de satisfacción en las dimensiones logro y compensación. Se concluye de manera general que los factores causales de insatisfacción son los mismos en diferentes niveles para todas las divisiones.

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# ESTRUCTURA DE CAPITAL Y RIESGO FINANCIERO: EVIDENCIA EMPÍRICA EN PYMES HOTELERAS

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## RESUMEN

*En este trabajo se expone el desempeño financiero de 21 empresas hoteleras, relacionando componentes de valuación para determinar el riesgo financiero estratégico. El contexto teórico establece que la toma de decisiones financieras a nivel estratégico en las pequeñas y medianas empresas (PyMEs) requiere de la comprensión de diversos paradigmas. El análisis sobre la administración del riesgo establece que el control sobre la estructura de capital, la tasa de retención, la tasa de crecimiento, y el rendimiento de capital ajustado por riesgo permiten crear estrategias que puedan convertirse en una ventaja competitiva. Los resultados indican que el riesgo financiero estratégico se identifica determinando la estructura de capital que maximiza el valor de las empresas.*

**PALABRAS CLAVES:** Estructura de Capital, Riesgo Financiero, Pymes Hoteleras

## CAPITAL STRUCTURE AND FINANCIAL RISK: EMPIRICAL EVIDENCE IN SME

### ABSTRACT

*This work presents the financial performance of 21 hotel companies, linking components of valuation to determine the strategic financial risk. The theoretical context establishes that financial decision-making at the strategic level in small and medium-sized enterprises (SMEs) requires the understanding of different paradigms. Analysis on risk management establishes control over the capital structure; retention rate; growth rate; and risk-adjusted return on capital performance allow create strategies that can develop into a competitive advantage. The results indicate that strategic financial risk is identified by determining the capital structure that maximizes the value of the companies*

**JEL:** G32

**KEYWORDS:** Capital Structure, Financial Risk, And Smes

## INTRODUCCIÓN

Los propietarios o directivos de las PyMEs mantienen un control total sobre sus decisiones, restringiendo su tasa de crecimiento; financieramente hablando prefieren financiar sus operaciones o proyectos de inversión con recursos económicos propios. (Velázquez y Butze, 2009). Esta decisión responde en un análisis particular a las oportunidades de acceso al sistema financiero y al costo de financiamiento por la obtención de los recursos. De acuerdo con (Myers, 2001) es producto de la decisión de financiar las inversiones con las fuentes más baratas y con mayor posibilidad de obtención; pero esto aleja a la empresa de una estructura de capital óptima; ya que se elige la fuente de financiamiento de menor costo versus el porcentaje de deuda que minimice el costo promedio de financiamiento. Esto es, que el empresario PyME prefiere la retención de utilidades antes que el financiamiento externo y la deuda antes que al capital. Los comportamientos descritos previamente y los riesgos inherentes en los entornos empresariales tienen un

efecto directo en el retorno sobre capital, pero en la toma de decisiones financieras estratégicas este indicador debe ser complementado con la determinación del riesgo en la combinación de los factores de valuación de negocio. En nuestra investigación obtuvimos información con respecto al desempeño financiero de las PyMEs hoteleras sinaloenses, lo cual nos permitió realizar un análisis para determinar el nivel de riesgo financiero estratégico. El empresario hotelero sinaloense como ente conocedor debe aportar las estrategias de fortalecimiento de la oferta hotelera regional, sin olvidar la satisfacción de los turistas; participando para ello, en actividades que fortalezcan la cultura de su entorno, revaloricen su ecosistema y minimicen la estacionalidad de la actividad turística. Lo anterior, sumado a una toma de decisiones que maximice el valor de las empresas hoteleras motivaría el deseo o la oportunidad de reinvertir en el sector turístico sinaloense; convirtiéndose en una ventaja competitiva de largo plazo.

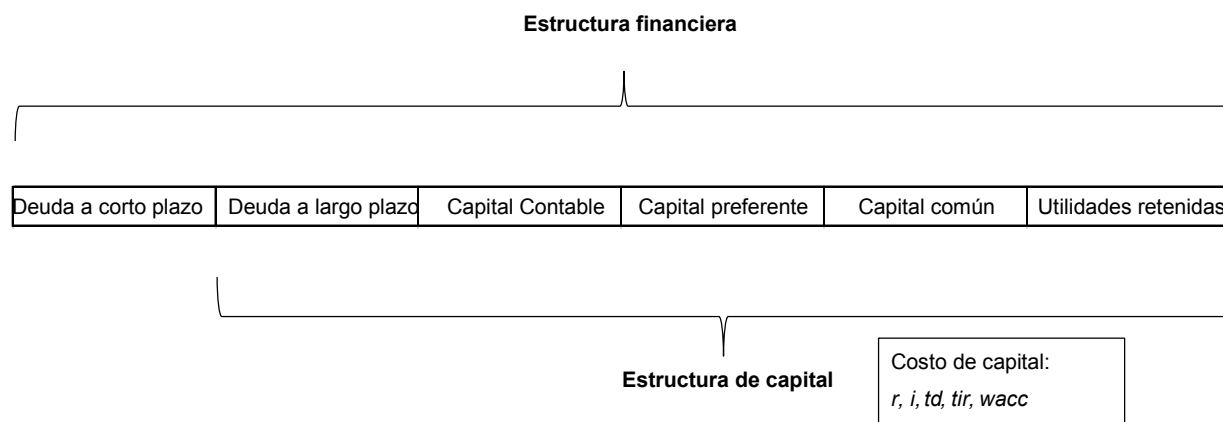
## REVISIÓN LITERARIA

Para Velázquez y Butze (2009) la evidencia empírica establece que el costo y el acceso a fuentes de financiamiento se relacionan con el desarrollo de los sistemas y mercados financieros, justificando la teoría de Myers. Esta combinación teórica “facilita las decisiones de inversión, influyendo en el crecimiento de las empresas, y se integra por tres funciones”: 1) movilización y asignación del ahorro, 2) adquisición de información y 3) administración del riesgo. Con lo anterior, podemos comprender que la incertidumbre determinada en los plazos de las fuentes de financiamiento modifica las funciones previas y establecen el costo y disponibilidad de las mismas. Así, en sistemas y mercados financieros limitados, el costo financiero de una fuente es mayor si la exigencia del financiamiento es a corto plazo; lo mismo para la posibilidad de obtención de recursos mediante fuentes externas, la cual es menor si el financiamiento es a largo plazo. Por consecuencia, las empresas pueden acceder a varias fuentes para la obtención de recursos económicos, con la alternativa de integrar su estructura financiera con deuda y capital.

La estructura de capital se concentra en las fuentes de financiamiento de largo plazo, definiendo el costo de capital como la tasa de retorno del financiamiento empleado en una inversión; por lo que la combinación de deuda y capital con su relativo costo de oportunidad se convierte en un factor que influye en mejores decisiones financieras en el largo plazo. (Grajales Bedoya, 2008). Figura 1. En un estudio de Pavón (2010) se señala que las PyMEs tienen una nula utilización de fuentes de financiamiento externas relacionadas con el sistema financiero a largo plazo, el capital privado de riesgo o el capital social por oferta privada y/o pública de acciones. Así, el tamaño de las empresas es una variable de análisis como lo establece en su investigación Delfino (2007) en la cual señala que “las firmas pequeñas pueden estar más endeudadas que las grandes y además pueden preferir préstamos a corto plazo a través del sistema bancario en lugar de emitir deuda a largo plazo a los más bajos costos fijos asociados con esta alternativa”. Las relaciones teóricas previas están acorde con la teoría de Myers, permitiendo entender porque muchas empresas no tienen como objetivo una estructura óptima de capital, en especial las PyMEs ya que prefieren financiarse con recursos propios dada su aversión al riesgo financiero.

(Zambrano V. y Acuña C., 2011). Mac an Bhaird (2010) señala que en los tiempos recientes, los investigadores de PyMEs relacionan el financiamiento de las empresas con el enfoque del ciclo de vida, observando que el desarrollo de la firma es un proceso secuencial lineal a través de las fases de crecimiento. Lo cual ha sido adoptado por los investigadores de finanzas corporativas quienes describen las fuentes de financiamiento disponibles en las diferentes etapas del ciclo de vida de las empresas, esto es, que en la medida de que las empresas crecen de manera continua ganan acceso a recursos de financiamiento externo de deuda y capital. Explicando también, que el crecimiento inicial en los primeros 12 años de la empresa es por el uso del financiamiento interno, y ese potencial de crecimiento se disminuye en la medida que se presentan dificultades para obtener financiamiento externo.

Figura 13: Fuentes de Financiamiento



*En esta tabla se muestran las fuentes de financiamiento que componen la estructura financiera y la estructura de capital, relacionando las variadas tasas de descuento que pueden utilizarse como costo de capital. Fuente: Elaboración propia, LAGM (2014). A partir de Grajales Bedoya (2008).*

Por lo tanto, surge un debate sobre el efecto de la selección de la estructura de capital en el valor de la empresa, con cuestionamientos como: ¿Cuál es la mezcla de la estructura de capital que optimiza el valor de la firma?, ¿Cuál es el rol del capital de deuda en la estructura de capital?, y ¿Cuáles son los factores de influencia en la selección de la estructura de capital? Esto ha convertido a la proposición de la estructura de capital en un rompecabezas difícil de resolver, partiendo de la existencia de una estructura de capital óptima y un nivel de deuda pertinente en la estructura de capital de las empresas. (Collins, Filibus, y Clement, 2012). Desde un contexto directivo, los empresarios deben de identificar, diseñar e implementar estrategias financieras que le permitan a su empresa desarrollarse en las diferentes etapas de ciclo de vida; acumulando valor económico con el menor riesgo estratégico; el cual ha sido expuesto por Avilés y Palma (2011) como la probabilidad de no poder crear una empresa, de no generar los recursos suficientes para la operación de las PyMEs, de no encontrar en el entorno las oportunidades para crecer o de no alcanzar niveles óptimos de competitividad. En la práctica las empresas toman decisiones en un entorno asediado por riesgos, los cuales se incrementan en función de la evolución y desarrollo de los seres humanos y las organizaciones. En la medida en la que una empresa crece y se vuelve más compleja tiende a enfrentar riesgos más dinámicos y diversos. (Roberts, Wallace, y Neil, 2012). Tabla 1.

Tabla 1: Clasificación de Riesgos Básicos

Por Nivel	Por Naturaleza
<ul style="list-style-type: none"> <li>Riesgo estratégico</li> <li>Riesgo de proyecto</li> <li>Riesgo operacional</li> <li>Riesgo impredecible</li> </ul>	<ul style="list-style-type: none"> <li>Riesgo financiero</li> <li>Riesgo de conocimiento</li> <li>Riesgo externo</li> <li>Riesgo interno</li> <li>Riesgo especulativo</li> <li>Riesgo estático</li> <li>Riesgo interdependiente</li> </ul>

*En esta tabla se listan los diferentes tipos de riesgos básicos clasificados por nivel y por naturaleza. Fuente: Elaboración propia, LAGM (2014). A partir de Roberts, Wallace, y Neil (2012).*

Dada la diversidad en los tipos de riesgos, es necesario que las empresas establezcan una administración del riesgo, la cual consista en un proceso para identificar, evaluar y tomar medidas con respecto a su efecto potencial en las actividades del negocio. Dicho proceso debe ser una parte central de cualquier administración estratégica con el objetivo de maximizar el valor de la empresa. (Frigo y Anderson, 2011).

Con lo que respecta a los componentes de valuación relacionados con la administración del riesgo, (Damodaran, 2008) describe los efectos en la cobertura del riesgo; estos componentes son las variables que han sido contextualizadas previamente, al definir el riesgo financiero y la estructura de capital. Tabla 2.

Tabla 2: Componentes de Valuación en la Administración del Riesgo

Componente de Valuación	Efecto de Cobertura de Riesgo	Efecto de Administración Del Riesgo
Costo de capital	Reducir el apalancamiento y el costo de deuda minimiza el riesgo.	Optimizar la estructura de capital, puede convertirse en una ventaja competitiva.
Flujos de efectivo	Si se considera un costo financiero, reduce las ganancias pero reduce la carga fiscal.	Una administración efectiva del riesgo puede incrementar los márgenes operativos y los flujos de efectivo.
Tasa de crecimiento durante expansión	Al reducir la exposición al riesgo, se puede optar por inversiones más rentables. Si se incrementa la tasa de retención, se incrementa la tasa de crecimiento.	Explotar oportunidades generadas por riesgo permitirá a la empresa obtener mayores retornos sobre capital (ROC) en sus nuevas inversiones.
Extensión del periodo de crecimiento	No hay efecto por la protección sobre el riesgo.	La administración estratégica del riesgo puede convertirse en una ventaja competitiva en el largo plazo y extender el periodo de crecimiento.

*En esta tabla se describen los efectos de los componentes de valuación en la cobertura de riesgo y/o en la administración del riesgo. Fuente: Elaboración propia, LAGM (2014). A partir de Damodaran (2008).*

De acuerdo con Ghemawat (2009) “el riesgo es la no consecución de un rendimiento satisfactorio en alguna dimensión. El riesgo financiero de invertir es la no obtención de un rendimiento financiero satisfactorio a partir de una inversión y el riesgo competitivo de no invertir consiste en la imposibilidad de mantener una posición competitiva satisfactoria debido a la falta de inversión”. Buscar formas innovadoras en el análisis de los resultados financieros, permite a los empresarios apropiarse de técnicas para determinar indicadores que simplifican la toma de decisiones. Rogers (2002) analiza la perspectiva teórica de Schumpeter, “los efectos de la destrucción creativa”, señalando que cualquier empresa que falle en su capacidad para obtener logros e innovar sus procesos competitivos, será eliminada de los mercados.

En nuestro estudio se identifica el riesgo financiero estratégico relacionando las tasas de crecimiento y el retorno sobre capital ajustado por riesgo, para decidir sobre la preferencia entre la optimización de la estructura de capital y el nivel de deuda en función del costo de capital, multiplicando la oportunidad de nuevas inversiones de largo plazo que generen valor económico.

## METODOLOGÍA

Las PyMEs hoteleras son un factor relevante para el estudio del sector turismo, ya que generan empleo, atraen inversión directa, incentivan otros sectores como los servicios turísticos y valorizan los bienes raíces, entre otros beneficios sociales y económicos. Para alcanzar rendimientos sostenidos y optimizar los recursos que se gestionan en el sector hotelero, hemos considerado el análisis de las relaciones que resultan del diseño e implementación de estrategias financieras para la creación de valor económico. La investigación de campo se llevó a cabo mediante la aplicación de encuestas a directivos de las PyMEs hoteleras seleccionadas de acuerdo a la categorización de la muestra, ubicados en las principales ciudades del Estado de Sinaloa, México; la información obtenida se procesó estadísticamente usando The Statistical Package for the Social Sciences, versión 2.0. (SPSS) Las variables utilizadas para el cálculo del riesgo financiero consistieron en:

Estructura de capital (D/C)	Tasa de retención (r)
Rendimiento sobre capital (ROC)	Utilidades (Ut)
Total de activos (TA)	Rendimiento sobre activos (ROA)
Costo de capital (WACC)	Tasa de crecimiento (g)
Valor económico agregado (EVA)	ROC ajustado por el riesgo (RAROC)

Dada que la población hotelera en Sinaloa es finita y censada por el Instituto Nacional de Estadística, Geografía e Informática de México (INEGI, 2010) se determinó una muestra inicial que resultó ser una representación muy alta con respecto a la población seleccionada, por lo que se decidió realizar un ajuste utilizando la fórmula que considera una correlación finita de la población propuesta por Namakforoosh (2010). La selección de los hoteles para aplicar las encuestas fue al azar, pero se incluye la información de aquellos que cuentan con un rango de 11 hasta 100 empleados. La información se obtuvo de los gerentes generales y/o responsables financieros. El análisis de los datos obtenidos se conformó considerando las siguientes dimensiones, acorde al orden planteado en el instrumento de investigación, como sigue:

Perfil del encuestado	Características de la empresa
Estrategias financieras	Objetivos estratégicos
Riesgo estratégico	Creación de valor económico
Fuentes de financiamiento	

En este trabajo se presentan los resultados de la aplicación de 21 encuestas, lo que nos permitió obtener los datos necesarios para realizar el análisis y responder nuestra pregunta central de investigación: ¿Cómo se identifica el riesgo financiero estratégico y cuáles son los componentes que generan valor económico y oportunidades de crecimiento en el largo plazo?

## RESULTADOS Y DISCUSIÓN

El análisis de fiabilidad del instrumento de investigación aplicado; el cual se representa por Alfa de Cronbach resultó en 0.942. Con la relación de las variables financieras calculamos la tasa de crecimiento (g) y el rendimiento de capital ajustado por el riesgo (RAROC). La propuesta conceptual que planteamos para determinar el nivel de riesgo financiero estratégico es que (g) supere RAROC. Tabla 3.

Tabla 3: Determinación del Riesgo Financiero Estratégico

Variables	1	2	3	4	5	6	7	8	9	10	11
D	50%	30%	20%	50%	2%	21%	10%	20%	15%	20%	7%
C	50%	70%	80%	50%	98%	79%	90%	80%	85%	80%	93%
r	50%	95%	90%	15%	20%	11%	20%	80%	10%	15%	5%
ROC	3%	10%	4%	14%	10%	16%	1%	8%	3%	6%	3%
Ventas	\$5,336	\$13,461	\$10,109	\$26,069	\$20,315	\$79,002	\$4,536	\$39,010	\$2,160	\$2,797	\$3,810
Utilidad	\$534	\$4,038	\$1,011	\$7,821	\$6,094	\$11,850	\$227	\$3,901	\$648	\$1,119	\$762
% Ut	10%	30%	10%	30%	30%	15%	5%	10%	30%	40%	20%
Deuda	\$15,749	\$16,845	\$7,121	\$55,465	\$1,260	\$19,125	\$4,793	\$11,778	\$4,109	\$5,067	\$2,013
% D	1.00	0.43	0.25	1.00	0.02	0.27	0.11	0.25	0.18	0.25	0.08
Capital	\$15,749	\$39,305	\$28,486	\$55,465	\$61,737	\$71,947	\$43,139	\$47,111	\$23,282	\$20,269	\$26,746
TA	\$31,499	\$56,150	\$35,607	\$110,930	\$62,997	\$91,072	\$47,933	\$58,889	\$27,390	\$25,336	\$28,760
i	7%	17%	24%	17%	10%	17%	26%	10%	27%	24%	19%
g(S)	0.79%	7.84%	-0.49%	1.90%	1.97%	1.80%	-0.40%	6.35%	-0.09%	0.27%	0.09%
EVA	-\$568	-\$2,643	-\$5,826	-\$1,608	-\$55	-\$381	-	-\$810	-\$5,708	-\$3,746	-\$4,320
							\$10,989				
RAROC	-3.61%	-6.73%	-	-2.90%	-0.09%	-0.53%	-	-1.72%	-	-	-
			20.45%				25.47%		24.52%	18.48%	16.15%
Financial Risk	-2.82%	1.12%	-	-1.00%	1.89%	1.27%	-	4.63%	-	-	-
			20.94%				25.88%		24.61%	18.21%	16.06%

Variables	12	13	14	15	16	17	18	19	20	21
D	5%	5%	8%	10%	15%	40%	40%	40%	40%	40%
C	95%	95%	92%	90%	85%	60%	60%	60%	60%	60%
r	0%	20%	15%	10%	5%	60%	60%	60%	60%	60%
ROC	1%	5%	3%	3%	7%	11%	8%	13%	13%	14%
Ventas	\$1,620	\$3,041	\$2,117	\$4,277	\$3,802	\$9,828	\$5,400	\$11,016	\$13,770	\$9,720
Utilidad	\$243	\$1,521	\$635	\$855	\$1,331	\$2,948	\$1,620	\$3,305	\$4,131	\$2,916
% Ut	15%	50%	30%	20%	35%	30%	30%	30%	30%	30%
Deuda	\$1,027	\$1,506	\$1,917	\$3,013	\$3,287	\$17,804	\$13,695	\$16,434	\$20,543	\$13,695
% D	0.05	0.05	0.09	0.11	0.18	0.67	0.67	0.67	0.67	0.67
Capital	\$19,515	\$28,623	\$22,049	\$27,116	\$18,625	\$26,705	\$20,543	\$24,651	\$30,814	\$20,543
TA	\$20,543	\$30,129	\$23,966	\$30,129	\$21,912	\$44,509	\$34,238	\$41,085	\$51,356	\$34,238
i	15%	10%	7%	5%	9%	15%	15%	15%	15%	15%
g(S)	0.00%	1.02%	0.38%	0.30%	0.34%	5.58%	2.93%	7.57%	7.57%	8.23%
EVA	-\$2,684	-\$1,342	-\$908	-\$500	-\$346	-\$1,164	-\$1,544	-\$491	-\$614	-\$248
RAROC	-13.75%	-4.69%	-4.12%	-1.85%	-1.86%	-4.36%	-7.51%	-1.99%	-1.99%	-1.21%

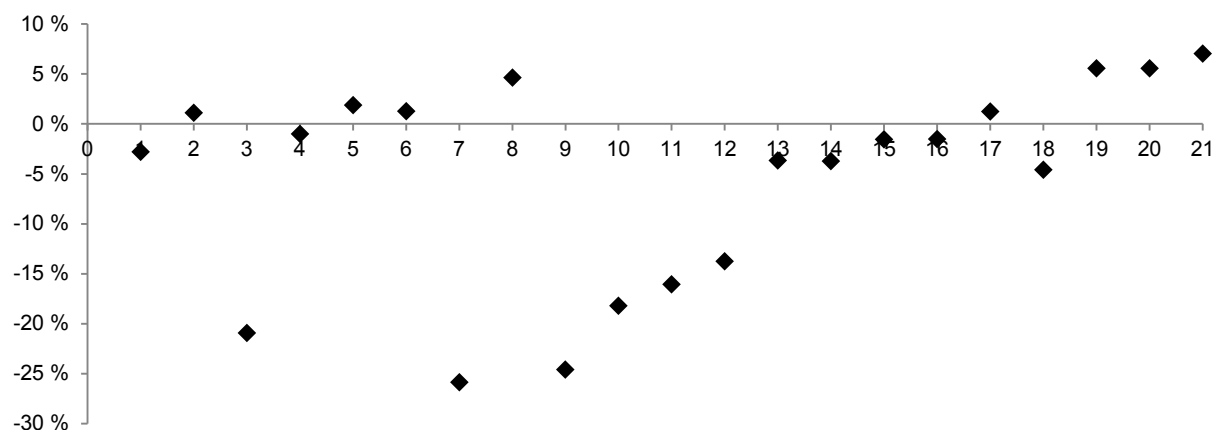
En esta tabla se presentan los resultados al determinar el riesgo financiero estratégico relacionando los indicadores financieros crecimiento (g) y el Rendimiento sobre capital ajustado por riesgo (RaRoc). Fuente: Elaboración propia, LAGM (2013). A partir de la investigación de campo.

El cálculo del riesgo financiero con la combinación de los datos obtenidos de las PyMEs hoteleras estudiadas permitió ubicarlas en los cuadrantes positivo o negativo; con dicha representación gráfica se



puede visualizar el nivel de riesgo financiero. Las PyMEs hoteleras que tienen un resultado positivo cuentan por lo tanto, con una solvencia financiera que las posiciona en una ventaja competitiva; aquellas con resultados negativos enfrentan un riesgo financiero que limita la creación de valor económico. Figura 2.

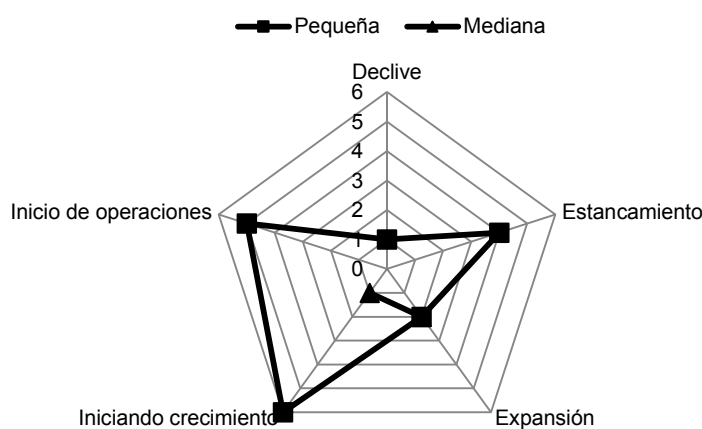
Figura 2: Nivel de Riesgo Financiero



En esta figura se muestra la representación gráfica donde aprecian los niveles de riesgo financiero estratégico determinado para cada hotel. Fuente: Elaboración propia, LAGM (2013). A partir de la investigación de campo.

De las empresas encuestadas, 61.90% se ubican en el cuadrante negativo; encontramos también que al relacionarlas en las etapas del ciclo de vida, el 23.80% están en las etapas de estancamiento y/o declive. Sólo el 14.28% se posiciona en la etapa de expansión, corroborando los fundamentos teóricos de que potencial de crecimiento se disminuye en la medida que una empresa se desarrolla. Figura 3.

Figura 3: Pymes Hoteleras en las Etapas del Ciclo de Vida

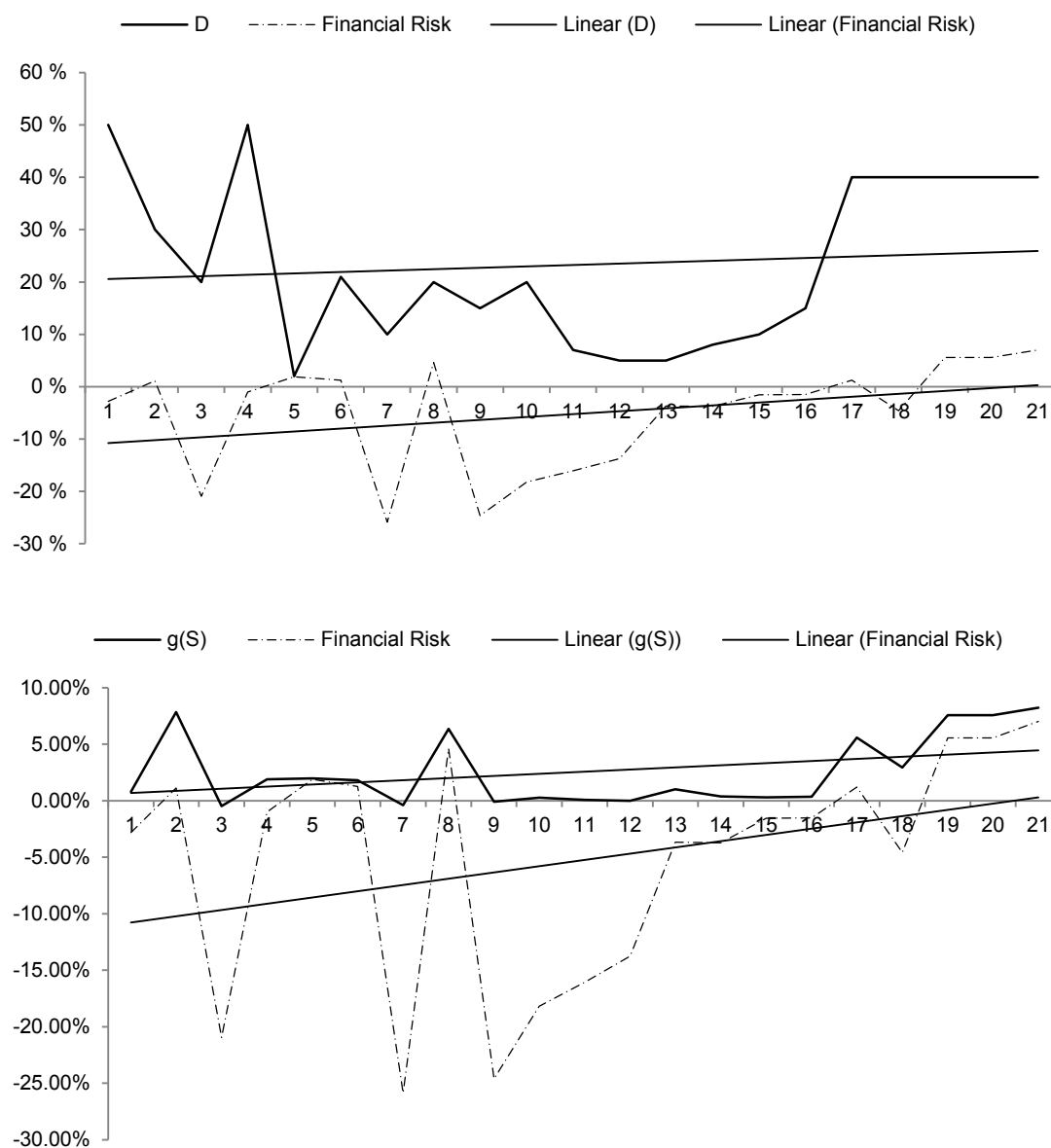


En esta figura se muestra el número de hoteles de la muestra que se identificaron en las diferentes etapas de desarrollo. Fuente: Elaboración propia, LAGM (2013). A partir de la investigación de campo.

Al continuar con nuestro análisis relacionamos el resultado de riesgo financiero estratégico con el nivel de deuda y con la tasa de crecimiento, para ello insertamos líneas de tendencia representando la desviación estándar en cada variable; y se observó primero, que hay empresas que cuentan con niveles óptimos de

deuda, y segundo, que hay empresas que reflejan por su desempeño financiero tasas de crecimiento superiores y sostenidas en el largo plazo; ambos componentes como se aprecia gráficamente minimizan el riesgo financiero estratégico. Figura 4.

Figura 4: Relaciones de Deuda y Crecimiento Con el Riesgo Financiero Estratégico



En esta figura se muestra la representación gráfica de las variables de nivel de deuda (D) y crecimiento (g) con el nivel de riesgo financiero calculado para cada hotel de la muestra. Fuente: Elaboración propia, LAGM (2013). A partir de la investigación de campo.

## CONCLUSIÓN

La teoría de la jerarquización financiera de la estructura de capital condicionada por los costos de financiamiento y los riesgos agregados, puede ser optimizada por ajustes en la estructura de capital, en la

tasa de retención de utilidades, en el desempeño financiero, y en el costo de capital. A su vez, la creación de valor económico en las empresas, se representa con la conservación y/o incremento de activos estratégicos, por lo tanto, los flujos de fondos requeridos para un crecimiento sostenido requieren de una financiación que responda a las condiciones competitivas del sector económico analizado. La administración práctica y objetiva del riesgo combinando los componentes de valuación como costo de capital, desempeño financiero, tasa de crecimiento tienen un efecto positivo en la estructura de capital incrementando los márgenes operativos, los flujos de efectivo y los retornos sobre capital. Cuando una empresa genera el potencial para tomar decisiones más rentables en el largo plazo, debido a que explota su conocimiento sobre la exposición al riesgo, puede extender sus periodos de crecimiento y expansión al reducir el costo financiero, incrementando tasas de retención y tasas de crecimiento, lo cual permite obtener mayores retornos sobre capital, que a su vez puede convertirse en una ventaja competitiva. El modelo conceptual que se presenta, establece una relación de la tasa de crecimiento condicionada en el desempeño financiero con los retornos de capital ajustados por el riesgo, permitiendo ilustrar el riesgo financiero estratégico desde un contexto integrador e innovador de las teorías financieras.

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# VALORACIÓN DE VENTAJAS COMPETITIVAS EN EL DESTINO TURÍSTICO DE LOS CABOS

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## RESUMEN

*Hay que destacar que si bien el 2012 fue un año de recuperación para la industria turística en donde se revirtió la tendencia negativa que tuvo origen desde el año 2009, podemos afirmar que el 2013 fue un año de consolidación y crecimiento. Las cifras indican que la afluencia de turistas aumentó en 29% desde el 2009 al 2013, alcanzando 1.41 millones de visitantes. Por ello, el objetivo de la investigación fue identificar los factores de ventaja competitiva en Los Cabos, mediante trabajo de campo y documental. Esto permitirá generar recomendaciones para alcanzar un mejor desarrollo en el sector turístico.*

**PALABRAS CLAVE:** Turismo, Desarrollo Y Competitividad

## COMPETITIVE ASSESSMENT OF TOURIST DESTINATION IN LOS CABOS

### ABSTRACT

*Although 2012 was a year of recovery for the tourism industry where the negative trend that originated since 2009 was reversed, we can say that 2013 was a year of consolidation and growth. The figures indicate that the number of tourists increased by 29% from 2009 to 2013, reaching 1.41 million visitors. Therefore, the aim of the research was to identify factors of competitive advantage in Los Cabos, through fieldwork and documentary. This will generate recommendations for a better development in the tourism sector.*

**JEL:** O11, O14, O44, O50.

**KEYWORDS:** Tourism, Development and Competitive

## INTRODUCCIÓN

El turismo es una de las actividades que más ha crecido en el mundo. La Organización Mundial de Turismo (United Nations World Tourism Organization [UNWTO], 2008) reporta en 2007 que las llegadas de turistas en todo el mundo ascendieron a 903 millones, lo que representa un crecimiento interanual de 6.6%. Los ingresos por turismo internacional se elevaron a 856,000 millones de dólares (625,000 millones de euros) en 2007, que corresponde a un incremento en términos reales de 5.6% en relación con el año anterior. Para 2010 se prevé que las llegadas internacionales alcancen 1,000 millones y, para 2020, las llegadas de turistas internacionales superarían los 1,600 millones, de las cuales 1,200 millones serán arribos interregionales. En América se proyecta recibir 282 millones de visitantes, que representa un 18% del mercado mundial, con una tasa de crecimiento de 4% entre 1995 y 2020 (UNWTO, 2009a). internacional (crecimiento de 0%) o un ligero descenso de -1 a -2% durante el año. En lo que respecta a México, éste se encuentra en el décimo lugar como destino turístico y en 2009 ocupó el segundo lugar a nivel América Latina, siendo los destinos de sol y playa los más demandados. Es durante este año que México comienza a ver una ligera recuperación

de los efectos del AH1N1; las llegadas de turistas internacionales aumentaron 8% en el primer trimestre, aunque en el primer semestre de ese año el turismo decreció en México en un 20%, siendo uno de los países con las caídas más fuertes (UNWTO 2010a).

México se ha convertido en uno de los principales destinos turísticos del mundo, al ocupar la décima posición en arribos de turistas internacionales y el veintitrés en ingreso de divisas por este rubro (OMT, 2012). De acuerdo a INEGI (2011), el turismo aporta cerca del 9% al PIB y genera 7.5 millones de empleos. A pesar de lo anterior, existe poca bibliografía que analice la importancia del sector turístico sobre la economía Mexicana, y ninguna que haya contrastado si la política sectorial del turismo, consistente en la creación de Centros Turísticos Integralmente Planificados (CIP), ha tenido un impacto en el crecimiento económico de largo plazo en México.

En Baja California Sur (BCS), el turismo ha sido desde hace más de cinco décadas motor de la actividad económica en el estado. A nivel nacional, BCS se ubica en la posición 19 en número de visitantes (Sistema de Información e Inteligencia de Mercados Turísticos [SIIMT], 2012). En 2010 el sector terciario contribuyó con el 77% al PIB estatal (53.09 MDP). En cuanto al empleo, el turismo aporta 9% de los empleos directos y 2% de los indirectos (Instituto Nacional de Estadística, Geografía e Informática [INEGI], 2012). Para el periodo 2003-2010, el sector terciario participó, en promedio, con el 78% al PIB estatal con alrededor de 36 MDP y un crecimiento interanual aproximado de 4%. En el año 2011, Los Cabos recibió 1 millón 237 mil 283 visitantes; cuya distribución proporcional es 73% extranjeros y 27% turistas nacionales.

En el periodo poscrisis, entre el año 2007 y el año 2011, Los Cabos muestra tasa de crecimiento media anual negativa de 0.1%; lo cual puede ser indicador de que este destino se está recuperando de los efectos que dejó la crisis financiera. Los vuelos operados en el año 2009 en el Aeropuerto Internacional de San José del Cabo fueron 13 mil 894; con un total de arribos registrados que ascienden a 2 millones 655 mil 686 pasajeros (31% arribos nacionales y 69% arribos internacionales). En cuanto al turismo que arriba vía marítima, en el mismo año se tuvieron 288 arribos de cruceros, que transportaban 665 mil 477 pasajeros. En cuanto a infraestructura turística, hasta el año 2009 (GBCS, 2009), el CIP Los Cabos contaba con 115 hoteles; 14 mil 16 habitaciones y 406 espacios acuáticos en marinas. Lo anterior, manifiesta la existencia de ciertos factores que todos en su conjunto condicionan a que el destino de Los Cabos tenga ventaja competitiva y que lo hagan una zona turística con cierto liderazgo. Por ello, el objetivo de este artículo es identificar los factores de ventaja competitiva en Los Cabos, mediante trabajo de campo y documental. Esto permitirá generar recomendaciones para alcanzar un mejor desarrollo en el sector turístico y aprovechar las oportunidades.

## REVISIÓN DE LITERATURA

De acuerdo a Porter (2008) en relación a los determinantes de la ventaja nacional y competitiva, la naturaleza de la competencia y las fuentes de una ventaja competitiva son diferentes entre industrias y segmentos de industrias, existen cuatro (4) atributos de una nación que moldean el entorno en el cual las firmas participan y compiten y estos son conocidos como los determinantes de la ventaja nacional y son: Condiciones de los Factores.- Es la Posición de una nación en los factores de producción, tales como mano de obra calificada o infraestructura necesaria para competir en una industria dada. Condiciones de la Demanda.-La naturaleza de la demanda local para los productos y Servicios. Industrias Relacionadas y de Soporte.-La presencia o ausencia de industrias proveedoras en la naciones es decir industrias relacionadas que son internacionalmente competitivas. Estrategia de las Firmas, Estructura y Rivalidad.-Las condiciones en la nación de gobernabilidad y como las compañías son creadas, organizadas y administradas y la naturaleza de la rivalidad domestica. Estos determinantes de la ventaja nacional forman lo que se conoce como el diamante de Porter (2008)

## METODOLOGIA

Para proceder e identificar los factores de ventaja competitiva en Los Cabos, el estudio se basa en la metodología de Michael Porter (2008) en la cual mediante un ejercicio de trabajo documental y de campo, se procede a llenar los apartados del diamante y fuerzas competitivas. Esto permite ir adecuando la información a la realidad en el destino turístico de Los Cabos.

## RESULTADOS

### A) Condición de los Factores

Los Cabos, es uno de los municipios de B.C.S., este, se ubica al sur en el sur de dicha entidad, limita al norte con el municipio de La Paz; al sur y al este con el golfo de California y al oeste con el océano Pacífico. La localización de Los Cabos, resulta estratégica ya que al contar con una gran extensión de costas y diversidad marina, se favorece el desarrollo del turismo principalmente de sol y playa, así como la pesca deportiva y el ecoturismo. El crecimiento de la oferta turística en los Cabos se percibe desde las unidades de alojamiento que son representativas por el nivel operatividad según datos de la SECTUR Estatal (2014). Al 2010 se tenían registrados 115 establecimientos, y en el 2011 y 2012, se mantiene en 117 y en el 2013 registra 118. Los últimos registros oficiales de INEGI, en el 2013, donde se puede apreciar la distribución por categoría de hotel, podemos identificar que en Los Cabos la mayor parte de los establecimientos de hospedaje son de cinco estrellas, registrando 48 unidades. De cuatro estrellas 15, tres estrellas 13, 9 de dos estrellas y 25 sin una clasificación específica (Tabla 1).

Tabla 1: Establecimientos de Hospedaje Según Categoría en los Cabos, 1999 – 2012

Tipo de Hotel	1999	2012
Cinco estrellas	26	48
Cuatro estrellas	12	15
Tres estrellas	8	13
Dos estrellas	6	9
Una estrella	2	11
Sin categoria	23	25

La Tabla indica la mayor proporción de hoteles de cinco estrellas en Los Cabos, así como de cuatro estrellas, que infieren la existencia de un destino Premium, donde los servicios son muy buenos y el precio alto. Fuente: Elaboración basado en Anuario estadístico INEGI, 2013.

Como podemos apreciar en la Tabla 2, la mayor parte de los cuartos en Los Cabos están clasificados en 5 estrellas, un poco más del 79%. Un 10% de cuatro estrellas y un 4% establecimientos de tres estrellas, entre los más representativos. Cabe mencionar que más de 11 mil cuartos se tenían registrados en hoteles de cinco estrellas en Los Cabos, 1,489 cuartos de cuatro estrellas y 601 cuartos de tres estrellas. (INEGI, 2013).

Tabla 2: Cuartos de Hospedaje en Establecimientos Según Categoría En los cabos, 1999 – 2012

Tipo de Hotel	1999	2012
Cinco estrellas	26	48
Cuatro estrellas	12	15
Tres estrellas	8	13
Dos estrellas	6	9
Una estrella	2	11
Sin categoria	23	25

La Tabla muestra la cantidad de habitaciones de acuerdo a la clasificación de estrellas, donde la mayoría de los cuartos son clasificados en cinco y cuatro estrellas, lo cual lo hace atractivo para los turistas sobre todo extranjeros. FUENTE: Elaboración basado en Anuario estadístico INEGI, 2013

Además, cuenta con el 30% de los es establecimientos de preparación y servicio de alimentos y de bebidas con categoría turística del estado, entre los cuales se encuentran restaurantes, cafeterías, discotecas, centros

nocturnos y bares. Según INEGI (2013) se encontraban registrados 116 establecimientos de alimentación y hospedaje, 92 de los cuales eran restaurantes, 9 discotecas y centros nocturnos, 11 bares y 4 cafeterías (Tabla 3).

Tabla 3: Establecimientos de Preparación y Servicio de Alimentos y de Bebidas Con Categoría Turística En los Cabos, 2012

Municipio	Total	Restaurantes	Cafeterías	Discotecas Centros nocturnos	y Bares
Estado	388	314	20	25	29
Los Cabos	116	92	4	9	11

La Tabla representa la cantidad de establecimientos que ofertan alimentos y bebidas en el Estado y Los Cabos, y donde gran parte de estos los abarca Los Cabos. Fuente: INEGI, 2013.

Carreteras La red carretera de Los Cabos, consta de 589 kilómetros; de la cual, 20 corresponden a red federal de cuota. Tradicionalmente el tramo más transitado por los turistas es la carretera tras peninsular, en la zona que conecta el corredor turístico y las zona hotelera. Aeropuertos internacionales Los Cabos, cuentan con un aeropuerto que nacional y otro internacional, se ubican en el km 42 de la Carretera Transpeninsular, a 10 minutos de San José del Cabo, y operan vuelos nacionales y hacia diferentes ciudades de los Estados Unidos y Canadá a través, de las líneas como Aeroméxico, American Airlines, Volaris, Vivabus, Interjet y Alaska Airlines, por mencionar algunas, ya que al 2013 existían 21 grupos de aerolíneas. Así también, el municipio cuenta con cinco aeródromos y tres helipuertos (SPyDE, 2012).

## B) Condición de la Demanda

Así mismo, podemos identificar en la Tabla 4, el número de turistas registrados en los últimos años que llegan a establecimientos de alojamiento temporal en Los Cabos. Datos de la SECTUR Estatal de BCS, indican que en el 2010 eran 1,081,743 llegadas de turistas a Los Cabos, y éste tuvo un aumento a 1,400,820 en el 2013. De los cuales la mayoría eran extranjeros tan solo en el 2010 se registraban 766,794 turistas y en el 2013 aumentó a 1,059,558 turistas. Lo cual hace reflejar la importancia del destino Los Cabos, como primer destino del Pacífico Mexicano. Estas cifras nos muestran que el municipio de Los Cabos es el principal receptor de visitantes con una alta concentración de visitantes extranjeros lo que seguramente explica porque podemos encontrar en el municipio hoteles de lujo y gran turismo donde los visitantes pueden disfrutar del confort.

Tabla 4: Llegada de Turistas a Establecimientos de Hospedaje En los Cabos, 2010-2014

Turista / Año	2010	2011	2012	2013
Total	1,081,743	1,203,309	1,247,808	1,400,820
Extranjero	766,794	867,289	896,642	1,059,558
Nacional	314,949	336,020	351,166	341,262

La Tabla muestra la importancia del turista extranjero desde el 2010 al 2013, pues abarca más del 75% de afluencia internacional y 25% nacional. Fuente: Elaboración basada en datos de SECTUR Estatal de BCS, 2014.

Cabe mencionar que en los centros turísticos del municipio de Los Cabos, Cabo San Lucas se presenta la mayor ocupación hotelera en el 2012, con 63.6 % y una estadía promedio de 4.9 noches. Le sigue en consecuencia San José del Cabo con una ocupación hotelera de 54.5 % y una estadía promedio 4.7 noches. Y por último la zona del corredor Los Cabos registraba una ocupación hotelera de 51.8 % con una estadía promedio de 3.3 noches (INEGI, 2013).



### C) Industrias Relacionadas y Se Soporte

Sumado a lo anterior, Los Cabos cuenta con el 52% de las agencias de viajes del total Estatal, que representan a 27 unidades en Los Cabos, el 49% de las arrendadoras de autos (21 unidades), el 73% de los campos de golf (11 campos) y hasta el 2013, un centro de convenciones (Tabla 5). El golf, representa un atractivo adicional para el turista ya que, Los Cabos es considerado como uno de los 15 mejores destinos de Golf en el mundo y cuenta con campos de golf, Diamante y Cabo del Sol, posicionados dentro del TOP 100 mundial. Para finales de 2012 se registraron 11 campos de golf, en su mayoría fueron diseñados por especialistas reconocidos. Cuenta con un nuevo centro de convenciones, recientemente construido y utilizado para la reunión del G20, y que tiene una capacidad de albergar eventos de hasta 6 mil 400 personas en 3 salas de exposiciones y 7 salas de convenciones, lo que abre una ventana de oportunidad al turismo de grupos y convenciones.

Tabla 5: Establecimientos Que Prestan Servicios Relacionados En los Cabos, 2012

Municipio	Agencias de viajes	Empresas Arrendadoras de automóviles	Campos de golf	Centros de convenciones
Estado	52	43	15	1
Los Cabos	27	21	11	1

La Tabla indica la importancia de los servicios complementarios turísticos, tanto de las agencias de viajes, arrendadoras y los campos de golf, que son atributos importantes para los turistas. Fuente: INEGI, 2013.

Asimismo, Los Cabos cuenta con el 27% de las marinas turísticas vigentes en el Estado (que corresponden a 4 unidades), tiene el 52% de los muelles de atraque en el Estado (que corresponden a 860 unidades) y 28% de las transportadoras turísticas especializadas, en relación al total de unidades en el Estado (25 unidades). Este tipo de infraestructura es básica para este destino, puesto que los visitantes suelen recurrir mucho a los servicios marítimos para visitar las áreas naturales (Tabla 6).

Tabla 6: Marinas, Muelles y Transportadoras En los Cabos, 2012

Municipio	Marinas turísticas	Muelles de atraque	Transportadoras turísticas especializadas
Estado	15	1663	88
Los Cabos	4	860	25

Parte importante de Los Cabos son el acceso a los muelles y las transportadoras turísticas, que son las que abastecen de los servicios a los visitantes. Fuente: INEGI, 2013.

### D) Estrategias de las Firmas, Estructura y Rivalidad

En la Tabla 7 podemos observar el arribo de visitantes internacionales por vía aérea que tienen los principales destinos turísticos del Pacífico, entre ellos Los Cabos. De los cuales se puede observar que el arribo de los pasajeros internacionales en Los Cabos aumento un 16.10% del año 2012 al 2013. Y que fue el destino turístico con un mayor incremento de pasajeros internacionales del Grupo Aeroportuario del Pacífico (GAP). Tan solo de pasajeros internacionales al 2013 se registraron 2,475,500, y un año atrás registraba 2,132,900 turistas extranjeros (Tabla 7). Así mismo identificamos que considerando los totales de arribos de turistas vía aérea en Los Cabos, también aumentaron del 2010 al 2013. En el 2010, el total de pasajeros a Los Cabos fue de 2,745,500 que aumentó al 2011 en 2,807,000, ello representa una variación positiva de 2.20%. Sin embargo, la mayor variación positiva fue del 2012 al 2013 del 12.20%, que representa un aumento de más de 368,00 mil pasajeros a Los Cabos. Alcanzando este destino un total de 3,387,400 turistas en el 2013 vía aérea.

Tabla 7: Afluencia de Pasajeros Internacionales Vía Aérea en Principales Destinos del Grupo Aeroportuario del Pacífico, 2012-2013

Destino	Dic-12	Dic-13	% Variación	Ene-Dic 2012	Ene-Dic 2013	% Variación
Guadalajara	230.6	273.9	18.80%	2,446.00	2,605.90	6.50%
Tijuana	1.7	2.1	21.20%	21.7	23.3	7.70%
Los Cabos	203.5	221.3	8.80%	2,132.90	2,475.50	16.10%
Puerto Vallarta	203.4	205.3	0.90%	1,798.20	1,810.60	0.70%
Hermosillo	6.8	8.1	18.80%	77.2	80.1	3.70%
La Paz	2.1	1.7	-18.00%	26.9	16	-40.70%
Mochis	0.4	0.5	11.30%	4.4	5	13.00%
Manzanillo	9.7	9.8	1.10%	79.5	75.9	-4.60%

La Tabla muestra, la importancia del destino Los Cabos, comprado con otros destinos del Pacífico. Y donde nos percatamos que desde años atrás la afluencia de visitantes a este destino se incrementa, y se considera preferencia comparado con el resto. Fuente: Elaboración basado en GAP, 2014.

### E) Gobierno-Estructura Organizacional del Ayuntamiento

En la estructura de los municipios mexicanos el Ayuntamiento, de elección popular directa, se erige como el órgano principal de gobierno. Así, el Ayuntamiento es un órgano colegiado de pleno carácter democrático, ya que todos y cada uno de sus miembros son electos por el pueblo para ejercer las funciones inherentes al gobierno municipal (INAFED, 2004b: 4). El Ayuntamiento de Los Cabos se encuentra integrado conforme al artículo 135 de la Constitución Política del Estado de la siguiente forma: “un Presidente, un Síndico y siete Regidores electos por sufragio universal, directo, libre y secreto, mediante el sistema de Mayoría Relativa y con cuatro Regidores por el principio de Representación Proporcional” (CPEBCS, 32). De acuerdo al Plan Municipal de Desarrollo 2005-2008 para el IX Ayuntamiento de Los Cabos, y siendo el objetivo de la Dirección General Municipal de Servicios Públicos, brindar servicios eficientes con calidad, para elevar el nivel de vida de la población en crecimiento, se presentan las siguientes estrategias en el sector de servicios y obras públicas: a) Aplicación del Reglamento de Aseo y Limpieza; b) Recolección y disposición final de basura; c) Barrido mecánico y manual; d) Educación ambiental; e) Alumbrado público; f) Áreas verdes; g) Eventos especiales, rastros municipales y panteones; h) Taller mecánico; i) Mejorar la Administración; j) Elevar la eficiencia de servicios de agua potable, alcantarillado y saneamiento; k) Agua potable, alcantarillado y saneamiento; l) Planta desalinizadora; m) Asuntos jurídicos; n) Cultura del agua; ñ) Comunicación social; o) Sistemas; p) Comercialización; q) Obra pública; r) Infraestructura deportiva; s) Infraestructura cultura; t) Asentamientos humanos; u) Modernización administrativa; v) Eficiencia en trámites y servicios; (PMD, 2005-2008: 47-60).

## CONCLUSIONES

La revisión documental y de campo mostró evidencias de elementos de ventaja competitiva en el destino de Los Cabos, tanto en infraestructura hotelera, establecimientos de alimentos, vías de comunicación, atractivos naturales, servicios complementarios y una competencia clara y diferenciada con otros destinos del Pacífico Mexicano. Lo cual representa para Los Cabos una ventaja competitiva con el resto de los destinos turísticos en México. Ello se ve reflejado en el incremento constante de afluencia de turistas desde el año 2009 al 2013.

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# LA CAPACITACIÓN ESPECIALIZADA COMO ESTRATEGIA DE COMPETITIVIDAD EN UNA EMPRESA MAQUILADORA DEL SECTOR ELECTRÓNICO

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## ABSTRACT

*Este estudio aborda el tema de conocer la relación entre productividad y capacitación del recurso humano y de la calidad como el factor que incrementa la competitividad de una empresa ensambladora de televisores LCD-LED de alta definición y 3D. Se concluye en lo teórico que la tarea sustantiva del área relativa a la asesoría para el alto desempeño es apoyar a los responsables de cada área para: sistematizar, clasificar y dar forma explícita a sus expectativas en cuanto al alto desempeño; procesar la información relativa al factor humano y su desempeño; establecer programas de acción conforme a las necesidades; facilitar el cambio en los comportamientos; evaluar los resultados, incluyendo el análisis del costo-beneficio. Se utilizó el método cuantitativo, no-experimental, transeccional. Se obtuvieron datos históricos directos de las variables defectos, productividad y horas de capacitación. Para el análisis de datos se utilizaron las pruebas no paramétricas de Mann-Witney-Wilcoxon y de Correlación de Spearman. Se probó a un  $\alpha = 0.05$  que la productividad fue significativamente mayor cuando se capacitó estratégicamente al personal con una  $p < 0.05$ . Sin embargo, la correlación entre la variable defectos y productividad mostro una correlación muy baja con un  $\alpha = 0.05$  una  $r = -0.170$  y  $p = 0.42$ .*

**PALABRAS CLAVE:** Competitividad, Capacitación, Productividad

# SPECIALIZED TRAINING AS A COMPETITIVE STRATEGY IN A MAQUILA ORGANIZATION OF THE ELECTRONIC SECTOR

## ABSTRACT

*This study is about the relationship that exists between productivity and the training of the human resources/quality defects as an important factor that increases the competitiveness in a maquiladora industry of LCD-LED-3D televisions. Theoretically speaking, it was concluded that the most important task to develop high human performance is to support the responsible people in each area to: classify, systematize and give explicit form of what is expected in regards to achieve high performance; process the information related to the human factor and its performance; establish programs of action according to the needs; facilitate change in behavior; and evaluate results including its cost benefit analysis. The method used was the quantitative, non-experimental and transeccional. The data was gathered from historical information provided directly from the organization. The non parametric test of Mann-Witney-Wilcoxon and the Spearman Correlation Coefficient were used to analyze the data. Productivity was probed to be better when people were strategically trained at an  $\alpha = 0.05$  with a  $p < 0.05$ . However, the correlation between quality defects and productivity showed a very low correlation with an  $\alpha = 0.05$  an  $r = -0.17$  and a  $p = 0.42$ .*

**JEL:** M00

**KEYWORDS:** Competitivity, training, productivity

## INTRODUCCION

Este estudio aborda el tema de conocer la relación entre productividad y capacitación del recurso humano y de la calidad como el factor que incrementa la competitividad de una empresa ensambladora de televisores LCD-LED de alta definición y 3D. La pregunta de investigación con la que se partió fue: ¿Qué relación existe entre productividad y la capacitación en el recurso humano y en la calidad para el aumento de la competitividad en la empresa Tatung México? La hipótesis de investigación que probamos fue que el desarrollo de la capacitación en el recurso humano incrementa la competitividad de la empresa.

### Marco Teórico

El incremento de la competitividad, el aumento de la productividad y el desarrollo de los recursos humanos se plantean como objetivos inseparables de las empresas para enfrentar las tendencias de cambio de la economía internacional (Prokopenko, 1988). La estrategia de las empresas transnacionales de crear nuevos centros de producción a nivel global para enfrentar la competencia internacional ha pasado por varias etapas a partir de la década de 1960s. En el caso de la economía mexicana, las empresas transnacionales instalaron nuevos centros de producción de la industria manufacturera a través de la creación de Industria Maquiladora de Exportación (IME). La Industria Maquiladora de Exportación inició en México tratando de aprovechar las ventajas comparativas de la economía derivadas de la dotación abundante de mano de obra barata y poco calificada. Sin embargo, la carrera competitiva de la economía global demandaba que las empresas fueran más flexibles en sus operaciones, que utilizaran tecnología avanzada para producir con alta calidad productos de precio razonable, que se apoyaran en métodos de operación 'speed to market', que adoptaran la producción y distribución 'just in time', etc.

(Prokopenko, 1988, p.53). Las empresas pertenecientes a la IME, respondieron a las exigencias competitivas globales a través de la incorporación de innovaciones tecnológicas y de métodos de organización del trabajo que requerían trabajadores calificados. Así se fue creando una industria heterogénea en la que subsisten empresas tradicionales de ensamble, al lado de empresas con tecnología de punta. Las fases por las que ha pasado la expansión de la industria maquiladora en México, es sintetizada de la siguiente manera por Ludlow y De la Rosa (2009):

*Desde su nacimiento en 1965 [la industria maquiladora de exportación] ha pasado por varias etapas, hasta llegar a la fase más reciente de escalamiento industrial (industrial upgrading), donde se reconoce el empeño tecnológico de las ramas modernas, tales como cómputo, autopartes y electrónicos, que conviven junto a ramas tradicionales como textil, vestido y alimentos. Esto le ha dado al sector maquilador un carácter bastante heterogéneo, que intenta avanzar del simple ensamble, ocupando mano de obra no calificada y de salarios bajos, hacia sectores propiamente de manufactura, utilizando mano de obra calificada con mejores salarios (p.156).*

Para entender las necesidades de capacitación que requiere la entrada de la industria maquiladora en esta nueva fase de innovación tecnológica, es importante explicar en qué consiste el concepto de escalamiento industrial, el cual está:

*[...] asociado con el incremento de valor a través de los procesos de innovación a partir de entradas en nichos de productos con mayor valor agregado (por ejemplo de TV con cinescopio a TV digital), entrada en nuevos sectores (de un producto como TV a múltiples productos como monitores, antenas parabólicas,*

*receptores de señales satelitales, etcétera), o tomando nuevas funciones productivas o de servicio (del ensamble al paquete completo de la industria de la ropa; o del ensamble al diseño y manufactura en la industria de las autopartes, por ejemplo). Adicionalmente, el escalamiento no es solamente crear un nuevo producto (como el caso del flat panel display) sino implica también la trayectoria evolutiva de mejoramientos de productos y procesos que son nuevos para la firma, lo cual les permite continuar siendo competitivos en el mercado internacional (Carrillo y Gomis, 2007, p.25 citado por Ludlow y De la Rosa 2009).*

Las presiones competitivas de las empresas para sobrevivir en el entorno global y la adaptación a nuevos sistemas tecnológicos e informativos, en especial a los sistemas de producción flexible, crearon la necesidad de capacitar permanentemente al personal y de crear un clima favorable para el aprendizaje acelerado. Así, filosofías de gestión de recursos humanos tuvieron que adaptarse a esos cambios y fueron evolucionando de la gestión por objetivos y gestión del cambio en la década de los 80s, a la gestión por competencias en los 90s hasta llegar a la gestión del conocimiento en 00s.

## METODOLOGÍA

El método que se utilizó fue el cuantitativo, no experimental, longitudinal. Es decir, se utilizó una técnica estadística para probar las hipótesis, no se manipularon ninguna de las variables, y se observó y midió el objeto de estudio en dos años consecutivos. La población se definió como la producción de televisores manufacturados en una empresa con una productividad, un número de defectos de calidad y un número de horas de capacitación. La muestra fue determinada como la productividad de televisores, el número de defectos de calidad y las horas de capacitación registrados en la empresa maquiladora Tatung de México durante los años 2011 (Enero-Diciembre) y 2012 (Enero-Septiembre).

Los datos se obtuvieron de una fuente primaria, ya que los datos de las tres variables fueron tomados directamente del proceso productivo. Esta forma de obtener los datos tiene la gran ventaja de que se eliminó el instrumento de recolección de datos que normalmente implica una percepción tanto del que diseña las preguntas como del que las contesta. Para el análisis de los datos se aplicó la prueba no paramétrica de Mann-Whitney-Wilcoxon (MWW) para valores menores de 10 con el objetivo de determinar si las dos poblaciones son idénticas y con ello probar si con el incremento en las horas de capacitación se demostraba un incremento en la productividad. (Anderson et.al, 2001) La fórmula para la prueba fue la ecuación número 1 que se muestra enseguida:

$$T_U = n_1 (n_1 + n_2 + 1) - T_L \dots \dots \dots (1) \quad \text{Rechazar } H_0 \text{ Si } T < T_L \text{ ó si } T > T_U$$

También se utilizó la Prueba no Paramétrica de Rangos de Spearman para demostrar el grado de relación que pudiera haber entre la variable “Productividad” y la variable “Defectos de Calidad”, así como la “Productividad” y la variable “Horas de Capacitación”. Es importante señalar que se tomaron los 21 datos que comprendieron los meses de Enero del 2011 a Septiembre del 2012 para cada juego de variables. La fórmula de Rangos de Spearman utilizada fue la ecuación 2 mostrada enseguida:

$$r_s = 1 - \frac{6 \sum d_i^2}{n(n^2 - 1)} \dots \dots \dots (2)$$

La prueba de Rangos de Spearman utiliza la distribución Normal Z como se muestra en la siguiente ecuación 3:

$$Z = (r_s - \mu_{rs}) / \sigma_{rs} \dots \dots \dots (3) \quad \text{Donde } \mu_{rs} = 0 \quad \text{y} \quad \sigma_{rs} = \sqrt{1/n-1}$$

## ANÁLISIS DE RESULTADOS

Para la prueba de MWW se obtuvo una  $T_L = 63$  con  $n_1 = 9$  y  $n_2 = 9$  y un  $\alpha = 0.05$  de la Tabla MWW para valores de  $n$  menores de 10. Y sustituyendo en la ecuación 1 tenemos:  $T_U = 9(9+9+1)-63 = 108$  Como se muestra en la Tabla 3 del Anexo de Datos la suma de rangos fue de  $T = 111$  para 2012 y  $T = 60$  para 2011 y de acuerdo a la regla de rechazar  $H_0$  si  $T < T_L$  y  $T > T_U$  y concluimos que se rechaza  $H_0$  lo que indica que los valores de productividad de 2011 son realmente diferentes de los valores del 2012 a un  $\alpha=0.05$ . Esto prueba que hubo mejor productividad en el 2012 que en el 2011. En cuanto al análisis de Correlación de Spearman se probaron dos hipótesis para verificar si había correlación entre Productividad y Defectos de Calidad así como entre Productividad y Horas de Capacitación obteniéndose los datos que se muestran en la Tabla 1.

Tabla 1: Correlaciones de Rango de Spearman y Prueba de Z

Par de Variables	rS	Z	Valor p	Rechazar/No Rechazar
Productividad/Defectos de Calidad	-0.1769	-0.7911	0.22	No rechazar $H_0$
Productividad/Horas de Capacitación	-0.273	-1.2209	0.12	No rechazar $H_0$

Como podemos observar en la Tabla 1 no se rechazaron ninguna de las dos hipótesis planteadas a un  $\alpha=0.05$  porque obtuvimos valores  $p$  de 0.22 y 0.12 que son mayores que 0.05. Esto significa que con los datos obtenidos no encontramos relación entre la variable Productividad y las Horas de capacitación ni entre la Productividad y los Defectos de Calidad.

## CONCLUSIONES Y RECOMENDACIONES

Al principio lo que queríamos probar era que a mayor capacitación estratégica en 2011 esperábamos tener una mejor productividad en el 2011 que en el 2012. Sin embargo, la productividad fue mejor durante el 2012 que durante el 2011. Aquí hay dos factores importantísimos que hicieron posible este incremento en la productividad a pesar de que la producción cayera dramáticamente como se puede observar en la Tabla 2 en el Anexo de Datos.

El primer factor que contribuyó a este fenómeno es que vimos que los efectos de la capacitación no se muestran inmediatamente sino hasta que se les da la oportunidad a los empleados de aplicar lo que aprendieron en el entrenamiento especialmente en un caso extremo o de alta presión. Y en este caso ese hecho sucedió durante 2012. El segundo factor se dio en abril del 2012 cuando la mano de obra se redujo a 500 empleados mientras que en abril del 2011 era de 1264 como se ve en la misma Tabla 2. La producción también cayó de 265,577 a 95,626 mientras que la productividad subió ligeramente de 178.65 a 180.19 también mostrado en la Tabla 2. La explicación de este fenómeno es precisamente el efecto que tuvo la capacitación estratégica en la productividad debida a la mano de obra.

La conclusión a la que llegamos a este respecto es que en cualquier circunstancia en la que se encuentre Tatung o cualquier otra empresa es de vital importancia la capacitación como estrategia de competitividad ya que les permite a las organizaciones tener una mano de obra flexible para enfrentar exitosamente cualquier situación de mercado en la que se encuentren. (Prokopenko, 1988) Nuestra sugerencia a Tatung y a cualquier otra empresa es que incrementen el presupuesto para capacitación en lo más que se pueda porque el resultado se va a ver reflejado directamente en la productividad. Finalmente, el hecho de que la correlación entre la productividad y las horas de capacitación no haya sido significativa se debe precisamente a que todavía la cantidad de horas de capacitación no son ni siquiera las mínimas para que la capacitación tenga un impacto en la competitividad de alto desempeño. Además los datos que se tomaron en cuenta fueron muy pocos, creo que si se consideraran mas años tendríamos una mejor forma de concluir a este respecto. La situación que se vivió en Tatung fue gracias principalmente al esfuerzo tan grande que



llevo a cabo la mano de obra para que cuando menos en abril del 2012, 500 trabajadores mejoraran la productividad que no lograron 1264 en el mismo abril del 2011.

## ANEXO 1 DATOS

Tabla 2: Comparativo de Productividad 2011/2012

MES	Pers 2011	Pers 2012	Prod 11	Prod 12	Productivid ad 2011	Productivid ad 2012
ENE	640	861	113,756.00	106,588.00	177.7437500	123.7955865
FEB	616	814	64,945.00	160,345.00	105.4301948	196.9840295
MAR	668	797	133,491.00	150,636.00	199.8368263	189.0037641
ABR	1264	500	225,819.00	90,095.00	178.6542722	180.1900000
MAY	1550	500	265,577.00	95,626.00	171.3400000	191.2520000
JUN	1510	490	256,141.00	89,084.00	169.6298013	181.8040816
JUL	1770	480	271,015.00	88,828.00	153.1158192	185.0583333
AGO	1858	470	330,568.00	85,354.00	177.9160388	181.6042553
SEP	2201	400	354,828.00	83,763.00	161.2121763	209.4075000
OCT	1966	1067	338,821.00	-	172.3402848	0.0000000
NOV	1606	850	250,782.00	-	156.1531756	0.0000000
DIC	1113	676	150,963.00	-	135.6361186	0.0000000
Promedio Ene - Sep	1341.88889	590.222222	224,015.56	105,591.00	166.0976532	182.1221723
Total Ene - Sep	12077	5312	2016140	950,319.00	1,494.88	1,639.10

Tabla 3: Suma de Rangos Para la Prueba de Correlación de Spearman

MES	Productivid ad 2011	Rangos	Productivid ad 2012	Rangos
ENE	177.74375	7	123.79559	2
FEB	105.43019	1	196.98403	16
MAR	199.83683	17	189.00376	14
ABR	178.65427	9	180.19	10
MAY	171.34	6	191.252	15
JUN	169.6298	5	181.80408	12
JUL	153.11582	3	185.05833	13
AGO	177.91604	8	181.60426	11
SEP	161.21218	4	209.4075	18
SUMA DE RANGOS		60		111

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# FUTUROS PROMOTORES TURÍSTICOS: ANÁLISIS DE LA APRECIACIÓN Y CONOCIMIENTO DEL PATRIMONIO CULTURAL POR ESTUDIANTES DE LICENCIADOS EN ADMINISTRACIÓN DE EMPRESAS TURÍSTICAS

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## RESUMEN

*La labor educativa de la carrera de Licenciado en Administración de Empresas Turísticas de la Universidad Estatal de Sonora, formadora de profesionales en el renglón turístico, debe implementar a través de diferentes materias del su plan de estudios, el reconocimiento de los valores del patrimonio natural y del cultural tangible e intangible; y para conocer la apreciación y conocimiento que tienen los estudiantes del último semestre de la citada carrera, con respecto al patrimonio cultural y natural de la ciudad de Hermosillo, Sonora, específicamente; se llevó a cabo una investigación para analizar el nivel de conocimiento y con ello proponer un programa de formación académica en apoyo a los futuros promotores turísticos que permita la concientización y comprensión del significado y valores del patrimonio cultural y natural que identifica y diferencia de un país a otro. Para llevar a cabo la investigación se utilizó como instrumento la elaboración de un cuestionario de diecinueve preguntas, doce de elección múltiple y siete abiertas, escogiéndose intencionalmente algunas categorías consideradas representativas del fenómeno a estudiar. Éste se aplicó a 98 alumnos de un universo de 118, de los cuales 81 fueron mujeres y 17 hombres. Con la información recopilada, permitió identificar en el estudiante los conocimientos básicos sobre los conceptos de historia, patrimonio cultural, monumento histórico, patrimonio cultural intangible, así como los orígenes e historias de edificios, costumbres, tradiciones, mitos y leyendas que forman parte del atractivo de la ciudad de Hermosillo.*

*Entre los resultados obtenidos, se pudo apreciar que más del 90% tienen muy claro el concepto de lo que es historia, patrimonio cultural y patrimonio cultural intangible, mientras que en lo correspondiente a lo que es monumento histórico sólo el 79% acertaron; y donde revelaron desconocimiento y confusión fue ante el cuestionamiento del conocimiento y apreciación del patrimonio cultural intangible y sobre el patrimonio natural de la ciudad, respondiendo en la primera, que son los atractivos de la ciudad y en la segunda señalaron la playa, el pinacate por mencionar algunos, pero éstos se localizan fuera del destino y en otros municipios del estado. En cuanto al conocimiento de edificios históricos, la mayoría identificó dos o tres, pero de éstos el 64% señaló no conocer su historia.*

**PALABRAS CLAVES:** Patrimonio Cultura, Patrimonio Natural, Cultura, Monumentos Históricos, Patrimonio Tangible E Intangible

## ABSTRACT

*The educational work of the race 's degree in Tourism Business Administration from the State University of Sonora, forming professionals in the tourist line, you must deploy across different subjects of the curriculum , recognition of the values of natural heritage and of tangible and intangible cultural , and appreciation for , and knowledge among students in the last semester of that race, with respect to the*

*cultural and natural heritage of the city of Hermosillo, Sonora, Mexico, specifically, was carried out an investigation to analyze the level of knowledge and thereby propose a formal training program to support future tourism promoters to enable awareness and understanding of the meaning and values of cultural and natural heritage that identifies and differs from country to country. To carry out the research instrument was used as the development of a questionnaire questions nineteen twelve multiple choice open seven intentionally some categories being chosen to be representative of the phenomenon under study. This was applied to 98 students from a universe of 118, of whom 81 were women and 17 men. With the information collected, allowed to identify the student with basic knowledge of the concepts of history, cultural heritage, historical monuments, intangible cultural heritage, as well as the origins and histories of buildings, customs, traditions, myths and legends that form part of the appeal city of Hermosillo. Among the results, it was observed that more than 90% have very clear concept of what is history, cultural heritage and intangible cultural heritage, while in the corresponding historical monument which is only 79% matched, and where revealed ignorance and confusion was before the questioning of knowledge and appreciation of the intangible cultural heritage and the natural heritage of the city, responding to the first, which are the attractions of the city and the second pointed to the beach, pinacate mention some but these are located outside the destination and other municipalities in the state. On knowledge of historic buildings, most identified two or three, but 64% said they do not know their history.*

**JEL:** M30

**KEYWORDS:** Culture Heritage, Natural Heritage, Culture, Historical Monuments, Tangible and Intangible Heritage

## INTRODUCCIÓN

El tema de patrimonio cultural se aborda desde los aspectos intangibles como son las leyendas, mitos, lenguaje, religión, música, costumbres y tradiciones; y el tangible que abarca los muebles e inmuebles. En el caso de la ciudad de Hermosillo, Sonora, México, cuenta con 545 inmuebles considerados como monumentos históricos según el Instituto Nacional de Antropología e Historia (INAH) y la zona centro se ubica como la más rica en este tipo de obras. Señala como monumentos históricos aquellos muebles o inmuebles posteriores a la consumación de la conquista y que su conservación sea de interés público, ya sea por estar vinculados a nuestra historia política y social o porque su excepcional valor artístico o arquitectónico los haga exponentes de la historia de la cultura. Además, la protección, conservación, restauración y recuperación de los monumentos arqueológicos, artísticos e históricos es de utilidad pública, así lo marca la Ley Federal sobre Monumentos y Zonas Arqueológicas, Artísticas e Históricas (INAH 2014). La mayoría de las obras arquitectónicas valiosas son privadas y únicamente el INAH solo puede asesorar en su conservación, sin embargo, si el inversionista privado lo desea puede demolerlo y darle el uso meramente comercial y utilizarlo como un estacionamiento.

Para poder ser protegidos y valorados por la población de la ciudad, un primer paso, es el conocimiento que tengan del patrimonio cultural para tomar conciencia de su importancia, por lo tanto, la educación no solo permite acumular cimientos sino comprender el significado del patrimonio cultural como una herencia que nos identifica y diferencia entre otros pueblos. Según Tello (2000), con el desarrollo en las sociedades capitalistas en lo referente al consumo de más tiempo, espacio y dinero a actividades de turismo, el patrimonio cultural ha adquirido otra dimensión, si bien es cierto que ha entrado abiertamente en el mercado como un producto para el desarrollo de una comunidad, es preciso que la preservación y su adecuada utilización deba formar parte de los planes de desarrollo y enfatizar el papel que tiene la sociedad, con relación a los monumentos históricos para el disfrute del turismo, como es el caso de este análisis que se enfoca a los estudiantes universitarios de la Licenciatura en Administración de Empresas Turísticas de la Universidad Estatal de Sonora.

Por consiguiente, la labor educativa en las instituciones de educación superior, formadoras de profesionales en el renglón turístico, deben implementar el reconocimiento de los valores patrimoniales culturales tangibles e intangibles y natural. Así como colaborar en la orientación de evidencias de aquellas características y cualidades exclusivas que le otorgan representatividad, reconocimiento, toma de conciencia y sensibilización sobre el valor del mismo. Aunado a la tarea de la Comisión de Fomento al Turismo y el Instituto Municipal de Cultura, Arte y Turismo, será resaltar la importancia del turismo como actividad generadora de alternativas de desarrollo socioeconómico y la conservación de la diversidad cultural y ambiental, con enfoque de identidad e involucrar a los estudiantes universitarios en actividades y campañas de promoción, para formarlos como futuros promotores turísticos.

Por lo tanto, ¿Cuál es el conocimiento y apreciación que tienen los estudiantes del último semestre de la carrera de Licenciado en Administración de Empresas Turísticas, con respecto al patrimonio cultural tangible, como los inmuebles para apoyar en la formación de futuros promotores turísticos? ¿Cuál es el conocimiento y apreciación que tienen los estudiantes del último semestre de la carrera de Licenciado en Administración de Empresas Turísticas, con respecto al patrimonio cultural intangible, manifestado en leyendas, mitos, lenguaje, religión, música, costumbres y tradiciones, para apoyar en la formación de futuros promotores turísticos? ¿Cuál es el conocimiento y apreciación que tienen los estudiantes del último semestre de la carrera de Licenciado en Administración de Empresas Turísticas, con respecto al patrimonio natural para apoyar en la formación de futuros promotores turísticos? El objetivo general es elaborar un análisis de la apreciación y conocimiento del patrimonio cultural y natural de Hermosillo, Sonora, que tienen los estudiantes de la carrera de Licenciado en Administración de Empresas Turísticas para realizar un programa de formación que refuerce la apreciación y conservación en apoyo a los futuros promotores turísticos.

## REVISIÓN DE LITERATURA

Según Zapatas (2004), la cultura es la relación que los grupos humanos establecen con el mundo y con la vida mediante las prácticas culturales públicas y privadas. La cultura de una localidad se materializa y se transforma continuamente en su relación con el entorno y con las ideas, prácticas y productos de otras culturas. Asimismo, la cultura puede ser vista como herencia, tradición y persistencia o como desviación, innovación y cambios permanentes. De igual forma, el patrimonio agrupa en un sentido amplio a la historia, las ideas, los valores, las creencias, las construcciones, los monumentos, los lugares donde tuvieron acontecimientos en el pasado, las artes, la danza, la música y otras manifestaciones de los pueblos o países. Consiguientemente y de acuerdo con Álvarez (2000), el patrimonio cultural se define como:

*Las obras de sus artistas, arquitectos, músicos, escritores y sabios, así como las creaciones anónimas surgidas del alma popular y el conjunto de valores que dan sentido a la vida. Es decir, las obras materiales y no materiales que expresan la creatividad de un pueblo: la lengua, los ritos, las creencias, los lugares y monumentos históricos, la literatura, las obras de arte, los archivos y bibliotecas.*

Los tipos de patrimonio según el Consejo de Monumentos Nacionales, consultado en la Dirección de Bibliotecas, Archivos y Museos, DIBAM (1999): en el Seminario de Patrimonio Cultural, hace una diferenciación de patrimonio, quedando como patrimonio natural y cultural. La UNESCO define el patrimonio natural como: aquellos monumentos naturales, formaciones geológicas, lugares y paisajes naturales, que tienen un valor relevante desde el punto de vista estético, científico y/o medioambiental. Por otra parte, el patrimonio cultural está conformado por los bienes culturales que la historia le ha legado a una nación y por aquellos que en el presente se crean y a los que la sociedad les otorga una especial importancia histórica, científica, simbólica o estética. De esta manera, el patrimonio cultural se divide en dos tipos el tangible e intangible, el primero es la expresión de las culturas a través de grandes materiales y

éste se puede clasificar según el Consejo de Monumentos Nacionales de Santiago de Chile (Consejo de Monumentos Nacionales, 1998), en mueble e inmueble. Por lo tanto, el patrimonio tangible mueble son todos los objetos portables, las obras de arte como pinturas y esculturas, grabados y litografías, piezas de orfebrería y cerámica, la alfarería, mobiliario de todo tipo, artefactos científicos y tecnológicos (maquinaria, automóviles y ferrocarriles, barcos y aviones), libros y manuscritos, monedas, objeto de uso personal, entre otros. El patrimonio tangible inmueble está constituido por edificaciones, obras de ingeniería, conjuntos arquitectónicos, zonas típicas y monumentos de interés o valor relevante desde el punto de vista arquitectónico, arqueológico, histórico, artístico o científico, reconocidos y registrados como tales. Para la UNESCO el patrimonio intangible, es el conjunto de formas de cultura tradicional y popular o folclórica; son las obras que emanan de una cultura y se basan en la tradición, misma que se trasmite de forma oral o mediante gestos que se modifican en el transcurso del tiempo a través de un proceso de recreación colectiva.

Asimismo el patrimonio cultural como el patrimonio natural constituye la esencia de la identidad de una nación tanto regional como local. Los bienes muebles e inmuebles construidos en cada una de las ciudades, así como su parte intangible que existe en el espíritu mismo de la cultura del lugar; todo ello pone de manifiesto que está ligada a los seres humanos que lo habitan. En este sentido, de acuerdo con Camarero y Garrillo (2004), el patrimonio cultural puede ser considerado como una causa social que intenta crear en las personas una conducta hacia la protección, valoración y una conciencia en beneficio a la sociedad. Sin embargo, para valorarlos, protegerlos e inclusive, conservarlos bajo una rentabilidad que puede ser el turismo como una alternativa factible de generar ingresos y mantener viva la riqueza patrimonial de la ciudad. Pero la relación del patrimonio y el turismo cultural es compleja por sí sola, sí se contempla solamente que el turismo es solo la promoción de hoteles, de viajes y se deja de lado la apreciación y valoración del patrimonio. Sin embargo, en la actualidad cobra cada vez mayor relevancia los lugares donde el turismo desea viajar para conocer y apreciar cada vez más el patrimonio de los sitios; por otra parte, las autoridades gubernamentales de algunos países visualizan al turismo cultural como una alternativa de desarrollo. La Secretaría de Turismo de la Federación (SECTUR), define al 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 de Viabilidad de Turismo Cultural, 2002).

## METODOLOGÍA

El tipo de investigación es mixto, según Hernández Sampieri y Colaboradores (2010) debido a que se combina al menos un componente cuantitativo y uno cualitativo. Asimismo, representa un conjunto de procesos sistemáticos, empíricos y críticos de investigación e implican la recolección de datos cuantitativos y cualitativos. En este tipo de investigación se combinan ambos métodos centrándose en uno de ellos o dándoles el mismo peso. Por lo tanto, el enfoque de esta investigación es cualitativo y se utilizó el cuestionario (Gómez, 2006) como instrumento de recolección de datos cuantitativo, con el fin de indagar el conocimiento y apreciación del patrimonio cultural y natural que tienen los estudiantes del último semestre de la Licenciatura en Administración de Empresas Turísticas de la Universidad Estatal de Sonora. Por consiguiente, para alcanzar los objetivos planteados en esta investigación se describe el marco conceptual, utilizando la fuente de recolección secundaria que se fundamenta en información sobre cultura, patrimonio cultural y turismo.

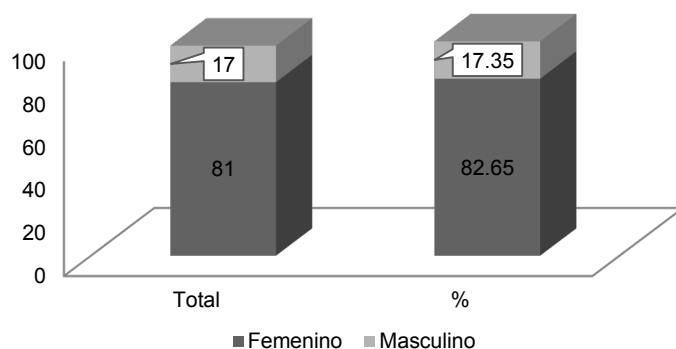
Ander-EGG (1995), para la determinación de la muestra se decidió utilizar el tipo de muestreo denominado intencional, el cual exige un cierto conocimiento del universo a estudiar. La técnica consiste en escoger intencionalmente y no al azar algunas categorías consideradas representativas del fenómeno a estudiar. El instrumento utilizado es un cuestionario que se aplicó a estudiantes universitarios, el cual consta de diecinueve preguntas, de las cuales doce son de elección múltiple y siete abiertas. Por último, con la información recopilada, se procedió a realizar un análisis de los resultados, con la finalidad de identificar

tanto el conocimiento y apreciación sobre el patrimonio cultural y natural que se tienen en la ciudad de Hermosillo, Sonora.

## RESULTADOS

Como método de investigación para la apreciación del conocimiento del patrimonio cultural y natural por estudiantes del último semestre de la Licenciatura en Administración de Empresas Turísticas de la Universidad Estatal de Sonora, se llevó a cabo la aplicación de un cuestionario a 98 jóvenes de un universo de 118 alumnos. De los participantes 81 son de sexos femenino y 17 masculino, correspondiéndole 82.65% y 17.35%, respectivamente.

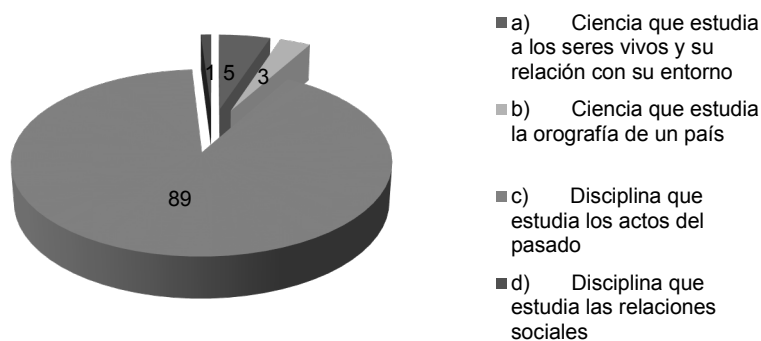
Figura 1: Encuesta Aplicada a Estudiantes de LAET del Último Semestre



En esta figura se muestra la representación gráfica de la población participante en la investigación. Fuente: Elaboración propia.

Las primeras cuatro preguntas planteadas a los estudiantes universitarios, permitieron identificar el conocimiento básico sobre el tema de interés de la investigación. La primera de ellas cuestiona qué es la historia, obteniéndose como resultado que el 91% respondió correctamente: Disciplina que estudia los actos del pasado, y sólo el 9% no fue asertivo en la respuesta. Cabe destacar que el universo masculino fue el que contestó afirmativa a la pregunta.

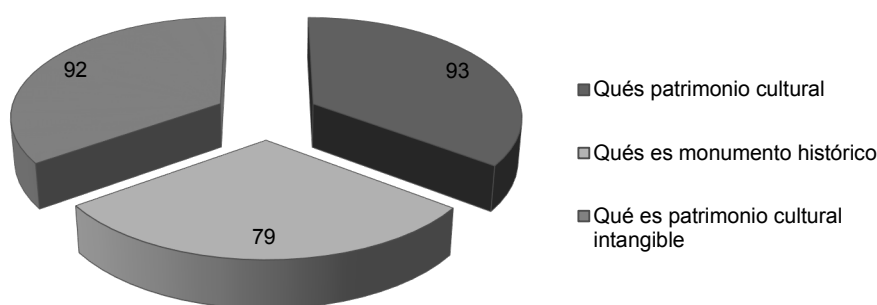
Figura 2: Evaluación del Conocimiento a los Alumnos Sobre lo Que es la Historia



En esta figura se muestra la representación gráfica de los diferentes resultados obtenidos ante el planteamiento ¿Qué es historia? Elaboración propia.

Ante el cuestionamiento qué es patrimonio cultural, el 93% tiene el conocimiento, respondiendo que es un bien material tangible e intangible, considerados relevantes para la preservación e identidad de un pueblo. Asimismo ante la pregunta qué es monumento histórico, un 79% acertó en su respuesta: edificios construidos en los periodos del siglo XVI al XIX, así como muebles, documentos y/o mobiliarios de esa época, mientras que el 21% desconocía la respuesta. Por último, qué es patrimonio cultural intangible fue la pregunta con la que se concluyó la evaluación básica de la investigación, arrojando que un 92% fue puntual en su respuesta: tradiciones o expresiones vivas heredadas de nuestros antepasados y transmitidas a sus descendientes (UNESCO, 2003).

Figura 3: Evaluación del Conocimiento de los Alumnos Sobre Patrimonio Cultural, Monumentos Históricos y Patrimonio Cultural Intangible



*Fuente: Elaboración propia (2014). En esta figura se muestra la representación gráfica de los diferentes resultados obtenidos ante los planteamientos sobre patrimonio cultural, monumentos históricos y patrimonio intangible.*

Los resultados ante el conocimiento y apreciación del patrimonio cultural intangible, básicamente en los aspectos de costumbres y tradiciones, las respuestas fueron muy variadas en cuanto a las tradiciones religiosas, gastronomía típica, etnias, costumbres que se pueden considerar como las asertivas por parte de los estudiantes, pero cabe mencionar que a su vez el análisis de las respuestas revelaron desconocimiento ante el cuestionamiento, respondiendo que son los atractivos de la ciudad, puntos de encuentro y las fiestas populares, entre otros, que no tienen relación con el tema de la investigación.

En este sentido, algunas de las respuestas englobadas en fiestas tradicionales, mencionan eventos que se llevan a cabo en otros municipios del estado, así como ir al río, cuando la localidad no tiene acceso a tal recurso natural, y práctica de ciclismo alrededor de la ciudad, a pesar que esta actividad es ejercida por muy pocas personas por falta de cultura y aunado al clima caluroso del municipio y del estado. Los resultados en el cuestionamiento sobre el conocimiento del patrimonio natural de la ciudad, las respuestas fueron muy variadas en cuanto al cerro de la campana, el parque ecológico, la presa Abelardo L. Rodríguez y el cerro de la virgen, que se pueden considerar como las asertivas por parte de los estudiantes, pero cabe mencionar que a su vez el análisis de las respuestas revelaron desconocimiento ante la interrogante, respondiendo que son la playa, el pinacate, la pintada, el tetakawi, la isla del tiburón como el patrimonio natural de la ciudad; sin embargo éstos se localizan fuera de la ciudad y en otros municipios del estado.



Tabla 1: Evaluación de los Resultados Ante el Conocimiento y Apreciación del Patrimonio Cultural Intangible

Menciona las Costumbres de la Ciudad Que Forman Parte del Patrimonio Cultural	Total De Respuestas
<b>Religiosa:</b> (Fiestas de la Virgen de la Candelaria, velación de la Virgen de Guadalupe y/o fiestas religiosas, participar en misas y/rezar).	13
Festejo del día de muertos.	4
Semana santa (fariseos y cama de máscaras).	31
<b>Gastronomía típica</b> (Carne asada, coyotas, hot dog, percherones, tortillas de harina y machaca).	16
<b>Etnias</b> Seris, tradiciones, danzas, cultura, danza del venado.	25
<b>Atractivos de la ciudad y puntos de encuentros</b> Catedral y plaza bicentenario.	6
Palacio municipal.	1
Villa de Seris.	4
Monumentos históricos.	1
Cárcel de la antigua penitenciaria.	1
<b>Fiestas de la ciudad</b> Fiestas del Pitic.	18
Expo ganadera.	8
FAOT.	3
Desfile navideño.	1
<b>Cultura</b>	3
Forma de hablar.	4
Vestimenta.	6
Cultura en general.	6
Folklor.	1
Gentes.	1
Leyendas.	2
<b>Otro</b> Frutos de la región.	1
Ir al río.	1
Ir a desayunar a San Pedro.	1
Muchas familias lo hacen.	1
Practicar ciclismo alrededor de la ciudad.	1

Fuente: Elaboración propia (2014). En esta tabla se muestra los resultados obtenidos ante el conocimiento y apreciación del patrimonio cultural intangible.

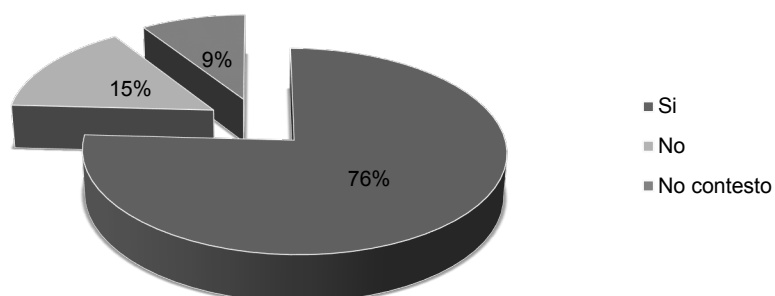
Tabla 2: Conocimiento del Patrimonio Natural de la Ciudad

Respuestas	Total de respuestas
Cerro de la campana	59
Isla del tiburón	9
Parque madero	4
Flora y fauna	6
La pintada	10
Punta chueca	4
No contestó	16
Bahía de kino	14
Plantas etnicas	2
Pinacate	5
Desierto, cactus, dunas	5
Cerro del bachoco	1
Centro ecológico	2
Cerro de la virgen	5
Vado del río	1
Los grupos etnicos	1
Cerro de la cementera	2
Clima desértico	1
Presa Rodríguez	5
Cañón del Nacapule	1
Cerro Tetakawi	1
Aguas termales	1

Fuente: Elaboración propia (2014).

La respuesta anterior saca a luz un desconocimiento de los atractivos naturales de la ciudad; pero ante la pregunta: Consideras que el patrimonio natural de la ciudad es un atractivo para los turistas, las respuestas fueron que el 76% consideró que sí, en relación al 15% que respondió que no, y 9% de la muestra no contestó. Lo que hace suponer que los alumnos no tienen la experiencia de haber visitado los lugares atractivos de la ciudad o por lo menos identificar cuáles son, a pesar de que están cursando el último semestre de la licenciatura en administración de empresas turísticas y deberían dominar estos temas, sobre estudios preocupados por la promoción de su ciudad.

Figura 4: Consideras Que el Patrimonio Natural de la Ciudad Es un Atractivo Para los Turistas



Fuente: Elaboración propia (2014).

Según INAH (2014), entre los edificios históricos más representativos de la ciudad son: Antigua Penitenciaría del Estado hoy Museo de Sonora, Antiguo Palacio Municipal, Villa de Seris, Catedral de la Asunción o de Hermosillo, Centro Cultural Sociedad Artesanos Hidalgo, Colegio de Sonora, Escuela Primaria Colegio de Sonora, Escuela Primaria Leona Vicario, Palacio de Gobierno, Parroquia de Nuestra Señora del Carmen, Radio Sonora, Templo de San Antonio, Mercado Municipal de Hermosillo, Casona Hoefffer, Casona de Xochimilco, Molino Hermosillense, Antiguo Cuartel Militar, Museo Regional de la Universidad de Sonora, Plaza Zaragoza con su kiosco estilo morisco, traído desde la ciudad de Florencia, Italia. En relación al conocimiento de los estudiantes sobre los edificios históricos de la ciudad, las repuestas coinciden en el dominio de dos a tres edificios históricos que conocen, sólo algunos mencionaron edificios construidos menos de 10 años. Cabe mencionar que a su vez, el análisis de las respuestas al preguntarles si de los edificios mencionados conocen su historia, el 64% señaló que no y el 32% dijo que sí.

Tabla 3: Conocimiento de los Edificios Históricos de la Ciudad de Hermosillo, Sonora

Principales Edificios Históricos de Hermosillo, Sonora	No. de Respuestas	Edificio de Hermosillo, Sonora Que No Están Declarados Como Histórico	No. de Respuestas
Antigua Penitenciaría del Estado hoy Museo de Sonora,	47	Torre de Hermosillo	3
Antiguo Palacio Municipal,	8	Centro de gobierno	9
Catedral de la Asunción o de Hermosillo,	60	Cerro de la campana	6
Centro Cultural Sociedad Artesanos Hidalgo,	0	Plaza bicentenario	2
Colegio de Sonora,	0	Banco de México	1
Escuela Primaria Colegio de Sonora,	0	Iglesia de Fátima	2
Escuela Primaria Leona Vicario,	0	Casino de Hermosillo	2
Palacio de Gobierno,	23	Casa de la cultura	2
Parroquia de Nuestra Señora del Carmen,	5	Musas	2
Radio Sonora, Templo de San Antonio,	0	Plaza 100 años	1
Mercado Municipal de Hermosillo,	3	Universida de sonora	10
Casona Hoeffer,	7	Plaza de los tres pueblos	2
Casona de Xochimilco,	0	Torre de Hermosillo	1
Molino Hermosillense,		Centro de la ciudad	3
Antiguo Cuartel Militar,	1	No contesto	5
Museo Regional de la Universidad de Sonora,	8	Iglesia de la Candelaria	2
Plaza Zaragoza con su kiosco estilo morisco,	0		
Villa de Seris,	1		

Fuente: Elaboración propia (2014). Los parámetros de respuesta indican que los estudiantes solo identifican de dos o tres edificios históricos.

Parte de los atractivos culturales de cualquier ciudad son sus leyendas y sus mitos, situación a la que no está exenta la ciudad de Hermosillo, Sonora; por ello, la importancia de cuestionarles a los estudiantes de la Licenciatura en Administración de Empresas Turísticas, cuáles son desde su punto de vista son los más representativos de la localidad, señalando con 64 respuestas el Casino del Diablo, leyenda que ha pasado de generación en generación. Cuenta la historia que un 31 de diciembre se celebra en el lugar la víspera del nuevo año, donde asistió una joven desobediente llamada Linda, a quien la invitó a bailar un misterioso y elegante joven al centro de la pista, hasta que un intenso olor de azufre y un aumento de temperatura le hicieron voltear hasta el piso para encontrar ante sus ojos una pata de gallo y una de cabra, Linda en ese momento se desmaya sin saber nada, mientras otros dicen que ahí mismo murió.

La llorona, obtuvo un total de 30 respuestas, cabe mencionar que ésta es una leyenda a nivel nacional pero cada región ha hecho propia su versión. La planchada fue la leyenda que obtuvo 7 respuestas, y cuenta la historia que hubo una vez una enfermera llamada Eulalia, la cual trabajaba en un hospital de la ciudad, trabajo que desempeñaba con mucho cariño. Ella poseía una particularidad que siempre tenía la ropa perfectamente planchada y limpia, misma que sufrió mal de amores. Realizando sus actividades murió al quedar atrapada en el elevador, desde entonces son muchas las historias que ven a una joven enfermera caminar por el lugar. La siguiente leyenda son los túneles en las iglesias ubicadas en el centro de la ciudad; existen dos hipótesis respecto a ésta, la primera que fueron túneles empleados durante la persecución religiosa de finales de 1930 en la guerra cristera que cimbró al país durante 8 años, según investigación del Instituto Nacional Estadística, Geografía e Informática realizada durante los últimos 30 años; la segunda, establece que fueron construidos en el período de la reforma (1857 aproximadamente), durante la persecución religiosa que realizó el gobierno del presidente Benito Juárez.

Como parte del patrimonio cultural, se les pidió a los alumnos que mencionaran las fiestas tradicionales de la ciudad, de las respuestas que si corresponden a esta categoría, mencionaron: La Fiesta del Pitic con un 85% y la Expo- ganadera con 48%. Pero el análisis de la pregunta, permite observar que existe una confusión en su denominación, por parte del estudiante, ya que la mayoría de los resultados fueron de carácter religioso, como es el caso de la Fiesta de la Candelaria con un 25%. Además se encontraron festividades que se llevan a cabo en otros municipios del Estado de Sonora.

En otro orden, los tres primeros lugares obtenidos ante el cuestionamiento, qué aspectos del patrimonio cultura de Hermosillo consideras más atractivos, los resultados se enlistan de acuerdo al orden descendente obtenidos: En 1er. lugar, los eventos culturales, los grupos indígenas y artesanías y la historia; 2do. lugar, los grupos indígenas y artesanías, eventos culturales y monumentos históricos; 3er. lugar, la historia, la arquitectura de sus edificios y monumentos históricos, 4to. lugar, monumentos históricos, arquitectura de sus edificios e historia; y en 5to. lugar, arquitectura de sus edificios, historia y monumentos históricos.

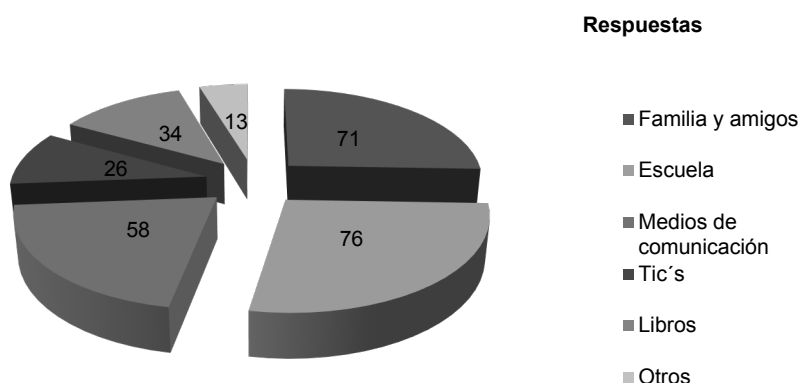
Tabla 4: Aspectos del Patrimonio Cultural de Hermosillo Considerados Más Atractivos

Opciones De Respuesta	Escala de Valor de Acuerdo a la Percepción de Importancia					Respuestas Nulas
	1ero.	2do.	3ero.	4to.	5to.	
Eventos culturales	50	18	11	6	12	1
Arquitectura de sus edificios	1	8	24	17	38	10
Historia	14	13	27	16	17	11
Monumentos históricos	6	15	16	37	13	11
Grupos indígenas y artesanías.	27	37	9	11	7	7

Fuente: Elaboración propia (2014).

Por último, se les cuestionó, si como estudiantes tienen la responsabilidad de promover la ciudad de Hermosillo, Sonora; respondiendo en un 96% que sí, sólo un 3% del universo considero que no y un 1% no respondió. Asimismo comentaron que los medios que utilizan para conocer historia de la citada ciudad, de acuerdo al orden descendente de las opciones de respuestas, fueron: escuela, familia y amigos, medios de comunicación, libros, tic's y otros.

Figura 5: Medios Que Utilizan Para Conocer la Historia de la Ciudad de Hermosillo, Sonora



Fuente: Elaboración propia (2014).

Los estudiantes de la Licenciatura en Administración de Empresas Turísticas saben que tienen como tarea la de ser los futuros promotores turísticos; pero este acercamiento a su apreciación y conocimiento del

patrimonio cultural, refleja que aún tienen mucho por conocer y sobre todo tomar conciencia de su responsabilidad.

## CONCLUSIÓN

Una vez analizados los resultados se pudo apreciar que en las primeras preguntas planteadas con respecto al conocimiento básico sobre lo que es historia, patrimonio cultural y patrimonio cultural intangible, arriba del 90% de los jóvenes respondió correctamente, mientras que en lo correspondiente a lo que es monumento histórico sólo el 79% acertaron; sin embargo ante el conocimiento y apreciación del patrimonio cultural intangible, básicamente en los aspectos de costumbres y tradiciones algunas de las respuestas de los estudiantes revelaron desconocimiento ante el cuestionamiento, respondiendo que son los atractivos de la ciudad, puntos de encuentro y las fiestas populares, entre otros, que no tienen relación con el tema de la investigación.

Por otra parte, sobre el conocimiento del patrimonio natural de la ciudad, las respuestas fueron muy variadas, pero al hacer análisis de las respuestas revelaron desconocimiento ante el interrogante, respondiendo que son la playa, el pinacate, la pintada, el tetakawi, la isla del tiburón como el patrimonio natural de la ciudad pero éstos se localizan fuera del destino y en otros municipios del estado. Al cuestionárseles a los estudiantes sobre los edificios históricos que conocen de la ciudad de Hermosillo, la mayoría acertó dos o tres, pero al preguntárseles si de estos edificios conocen su historia, el 64% señaló que no y el 32% dijo que sí. Al entrar al tema de leyendas y mitos más representativos de la ciudad, los alumnos, desde su punto señalaron con 64 respuestas el Casino del Diablo, leyenda que ha pasado de generación en generación, La llorona, obtuvo 30 contestaciones, y en tercer sitio con 7 menciones fue la Planchada; pero también demuestran confusión en cuanto a las de origen local entre las de otras regiones del país. Ahora bien, en el tema del patrimonio cultural, se les pidió a los alumnos que mencionaran las fiestas tradicionales que se celebran en la ciudad de Hermosillo, de las respuestas que corresponden a esta categoría, nombraron la Fiesta del Pitic en un 85% y la Expo-ganadera con 48%.

Pero el análisis de la pregunta, permite observar que existe una mala interpretación en cuanto a su denominación por parte del estudiante, ya que la mayoría de los resultados fueron de carácter religioso, como es el caso de la Fiesta de la Candelaria con un 25%. Además se encontraron festividades que se llevan a cabo en otros municipios del Estado de Sonora. Por otra parte, al interrogarles a los alumnos sobre qué aspectos del patrimonio cultural de Hermosillo consideran más atractivos, señalaron en orden descendente a los eventos culturales, los grupos indígenas y artesanías, así como la historia; y en segundo plano citaron los monumentos históricos y la arquitectura de sus edificios. Con respecto a la pregunta, si como estudiantes tienen la responsabilidad de promover la ciudad de Hermosillo, Sonora; un 96% contestó que sí, un 3% del universo considero que no y un 1% no respondió. Finalmente, comentaron los alumnos en sus respuestas que los medios que utilizan para conocer historia de la citada ciudad, son la escuela, familia y amigos, medios de comunicación, libros, tics y otros.

Los estudiantes de LAET saben que tienen como tarea la de ser los futuros promotores turísticos; pero este acercamiento a su apreciación y conocimiento del patrimonio cultural, refleja que aún tienen mucho por conocer y sobre todo tomar conciencia de su responsabilidad, en las siguientes propuestas: Implementar cursos alternos para capacitar con conocimientos más integrales sobre el tema, que garanticen a los jóvenes universitarios el conocimiento, tanto declarativo, instrumental y actitudinal; debido a que los estudiantes de LAET del último semestre, como futuros promotores del turismo revelan en sus respuestas un desconocimiento en general sobre los aspectos de patrimonio cultural; aunado a que consideran que la principal fuente de conocimiento es la escuela a través de su formación profesional. Que la formación durante el proceso enseñanza- aprendizaje, garantice la asimilación del conocimiento en el área; de ahí la relevancia de tener docentes preparados con el conocimiento según las asignaturas y prácticas de la mismas,

asimismo deberán estar en constante actualización, acorde a las necesidades socioeconómicas que repercuten en el ámbito turístico y que permitirán equipar a los estudiantes de los conocimientos y actitudes necesarios.

Es importante que desde las aulas se impulse el conocimiento y motivación para que continúen preparándose fuera de ellas, ya que se denota que los estudiantes de LAET del último semestre, no tienen la capacidad de investigar y la actitud para conocer las riquezas culturales de la ciudad, como punto de partida del quehacer profesional. Que realicen investigaciones documentales y de campo en relación a la promoción y comercializan del destino turístico a través del patrimonio cultural; no sólo prácticas o recorridos como parte de su formación; aunado de debe de existir un cuerpo docente que se dedique a la investigación en relación a los aspectos relativos del tema mencionado, involucrando a los estudiantes en ello.

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# LIDERAZGO Y AUTOEVALUACION, PARA MEJORAR LA GESTION DIRECTIVA EDUCACIONAL

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## RESUMEN

*Las Instituciones de Educación estatales y privadas, deben afrontar un conjunto de factores como la globalización, tercerización o externalización de funciones, la mejora en la calidad de la prestación del servicio y como aspecto fundamental, la generación de valor para competir óptimamente, con sus pares. El presente trabajo, se ha desarrollado en base a la experiencia realizada a 83 directivos de diferentes escuelas y fue posible evidenciar los mismos problemas. La gestión directiva se ha visto involucrada en este dinámico proceso de innumerables cambios en las dos últimas décadas y en los nuevos paradigmas que modifican las dinámicas de las Organizaciones de Educación. Los actores involucrados, Directores, para cumplir con estas expectativas de la sociedad actual, requieren del desarrollo de competencias que los definan en un perfil acorde con las demandas de la educación moderna. Los Directivos son figura clave para cambiar y generar modernas prácticas en sus respectivas entidades a través de un liderazgo eficaz compartido, propiciando un clima laboral agradable, aportando para la capacitación y actualización del recurso humano y poniendo en práctica los principios para un trabajo colaborativo efectivo. Los Directores/as deben actualizarse y autoevaluar sus competencias y desempeño para mejorar sus capacidades de liderazgo, de gestión, optimizar la dirección de sus respectivas escuelas y aplicar estrategias actualizadas que le sirvan como soporte en su cotidiano quehacer.*

**PALABRAS CLAVE:** Gestión, Dirección, Liderazgo, Autoevaluación, Mejoramiento

## LEADERSHIP AND SELF EVALUATION TO IMPROVE EXECUTIVE MANAGEMENT IN EDUCATION

### ABSTRACT

*The management of educational organization has been involved in dynamic process and changes in the last two decades, in front of a new paradigm about education at world level. So, the managers and professional team in this organization, have to fulfill new demands of actual society. For that reason they need to get more specific abilities, according with their professional profiles and demands of society and the students. The educational manager director, has an important role to start changes and modern practices in educational organization, through a good leadership, better organizational work climate, and giving more opportunities to human resources, applying a collaborative work. So, every organization and its management team, have to implement strategies, looking for better use of all resources. The good management will always find the better results for students and educational community. All board directors should improve their own abilities and knowledge in topics like leadership and management for different scenarios focused in the students. This paper is aimed at analyzing the skill and abilities for managers in educational organization, which are required as the axis for improvement in the quality of education. Leadership, innovation, have a key role for such a purpose*

**JEL:** I2, I21

**KEY WORDS:** Management, Leadership, Self Evaluation, Improvement

## INTRODUCCION

Hoy en día estamos frente a Organizaciones Inteligentes que deben aprender permanentemente para adaptarse a los cambios que el vorágine mundo exige, por lo que los recursos humanos de las escuelas, liceos y entidades de educación superior, deben preocuparse por formar ciudadanos comprometidos con su trabajo y preparar a futuros trabajadores inteligentes, personas autónomas, capaces de continuar estudiando a lo largo de su vida una vez que han terminado su escolaridad obligatoria. Aprender a aprender, uno de los pilares de la educación, que señala en su informe a la UNESCO Delors 1996, implica que los/las estudiantes aprendan conceptos, conozcan diferentes formas de comprender la realidad y, tengan actitudes que pueden ser utilizadas para resolver problemas personales, culturales, políticos, religiosos, sociales, productivos, etc.

Otro de los ejes de Delors, es Aprender a vivir juntos, ya que hoy con la modernidad, las sociedades han variado y son muy diferentes de las tradicionales; hoy en día la sociedad en general es más compleja y exige compromiso con las nuevas culturas, nuevas identidades políticas, sexuales, nuevas formas de hacer familia, razón por la que es importantísimo formar a los alumnos bajo estos nuevos sistemas de vivir juntos con respeto a sí mismo, al otro y a la convivencia familiar; es posible apreciar que son nuevos sistemas de una sociedad inclusiva; pero para ello, para acercarse a estos significados, primeramente hay que empezar con una evolución de nuevos conceptos y nuevas formas de gestionar los Centros Educativos de todo nivel y, son los/las Directores los llamados a ser gestores de cambio, tener una mentalidad diferente, ser líderes eficaces que busquen la calidad y la equidad, la mejora continua a través de la autoevaluación para así estar en coordinación con los requerimientos de una nueva y moderna Escuela y de una nueva Formación tanto para sí mismo, como para el profesorado y para satisfacer las necesidades que la sociedad espera de los/las alumnos, futuros trabajadores del país que deben estar preparados para aprender, para saber transferir y para aprender durante toda su vida; ello marcará nuevos y motivadores modelos de aprendizaje a la organización educacional.

### Algunos Alcances de Calidad y Equidad Para la Dirección Educacional

La Administración Directiva, debe relacionarse con la creación, mantenimiento, estímulo, control, supervisión y unificación de las energías humanas y materiales, organizadas formal o informalmente dentro de un sistema unificado, a objeto de cumplir objetivos predeterminados del sector educativo; esta constituye entonces, un conjunto sistemático de funciones, procesos, gestión, técnicas y recursos requeridos para el logro máximo de eficiencia y eficacia en la función de las actividades directivo – educacional. La eficacia y eficiencia son conceptos que se necesitan uno a otro, ello implica que cada persona debe tener oportunidad de acceder a una educación de calidad integral, valórica, de conocimientos, bilingüe, que fortalezca el aprendizaje de las competencias blandas y duras. La metodología debe incluir por lo tanto, estrategias de enseñanza – aprendizaje alternativas y al ritmo de la capacidad del/a alumno/a, para ello la gestión directiva, debe contribuir a la inclusión de éstas en el sistema educativo y debe considerar que el/la Director/a, jefes/as y docentes, son actores estratégicos de esta transformación. Para el logro de estos cambios, la directiva de la Escuela, debe permitir el desarrollo de competencias en los/las alumnos, profesores y jefaturas, apoyándose en dos de los 4 pilares fundamentales de la formación: a) aprender a aprender y b) aprender a convivir con otros (Delors, 1996). Es primordial que además el/la directora de la entidad educacional conozca, participe y trabaje en conjunto con la comunidad: sean instituciones sociales, alianzas estratégicas con otras instituciones, que participe el RRHH y alumnado en el desarrollo comunitario dando con ello, la oportunidad a las y los jóvenes, de conocer las posibilidades de su futuro laboral y universitario, ya que sabrán qué campos elegir, según los intereses de cada uno de ellos/as.

### Enfrentando Estos Desafíos

Es relevante considerar que la gestión educacional se preocupa del diseño de situaciones que permiten hacer acción en general. Debe la gestión además de diseñar, establecer y mantener pautas y normativas que permitan desarrollar un proyecto educativo según se estime conveniente, siempre y cuando, el resultado que se obtenga beneficie a todos/as. Para el logro de este resultado, el Director/a y su equipo de trabajo, deben estar comprometidos y motivados para inducir al cambio, para tener una mejora constante, saber hacia dónde se dirigen, tomar decisiones correctas y dinámicas, tener un liderazgo emocional efectivo, reforzar y mejorar la capacidad administrativa de la Organización. Es decir, tendrán que repensar nuevas metodologías de trabajo en equipo para planificar bajo estos parámetros un buen proyecto a corto, mediano y largo plazo cuyas metas estén claramente definidas o estipuladas, que sean factibles de gestionar, que sean cuantificables, basadas en la información fidedigna y estén centradas en obtener un óptimo aprendizaje de los/las educandos, cualquiera sea el nivel de escolaridad: básico, medio o superior.

### **REVISION LITERARIA**

Existe numerosos libros sobre temas educativos, liderazgo, administración, etc, sin embargo, se ha tratado en este trabajo, de coordinar la experiencia, conocimiento y práctica, por lo que se ha investigado material bibliográfico, que integre estos tres elementos fundamentales en un proceso de reformulación de actitud y del pensamiento. Se presenta dos ejemplos importantes de resaltar: Según Daniel Goleman (en su libro *La inteligencia emocional*): “El buen líder no es el que tiene más conocimientos, títulos o estudios. Ni siquiera es el que está en el puesto más alto. El buen líder es quien sabe dirigir y guiar, haciendo el mejor uso de las herramientas con las que cuenta. Y estas herramientas se relacionan cada vez más con características personales o inteligencia emocional”. Según Alfonso Mujica (en su Artículo *El desafío de ser líder*): “señala que las Organizaciones sólo cambian si las personas que trabajan en ella sufren alguna transformación. Son las personas quienes imprimen un sello de distinción a las Instituciones y empresas.” Revista de la Facultad de Ciencias Económicas y Administrativas de la Universidad Católica.

### **METODOLOGÍA**

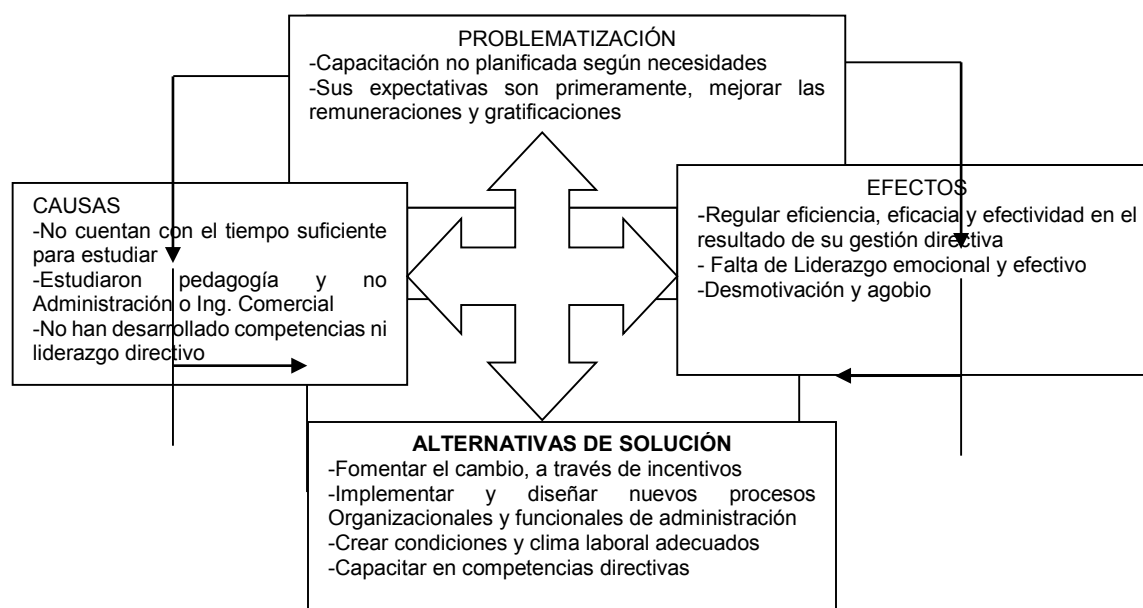
Se realizó un diagnóstico situacional para tomar conocimiento de los problemas que se le presentan a los/las Directivos de entidades educacionales y buscar una posible solución para ello; el diseño del proceso de investigación se llevó a cabo con la recogida de datos e información para evaluar las habilidades y competencias de liderazgo, de gestión y qué tipo de acciones directivas utiliza el/la directora de la Escuela. De acuerdo a los resultados obtenidos de la información, se sugerirán estrategias de mejoramiento de gestión. Se combinará los procesos y técnicas de los métodos cuantitativos y cualitativos, conforme con la naturaleza de la investigación a realizada.

El primer paso considerado para el mejoramiento de la Dirección de los centros educativos, es en este trabajo, el levantamiento y recopilación de información, con ello se tendrá un mapa de la situación real de la gestión del directivo y jefaturas de la entidad. Para ello, se coordinaron tres cursos - talleres, cuyos participantes fueron directivos y jefaturas de estos centros. A través de los tres talleres realizados a diferentes Directores de Escuelas, Liceos y Entidades de Educación Superior estatales y privadas, fue posible tener los antecedentes de diagnóstico de 83 directivos; estos talleres consistieron en la realización de diálogos, análisis, trabajos grupales, consultas, casos reales, cuestionarios, opiniones, reflexiones, ideas y soluciones para mejorar la gestión y calidad directiva, tema que en estos momentos en Chile, forma parte de las actuales políticas gubernamentales.

Durante el desarrollo de los talleres, la pregunta más frecuente que repetitivamente hicieron los participantes fue “¿cómo se logra una mejora en la gestión de la dirección de una escuela? Esta temática se

transformó en una interesante polémica en los tres casos y se consideró como lo más relevante a tratar para lograr cambios significativos en la dirección de la entidad educacional. Se realizó un Diagnóstico Situacional, para conocer la problemática general, se dialogó acerca de los/las muchos directores de establecimientos que son excelentes profesores o maestros, pero no han desarrollado las competencias ni se han preparado para dirigir a una Organización tan compleja, como es el recurso humano que labora y estudia en una institución educacional, cualquiera sea el nivel de la entidad. En el andar de los talleres, aportando cada uno/a sus experiencias y desarrollando casos reales, fue posible detectar variados problemas comunes que enfrentaban diariamente estos/as profesionales, como es posible apreciar en la figura n°1.

Figura 1 :Formulación del Diagnóstico Situacional



*Elaboración propia*

### Diseño de la Investigación Aplicada

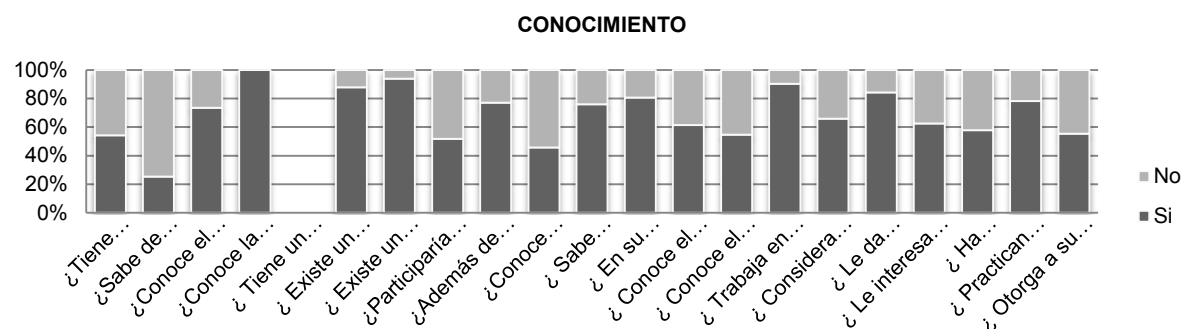
Se ha tratado que la investigación se encamine a la obtención de resultados reales para la solución de los problemas anteriormente planteados, aplicando en forma mancomunada el conocimiento e interés de los participantes en la búsqueda de respuestas a su interrogante “¿qué hacer y cómo mejorar la gestión de la dirección educacional?”. En la investigación se ha dado énfasis a la aplicación del conocer para hacer, actuar, cambiar, reformar e innovar, antes que en lo teórico, a fin de resolver la problemática que surge o que se plantea en la investigación. Se realiza además, una consulta cuantitativa, para obtener información fidedigna, inmediata y personal como así también, se aplicó un enfoque cuantitativo ya que se considera a ambos, complementos indispensables e insustituibles.

### Fase Exploratoria: Cuestionario N° 1, Realizado a Directores/As y Jefes Unidades Técnicas Pedagógicas (UTP), Para Tener Un Mapa Situacional Real

Conocimiento	Si	No	Compromiso	Si	No
¿Tiene conocimiento de la existencia de proyectos de desarrollo institucional?	45	38	¿Apoyará usted el desarrollo y lineamiento de proyectos?	31	52
¿Sabe de Gestión educativa?	21	62			
¿Conoce el Organigrama de su Institución?	61	22	¿Considera Ud. Que este instrumento sea necesario y conocido por el RRHH que labora junto a usted?	48	35
¿Conoce la realidad de su Institución?	83				
¿Tiene un Manual de funciones y se respeta?			¿ Participaría en el nuevo diseño de este?	70	13
¿ Existe un Reglamento Interno	73	10	¿Lo pone en práctica?	68	15
¿ Existe un buen clima laboral al interior de su establecimiento?	78	5			
¿Participaría de un Plan de Capacitación Directivo?	43	40	¿Considera usted que es importante su participación y	68	15
¿Además de su responsabilidad como Director/a, hace clases?	64	19	¿ Está de acuerdo con esa carga horaria?	59	24
¿Conoce sobre Administración?	38	45			
¿ Sabe elaborar un Plan anual de Trabajo?	63	20			
¿ En su Organización, se practica la Planificación estratégica?	67	16	¿Participaría usted de un curso específico de la	73	10
¿ Conoce el PEI de su Institución?	51	32	¿ Cree que es necesario que su personal a cargo lo	71	12
			nozca?		
¿ Conoce el PADEM?	47	39	¿ Le parece importante que el RRHH de su entidad, le	69	14
			nozca?		
¿ Trabaja en equipo?	75	8	¿ Participa usted de una red de apoyo interna y	61	22
			eamiento curricular, en su entidad?		
¿ Considera que la capacitación recibida en los dos últimos	58	30			
os, le ha mejorado su rendimiento directivo?					
¿ Le da importancia al Liderazgo emocional y efectivo?	70	13	¿ Cree usted que es necesario para dirigir?	64	19
¿ Le interesa saber sobre la mejora continua?	52	31			
¿ Ha desarrollada competencias que favorezcan su	48	35			
sempaño directivo, en los últimos tres años?					
¿ Practican en su Escuela, la autoevaluación?	65	18	¿ Se deja evaluar por sus pares?	57	26
¿ Otorga a su personal un día al mes, para hacer un	46	37	¿ Le parece pertinente?	24	59
gnóstico situacional?					

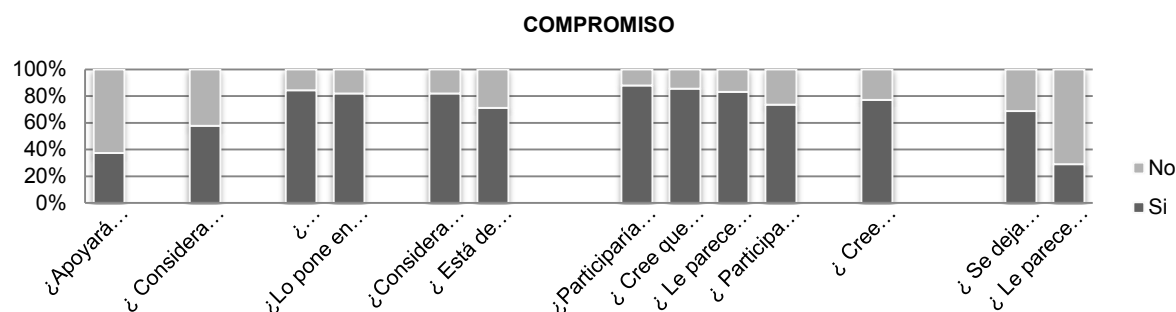
*En relación a las Respuestas obtenidas:* Se presenta a continuación dos gráficos, los que mostrarán en forma fidedigna, la opinión de estos Directivos, en relación al rol que les compete a ellos/as, en su función y responsabilidad de la jefatura que tienen. Ha sido posible apreciar, que no hay mayor compromiso ni interés en conocer ni aprender más que lo que saben, por lo tanto, se sugiere desarrollar diferentes competencias y estrategias que les lleve a un equilibrio emocional para paulatinamente capacitarles en los reales requerimientos que ellos/as tienen como directivos.

Figura N° 2: Cuestionario N° 1, Análisis Realizado al Inicio de la Primera Sesión del Curso-Taller



Elaboración propia

Figura N° 3



*Elaboración propia*

Taller N° 1: Comente Según Su Apreciación, Qué Aspectos Más Relevantes Consideran y Desean los Estudiantes en Su Liceo, Escuela U Otro y Califique Con Criterios del 1 al 10, Mientras Mayor Sea el Número, Mayor Será La Prioridad

N°		Criterios	Ideal Para Los Alumnos	Prioridad
1	Servicio Educacional	Calidad	Cero defecto	9
		Factibilidad de apoyo audiovisual e informática	No siempre se requiere Capacitación	8
2	Procesos	Flexibilidad de enseñanza - aprendizaje	Sistemas metodológicos innovativos y amenos	10
		Administración	Facilidad comunicacional, de trabajo en equipo y liderazgo de los directivos	10
3	Profesores	Conocimiento de los servicios que prestan , comprometidos y responsables	Capaz de responder todas las preguntas y dudas e integración en los equipos de trabajo	8
4	Directores	Competitivo, con Liderazgo y gestión	Que muestre su gestión y la toma de decisiones , dentro de la Escuela	8
5	Aranceles	Competitivos	Ser el mejor Liceo y no cancelar nada	10

El taller, se trabajó en grupos de 5 y se les otorgó 20 minutos para completar el temario; posteriormente cada grupo eligió a un representante y este explicó la razón de lo que habían decidido escribir, poniéndose en el lugar de los alumnos, ver resultados en % en figura 4.

Figura 4



Elaboración propia

Autoevaluación de los Directivos – Taller Realizado al Final de la Capacitación – Taller “Favor, Marque Con Un o, la Opción Más Cercana a Su Realidad, Hoy”:

Nº	Contenido Del Cuestionario	1	2	3	4
1	Sé cuál es mi plan para los próximos años			7	76
2	Tengo la información necesaria, para tomar mis propias decisiones			1	82
3	Converso con las personas comprometidas con la escuela				83
4	Analizo mis estrategias con ellos/as			23	63
5	Realizo reuniones de planificación mensualmente			52	31
6	Confo en que estoy en mejores condiciones que la competencia			48	35
7	Soy capaz de predecir con precisión, las necesidades de mis alumnos	6		35	22
8	Sé como obtener lo mejor de la tecnología			3	80
9	Conozco los criterios de mi personal y alumnos			83	
10	Discuto y mejoro con mi equipo de trabajo, los procesos internos	10		11	62
11	Utilizo el análisis FODA constantemente	8		9	64
12	Entiendo mi ventaja competitiva actual				83
13	Consulta con otros Directores acerca de las estrategias aplicadas	7		10	64
14	Analizo los cambios de estrategias con mi personal, equipo de trabajo y alumnos/as			13	70
15	Sé como se comparan mis egresos e ingresos con los objetivos logrados				83
16	Sé con exactitud en qué área requiere mi equipo de trabajo, mejorar habilidades y competencias			11	72
17	Cuento con un plan estratégico escrito y actualizado				83
18	Conozco las amenazas para el logro de los objetivos				83
19	A las reuniones de evaluación, sólo convoco a quienes me parece deben estar presentes	5		13	65
20	Me aseguro que mis estrategias, concuerden con las de mis colegas Directores de otras entidades.	3		15	65

En este cuestionario –taller, fue posible observar que las respuestas fueron con alturas de mira, con motivación y con muchos deseos de continuar aprendiendo y creciendo como profesionales y personas. Fueron capaces de autoevaluarse y aprender a realizarlo para una mejora continua.

### Implementación de Estrategias Para la Solución de Problemas

Posterior al diagnóstico e información obtenidos y a partir de sus resultados, se propone un Plan de mejoramiento continuo, orientado a mejorar el nivel de gestión que hoy realizan los directivos en sus



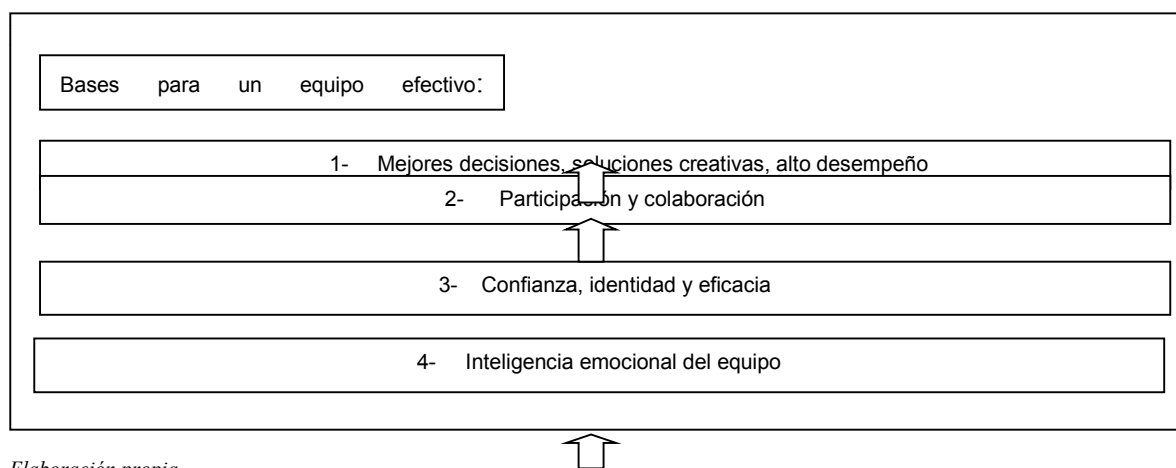
respectivos planteles educacionales. Consta este plan de competencias requeridas, de un sistema de análisis práctico y toma de decisiones estratégicas que van integrando el quehacer institucional, a favor de una mejor y constante gestión y tiene por finalidad, fortalecer el (Proyector educativo institucional) PEI y lograr las metas propuestas por la dirección, a saber:

*Competencias Directivas:* La educación es un comportamiento motivado, comienza por la revalorización del trabajo en sí. Esta revalorización emerge en forma natural, cuando se manifiesta aprecio por la calidad del trabajo y se hace bien desde su inicio, por ello es fundamental lograr un equilibrio entre las tres dimensiones de competencias, para ejercer un liderazgo maduro, responsable y sostenible en el tiempo. Se debe considerar que un buen líder es aquel/a capaz de adaptarse a las circunstancias o necesidades de cada situación, sean éstas para sí mismo o para el RRHH que lidera. Es por tanto relevante, definir ciertas competencias y/o características que se pueden adquirir y que ayudan a un directivo, a dirigir óptimamente a su equipo.

*Identificando Competencias:* Al hablar de competencias, hay que referirse a comportamientos observables y habituales que conducen al éxito en el desempeño de una función o tarea. Estos comportamientos son los que marcan las diferencias entre un Jefe y un Líder. Es posible por tanto, distinguir tres dimensiones de competencias directivas: de negocios, interpersonales y personales, para lograr sensatez en el liderazgo que se ejerza.

*Las competencias de negocio:* son aquellas que se orientan al logro de una mejora económica de una empresa o institución educacional, en esta dimensión hay variadas competencias como: Tener visión de negocios: significa capacidad de reconocer los peligros y aprovechar las oportunidades que repercuten en la competitividad y efectividad del negocio, tener visión de organización, es decir, conocer muy bien la empresa y la interrelación de sus distintas unidades para lograr el desarrollo de la cooperación entre estas, también el/la directivo, debe orientarse hacia los estudiantes (sus clientes), satisfaciendo todos los requerimientos que estos tienen y dando respuesta además, a sugerencias y peticiones que estos hagan. Este líder, también debe ser competente en la gestión de los recursos, vale decir, realizar la mejor utilización de estos en aspectos económicos y materiales; debe desarrollar competencias de negociación, para alcanzar acuerdos favorables para ambas partes cuando se requiera, todo ello, sustentado en el manejo de la tecnología y redes de apoyo. Todas estas competencias son importantes, pues del buen manejo de ellas, dependerá la eficacia del Centro educativo y por lo tanto, de su supervivencia en el tiempo.

*Aprendiendo a convivir con otros/as:* significa que hay que dar oportunidad a los demás colaboradores para lograr un correcto desempeño en el campo laboral. Una importante competencia es la Comunicación, tener la capacidad de escuchar y transmitir ideas de manera efectiva. También en este ámbito, es relevante la gestión de conflictos, pues se debe tener la capacidad de diagnosticar, afrontar y resolver los problemas interpersonales que se suscitan constantemente. El/la directora que ejerce un buen liderazgo, debe saber comprometer a sus trabajadores inspirando su confianza y motivación, a fin de lograr los objetivos propuestos. Es primordial además que trabaje en equipo, fomente la colaboración entre los colaboradores y la confianza mutua. Cuando el/la líder trabaja con su equipo e ingresa al campo de las emociones, logra un alto desempeño con el menor esfuerzo, ver figura 5

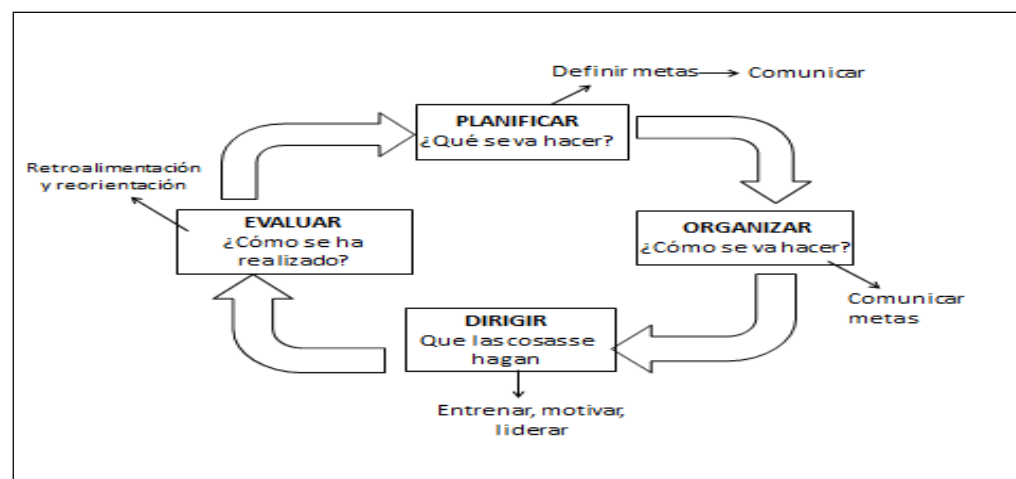


*Competencias de actitud personal:* son las cualidades y habilidades necesarias para ejecutar la parte del trabajo relacionada con la gestión y la relación social; permiten desarrollar la confianza e identificación de los/las trabajadores. Se asocian estas competencias al auto liderazgo y al ejemplo personal que debe iniciar el directivo. Este líder, debe tener iniciativa para promover cambios en forma convincente, entusiasta y responsablemente. Las actitudes más preponderantes deben ser en los directores el positivismo, autocontrol, equilibrio emocional, autoconocimiento y autocrítica (aceptar sus propios errores y limitaciones). Las personas que dirigen establecimientos educacionales además, deben preocuparse de la gestión del tiempo (aprender a priorizar y programarse) y considerar también, la gestión del stress (capacidad de mantener el equilibrio ante situaciones de tensión). El liderazgo directivo, exige el cambio, aceptar que se debe dejar atrás criterios autocráticos, individualismos, la poca flexibilidad, la pasividad, el hacer las cosas sin planificar, etc. Debe por el contrario, asumir un liderazgo participativo, flexibilidad en sus normas, dinamismo, destinar horas extras al logro del éxito, superar las metas y seguir a la excelencia, entre otros. En síntesis, el/la directora de un Centro educacional, más que un jefe, debe ser un líder eficaz, de inteligencia emocional y preocuparse de crecer profesional y personalmente.

### Mejorando la Gestión Administrativa del Directivo Educacional

Los Directivos deben saber a cabalidad como manejar sus funciones, desempeño y mantenerse actualizados; al revisar sus tareas, hubo que explicarles que debían cambiar su manera de trabajar, ya que ellos cuando tienen el rol de directivos no están enseñando, sino que lideran a un grupo de personas que espera que alguien tome las decisiones correctas para lograr las metas que esa entidad educacional tiene. Se les hizo las siguientes preguntas a fin de llevarlos a conocer su propia realidad en su rol de directivos: ¿Qué tareas hacen? ¿Cómo las hacen? ¿Por qué las hacen? ¿Qué les implica hacerlas? Todas estas preguntas, fueron trabajadas en los talleres grupales, comentadas y analizadas, lo que les llevó a la reflexión objetiva de que debían cambiar, ya que no se habían hecho ninguna de estas interrogantes, que en un principio las encontraron irrelevantes. Hubo que hacer algunas observaciones y diseñar una guía de trabajo, introduciéndoles antes, en algunos conceptos básicos de administración a fin de poder coordinar algunos objetivos, reglas y funciones de las jefaturas. Para ello, se les dio a conocer y se trabajó el Ciclo Administrativo, a fin de tener claro, las funciones administrativas de los/las directivos, entre otros temas; a continuación se presenta en la figura n° 6 el Ciclo Administrativo: En síntesis: La Dinámica Administrativa, significa Dirigir o Ejecutar y Evaluar o Controlar La Mecánica Administrativa, significa Planificar y Organizar La Planeación, es la determinación de la acción que se seguirá, además se fija los principios que

Figura N° 6: el Ciclo Administrativo, Mecánica y Dinámica (Se Adjunta Power Point\*)



*Elaboración propia*

sitúa la secuencia de las acciones, los tiempos y unidades necesarias para su realización, se orienta a:  
Las políticas, para orientar la acción. Los procedimientos, que comprende las secuencias, operaciones o métodos y los programas, que son para fijar los tiempos requeridos.

*La Organización:* se refiere a la estructuración de las relaciones que debe darse entre las jerarquías, funciones y obligaciones individuales necesarias para un organismo educacional, consta de: Jerarquía: significa que se debe fijar autoridad y responsabilidades de cada nivel Funciones: Dividir las actividades específicas y Obligaciones: las que se dan en cada unidad de trabajo

*La Dirección o Ejecución :* que significa que las cosas deben hacerse o, impulsar, coordinar, vigilar las acciones de cada individuo o grupo de un organismo , con el fin que el conjunto realice lo planeado, comprende: Autoridad o mando: principios del que deriva la administración

*Comunicación:* es la base de la coordinación y Supervisión: ver que se haga lo que debe hacerse

*Evaluación o Control:* implica medir los resultados de los procesos antes mencionados, a fin de saber si se ha ejecutado y cómo, lo solicitado, introducir acciones correctivas o realizar un plan de mejora , formulando nuevas y mejores acciones, comprende: Determinación de normas, que sirven para comparar Operación de Controles, es la función técnica de la evaluación y la Interpretación de resultados, que es el medio de un planeamiento próximo.

### Plan de Mejoramiento Continuo

Como última unidad de aprendizaje, se volvió a trabajar con la guía de trabajo elaborada por los directivos, ahora complementándola con Líneas de acción, explicándoles que son aquellas que agrupan iniciativas y orientan acciones que llevan a mejorar los aspectos deficitarios de la gestión institucional; esta se expresa en la intención y modo en que se cambiará el ámbito deficiente encontrado. Deben ser congruentes con la misión institucional y estar asociadas a los objetivos estratégicos de la entidad educacional; manera de asegurar la continuidad entre las definiciones estratégicas de la escuela y de las acciones que se planifican para el corto y mediano plazo. Las líneas de acción definen la forma de accionar del establecimiento

educativo y deben orientarse a detectar dónde se requiere mejorar , para ello habrá que proponer un conjunto de líneas, para evaluar alternativas la mejor y dar solución al problema detectado (diagnóstico situacional) Una vez que hubieron definido las líneas de acción, se les explicó que debían saber cómo lograr el mejoramiento, que para ello se requiere de un período específico, de algunos recursos y el logro de resultados, ya que para ello, debe considerar al recurso humano administrativo, técnicos y financieros disponibles , es decir considerar al capital humano que hay en todas las Organizaciones, sean educacionales o de otra área, estatales o privadas.

## CONCLUSIONES

Es primordial mejorar la gestión de los centros educativos a través de líderes responsables, a pesar del sinnúmero de barreras que constantemente se van presentando; ejercer liderazgo, es darle sentido a la vida de muchos, con amor. Las y los directores de centros educativos, deben contribuir al mejoramiento de sus escuelas, liceo o entidades de educación superior, para ello ,deben superar un proceso de implementación de un ciclo continuo de la Administración Directiva, que exige cada vez más, especialización en los profesionales y ello implica, que el/la directora del establecimiento, sea capaz de coordinar una serie de elementos humanos y técnicos de modo eficaz y eficientes para que logren los resultados que se pretende en el proceso y así, sea posible modificar, ajustar o complementar, de acuerdo a los requerimientos, el proyecto de mejora. Como resultado de la experiencia de estos tres cursos con diferentes directivos/as, me llevó a la reflexión y preguntarme si para dirigir las entidades educacionales, cualquiera sea su nivel, ¿ no será mejor contratar a una persona que aunque no haya estudiado pedagogía, sea un administrador o un ingeniero comercial? Hoy en día, la competencia exige especialistas y si a la cabeza, no está aquella persona idónea con mucho liderazgo, capacidades, facultades, habilidades y con un perfil como se requiere, la entidad perderá prestigio, posicionamiento y calidad, entre otros. En las instituciones de educación, el/la directora es una autoridad para los estudiantes y su obligación es por lo tanto, demostrar que tiene las suficientes capacidades y habilidades para lograr con su equipo de trabajo, el desarrollo integral de los alumnos de su entidad a cargo, para el correcto funcionamiento de la organización. Es primordial por lo tanto, que los/las directivos se preocupen de su constante formación y capacitación, de acuerdo a sus reales necesidades, que se den el tiempo y motiven a crecer como personas y profesionales que son.

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# **PROPUESTA DE PROGRAMA DE CULTURA TURÍSTICA PARA ESTUDIANTES DE NIVEL BÁSICO EN MANZANILLO, COLIMA, MÉXICO, COMO DESTINO DE SOL Y PLAYA**

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## **RESUMEN**

*Manzanillo, como destino de sol y playa, ha estado en constante desarrollo turístico, aumentando los productos y servicios que brinda a los visitantes, de manera que esto contribuye al incremento de la afluencia turística al puerto. Con este crecimiento, es importante sembrar en los involucrados en dicha actividad una cultura de atención, amabilidad y buen trato, demostrando con ello trabajo colaborativo. La presente investigación ofrece una propuesta de programa de cultura turística aplicada a niños de nivel básico en la ciudad de Manzanillo. El propósito es inculcar desde edad temprana el interés por una de las principales actividades económicas de su ciudad y la importancia de esta para sus familias, generando con ello un efecto multiplicador. La información recopilada para dicha investigación se hizo a través de una encuesta aplicada a la población, a los niños de escuelas de nivel básico y se complementó con entrevistas a profesores del mismo nivel. Los resultados muestran una notable falta de conocimiento sobre la actividad turística en los niños; así como la carencia de programas que puedan ayudarlos a aprender sobre ello; además de identificar los temas que se deberían incluir como parte del material a utilizarse dentro del programa de cultura turística.*

**PALABRAS CLAVE:** Cultura Turística, Programa, Niños de Educación Básica, Actividad Turística

## **PROPOSED PROGRAM OF CULTURAL TOURISM FOR STUDENTS IN BASIC LEVEL IN MANZANILLO, COLIMA, MEXICO, AS DESTINATION OF SUN AND BEACH**

## **ABSTRACT**

*Manzanillo, as a destination of sun and beach has been in constant tourist development, increasing the products and services offered to visitors, so that it contributes to increasing tourism to the port. With this growth, it is important to plant in those involved in such activity in a culture of care, kindness and good treatment, demonstrating collaborative work. This research offers a proposed program of tourist culture applied to children from basic level in the city of Manzanillo. The purpose is to instill from an early age interest in one of the main economic activities of the city and the importance of this for their families, generating a multiplier effect. The information collected for this research was done through a survey applied to the population, children from basic level schools and complemented by interviews with teachers of the same level. Results show a remarkable lack of knowledge about tourist activity in children; as well as lack of programs that can help them learn about it; and identify issues that should be included as part of the material to be used within the program of tourist culture.*

**JEL:** J24, K12, O15

**KEYWORDS:** Cultural Tourism, Program, Children in Basic Education, Tourism

## INTRODUCCIÓN

Manzanillo es el puerto más importante en el estado de Colima, en México, es conocido por ser el principal puerto comercial del Pacífico. A pesar de que su principal ingreso económico es la industria comercial, el turismo se ha convertido en la segunda fuente de empleos para este destino en los últimos años. El crecimiento de la industria turística en Manzanillo ha sido apresurado, infraestructura moderna, nuevos centros comerciales, plazas y cadenas de comida rápida han abierto sus puertas, extendiendo una mayor gama de servicios de consumo para los locales y para los turistas. Nuevos hoteles también han hecho su aparición como el de la cadena Holiday In Express Manzanillo y City Express, por mencionar algunos, incrementando la afluencia turística. Manzanillo debe ser un puerto más competitivo y comenzar a prepararse para estar al nivel de otros destinos de gran trayectoria turística, por tanto, debe ser un compromiso de todos los involucrados en la actividad, lo cual implica la participación de jóvenes, niños, padres de familia, comerciantes, hoteleros, restauranteros y población en general, pues el esfuerzo conjunto hace que todos ganen y que la economía de la localidad tenga un buen flujo.

Para efecto de este trabajo de investigación, se optó por considerar solo a uno de los involucrados en la actividad turística, los niños de educación básica, con la finalidad de generar una cultura que los involucre en la obtención de un conocimiento turístico, que a su vez les ayude a comprender la importancia que éste tiene para el desarrollo y crecimiento de un destino, con la seguridad de que sembrando en ellos el interés por conocer más acerca de las actividades que se desarrollan en la localidad, la temporalidad de estas, las características de las personas que visitan su ciudad, el motivo por el cual viajan y los lugares que con frecuencia visitan durante su estancia en Manzanillo, se fomentará la importancia de la actividad turística y permitirá que en poco tiempo la calidad en la atención al turista mejore desde las familias hasta el más alto ejecutivo. La capacitación referida anteriormente estará representada por una propuesta de programa de cultura turística que se aplicará a los niños de educación básica. Dicho programa tiene como base una investigación de campo que inicio con una prueba piloto, en la que se observó el grado de conocimientos en el área turística que tiene los niños, el compromiso que manifiestan ante la buena atención del visitante; así como las tareas que organismos privados y gubernamentales han desarrollado para los niños en materia de turismo, considerando ejemplos no sólo en Manzanillo, sino también en todas partes de la república y el mundo.

## REVISIÓN LITERARIA

El turismo ha sido el instrumento tradicionalmente empleado para revalorizar culturas, y lograr que las mismas sean conocidas por la humanidad. Al estimular la protección de las ciudades históricas, la arquitectura tradicional, los monumentos, entre otras manifestaciones. Por lo tanto, el turismo ayuda a que los pueblos adquieran conciencia de sus propios valores culturales y contribuyan a fortalecer el orgullo nacional. Es el conjunto de valores, costumbres, creencias y prácticas que constituyen la forma de vida de un grupo específico. La cultura se aprende mediante una interacción social con otras personas en la sociedad. Los humanos, dependen para sobrevivir de la transmisión social de conocimientos. “La Cultura se integra por un conjunto de imaginarios colectivos y estructuras simbólicas de pensamiento (criterios, conocimientos, valores), los cuales se traducen en manifestaciones o expresiones (actitudes, costumbres, estilos de vida) que cohesionan a los miembros de una sociedad determinada y que la hacen diferente de las demás poblaciones o comunidades.”( SECTUR (2011), Breviario de cultura turística[en línea] Cultura [http://www.sectur.gob.mx/es/sectur/sect\\_9070\\_breviario\\_de\\_cultura](http://www.sectur.gob.mx/es/sectur/sect_9070_breviario_de_cultura)) “La Cultura Turística tiene su fundamento desde la perspectiva del desarrollo sustentable, concebido como la adecuada administración de los recursos (naturales, materiales, financieros y humanos), la Cultura Turística incorpora las dimensiones sociales, culturales, ambientales y económicas del turismo, orientándose hacia los beneficios comunitarios,

pretendiendo resaltar la participación de las comunidades según sus propias características locales. De manera que se logre la mayor satisfacción del visitante y el mayor beneficio para la comunidad receptora.” (SECTUR, 2011) La aparición del término Cultura Turística en el marco del desarrollo turístico de México es relativamente reciente. Es en 1992 cuando se realizan los primeros análisis sobre la necesidad de incorporar nuevos elementos a los esfuerzos de concientización realizados por varias décadas.

El objetivo primordial radica entonces, en enfocar el modelo turístico a una relación en donde los resultados y el éxito en la recepción y atención del turista sea reflejo del desarrollo sustentable del turismo, basado en el continuo mejoramiento de la calidad de vida de la población. Cultura Turística contará con ciertos elementos principales: Conocimientos – referidos a las experiencias asimiladas que constituyen la preparación de quienes participan en el turismo (comunidad receptora o anfitriones) para brindar servicios con calidad, los cuales pueden ser: históricos y geográficos, sobre los recursos, factores y repercusiones del turismo, sobre las características de la nación, región o localidad en la cual se vive y finalmente sobre técnicas y métodos de administración y operación de los servicios turísticos.

Valores – aquellos elementos emotivos compartidos, basados en ciertos principios éticos y que motivarán a brindar servicios con calidez y en los que encontramos: compromiso, constancia, honradez, orgullo, respeto, responsabilidad, vocación de servicio, amabilidad, cortesía, eficiencia, disposición y profesionalismo. Como resultado de la asimilación personal y colectiva de conocimientos y valores, existirán ciertas actitudes que le dan sentido en la práctica a la Cultura Turística (SECTUR, 2011). “Don Miguel Alemán Valdés en su libro “15 Lecciones de Turismo”, abordó por primera vez el concepto *conciencia turística* denotando entre otros factores, el carácter personal del turista y del anfitrión, por lo que resulta fundamental dirigir especial importancia a ambas partes.” La conciencia turística no es más que un estado mental positivo, orientando a la conservación de los bienes y servicios turísticos, estableciendo contactos favorables con su entorno social.

Existen algunos modelos de programas de cultura turística que se han implementado en escuelas primarias dentro del país; las tácticas a realizar pueden ser muy variadas de ahí dependerá el interés y agrado del niño por aplicar lo aprendido. Como ejemplo de ello se obtuvieron tres modelos.

*Primer Modelo: “La Batalla de los Tuzos, Zacatecas Mi Conquista” (Zacatecas, México).* Consiste en realizar un juego de mesa didáctico por parte de la SECTURZ. El objetivo es de interesar a los niños de la población en el aprendizaje de los principales atractivos de la entidad, a través del juego. Buscando que inicien su formación como promotores turísticos de las riquezas de la entidad, y personas con capacidad para brindar una atención adecuada a los visitantes. Consta de: Plática de media hora y un video. Demostración jugando el juego en una réplica gigante de éste en el patio de la escuela primaria.

*Segundo Modelo: “Turismo para Todos”.* SEDETUR-Empresas turísticas de Cancún, el cual tiene como objetivo incentivar la cultura turística entre los niños y fortalecer la economía interna. Mediante descuentos a parques acuáticos, restaurantes y recorrido en hoteles para los 4tos y 5tos grados, se quiere ayudar a que conozcan más lugares de Cancún para convertir a los niños y sus familias en promotores del turismo cubriendo las necesidades de esparcimiento de adultos y jóvenes. Como se pudo observar los modelos anteriores fueron aplicados en diversos lugares de la república y se presume de efectos positivos en los niños que recibieron esta información, lo cual fue transmitido a sus familiares provocando un efecto multiplicador de conciencia turística.

## METODOLOGÍA

La investigación se llevó a cabo en dos partes, se partió primero de una “*Propuesta para programa piloto de cultura turística para los estudiantes de sexto grado en escuelas primarias en la zona centro de*



*Manzanillo Colima*” aplicado a niños de sexto grado en escuelas primarias de la zona centro de Manzanillo, para lo cual se recurrió a la aplicación de los instrumento diseñado uno para los niños de las 6 primarias objeto de estudio, un segundo instrumento para sus profesores y otro para la muestra de la población manzanillense, tomando como base algunos antecedentes acerca de cultura turística en otros destinos. Con dicha encuesta se midió en los elementos participantes conocimientos sobre turismo, la importancia de este, actividades realizadas a partir de la actividad, entre otros aspectos. La Tabla 1 contiene la lista de escuelas primarias que participaron en la prueba piloto y la Tabla 2, muestra la cantidad de alumnos encuestados por escuela primaria participante en la prueba piloto.

Tabla 1: Escuelas Utilizadas Para la Aplicación de Encuestas

1. Benito Juárez
2. Rafael Ramírez
3. Vicente Guerrero
4. Primero de Junio
5. Padre Hidalgo
6. Cristóbal Colón

Tabla 2: Muestra de Alumnos Por Escuela Primaria en la Prueba Piloto

Escuela Primaria	Regla de Tres	Valor de X (%)	Regla de Tres	Valor de X (Encuestas A Aplicar)
Benito Juárez	147-100%	17%	107-100%	18.19 – 19
Rafael Ramírez	25 -x 147-100%	17%	x -17% 107-100%	18.19 – 19
Vicente guerrero	25 -x 147-100%	10.20%	x-17% 107-100%	10.91 – 11
Primero de junio	15-x 147-100%	15.64%	x-10.20% 107-100%	16.73 – 17
Padre hidalgo	23-x 147-100%	23.12%	x-15.64% 107-100%	24.73 – 25
Cristóbal colon	34-x 147-100%	17%	x-23.12% 107-100%	18.19 - 19
	25 -x		x-17%	

Para la aplicación de las entrevistas se eligió un profesor por cada grupo de sexto grado en las escuelas primarias de la zona centro de Manzanillo Colima y en el caso concreto de la población para la prueba piloto se tomaron 98,180 habitantes considerando un rango de edad entre los 18 años a 60 años, dando como resultado la necesidad de aplicar 385 encuestas como arroja la formula. La Tabla 3 muestra la población considerada para la aplicación del cuestionario en la prueba piloto.

$$n = \frac{(1.96)^2(93,180) (.50) (.50)}{(.05)^2(93,180-1) + (1.96)^2(.50) (.50)} = 385$$

Tabla 3: Población Considerada Para la Muestra

Edad	Población
18 – 24	“20,692”
25 – 29	“14,074”
30 – 34	“13,562”
35 – 39	“12,809”
40 – 44	“10,461”
45 – 49	“8,785”
50 – 54	“7,385”
55 -59	“5,415”

La segunda parte de este proceso consistió en la puesta a prueba del programa piloto, la evaluación de resultados y los ajustes pertinentes al mismo para generar el nuevo proyecto.

## RESULTADOS

En Manzanillo, como puerto turístico existen muchas necesidades, si se les da la importancia y atención pertinente, el desarrollo turístico podría aumentar más de lo esperado, por ello es importante que en la población manzanillense se implementen actividades en relación con el turismo. En base a la investigación de campo durante la prueba piloto, se detectó que los niños en las escuelas primarias de la zona centro de Manzanillo tiene el interés por adquirir nuevos conocimientos acerca del puerto y el turismo que recibe, pero existe carencia de información que permita a los niños de primaria valorar la visita de los turistas. Es importante mencionar que se entrevistó a algunos profesores de las escuelas primarias visitadas en relación a programas de cultura turística; el resultado de esta fue muy interesante ya que plantearon que no en todas las escuelas primarias han participado de una plática relacionada a cultura turística, a pesar de que la Secretaría de Turismo del Estado, a través de su delegación municipal, imparte charlas al respecto pero que lamentablemente no incluyen a todas las escuelas de nivel básico y que además, según opinión de los profesores entrevistados no son adecuadas para los alumnos por la complejidad del material utilizado durante las visitas.

Otros de los resultados obtenidos en la entrevista a profesores fue el que en algunas ocasiones piden a las escuelas primarias la colaboración de cinco niños para la recepción de cruceristas, sin informales, quiénes son, cuál es su lugar de origen, o motivos por los cuales ellos atracan en Manzanillo y el por qué los niños tiene que ir a recibirlos. La Secretaria de Turismo proporcionó un calendario de cursos de cultura turística y de playas limpias, en las cuales se puede observar que inician y concluyen en un mismo día sin dar continuidad a las pláticas implementadas o alguna comprobación de lo aprendido; además de se encontró que solo incluyen una escuela de educación básica lo que deja fuera a los más pequeños de manera que se pueda cumplir el objetivo de iniciar con la asimilación de la cultura hacia el turismo en su localidad. La Tabla 4 muestra la programación de actividades de SECTUR en materia de cultura turística con las escuelas del puesto de Manzanillo.

Tabla 4: Programación de Cursos de Cultura Turística en Manzanillo

SECRETARIA DE TURISMO DELEGACION MANZANILLO CALENDARIZACION DE CURSOS DE CULTURA TURISTICA Y DE PLAYAS LIMPIAS					
FECHA	HORARIO	INSTITUCION	GPOASIST	CURSO	CONCLUYE
05/09/2011	14:30 16:00	ESC. ÁNGEL ANTE T.V.		Pláticas de Cultura Turística	Misma fecha
07/09/2011	08:30 10:30	J. JESÚS DÍAZ VIRGEN T.M.		Pláticas de Cultura Turística	Misma fecha
09/09/2011	08:30 10:30	esc. rafael suarez (cuyutlan)		Pláticas de Cultura Turística	Misma fecha
12/09/2011	08:30 10:30	FRANCISCO VILLA T.M.		Pláticas de Cultura Turística	Misma fecha
13/09/2011	15:00 16:30	ISENCO (CAMPUS		Pláticas de Cultura Turística	Misma fecha
14/09/2011	15:00 16:30	ISENCO (CAMPUS		Pláticas de Cultura Turística	Misma fecha
19/09/2011	08:30 10:30	MANUEL MURGUIA GALINDO		Pláticas de Cultura Turística	Misma fecha
20/09/2011	13:00 15:00	ISENCO (CAMPUS		Pláticas de Cultura Turística	Misma fecha
21/09/2011	09:00 12:30	ESC. SEC. FERNANDO		Pláticas de Cultura Turística	Misma fecha
22/09/2011	09:00 12:30	ESC. SEC. FERNANDO		Pláticas de Cultura Turística	Misma fecha
23/09/2011	08:30 11:30	ESC. SEC. FED.		Pláticas de Cultura Turística	Misma fecha
26/09/2011	08:30 11:30	ESC. SEC. FERNANDO		Pláticas de Cultura Turística	Misma fecha
27/09/2011	15:00 16:30	ISENCO (CAMPUS		Pláticas de Cultura Turística	Misma fecha
28/09/2011	08:30 11:00	COLEGIO CAMPO VERDE		Pláticas de Cultura Turística	Misma fecha
29/09/2011	08:30 11:00	COLEGIO CAMPO VERDE		Pláticas de Cultura Turística	Misma fecha
30/09/2011	16:00 17:30	ISENCO (CAMPUS		Pláticas de Cultura Turística	Misma fecha
03/10/2011	08:30 10:00	V. CARRANZA (EL COLOMO)		Pláticas de Cultura Turística	Misma fecha
04/10/2011	08:30 10:30	COLEGIO BEGSU		Pláticas de Cultura Turística	Misma fecha
05/10/2011	08:30 11:30	COLEGIO BEGSU		Pláticas de Cultura Turística	Misma fecha
07/10/2011	08:30 11:30	ESC. MIXTA PERIQUILLOS		Pláticas de Cultura Turística	Misma fecha
11/10/2011	08:30 10:00	ESC. IGNACIO RAMIREZ T.M.		Pláticas de Cultura Turística	Misma fecha
14/10/2011	08:30 11:00	ESC. JOSÉ SANTOS VALDÉZ		Pláticas de Cultura Turística	Misma fecha
18/10/2011	14:00 16:00	ESC. SEC. FED. N:2		Pláticas de Cultura Turística	Misma fecha
19/10/2011	14:00 16:00	ESC. SEC. FED. N:2		Pláticas de Cultura Turística	Misma fecha
21/10/2011	15:00 17:30	ISENCO (CAMPUS		Pláticas de Cultura Turística	Misma fecha
25/10/2011	08:30 10:30	ESC. MARCELINO RENTERIA		Pláticas de Cultura Turística	Misma fecha
26/10/2011	09:00 10:30	BACHILLERATO NUMS		Pláticas de Cultura Turística	Misma fecha
27/10/2011	09:00 10:30	BACHILLERATO NUMS		Pláticas de Cultura Turística	Misma fecha
28/10/2011	15:30 17:30	ISENCO (CAMPUS TECOMAN)		Pláticas de Cultura Turística	Misma fecha
07/11/2011	08:30 10:30	SEC. PART. BEGSU		Pláticas de Cultura Turística	Misma fecha
08/11/2011	08:30 10:30	SEC. PART. BEGSU		Pláticas de Cultura Turística	Misma fecha
09/11/2011	08:30 10:30	SEC. PART. BEGSU		Pláticas de Cultura Turística	Misma fecha
11/11/2011	09:00 10:30	ESC. MARTINEZ DE LA REVOLUCION		Pláticas de Cultura Turística	Misma fecha
15/11/2011	08:30 11:30	ESC. 5 DE FEBRERO T.M.		Pláticas de Cultura Turística	Misma fecha
16/11/2011	08:30 11:30	ESC. MARCELINO RENTERIA T.M.		Pláticas de Cultura Turística	Misma fecha
18/11/2011	08:30 11:30	PRIM. SANTOS DEGOLLADO		Pláticas de Cultura Turística	Misma fecha
22/11/2011	09:00 11:30	ESC. JUSTO SIERRA T.M.		Pláticas de Cultura Turística	Misma fecha
23/11/2011	08:30 10:30	BACH. PART BEGSU		Pláticas de Cultura Turística	Misma fecha
24/11/2011	08:30 10:30	BACH. PART BEGSU		Pláticas de Cultura Turística	Misma fecha
25/11/2011	08:30 10:30	ESC. PRIM EN TECOMAN		Pláticas de Cultura Turística	Misma fecha
29/11/2011	08:30 10:30	BENITO JUAREZ T.M.		Pláticas de Cultura Turística	Misma fecha

En la tabla se muestra que únicamente una escuela primaria ha sido participante de las pláticas que proporciona la secretaria de turismo

Fuente: SECTUR

Después del análisis de la información de campo obtenida durante esta investigación se generó el programa de capacitación piloto sobre cultura turística, el cual fue aplicado por estudiantes del cuarto semestre de la Licenciatura en Gestión Turística y que fue implementado en las seis escuelas primarias sujeto de estudio.

### Propuesta de Programa Piloto de Cultura Turística.

*Primer paso:* Selección de temas principales a exponer, utilizando como guía un manual de cultura turística que ha sido diseñado exclusivamente para niños. Los temas deberán ser variados de interés analizados para desarrollarlos de la mejor manera para comprensión de los niños.

Elaboración y revisión del manual con el contenido apegado a las exposiciones y el material audiovisual brindando apoyo a los niños en las definiciones y explicaciones asíéndolo lo más sencillo posible y llamativo para el grado de ellos abarcando temas como geografía, historia, ecología, cultura, turismo entre otras. Reclutamiento de estudiantes para la aplicación del programa piloto acompañado de la capacitación pertinente, con base a aspectos pedagógicos.

*Segundo paso:* Visita a las escuelas para impartir la capacitación. Afirmado la fecha se procede a visitar las escuelas primarias para impartir las pláticas con una duración máxima 45 minutos, tiempo ideal para que los niños retengan la información y puedan disfrutar de las dinámicas, videos y juegos que se realicen.

*Tercer paso:* Seguimiento y evaluación de la capacitación proporcionada a los estudiantes. Se lleva a cabo un seguimiento de los niños después de haber concluido el programa de cultura turística y una visita de reafirmación de lo aprendido después de un par de meses para medir que tanta información pudieron retener y si están aplicando lo aprendido en su vida cotidiana aplicando un pequeño examen recordatorio.

Estructura Del Manual Utilizado Durante La Prueba Piloto El manual de cultura turística se conforma por los siguientes capítulos:

### Conoce Manzanillo

Historia.  
Ubicación.  
Geografía.

Actividad económica ( hablar un poco de la importancia de las dos actividades turísticas y comerciales)  
En este capítulo se explica en general de la historia del puerto el significado de la palabra Manzanillo, la ubicación, su geografía y clima y las actividades económicas importantes en el lugar. Aprendiendo un poco del turismo/ aprendiendo a hacer turismo

¿Sabías que? (que es turismo).  
¿A quién se le llama turista?  
Razones para hacer turismo.

Se explican conceptos básicos de turismo para que los niños se familiaricen con los conceptos más sencillos como el significado de turismo, de turista y las razones por las cuales las personas hacen turismo.

### Turisteando Por Manzanillo

Lugares naturales  
Parques  
Eventos culturales importantes de Manzanillo.

Eventos deportivos  
Iguanario  
Zonas naturales

Se habla acerca de los lugares atractivos en Manzanillo que los turistas frecuentan , como los parques, eventos deportivos, el iguanario y algunas zonas naturales, en los eventos culturales se pretende enseñar a los niños a que conozcan y se comprometan con Manzanillo sus tradiciones.

### Cultura Turística

¿Qué es la cultura turística?

¿Cómo lograr la cultura turística?

Y, Yo, ¿qué beneficios tengo si trato bien al turista?

10 mandamientos para el buen trato al turista.

En este apartado se retoma tema de cultura turística y la importancia que tiene esto ligado al turismo, se verá cómo lograr obtenerla y los beneficios que atrae el ofrecer una cultura turística efectiva. La propuesta anterior se llevo a la práctica por seis meses en las seis primarias sujetos de estudio y de lo cual se obtuvieron resultados favorables y se rescataron aspectos positivos del material a utilizarse, lo que permitió agregar temáticas nuevas y más claras, generar nuevas actividades, un mejor proceso de evaluación y seguimiento en los niños. De los resultados anteriores surge la Propuesta de Programa de Cultura Turística para Estudiantes de Nivel Básico en Manzanillo, Colima, México, como Destino de Sol y Playa. Con base a este nuevo proyecto se iniciaron los trabajos conjuntos con la Secretaría de Turismo del municipio, la cual permite capacitar a sus trabajadores para que se unan al grupo de estudiantes que colaboran con la capacitación sobre cultura turística en las escuelas de nivel básico.

A la fecha se han integrado 30 alumnos de la Licenciatura en Gestión Turística de la Escuela de Turismo y Gastronomía, de la Universidad de Colima al grupo de estudiantes capacitadores. Hoy día se han incluido para participar en la Propuesta de Programa de Cultura Turística para Estudiantes de Nivel Básico en Manzanillo, Colima, México, como Destino de Sol y Playa, siete primarias nuevas que se encuentran tanto en la zona centro como en la zona más turística de la ciudad de Manzanillo, seis escuelas preescolares y dos casas Hogar . Se han a la fecha las siguientes temática impartidas, como consecuencia de la mejora continua: Turismo para ver la vida, atractivos turísticos locales, nacionales e internacionales, música y danza como patrimonio de la ciudades, el turismo y la paz, viajar en familia, Artesanías, entre otros.

### **CONCLUSIONES**

Manzanillo es el municipio más importante del estado de Colima, por las actividades portuarias y turísticas que en él se desarrollan, pero a pesar de que para Manzanillo, la actividad turística comparte terreno con la comercial, sigue siendo para Colima el principal municipio turístico. En últimos años Manzanillo ha estado en constante desarrollo en el área turística, por ello que cada vez se detecta un incremento en la afluencia de visitantes a esta ciudad y puerto, por ende, los prestadores de servicios como los habitantes del lugar se capacitan para brindar servicios de mejor calidad y un excelente trato. Al inicio de este proyecto de investigación se plantearon varias interrogantes que denotaban la necesidad de saber el grado de compromiso de una ciudad con el turismo y el beneficio que la sociedad obtiene de ello. Bajo esta consigna se haría una propuesta para un programa de cultura turística aplicable principalmente a niños de nivel básico. En base a lo anterior y a una serie de actividades de campo, encuestas aplicadas, entrevistas e información documental y la aplicación de la propuesta piloto del programa de cultura turística se , concluyendo lo siguiente.

Se encontró que aún sin haber aplicado la prueba, era necesario implementar un programa de cultura turística, ya que respecto a las encuestas aplicadas a los niños de escuelas primarias y a un porcentaje de la población manzanillense se detectó un interés por adquirir nuevos conocimientos acerca del municipio de Manzanillo en relación con lugares destacados y puntos de interés; así como el buen trato hacia el turismo que arriba en Manzanillo. Era necesario establecer un programa fijo de capacitación en materia turística, con fechas programadas para charlas presenciales, material impreso, actividades externas que complementen la teoría impartida en el salón de clase, seguimiento y evaluación del programa, pues todo ello incrementaría el interés de los niños de nivel básico por obtener nuevos conocimientos en el ámbito turístico manzanillense, se despertaría la necesidad de ayudar a los visitantes cuando ellos lo requieran y los educandos obtendrían un nivel de compromiso mayor al inicial hacia el turista en la región. Y finalmente de acuerdo con los resultados obtenidos en las encuestas y en base a la capacitación que se implementó en las escuelas de nivel básico se concluye, la necesidad de un programa de cultura turística debidamente estructurado, con fechas de actividades programadas y con el seguimiento y evaluación pertinente, se espera que los habitantes de Manzanillo, iniciando por los niños, empiecen a generar una inquietud dirigida al buen trato hacia los turistas que visitan el puerto de Manzanillo, Colima, inquietud por el aprendizaje de una segunda lengua, por el cuidado y respeto de medio ambiente y por la conservación de espacios para realizar actividades turísticas. Por tanto podemos concluir de manera general que la propuesta de implementar un la Propuesta de Programa de Cultura Turística para Estudiantes de Nivel Básico en Manzanillo, Colima, México, como Destino de Sol y Playa, los instruirá en conocimiento para el buen trato al turista, teniendo como resultado la formación de individuos familiarizados con los temas de esta rama, capaces de transmitirlos a otros individuos generando un compromiso entre la sociedad que les ayude a mejorar su calidad de vida.

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## MODELO DE LIDERAZGO DE COMPETITIVIDAD PARA MIPYMES EN MÉXICO, CASO PUEBLA

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### RESUMEN

*El objetivo de esta investigación es poder hacer conciencia a los empresarios que son propietarios de micro, pequeñas y medianas empresas, se han visto en muchos problemas desde la apertura comercial que se implantó en México en diciembre de 1994, de tal manera que es conveniente e importante encontrar un modelo que permita crear una nueva cultura empresarial que sea efectiva para poder enfrentar la competencia a nivel mundial y que estos no desaparezcan. Esta investigación se fundamenta en teorías de liderazgo, que ponen en evidencia que los empresarios carecen de estos principios, para ello se tienen testimonios vivos a través de entrevistas y cuestionarios muestra, que nos permiten establecer la hipótesis, que es necesario un cambio de ver y hacer las cosas, constituir un papel de líder que eleve la competitividad de las MIPYMES y que responda a los problemas que les aquejan en Puebla o México, como son: Cultura Empresarial (Visión Empresaria), Desarrollo del Capital Humano, Uso de las tecnologías existentes, entre otras.*

**PALABRAS CLAVES:** Administración, Calidad, Liderazgo en las Organizaciones, Liderazgo, Productividad, Mipymes, Globalización, Empresas, México Y Puebla

## ONE LEADERSHIP MODEL OF COMPETITIVITY FOR MIPYMES IN MEXICO, CASE IN PUEBLA-PUEBLA CITY

### ABSTRACT

*The objective of this research is to raise awareness entrepreneurs who own micro, small and medium enterprises, they have been seen many problems from trade liberalization that was implanted in Mexico on December 1994, such convenient and important to find a model that allow us to create a new business culture and be effective to face the global competition and they do not disappear. This research is based on leadership theories, that evidence entrepreneurs lacking these principal, for this, are living testimonies through interviews and simple surreys, that allows us establish hypothesize, that change is needed to see and do things, build a leadership role to increase competitiveness of the MIPYMES and that responds to the problems that afflict them in Puebla or México such as: Business Culture (Business Vision) Development of Human Capital and Use of existing technologies, among others.*

**JEL:** M1, M10, M12, M14

**KEYWORDS:** Administration, Quality, Leadership in the Organization, Leadership, Productivity, Mipymes, Globalization, Companies, México And Puebla

### INTRODUCCIÓN

Hoy en día las MIPYMES en México y en el caso particular en Puebla al margen de la gran penetración de empresas transnacionales, estas tienen un papel sumamente importante en la economía mexicana, esto no

solo con las grandes aportaciones de su producción y distribución sino por la gran cantidad de empleos que generan a lo largo del país, lo cual las hace de suma importancia para el crecimiento y desarrollo del país, sin embargo, las MIPYMES se han visto sumamente afectadas, ya que antes de la apertura en México en 1994, no era tan difícil poder crear, mantener y obtener créditos; hoy el embate de la inversión extranjera de empresas como Walmart, Nestle, etc., están ocasionando el cierre parcial o total de estas empresas, lo cual, también provoca por otro lado el despido impresionante de miles de personas por no tener condiciones de competencia o el suficiente capital para sostenerse en el mercado.

Los problemas en México son resultado de muchos años de historia derivados de crisis recurrentes a partir de los 70's, visible la de 1976, 1982, 1987, 1994, 2000, 2008 fundamentalmente todas ellas han afectado a las MIPYMES por efectos de inflación, devaluación, financiamientos, etc., sin embargo, la reciente crisis del 2008 ha impactado de manera muy importante ya que la contracción del producto interno bruto mexicano fue de 8% y está relacionada con la desaceleración de los Estados Unidos y deriva a la dependencia económica de México, agudizó la desigualdad económica y la MIPYMES han sido las más afectadas, generando una cadena de desempleo, disminución del salario real sumados a la inflación, según datos del INEGI en el 2008 alrededor de un millón 900 mil personas se encontraron en paro forzoso y se incorporaron un poco más de 300 mil personas a la economía informal, en la que el INEGI ubica a 11.8 millones de personas (el 10% de población total de México) y el IMSS reportaba que más de 356 mil trabajadores habían sido registrados como derechohabientes, pero de ellos 45% eran empleados eventuales. Si a todo ello le agregamos los problemas políticos y sociales de 2008 a la fecha, sobretudo la inseguridad pública, los sectores menos favorecidos viven en más dificultades, penurias y desgracias.

## REVISIÓN LITERARIA

En la literatura de administración y liderazgo se distinguen diversos métodos o modelos. Entre varios autores destaca Morales Castro (2006), quien nos muestra una visión de la situación que viven las MIPYMES en México. Robbins y Coutler (2005), Chiavenato (1999) definen lo que es liderazgo desde un punto de vista particular. Se analizaron la situación de las MIPYMES con datos del Instituto Nacional de Estadística y Geografía (INEGI), Instituto Mexicano del Seguro Social (IMSS) y la Secretaría de Economía (SE) donde se aprecia la influencia de estas empresas en la actividad económica del país, su importancia en la creación de fuentes de empleo y la desigualdad que enfrenta ante las grandes empresas por la falta de oportunidad para crecer. También fue de gran importancia los datos obtenidos por la Organización para la Cooperación y el Desarrollo Económico (OCDE) que indica la situación que vive nuestro país por no contar con una economía competitiva y la Organización Internacional del Trabajo (OIT) la cual muestra la afectación al poder adquisitivo de los trabajadores.

## METODOLOGÍA

El análisis inicia su proceso de conocimiento por la identificación de cada una de las partes que caracterizan una realidad; de este modo se logró establecer las relaciones causa-efecto entre los elementos que componen el objeto de investigación. En la investigación se evaluaron cada una de las variables que repercuten directamente en el liderazgo y productividad, de esta manera el análisis permitió establecer las relaciones causa-efecto, es investigación analítica y sintética, de un análisis deductivo que se utiliza en la investigación el cuestionario y la observación de testimonios vivos y entrevistas con los dueños de MIPYMES, lo que origina un estudio de diagnóstico identificando las características y desarrollando una hipótesis de trabajo sobre las variables cualitativas del objeto de estudio.



## RESULTADOS

El modelo neoliberal dominante en México es el ingrediente principal de la economía actual mexicana, orientado a la apertura, la desregulación, la inversión extranjera directa fundamentado en la globalización de los mercados, estrategia de transición adecuada para promover un crecimiento eficiente y competitivo de las empresas en México, esto implica la competencia, es decir, la asignación más eficiente de los recursos. La estrategia de entrar a esta dinámica de un modelo macro-global y competitivo que haga crecer la economía y ponerla a nivel de los mercados mundiales, sobre todo con Estados Unidos, sin embargo, en la actualidad México enfrenta la “paradoja de la competitividad” de la misma, es la de los países más abiertos, sin embargo, México es uno de los menos competitivos ubicándonos por la OCDE entre los últimos lugares.

Estos es claro que la globalización que si bien es expansiva en todo el país y en Puebla que atrae grandes compañías a invertir, ejemplo: Volkswagen, Audi, Walmart, Fiesta Inn, etc., a las MIPYMES no les queda mucho que hacer, desaparecer o seguir luchando y trascender para no desaparecer. Tras la crisis económica suscitada en años anteriores, hizo que México hoy tome más precauciones, sin embargo, la crisis de 1994-1995 afecto principalmente a la clase media y por consiguiente a empresarios de MIPYMES, la crisis actual podemos decir se ha generalizado y perjudica a la clase trabajadora y a los empresarios ya que ha impactado en los ingresos y por tanto la pérdida de sus empresas. Según la OIT: al mismo tiempo advirtió en su informe sobre salarios, sobre el débil crecimiento de las remuneraciones en México, en los últimos tres lustros el salario real aumento apenas el 1% al año. Los efectos de estas crisis y la competencia de la globalización están repercutiendo notablemente en los empresas de carácter familiar, convirtiéndolas en un problema de estabilidad económica de las empresas principalmente las más pequeñas, de esta manera el trabajo se ve afectado así como la visión de los empresarios, ay que el trabajo con estabilidad eleva la moral, la salud, aumenta la capacidad de aprendizaje, crea la posibilidad de una cultura más pujante, proyectando la auto realización, fomentando el respeto, contribuye a la estabilidad armónica y bienestar familiar.

La Secretaría de Economía afirma que las micro, pequeñas y medianas empresas poseen una importancia especial para nuestra economía desde la prospectiva que representan el 90% del total de las empresas constituidas y porque emplean a más del 42% de la población económicamente activa, al mismo tiempo aportan aproximadamente el 23% del Producto Interno Bruto, para el caso de Puebla y según “Las MIPYMES en el estado de Puebla Ed. BUAP, 2008”; el 76.9% de las empresas están constituidas como personas físicas lo que significa que la condición de estas está en manos de los dueños, los sectores que predominan son el comercio con 53.7%, servicios con 26.3%, manufactura con el 17.1% y construcción con el 2.9%. La población económicamente activa en el 2009 representa el 5.2%, en 2010 el 5.3%, en 2011 tiene una baja y representa el 4.8%, en 2012 es del 4.6%, lo cual representa 2.4 millones de desempleados y para el 2014 ya representa 2.6 millones de desempleados y si contrastamos esto con el crecimiento económico se manifiesta claramente lo que hemos venido comentando acerca de la crisis, en 2010 el crecimiento fue del 5.2%, en 2011 fue de 4.0%, en 2012 de 3.9%, en 2013 tiene una baja con un total de 1.1% y según Banxico en el 2014 tendrá una recuperación, ya que pronostica un 3.9% similar al que se tuvo en 2012. Estos números muestran claramente y aluden tanto a las micro, pequeñas y medianas empresas, que si bien han contribuido de manera significativa lamentablemente se ven sometidas a una serie de procesos y obstáculos que derivan de todo lo mencionado e incluso sino tienen cautela y visión, las hacen desaparecer.

Tabla 1: Estratificación de las MIPYMES en México

Tamaño	Industria (Empleados)	Comercio (Empleados)	Servicios (Empleados)
Microempresa	0-10	0-10	0-10
Pequeña empresa	11-50	11-30	11-50
Mediana empresa	51-250	31-100	51-100

En la tabla se puede observar cómo se clasifican las empresas de acuerdo al número de trabajadores que tienen, así como al sector que pertenecen. Fuente: Manual Micro Regiones. Fondo de Apoyo para la Micro, Pequeña y Mediana Empresa (Fondo PYME) (Octubre de 2004). México: Secretaría de Economía, p. 3

Desafortunadamente los programas y políticas implementadas para las MIPYMES, no han dado soluciones reales y de fondo, de modo que hay que buscar alternativas en busca de soluciones y como decimos en México, hay que rascarse con las propias uñas, las empresas deben hacer esfuerzos que mejoren sus atributos ante el constante cambio, renovarse o morir, es algo indispensable para seguir existiendo, los esfuerzos que haga una empresa por mejorar deben retroalimentarse con la percepción de aquellas que tiene características de líder, ya que los problemas en el que suscriben las MIPYMES podríamos citar según Morales Castro; PYMES financiamiento, inversión y administración de riesgos, casos prácticos, segunda edición, editorial Gasca Sisco, México 2006, enfrentan las siguientes causas:

Tabla 2: Crisis de las PYMES en México

Crisis	Problema
De liderazgo	1. El administrador general percibe a la empresa como una extensión de sí mismo <ul style="list-style-type: none"> <li>• El administrador general no escucha a los demás</li> <li>• El administrador general no controla</li> </ul>
De lanzamiento	2. Inexperiencia del dirigente <ul style="list-style-type: none"> <li>• Sistema de información inadecuado</li> <li>• Subcapitalización</li> </ul>
De liquidez	3. Aumento de las inversiones ligado al crecimiento <ul style="list-style-type: none"> <li>• Endeudamiento exagerado para compensar la subcapitalización</li> <li>• Errónea planeación de la tesorería</li> </ul>
De delegación	4. Concentración de la información y del poder <ul style="list-style-type: none"> <li>• Falta de personal de nivel intermedio</li> <li>• Aumento de personal</li> <li>• Diversificación de las operaciones</li> </ul>
De financiamiento	5. Expansión rápida <ul style="list-style-type: none"> <li>• Límite de crédito de proveedores</li> <li>• Límite de crédito bancario</li> </ul>
De prosperidad	6. Complacencia <ul style="list-style-type: none"> <li>• Relajamiento</li> <li>• Dividendos excesivos</li> </ul>
De continuidad	7. Divergencia entre los accionistas <ul style="list-style-type: none"> <li>• Salida del administrador general</li> <li>• Impuesto de sucesión</li> <li>• Desavenencias en el equipo dirigente</li> </ul>

En la tabla se aprecia que tipo de crisis puede afrontar una MIPYMES y que problemas tiene por la falta de liderazgo. Fuente: García Flores, Jacinto (et-al) (2008). Las MIPYMES en el estado de Puebla. Puebla: Benemérita Universidad Autónoma de Puebla

Por lo anterior, surgió la necesidad de hacer un estudio actual del modelo en que se dirigen las MIPYMES en Puebla con el fin de posibilitar la estabilidad y completar los ciclos que se marcan cuando se favorecen a emprender una empresa, encontramos que no hay recetas fijas ya que no hay empresas iguales, en consecuencia este estudio permite efectuar intervenciones tanto a nivel de diseño o rediseño de estructuras organizacionales, planeación estratégica, cambios en el entorno de la empresa, mejorar los mecanismos de comunicación, delegación y desarrollo, a través de una visión de líder altamente dinámico que tenga impacto en los resultados efectivos de la empresa, al mismo tiempo mejorar el estilo de dirigir procesos de toma de decisiones, capacitarse, impulsar el trabajo en equipo para optimizar los medios existentes y conseguir el fin perseguido. Para todo ello se plantea direccionar a los empresarios y cambiar su forma de pensar y actuar para elevar la productividad y lograr la congruencia que exige el mundo de hoy creemos, puede ayudar los enfoques de liderazgo y transformar de jefes a líderes.

Tabla 3: Diferencias Entre Jefe y Líder

Jefe	Líder
<ul style="list-style-type: none"> <li>• Existe por la autoridad</li> <li>• Considera la autoridad un privilegio de mando</li> <li>• Inspira miedo</li> <li>• Sabe cómo se hacen las cosas</li> <li>• Le dice a uno; ¡vaya!</li> <li>• Maneja a las personas como fichas</li> <li>• Llega a tiempo</li> <li>• Asigna las tareas</li> </ul>	<ul style="list-style-type: none"> <li>• Existe por la buena voluntad</li> <li>• Considera la autoridad un privilegio de servicio</li> <li>• Inspira confianza</li> <li>• Enseña cómo hacer las cosas</li> <li>• Le dice a uno; ¡vayamos!</li> <li>• No trata a las personas como cosas</li> <li>• Llega antes</li> <li>• Da el ejemplo</li> </ul>

*En esta tabla se muestran las diferencias que hay entre un jefe y un líder, un líder tiene una visión compartida de la realidad, de los objetivos y de la estrategia que se utiliza para lograrlos, es decir tiene un sentido de identidad colectivo. Fuente: elaboración propia.*

Estos cambios consisten en una modificación al interior del sistema, donde las organizaciones se ven obligadas a reestructurarse y ser más competitivas, Hersey Blanchard y Jonhson (1998). El liderazgo primeramente se orientaba al cómo, cuándo dar directrices y ordenes que obedecieran los subordinados, posteriormente se desarrollaron nuevas teorías orientadas a la participación y procesos consultivos de grupos (líder enfocado a la relación líder más participativo y directivo), acompañando a los miembros como podemos observar en la siguiente comparación.

Tabla 4: Liderazgo Tradicional Vs Liderazgo Basado en Confianza

Tradicional	Basado En Confianza
<ul style="list-style-type: none"> <li>• El líder dirige, controla, vigila y conduce a los miembros a una solución. Básicamente, los miembros reconocen su autoridad, liderazgo y responsabilidad.</li> <li>• El líder personalmente centra la atención en los problemas que deben resolverse, y realiza muchas de las funciones necesarias para lograr la solución adecuada.</li> <li>• El líder establece los límites y usa leyes de orden para mantenerse la discusión dentro de los límites estrictos determinados por la agenda. Controla el tiempo que se dedica a cada tema, evitando que el grupo divague.</li> <li>• La necesidad de arribar a una solución al problema es muy importante para el líder, por lo que las necesidades de los miembros individuales se consideran menos importantes.</li> </ul>	<ul style="list-style-type: none"> <li>• Los miembros son dueños del círculo, también el líder. Todos los miembros, con la asistencia del líder, contribuyen a su efectividad.</li> <li>• El círculo es responsable (con ayuda ocasional del líder) de alcanzar una solución que incluye la participación de todos los miembros. El líder debe servir y ayudar al círculo.</li> <li>• El líder estimula a los miembros de círculo a asumir responsabilidad por la productividad de su trabajo, por sus métodos de trabajo y por el tiempo disponible.</li> <li>• Con ayuda y estímulo del líder, los miembros advierten que deben satisfacer las necesidades, sentimientos y propósitos de todos, lo que crea un sentido de grupo. El círculo puede entonces continuar creciendo.</li> </ul>

*En esta tabla se muestran las diferencias del liderazgo tradicional vs liderazgo basado en confianza, describe la situación que se tienen entre los dos diferentes tipos de liderazgo. Fuente: elaboración propia*

El líder tradicional tiene sus demeritos, significa que hay que evolucionar ya que se puede perder el enfoque el enfoque o visión del presente y el futuro.

Tabla 4: Comportamiento, Causa, Efecto del Líder Tradicional

Errores Conceptuales del Líder Tradicional	Consecuencias del Líder Tradicional
<ul style="list-style-type: none"> <li>• Se confunde liderazgo con carisma.</li> <li>• Se debe nacer líder para serlo.</li> <li>• Sólo se necesitan líderes en la cúpula.</li> <li>• Es una habilidad.</li> <li>• No se puede aprender ni desarrollar.</li> <li>• Es un instrumento o forma de influir en las personas para ganar amigos.</li> </ul>	<ul style="list-style-type: none"> <li>• Centralismos y concentración de la información.</li> <li>• Verticalismo y autoritarismo en el mando.</li> <li>• Ineficiencia y desmotivación.</li> <li>• Baja productividad.</li> <li>• Carencia de iniciativa.</li> <li>• Apego a viejas rutinas.</li> <li>• Estructuras rígidas.</li> <li>• Desadaptación para el cambio.</li> <li>• Burocracia.</li> </ul>

*Esta tabla muestra los errores que cometen un líder tradicional y las consecuencias de tener un líder tradicional, lo cual nos indica que tipo de errores se cometen en estos líderes. Fuente: Elaboración propia*

Si nosotros parafraseamos algunos autores de liderazgo encontramos tres conceptos más relacionados al poder, autoridad e influencia.

*Poder*: capacidad de coaccionar a alguien.

*Autoridad*: el arte de conseguir que la gente haga voluntariamente lo que tú quieres.

*Influencia*: propiciar que se haga algo.

Según Robbins y Coutler “Liderazgo”: capacidad de influir en un grupo a fin de encaminarlo hacia el logro de sus metas; también define “líderes”: personas que tienen la capacidad de influir en otros y que poseen autoridad administrativa. Según Chiavenato Idalberto (1999) lo define como la influencia, arte o proceso de influir sobre las personas de modo que estas se esfuercen voluntariamente hacia el logro de las metas del grupo. Otros autores afirman que liderazgo es: Definir estrategias proporcionando orientación a los demás, teniendo visión de aquello que se puede lograr. Desarrollar una involucración social y psicológica – cultura de equipo – que permita alcanzar objetivos definidos en la estrategia, esto es motivar, incorporar, recompensar y unificar. El término de líder dentro de una organización debe entenderse en el marco de que las empresas requieren de personas, cualidades innatas o aprendidas capaces de dirigir un equipo y conseguir los objetivos y metas trazados en común. Existen diferentes tipos de liderazgo pero citamos tres:

Liderazgo autocrático	Líder que ordena, dogmático, dirige mediante recompensa o castigo, se apoya de la autoridad formal, el puesto de autoridad.
Liderazgo democrático	También conocido como participativo, delega autoridad, involucra y plantea la participación, provoca entusiasmo.
Liderazgo Laissez-Faire	Viene del término en francés “dejar ser”, se caracteriza porque se haga lo que deben hacer, hay poco poder del líder.

## CONCLUSIONES

Aplicando la metodología descrita se puede señalar que, sin negar que existen diferentes tipos de liderazgos es importante que los líderes de hoy y en consecuencia con las encuestas y observaciones que se tiene de la realidad que viven los empresarios de la MIPYMES en Puebla y podríamos decir en la cultura tradicional de México, cada vez más están abiertos a la tecnología y a la movilidad, se han adaptado pero se mantiene una actitud que bloquea su capacidad de dirigir y más a un ser líder. Por tanto consideramos que deben de cumplir con ciertas características como las siguientes: Saber escuchar, ser buen comunicador, tener sentido de la realidad y no sólo de su verdad, consciencia situacional, flexibilidad, creativo, aspiracional, honesto, etc., puede ser esto y más, creemos que las condiciones actuales exigen una transformación en la cultura empresarial, para los empresarios de hoy y para las nuevas generaciones y que estas se refuercen con principios que deberán ser trabajados para encontrar su identidad y desarrollarlas a favor de la sociedad. Estos principios deberán convertirse en una forma de pensar y generar los cambios convenientes y son:

*Autodisciplina*: es decir deberán trabajar a un nivel de alto rendimiento, sin tener que esperar que algo o alguien se los pida, estableciendo claro sus objetivos de corto, mediano y largo plazo. Da disciplina entendido como lo que se debe hacer y no lo que quiero hacer según la planeación, programación y procedimientos establecidos.

*Ritmo*: establecer un programa de actividades sin dejar que otras actividades distraigan el objetivo y quehacer del día a día, programando debidamente y razonablemente las tareas preestablecidas, constancia.

*Equilibrio Emocional*: entendido y priorizando lo que se quiere ser y no confundirlo con lo que se requiere tener, este principio hace énfasis en el bienestar, cumpliendo con las necesidades básicas, culturales y

psicológicas y poder administrar el tiempo con los fines. Consideramos que el líder se forma y hoy el uso de la tecnología y el conocimiento permite que se cumplan con los cometidos de ser buenos líderes, buenos padres, buenos maestros y así contribuir a un mundo mejor.

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# ESTRATEGIAS DE DIFERENCIACIÓN EN MODELOS DE NEGOCIO DE CARNE BOVINA

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## RESUMEN

*Los nichos de mercado por lo común son poco visibles para el público general pero altamente rentables para las empresas. Entre diversos nichos de mercado existentes en México para la carne de bovino, se identificaron y estudiaron cuatro modelos de negocio: carne artesanal (cecina), carne para exportación y mercado nacional con sello TIF, carne Kosher con sello TIF, y carne Wagyu con sello TIF; mismos que fueron analizados bajo la metodología de estudios de caso con la finalidad de identificar las estrategias de diferenciación que les permiten obtener ventajas competitivas, para lo cual se consideraron diez variables de análisis (segmento de mercado objetivo, calidad genética del ganado, edad al sacrificio, sistema de clasificación, integración de procesos, servicios adicionales valorados por el cliente, proceso de ceba, sistema de sacrificio y procesamiento, valor de mercado por Kg de carne fresca, y método de asignación de precio). La principal conclusión es que las estrategias de diferenciación resultaron relevantes para la elección que hacen los clientes en el mercado y para la captura de valor económico que realizan las empresas con la finalidad de generar utilidades.*

**PALABRAS CLAVE:** Segmentación De Mercados, Sistema De Clasificación, Red De Valor

## DIFFERENTIATION STRATEGIES IN BUSINESS MODELS OF BEEF

### ABSTRACT

*The niche markets are usually few visible to the public but highly profitable for companies. Among various existing market niches in Mexico for beef, were identified and studied four business models: artisanal meat (jerky), meat production for export and domestic market with stamp TIF, Kosher meat with seal TIF, and Wagyu beef with stamp TIF; same which were analyzed using the methodology of case studies in order to identify differentiation strategies that enable them to gain competitive advantages, for which considered ten variables analysis (target market segment, genetic quality of livestock, age at slaughter, classification system, process integration, additional services valued by customer, fattening process, system of slaughtering and processing, market value per kg of fresh meat, and method for price allocation). The main conclusion is that differentiation strategies were relevant to the choice made by customers in the market, and to capture economic value by firms in order to generate profits.*

**JEL:** Q12, Q13, D12

**KEYWORDS:** Market Segmentation, Classification System, Value Network

Las evidencias (FAO, 2012) indican que la red global de valor en bovinos carne pierde competitividad y valor de mercado frente a otras redes de valor de proteína animal tales como: la carne de pollo y carne de cerdo, de ser la carne de mayor producción mundial (42% del total) en la década de 1960, pasó a ocupar el tercer lugar con 23% en la primera década del siglo XXI. Estas tendencias se atribuyen a los ciclos productivos y reproductivos más largos de la ganadería bovina (Aranda, García Ortiz, Monzon Armenta,

Hernández Garay, & C, 2009) y al tipo de alimentación de cada especie, pero desde una perspectiva económica, las tendencias se pueden atribuir al costo de producción que alcanza cada especie y a su vez, a la capacidad de competir con precio en el mercado. En efecto, los precios de exportación de la carne bovina norteamericana son hasta cuatro veces superiores a los de la carne de ave (USMEF, 2013).

En México, la ganadería bovina especializada en la producción de carne ocupa el 50% del territorio nacional, concentra 32.9 millones de cabezas de ganado para la cría, y 2.5 millones de cabezas de ganado en 54 mil corrales de engorda (INEGI, 2013), y exportó un millón 399 mil becerros, principalmente a los Estados Unidos de América en 2012 (AMEG, 2014) (SIAP\_SAGARPA, 2013b). Por su parte, la agroindustria de la carne de bovino aporta el 29% de la producción pecuaria nacional de México (SIAP\_SAGARPA, 2013b), que equivale a 23% del valor total de la producción pecuaria, por el orden de los 61 mil millones de pesos; genera un millón 130 mil empleos directos remunerados, tres millones de empleos relacionados y 600 millones de dólares en divisas (COMECARNE, 2013). Con la dinámica de la globalización se ha incrementado la competitividad del sector cárnico nacional, sin embargo, las empresas mexicanas también tiene que enfrentar en el mercado interno a la oferta que proviene del extranjero, la cual suele competir con estrategias agresivas en cuanto a calidad y precios bajos.

Esta tendencia obliga a las empresas nacionales inmersas en la red de valor de carne bovina a buscar estrategias de diferenciación de productos y modelos de negocio (Shafer, Smith, & Linder, 2005), que les ayuden a resolver el problema de la competitividad (Johnson, Christensen, & Kagermann, 2008). En este sentido, la exploración de nichos de mercados ayudan a las empresas en la creación de espacios de mercados no disputados, hacer que la competencia sea irrelevante, crear y captar nueva demanda, romper el dilema valor/costo, y alinear el sistema completo de actividades de una empresa en la búsqueda de diferenciación y bajo costo (Kim & Mauborgne, 2004).

Una manera primaria de establecer la diferenciación en la carne de bovino obedece a la clasificación de los establecimientos de sacrificio (SIAP\_SAGARPA, 2013a), los cuales en México, se dividen en rastros municipales y rastros Tipo Inspección Federal (TIF). En estos últimos se reciben animales para sacrificio bajo una estricta normatividad, cuyo propósito fundamental es garantizar la inocuidad del producto (ANETIF, 2013). Otras estrategias de diferenciación tienen que ver con la conformación del modelo de negocio (Montgomery, Thomas, & Kamath, 1984), las cuales es importante conocer, en tal virtud las preguntas a responder son: ¿cuáles son las estrategias de diferenciación que las empresas de la agroindustria de la carne bovina han implementado para conformar su modelo de negocio? ¿a qué nichos de mercado están orientadas esas estrategias de diferenciación?, y ¿cuáles son las perspectivas para la red de valor bovinos carne, con respecto a la conformación de nichos de mercado? El presente trabajo tiene por objetivo caracterizar y analizar cuatro modelos de negocio de la red de valor bovinos carne mexicana, a fin de identificar nichos de mercado que permitan mejorar las oportunidades de negocio para esta red de valor.

## REVISIÓN DE LITERATURA

Un modelo de negocio se define como la manera en que una organización o persona física crea, entrega y captura valor (Osterwalder & Pigneur, 2010). Entre las variables que definen a un modelo de negocio destacan las siguientes: el segmento de clientes al cual está dirigido, la manera en que está formulada la propuesta de valor, los canales de comunicación y distribución, la relación que se establece con los clientes, las fuentes de ingresos, los recursos clave de la empresa, las actividades clave de la empresa, y las alianzas que la empresa establece con otros actores. La manera de crear valor generalmente está relacionada con la transformación de una necesidad no satisfecha en una solución apropiada, misma que puede ser valorada por los clientes de la organización como por no clientes, debido a que en la mayoría de las veces las soluciones apropiadas generan externalidades positivas para la sociedad, como pueden ser empleos, menor contaminación o productos saludables que generan bienestar. De la misma manera el valor entregado puede ser recibido por los clientes como por la sociedad que se beneficia de la operación de un modelo de negocio

determinado. En cuanto a la captura de valor, principalmente se considera a los accionistas, no obstante que pueden ser otros miembros de la red de valores que capturen alguna parte del valor generado y entregado, por ejemplo algunos eslabones de una cadena productiva que se benefician de recibir un producto elaborado con mucha calidad y alto valor en el eslabón anterior (Montgomery et al., 1984). Por otro lado, el éxito o fracaso de una empresa poco tiene que ver con la casualidad, más bien tiene que ver con la planeación de estrategias de gobierno y dirección. La estrategia es la disciplina que sirve, o debería servir, para administrar mejor el futuro, al menos el empresarial (Massa, Zott, & Amit, 2010). De esta manera, la visión anticipada es una de las dimensiones más sustantivas de la estrategia, y la gestión del futuro uno de los rasgos que han servido para trazar la ruta de las grandes empresas de negocios, para llegar a ser lo que han logrado (Hamel & Prahalad, 2005).

La teoría general de la estrategia, es una disciplina que proporciona a quienes tienen la responsabilidad de tomar decisiones, el bagaje mental e instrumental de acción necesario para saber responder a los retos y oportunidades que les aguardan, por aleatorios y hasta inesperados que sean (Pérez & Massoni, 2009). La teoría general de la estrategia, se concibe como la ciencia de la articulación social, centrada en el aprovechamiento de las coyunturas críticas, para convertirlas en oportunidades, y en la búsqueda de mejores configuraciones de la trama social; en tal sentido adquieren importancia conceptos como: complejidad, conectividad, redes de valor, percepciones, flujos, dinámicas, sistemas, interacciones, correlaciones, pero sobre todo la acción, debido a que la estrategia es una disciplina para la acción y su banco de pruebas es la realidad social.

Entre las principales estrategias para mantener una ventaja competitiva está la diferenciación de un producto o modelo de negocio, entre más difícil sea de imitar esa estrategia, mayor tiempo podrá durar esa ventaja competitiva (Porter, 2005). En este sentido, las empresas sensatas enfocan sus acciones de marketing a un público bien definido. En mercados de mucha competitividad las estrategias funcionales están relacionadas con los servicios externos, como la garantía de calidad, inocuidad y el servicio de trazabilidad pueden ser importantes para diferenciar al producto (Kelli, 2002). En concreto la estrategia debe ser una síntesis de características, diseño, calidad, servicio y costos porque todos los mercados tienen muchos segmentos y nichos (Kotler, 2003).

Los clientes de los nichos suelen encontrarse complacidos de que alguien preste atención a sus necesidades, si una empresa les atiende bien, podrá convertirse en propietaria del nicho. Si bien el volumen de los nichos suele ser pequeño, el margen por lo general tiende a ser alto. Las estrategias deben ser vender más productos y servicios al mismo nicho, vender a personas adyacentes al nicho y buscar otros nichos adicionales. Los nichos por lo general son poco visibles para el público general pero altamente rentables (Kotler, 2003). En cuanto a los modelos de negocio de la carne de bovino, la estrategia más importante de diferenciación es el sacrificio de animales bajo el estándar de los establecimientos TIF, que fue implementado por el gobierno federal entre 1949 y 1950, para impulsar la modernización de la industria de la carne y sus derivados, con el propósito de elevar los estándares de calidad en beneficio de la salud pública y de la satisfacción plena de los consumidores (ANETIF, 2014), con lo cual se buscaban beneficios colaterales tales como: la regulación de los establecimientos de matanza, disminución del gasto de agua y la contaminación que generaban los rastros y mataderos municipales, así como garantizar el sacrificio humanitario e higiénico de los animales. Pero fue hasta inicios del presente siglo donde empezó a tener relevancia el sistema de plantas TIF, principalmente por las exigencias del mercado internacional y de los consumidores que ahora son más informados. En síntesis, la nueva competencia no se da entre los productos físicos que las empresas producen en sus plantas, sino entre los valores que añaden a sus ofertas en forma de: embalaje, empaque, servicios, publicidad, consejos al cliente, financiación, plazos de entrega, almacenamiento y otras cosas que el consumidor valora.



## RESULTADOS

En la Tabla 3 se destacan las principales estrategias de diferenciación para cada uno de los cuatro modelos de negocio estudiados.

Tabla 3: Caracterización de Cuatro Modelos de Negocio de la Red de Valor Bovinos Carne Mexicana, en la Que Se Destacan las Principales Estrategias de Diferenciación

Estrategia de Diferenciación	Modelo de Carne Artesanal (Cecina de Yecapixtla)	Modelo de Carne Para Exportación y Mercado Nacional Con Sello TIF	Modelo de Carne Kosher Con Sello TIF (Carne Certificada Por El Protocolo Judío)	Modelo De Carne Wagyu Con Sello TIF (Carne Producida y Clasificada Bajo el Protocolo Japonés),
Segmento de mercado objetivo	Clientes de clase media y baja, que acuden a mercados o restaurantes populares	Exportación de los cortes de mayor calidad y clientes de clase media que acuden a supermercados	Comunidad Judía, y clientes de clase alta y media alta que acuden a supermercados	Clientes selectos del grupo restaurantero y consumidores de clase alta y media alta
Calidad genética del ganado empleado	Totalmente heterogénea	Tipo de ganado comercial encastado con <i>Bos indicus</i> , y razas europeas, garantiza buenos rendimientos comerciales	Tipo de ganado comercial encastado con <i>Bos indicus</i> y razas europeas, garantiza buenos rendimientos comerciales	Raza Wagyu proveniente de Japón, determinante en el marmoleo, vetado y terneza de la carne
Edad al sacrificio	Mayor a 30 meses, busca aprovechar los bajos precios	Máximo 20 meses, busca eficientar el proceso de ceba	Máximo 20 meses, busca eficientar el proceso de ceba	Máximo 30 meses, pero no menos de 28, busca el máximo marmoleo
Sistema de clasificación de calidad	Carente de sistema de clasificación de calidad	Sistema americano de clasificación de calidad, permite diferenciar productos para mercado nacional y para exportación con base en dos factores: marmoleo y edad de sacrificio	Sistema americano de clasificación de calidad, permite diferenciar productos con base en dos factores: marmoleo y edad de sacrificio	Sistema japonés de clasificación de calidad, establece diferencia en calidad (Mirror Type Carcass Camera), con base en seis factores: marmoleo, vetado, color de grasa, color del musculo, firmeza y genética
Integración de procesos	Totalmente fragmentado	A partir de la ceba, sacrificio, empacado, congelado y distribución a centros comerciales y mercado internacional, mediante la exportación busca captar un mayor porcentaje de valor agregado	A partir de la ceba, sacrificio, empacado, congelado, distribución a la comunidad judía, y centros comerciales; mediante la certificación kosher busca captar un mayor porcentaje de valor agregado	Desde la cría del becerro hasta la distribución que garantiza trazabilidad, con outsourcing en el proceso de sacrificio, empacado y congelado; también permite captar la mayor parte del valor agregado
Servicios adicionales que el cliente valora		Etiqueta con sello TIF	Permite la supervisión del proceso por un Rabino, información en etiqueta, con sello TIF	Capacitación a personal de restaurantes para promocionar el producto, información en etiqueta, con sello TIF
Proceso de ceba	No estandarizado	Confinamiento, basado en granos, que busca marmoleo, grasa blanca, terneza y jugosidad, no se permite el uso de beta-agonistas	Confinamiento, basado en granos, que busca marmoleo, grasa blanca, terneza y jugosidad, no se permite el uso de beta-agonistas	Confinamiento bajo el protocolo japonés, basado en granos, que busca marmoleo, vetado, grasa blanca, color del musculo, terneza y jugosidad, no se permiten hormonas, antibióticos o beta-agonistas en el proceso
Sistema de sacrificio y procesamiento	Generalmente en rastros municipales, proceso de elaboración tradicional al aire libre y secado al sol, aplica sal como método de conservación, busca el sabor y gusto popular	Sistema TIF que garantiza inocuidad, empacado al alto vacío y congelamiento (Blast Freezer)	Sistema TIF que garantiza inocuidad, empacado al alto vacío y congelamiento tipo ráfaga (Blast Freezer)	Sistema TIF que garantiza inocuidad, empacado al alto vacío y congelamiento tipo ráfaga (Blast Freezer)
Valor de mercado por Kg de carne fresca	Precio del Kg de cecina= 183%	Corte de Mayor precio (calidad Premium, exportación)= 357% Corte de menor precio (calidad Select, mercado nacional)= 100%	Corte de Mayor Precio (calidad Premium)= 459% Corte de menor precio (calidad Choice)= 155%	Corte de mayor precio (calidad Premium)= 1833% Corte de menor precio (calidad Cross)= 306%
Método para asignación de precios	Asignación genérica de precio	Diferenciación por tipo de cortes y calidad	Diferenciación por tipo de cortes y calidad	Diferenciación por tipo de cortes y calidad

*Nota: para estimar el valor de mercado se tomó el precio del kilogramo de bistec calidad Select, ofertado al consumidor, en un supermercado de la Ciudad de México, el cual fue de Mx \$ 98.00=100%, en el caso del modelo convencional con sello TIF, el corte de mayor precio fue tomado el precio por mayoreo para exportación. Fuente: elaboración propia.*

## METODOLOGÍA

Entre diversos nichos de mercado existentes en México para la carne de bovino, se identificaron cuatro modelos de negocio y estos son: carne artesanal (cecina de Yecapixtla), carne para exportación y mercado nacional con sello TIF, carne kosher con sello TIF, carne Wagyu con sello TIF, los cuales fueron analizados bajo la metodología de estudios de caso (ITESM, 2012) (Díaz\_De\_Salas, Mendoza, & Porras, 2011) (Eisenhardt, 1999) con la finalidad de identificar las estrategias de diferenciación que les permiten obtener ventajas competitivas, para lo cual se consideraron diez variables de análisis (segmento de mercado objetivo, calidad genética del ganado empleado, edad al sacrificio, sistema de clasificación, integración de procesos, servicios adicionales valorados por el cliente, proceso de ceba, sistema de sacrificio y procesamiento, valor de mercado por Kg de carne fresca, método de asignación de precio); en este sentido, se llevó a cabo una revisión exhaustiva de información existente en medios impresos, páginas web, estadísticas diversas, documentos técnicos y científicos; así también se llevaron a cabo entrevistas a profundidad con los actores clave de cada uno de los modelos de negocio estudiados; para finalmente establecer una caracterización de las redes de valor encontradas, acorde a sus características propias de gestión.

### Discusión de Resultados

De conformidad con los resultados encontrados, en los años posteriores a la década de los 90, las estrategias de diferenciación han adquirido una gran importancia en las empresas inmersas en la agroindustria de la carne de bovino, un bien intermedio, que a pesar de más de 60 años de existencia (ANETIF, 2014) del primer rastro de Tipo Inspección Federal en México, se había considerado como un commodity, porque los consumidores valoraban poco la diferencia del producto proveniente de un rastro municipal contra los productos provenientes de un rastro TIF, que por los costos de gestión presentaba precios más elevados para el consumidor.

Fue a principios del presente siglo que se empezó a destacar entre los consumidores la importancia de contar con sistemas de gestión que garanticen las buenas prácticas de manejo, sacrificio humanitario, procesos higiénicos e inocuos, que son supervisados y certificados por terceras empresas que dan credibilidad a las empacadoras y confianza a los consumidores. Y es que para la zootecnia en el mundo entero, una preocupación constante ha sido el incremento en la eficiencia de la conversión alimenticia de los animales, en consecuencia en muchos corrales de ceba (principalmente los que no están ligados a un rastro TIF), se ha incurrido en la utilización de diversas sustancias tales como antibióticos, pro bióticos, encimas, antimicrobianos, modificadores del sistema inmunitario, modificadores metabólicos o agentes anabolizantes, entre estos productos destacan los llamados fármacos "beta- agonistas" como clenbuterol y ractopamina, mismos que han llegado a provocar intoxicaciones en animales y en seres humanos, principalmente porque se han utilizado de manera indiscriminada. Al respecto el gobierno mexicano ha tomado cartas en el asunto, al grado de legislar para no utilizar esas sustancias.

En este sentido, los procesos del Tipo Inspección Federal se han convertido en una primera estrategia de diferenciación para la carne fresca. Llama la atención que en el caso del modelo de carne artesanal, la cual puede proceder de rastros municipales o de carne importada, de tal manera que esta estrategia parece ser irrelevante para los consumidores de cecina. A pesar de que muchos productores primarios de México se han resistido al empleo de sistemas de clasificación de calidad de la carne, estos son otra fuente importante de diferenciación que repercute en los precios, tanto los pagados al productor como los precios ofertados al consumidor. Incluso el modelo de negocio de carne Wagyu tiene su propio sistema de clasificación, debido a que el sistema americano de clasificación utilizado por los rastros TIF, para el ganado convencional, resulta ser insuficiente para la alta calidad que distingue a la carne procedente de ganado Wagyu. Por otro lado, debe resaltarse que el modelo de carne artesanal, por ser un producto de gran tradición popular, se

asemeja más a un commodity que no se ajusta a la diferenciación por sistema de calidad no obstante que es diferente del bistec que los consumidores pueden comprar en el mercado.

El segmento de mercado al que están dirigidos los diferentes modelos de negocio analizados, es otra estrategia de diferenciación, así la carne artesanal o cecina de Yecapixtla está orientada a consumidores de clase media y baja que acuden a los mercados populares, mientras que el modelo de carne para exportación y mercado nacional con sello TIF está dirigido a consumidores de clase media que compran en supermercados, el modelo kosher tiene orientación precisa a la comunidad judía y a consumidores de clase media alta y alta que acuden a supermercados, y finalmente el modelo Wagyu tiene orientación al grupo restaurantero más selecto de México, y consumidores de clase media alta, y alta.

Con respecto a la calidad genética empleada en los animales procesados, en el modelo de carne artesanal no existe estrategia de diferenciación, mientras que los animales sacrificados en los modelos de: carne para exportación y mercado nacional con sello TIF, y carne kosher se privilegian los animales de tipo comercial de razas europeas encastadas con *Bos indicus*. En el caso del modelo Wagyu, la diferenciación genética es sumamente importante, dado que se requiere estrictamente ganado de la raza Wagyu. Relativo a la edad de sacrificio de los bovinos, en el llamado modelo de carne artesanal no existen restricciones, mientras que en los modelos de carne para exportación y mercado nacional con sello TIF, y carne kosher con sello TIF; se privilegian animales jóvenes, no mayores a 20 meses de edad. No obstante, en el modelo de negocio Wagyu, la edad de sacrificio en México se recomienda entre los 28 y 30 meses de edad para lograr un mejor marmoleo y veteado de la carne. La integración de procesos es una estrategia importante de diferenciación, debido a que en la medida en que se logra un negocio más integrado, mayor es la captación de valor económico para la empresa. El modelo de negocio de carne artesanal es el que presenta una mayor fragmentación de la cadena de suministro en la que se identifican como actores importantes: los productores primarios, los acopiadores, los cebadores, los introductores, los tablajeros y los distribuidores. En contraste el modelo Wagyu, por ser un producto de alto valor agregado, presenta una mayor integración de procesos y sólo se subcontrata el sacrificio, empaque y congelado en el rastro TIF, pero la mayor parte del valor agregado es para la empresa productora, que también se encarga de la distribución y comercialización e su producto al consumidor final.

En cuanto a los servicios adicionales que el cliente valora, en el modelo de carne kosher con sello TIF, se permite el protocolo de sacrificio de los rabinos, y se informa de la calidad kosher a los clientes mediante una etiqueta en el empaque del producto. En el modelo de carne artesanal el proceso de ceba no es relevante como estrategia de diferenciación, mientras que en los modelos: carne para exportación y mercado nacional con sello TIF, y carne kosher, el confinamiento y la alimentación a base de granos, con la prohibición estricta de los beta-agonistas, son importantes para garantizar la calidad de la carne. En el modelo Wagyu este proceso es aún más estricto porque además de lo anterior, tampoco se permite el uso de antibióticos, hormonas, subproductos de origen animal y se procura al máximo el bienestar animal.

En el modelo de carne artesanal, el precio se fija como un commodity debido a la ausencia de un sistema para la clasificación de su calidad. En cambio en los otros tres modelos de negocio, la diferenciación por calidad y tipo de corte son factores sumamente importantes para la asignación de precios. En cuanto al valor de mercado por kilogramo de carne fresca, llama la atención que la carne artesanal, por ser un producto de arraigo popular alcanza un precio superior en 1.8 veces al bistec de calidad Select, en el caso del modelo de carne para exportación y mercado nacional con sello TIF, éste puede alcanzar un sobreprecio hasta 3.5 veces al bistec, por su parte el modelo kosher alcanza un sobreprecio que va de 1.5 a 4.5 veces el precio del bistec de calidad Select, mientras que en el modelo Wagyu, el sobreprecio puede ir de 3 a 18 veces el precio del bistec Select.

## CONCLUSIONES

La complejidad de los mercados en el escenario global exige a las empresas de la red de valor bovinos carne, propuestas de valor cada vez más creativas y diferenciadas, que les permitan enfrentar con éxito a las ofertas competitivas de los grandes corporativos internacionales. De esta manera, las empresas que producen carne para exportación y para el mercado nacional, deben globalizar el comercio de las carcasas para vender los cortes mejor valorados por el mercado internacional, el cual tiene una mejor capacidad de pago que el mercado interno. A la vez, tienen que destinar al mercado interno aquellos cortes que son poco demandados en el mercado exterior, a precios muy competitivos para poder enfrentar a las importaciones. Las estrategias de diferenciación en los modelos de negocio son muy relevantes para la elección que hacen los clientes en el mercado y para la captura de valor económico que realizan las empresas con la finalidad de generar utilidades. De esta manera, los nichos de mercado permiten la venta de carne de bovino a precios diferenciados, acordes al mercado objetivo.

Los nuevos modelos de negocio recurren constantemente a la innovación para mejorar su propuesta de valor y hacerla difícil de imitar, en la medida en que esto ocurra, con los nichos de mercado se incrementará la demanda y por lo tanto se generarán mayores oportunidades de crecimiento, este es el caso del modelo de negocio de carne Wagyu, el cual tiene una importante demanda en el mercado interno y externo. En este sentido la empresa Rancho Las Luisas es pionera en el mercado mexicano y tiene enfrente una gran demanda por atender, de tal manera que deberá planear con mucha inteligencia sus estrategias de crecimiento. Las evidencias encontradas en el presente estudio con respecto a las estrategias de diferenciación en los modelos de negocio de carne bovina, demuestran que la oportunidad de crecimiento de las empresas radica en su creatividad, su capacidad de innovación y su habilidad para conquistar nichos de mercado.

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# EL FINANCIAMIENTO DE LAS PEQUEÑAS Y MEDIANAS EMPRESAS Y LA RELACION CON SU TASA DE PERMANENCIA

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## RESUMEN

*Las Pequeñas y Medianas Empresas (pymes) son una de las bases primordiales de la economía mexicana, ellas producen una importante cantidad de empleos y aportan la mayoría del Producto Interno Bruto del país, aun así, su tasa de permanencia en el mercado es de las más bajas lo que provoca que estas pequeñas empresas terminen por desaparecer en el corto plazo. El objetivo de esta investigación es el de analizar el impacto de la falta de fuentes de financiamiento que sufren las pequeñas y medianas empresas mexicanas así como los elementos que afectan la supervivencia de estas entidades mediante un estudio descriptivo transversal en forma de encuesta. Al identificar los factores financieros que afectan la supervivencia de los pequeños negocios ayudaremos a generar estrategias que se enfoquen en la atención de las dificultades de estos microempresarios y así mejorar la competitividad de la economía nacional.*

**PALABRAS CLAVE:** Financiamiento, Permanencia, Pymes, Fuentes, Problemas De Financiamiento

## FINANCING OF SMALL AND MEDIUM ENTERPRISES AND ITS RELATION TO RETENTION RATE

### ABSTRACT

*Small and Medium Enterprises (SMEs) are one of the primary foundations of the Mexican economy, as they produce a significant number of jobs and make the most of the country's GDP. Yet its retention rate in the market is one of the lowest, causing these small companies to eventually disappear in the short term. The objective of this research is to analyze the impact of the lack of funding sources experienced by small and medium-sized Mexican companies as well as the elements affecting the survival of these entities using a descriptive cross-sectional study in the form of survey. By identifying the financial factors that affect the survival of small businesses we will help create strategies that focus attention on the difficulties of these entrepreneurs and improve the competitiveness of the national economy.*

**JEL:** M00

**KEYWORDS:** Financing, Retention, Smes, Sources, Financing Problems

## INTRODUCCIÓN

Podemos definir a la empresa como una entidad económica destinada a producir bienes, venderlos y obtener un beneficio. (Valencia, 2010) las empresas son una de las bases de la economía de cualquier país, ya que son las entidades que mueven el ciclo económico y uno de los principales indicadores de la salud macroeconómica de un país. Por lo que la base de esta economía es el microempresario ya que del total de las unidades económicas que se registraron en los Censos Económicos de 2009, el 94.7% eran micro

empresas, lo que muestra una alta concentración en este tamaño de establecimientos. Las pequeñas empresas (11 a 50 personas) en reportaron como personal ocupado total a 17.5%, para ocupar el segundo lugar en importancia respecto a la generación de empleos (INEGI, 2009) Muchos mexicanos buscan una manera de cumplir sus metas de superación en el ámbito personal y sobre todo económico mediante la creación de su propio negocio; la mayoría de las veces, estos negocios son familiares o muy básicos. Para Grabinsky (2002) “Empresa familiar es aquella en la que los dueños y los que operan toman decisiones estratégicas y operativas, y son miembros de una o varias familias”. La mayoría de las veces las familias son las semillas de la creación de una pequeña y mediana empresa (pyme) y esto trae los beneficios de una organización simplificada y un flujo de trabajo más centralizado, pero a la vez es la parte fundamental de sus problemas, ya que al ser una organización demasiado pequeña la confianza de las instituciones financieras de que puedan solventar los créditos de funcionamiento se ve mermada por el hecho de que por ser pequeñas no podrán pagar. Pero la baja tasa de permanencia de las pymes en nuestro país no es un problema aislado ni reciente, tiene sus bases en un sistema cauteloso que prefiere la seguridad de las grandes empresas, que aunque no son muchas, si tienen bastante respaldo económico.

El problema no es puramente de las instituciones de crédito, las esferas del gobierno en sus tres niveles saben de las dificultades que estas pequeñas empresas tienen que enfrentar y a través de los años han desarrollado muchos programas de acceso a créditos, subsidios y financiamiento a las pequeñas empresas, pero uno de los grandes problemas que estos programas enfrentan es la falta de continuidad a largo plazo, ya que muchas de las veces al terminar cada administración federal o estatal, los beneficiarios de estos programas tienen que enfrentar cambios de procesos o reorganización de los fondos, y en el peor de los casos, la desaparición de estos programas. Uno de los grandes errores que cometen las pequeñas y medianas empresas es la de pensar que solo basta con acceder al crédito o al programa de financiamiento, en muchos casos las empresas cuentan con financiamiento, pero la falta de una aplicación eficiente de este es lo que provoca que su tasa de permanencia sea mínima. Todo esto tiene su origen en la naturaleza misma de la pequeña empresa que se basa en la informalidad y en la falta de una cultura de administración eficiente, Mercado, (2007) opina que los principales problemas que han definido a gran número de pequeñas y medianas empresas son: su estilo de dirección que está enfocado al corto plazo, no incorporan suficiente tecnología moderna a sus sistemas de producción; la información sobre su operación es insuficiente, imprecisa y desfasada; su productividad es insuficiente; poseen inadecuadas estructuras organizacionales y financieras, así como medios de financiamiento inadecuados, escasos y caros.

## REVISIÓN LITERARIA

Para comprender las dimensiones que involucran a las pymes debemos definir en primer lugar a la empresa como una entidad económica destinada a producir bienes, venderlos y obtener un beneficio. Las empresas son el principal factor dinámico de la economía de una nación y constituyen a la vez un medio de distribución que influye directamente en la vida privada de sus habitantes (Valencia, 2010). No hay una definición general para el concepto de pequeña y mediana empresa, ya que su definición se puede dar, de acuerdo al criterio de distintas estructuras productivas de diferentes países, pero en México de acuerdo a un estudio sobre censos del INEGI (2009) las entidades denominadas pymes, tienen características distintivas, ya sean cualitativas o cuantitativas, usadas para su clasificación, que son de importancia económica tanto en nuestro país, como en muchos otros, por su capacidad de generar empleos y su contribución al desarrollo económico. Para esta investigación utilizaremos la estratificación de empresas publicada en el Diario Oficial de la Federación el 30 de junio de 2009. Como podemos observar en la tabla 1, podemos considerar a una pyme como es una empresa que tiene un rango de 0 a 100 empleados en los sectores de comercio y servicios; y en sector industrial esta cantidad aumenta hasta los 250, como se muestra a continuación de manera detallada:

Tabla 1: Estratificación de Empresas Publicada En el Diario Oficial de la Federación En 2009

SECTOR	MICRO			PEQUEÑA			MEDIANA		
	Personal	Rango de monto de ventas anuales (mdp)	Tope Máximo combinado*	Personal	Rango de monto de ventas anuales (mdp)	Tope Máximo combinado*	Personal	Rango de monto de ventas anuales (mdp)	Tope máximo combinado*
<b>Industria</b>	0 a 10	Hasta \$4	4.6	11 a 50	hasta \$4.01 \$100	95	51 a 250	hasta \$100.1 \$250	250
<b>Comercio</b>	0 a 10	Hasta \$4	4.6	11 a 30	hasta \$4.01 \$100	93	31 a 100	hasta \$100.1 \$250	235
<b>Servicios</b>	0 a 10	Hasta \$4	4.6	11 a 50	hasta \$4.01 \$100	95	51 a 100	hasta \$100.1 \$250	235

\*Tope Máximo Combinado = (Trabajadores) x 10% + (Ventas Anuales) x 90. *A partir de 1990 existen seis pronunciamientos acerca de los criterios para la definición de las micro, pequeñas y medianas empresas, realizados los primeros cuatro de ellos por la entonces Secretaría de Comercio y Fomento Industrial, y los últimos dos, por la actual Secretaría de Economía. El más actual es de 2009. Fuente: Diario Oficial de la Federación del 30 de junio de 2009.*

La mayoría de las Pymes se dedica al sector de servicios, aunque las Pymes también representan un alto porcentaje de las empresas manufactureras y proveen al menos la mitad de los empleos en este sector. Las pequeñas empresas están cada vez ms presentes en industrias con alta tecnología como la informática y las comunicaciones, y el sector servicio como el desarrollo de recursos humanos. (OCDE, 2006) Del total de las unidades económicas de Servicios que se registraron en los Censos Económicos 2009, el 94.7% eran micro empresas, lo que muestra una alta concentración en este tamaño de establecimientos. Las pequeñas empresas (11 a 50 personas) en Servicios reportaron como personal ocupado total a 17.5%, para ocupar el segundo lugar en importancia respecto a la generación de empleos (INEGI, 2009).

La baja participación de las empresas de menor tamaño en el crédito al sector privado es un problema que aqueja a todas las economías modernas desde hace muchos años. Las pymes, por su parte, tienen enormes dificultades para cumplir con los requisitos que les son exigidos. Por una parte, muestran falencias técnicas asociadas a la presentación de las solicitudes de préstamo ante los bancos, esto incluye el armado del proyecto, el diseño de una estrategia y la capacidad de reunir la documentación necesaria. Por otra, tienen dificultades que se centran en la falta de garantías suficientes, lo que constituye uno de los impedimentos más relevantes que enfrentan las empresas (Ferraro & Stumpo, 2010). En gran parte de los países de América Latina, las altas tasas de interés y la insuficiencia de garantías son los factores que más influyen en el uso de fuentes alternativas al crédito bancario para el financiamiento de las pymes. En México, los bancos exigen elevados niveles de coberturas, que promedian el 150% y 200%, respectivamente. (Chorro, 2010; Pavón, 2010). Por otra parte, Kauffman, (2001) dice que entre los problemas más importantes relativos al financiamiento de las pymes, destacan los siguientes: se favorece a las grandes y muy grandes empresas y corporaciones, debido a una inadecuada articulación del sistema económico; políticas gubernamentales inadecuadas y la corrupción generalizada de funcionarios del sector público. La baja penetración bancaria en el segmento pymes ha dado protagonismo a los proveedores como fuente principal de fondos que en el 2009, contribuían con más de 65% del financiamiento a las pequeñas empresas. Dentro de la gama de crédito externo, éste suele ser el más demandado pero en ese sentido, este tipo de apoyo conlleva tasas y plazos opacos que dificultan una estimación fidedigna de su costo real, incluso para las propias pymes (Lecuona, 2009).

La falta de un financiamiento adecuado tiene como consecuencias que estas pequeñas y medianas empresas tengan una baja tasa de permanencia en el mercado. Pero esto no es exclusivo de los países emergentes, aún en los países industrializados las pequeñas empresas se caracterizan por una alta tasa de mortalidad; en los Estados Unidos por ejemplo, 24% de las nuevas empresas cierran dos años después de su creación y el



53% antes de los cuatro años (Benavente, Galetovic, & Sanhueza, 2005). Por su parte, en América Latina y el Caribe la tasa de supervivencia de las Pymes también es muy baja, “sólo un 45% a los tres años después de creada,” (SELA, 2010, pág. 15). Como Gómez (2006) en su estudio de la supervivencia de las pymes afirma: “Alrededor del 65% de las PYMES desaparece a los dos años de su creación y sólo un 25% sobrevive con pocas posibilidades de desarrollo” Asimismo, Mercado (2007) opina que las pymes tienen una baja permanencia principalmente por los problemas de escasez de recursos a los que se enfrentan día a día, y que a esto hay que sumarle los problemas en la administración propia de estos negocios, que tienen su origen en su estructura financiera y administrativa deficientes lo que conlleva a que su estilo de dirección se enfoque al corto plazo y tengan que producir y vender sin la debida atención a la calidad. Además podemos identificar otros factores que afectan la supervivencia de las pymes como: la información sobre su operación es insuficiente, imprecisa y desfasada; tienen el hábito de operar en una situación de excesiva estabilidad dentro de un mercado protegido; poseen inadecuadas estructuras organizacionales, así como medios de financiamiento inadecuados, escasos y caros; sus recursos humanos son poco calificados y prestan escasa atención a los mercados internacionales (Mercado, 2007). López (2008) en su estudio de las principales dificultades de estas organizaciones, clasifica en diez categorías los principales problemas que enfrentan las pequeñas empresas en nuestro país, en este estudio nos muestra que las pymes se enfrentan a: “recursos financieros limitados, alto nivel de endeudamiento, cartera vencida, cambios en el costo de materia prima, bajo nivel de ventas, falta de capital para invertir, dificultad para adquirir préstamos, falta de capital de trabajo, ausencia de control financiero y de personal especializado”.

En dicho estudio, el 66% de las organizaciones externaron tener algún tipo de dificultades financieras y el bajo nivel de ventas representa la principal problemática que se presenta a las empresas, seguida por la falta de recursos financieros y por el incremento en el costo de la materia prima. (López, 2008). Márquez (2013) que las pymes tienen poco o nulo financiamiento por parte de los proveedores, debido a que no cuentan con líneas de crédito y por el contrario deben pagar de contado o por adelantado los insumos para la producción o los productos para la venta. Es importante mencionar que enfrentan un problema serio de liquidez ya que están financiando a las grandes empresas con quienes tienen negocio debido a que estas les pagan de 30 a 90 días.

## METODOLOGÍA

La investigación se llevó a cabo de enero de 2014 a marzo de 2014 y es un estudio cuantitativo del tipo transversal, correlacional y descriptivo con información primaria y secundaria. El instrumento de investigación consistió en una encuesta elaborada de acuerdo a los lineamientos de Hernández Sampieri (2010) utilizando la construcción del instrumento por medio de dimensiones, indicadores e ítems. Para conocer nuestra población que sería sujeta a nuestra investigación consultamos al Instituto Nacional de Estadística y Geografía en su Censo Económico 2009, mediante el Sistema Automatizado de Información Censal 2009, que nos mostró que existen en Ciudad Juárez 14,433 entidades considerados como pymes distribuidas de la siguiente manera:

Tabla 2: Información Demográfica de Pequeñas y Medianas Empresas En Juárez, Chihuahua

Municipio	Empresas			
	Industria	Comercio	Servicios	Total
Juarez	1,236	8,532	4,665	14,433

La tabla 2 muestra la distribución local de empresas consideradas como pymes en Ciudad Juárez, Chihuahua, divididas en las tres áreas económicas más importantes, industrias, comercios y de servicios. Fuente: Consultado en febrero de 2014 en el Sistema de Información Empresarial que a la vez utiliza los datos del Censo Económico 2009 realizado por el INEGI.

Para nuestra investigación solo consideramos las pymes de las áreas de comercio y de servicios por ser más accesibles y numerosas. Nuestro muestreo fue del tipo no probabilístico ya que la elección de nuestra

muestra no se basó en fórmulas de probabilidad sino por medio de conveniencia, ya que tuvimos dificultades para tener acceso a sus datos e información, esto se debe a la situación actual de inseguridad en nuestra región, por lo que realizar un estudio probabilístico detallado para obtener la muestra no es viable. El instrumento se aplicó a 15 de estas pequeñas y medianas empresas en el mes de marzo 201. La encuesta se conformó por 20 ítems divididos en dos variables, la primera se refería al financiamiento de las pymes y la segunda consistía en la variable de permanencia de estas. Antes de la aplicación del instrumento se realizó un piloteo donde se analizó la confiabilidad del instrumento mediante el software informático SPSS, al tener una confiabilidad apropiada, se procedió a aplicar la encuesta, vaciar los resultados en una base de datos en Microsoft Excel 2010 y posteriormente analizarlos en el software SPSS utilizando herramientas descriptivas como Alfa de Cronbach, estimaciones de curva y regresiones.

## RESULTADOS

El análisis de resultados se obtuvo una vez que se analizaron los datos, se transfirieron a una matriz y se guardaron en un archivo para su respectivo análisis mediante la aplicación del método cuantitativo ya antes mencionado. El programa estadístico que utilizamos (SPSS) muestra en la Tabla 3 los datos donde se midió la relación estadística que existe entre las variables así como su media y su desviación, lo cual nos indica que hay poca relación entre las variables que se analizaron ya que la media sobrepasa de los 2.8970 para permanencia al igual que 2.6074 para financiamiento.

Tabla 3: Estadísticos descriptivos

	Media	Desviación típica	N
PERMANENCIA	2.8970	.40049	15
FINANCIAMIENTO	2.6074	.38917	15

La tabla 3 muestra la relación que existe entre las dos variables analizadas la variable independiente es la de Financiamiento y la variable dependiente es la de Permanencia. Fuente: Elaboración propia en base a resultados del SPSS

Como vemos en la tabla 4, nuestra las variables analizadas no tuvieron la relación esperada, los resultados mostraron que al momento de correlacionar la variable de permanencia con la de financiamiento no se acercaban a la unidad.

Tabla 4: correlaciones

		PERMANENCIA	FINANCIAMIENTO
Correlación de Pearson	PERMANENCIA	1.000	.277
	FINANCIAMIENTO	.277	1.000
Sig. (unilateral)	PERMANENCIA	.	.158
	FINANCIAMIENTO	.158	.
N	PERMANENCIA	15	15
	FINANCIAMIENTO	15	15

La Tabla 4 muestra la correlación que se logró obtener en base a la aplicación del instrumento de medición o encuesta, como podemos analizar, la relación entre las dos variables es muy poca, para que se dé una relación total entre las variables la correlación debería ser cercana a la unidad, pero en este caso, no es mayor a .20. Fuente: Elaboración propia en base a resultados del SPSS

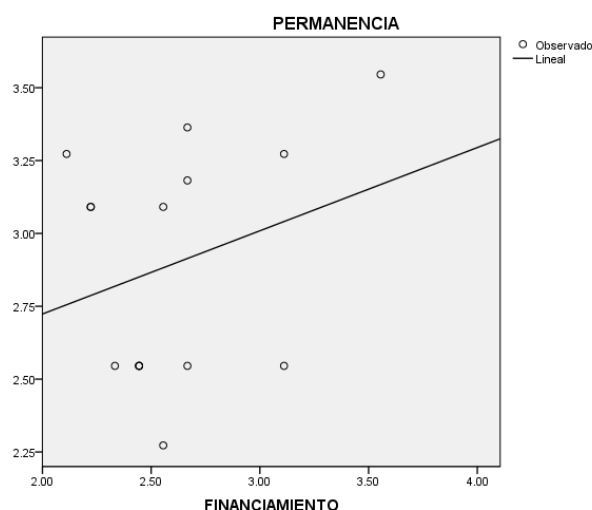
Como podemos ver, al cruzar la variable de permanencia con la financiamiento nos da una correlación de Pearson de 0.277, cuando debería acercarse a 1.000, lo que es un indicativo de que la hipótesis principal de nuestra investigación no está en relación con estas dos variables.

Tabla 5: Resumen del Modelo B

Modelo	R	R cuadrado	R cuadrado corregida	Error típ. de la estimación	Estadísticos de cambio					Durbin-Watson
					Cambio en R cuadrado	Cambio en F	gl1	gl2	Sig. Cambio en F	
1	.277a	.077	.006	.39929	.077	1.085	1	13	.317	1.587

*Esta tabla nos muestra los resultados de las variables en el modelo b*

Figura 1: Relación Entre la Permanencia y el Financiamiento



*Como podemos observar en la Figura 1, las dos variables, la de financiamiento y la de permanencia no tienen una pendiente de 45 grados, es más, ni siquiera inicia en la unidad, lo que demuestra la poca relación entre estas dos variables.*

También al analizar la figura 1 podemos llegar a la conclusión de que las dos variables tratadas en este estudio no tienen una correlación suficiente como para tomar la hipótesis general de que la falta de financiamiento es un factor decisivo para la tasa de permanencia de las pymes, así que en nuestro caso tomaremos como válida la hipótesis nula de nuestra investigación que nos dice que Si existen varias fuentes de financiamiento para las pymes, y las que se encuentran disponibles pueden ser accesibles a estas, por lo que al tener acceso a créditos, tiene un impacto positivo en su tasa de permanencia

## CONCLUSIONES

El fin primordial de la investigación fue analizar que existe una generalizada falta de financiamiento para las pequeñas y medianas empresas y que eso afectaba negativamente en el factor de supervivencia de estas, en donde el supuesto relacionaba estas variables, sin embargo se puede identificar que no es una relación causa efecto y que hay otros factores correlacionados con la permanencia de las empresas.

Es claro que las pequeñas y medianas empresas sufren por mantenerse en el mercado, pero con grandes esfuerzos logran sobrevivir. El análisis muestra que las pymes ya llevaban bastante tiempo en el mercado, lo que nos indica que si existe financiamiento de estas, el problema es que este tipo de financiamiento muchas veces no es formal o legal, ya que estos negocios prefieren salir día a día con préstamos familiares

o negociando prestamos con sus proveedores, porque como vimos anteriormente las alternativas en el mercado financiero son poco accesibles para este tipo de negocios, esta es una de las razones por las que las pymes tienen que vivir muchas veces en la informalidad, sin poder tener una estructura organizacional bien definida y sin poder invertir en su futuro, lo que a largo plazo llevará a su desaparición. Aunque este estudio no logró demostrar su hipótesis principal de la falta de financiamiento es el causal de la permanencia, si se detecta que influye por la moderada tendencia positiva que muestra la figura 1. De cualquier forma se tomó como no rechazada la hipótesis nula previamente discutida en los resultados del instrumento de medición, es un hecho de que las pymes necesitan más financiamiento y oportunidades, de parte del gobierno, de las instituciones financieras y en general de la sociedad, ya que son parte fundamental de nuestra economía, el rechazo de nuestra hipótesis es debido a las limitaciones de esta investigación, como son la falta de tiempo para el muestreo, las imposibilidades de recabar información sensible de las pymes por el renuente rechazo de proporcionarla por parte de este negocio, entre otras.

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## ESTILO DE LIDERAZGO PREDOMINANTE EN DOCENTES UNIVERSITARIOS EN MÉXICO

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### RESUMEN

*La presente investigación tuvo como objetivo la determinación del estilo natural de liderazgo y liderazgo situacional en docentes a nivel superior en diferentes universidades de México, ubicadas en los estados de Puebla, Michoacán, Sonora y Sinaloa. Se realizaron cincuenta encuestas diseñadas por la empresa Sinergy Consulting para determinar estas características, clasificando los resultados por género, así como una clasificación entre tres grupos de edades; para poder diferenciar los aspectos diversos entre hombres y mujeres. Las conclusiones muestran como, dependiendo de la edad y género, los estilos de liderazgo varían, pero siendo congruentes con las características propias del liderazgo de cada género. También se muestra como estas variaciones se comportan de forma distinta si se cruzan los valores de edad con los de género.*

**PALABRAS CLAVE:** Estilos de Liderazgo, Universidades en México, Liderazgo Situacional, Liderazgo Hombre-Mujer

## PREDOMINANT LEADERSHIP STYLE OF UNIVERSITY TEACHERS IN MEXICO

### ABSTRACT

*The objective of this research was to find the leadership and situational leadership natural style of teachers and academics in different colleges and universities in Mexico, specifically in the states of Puebla, Michoacán, Sonora and Sinaloa. Fifty surveys designed by the Sinergy Consulting Corporation were apply, to establish these characteristics, classifying the results by gender and in three age groups; in order to differentiate several aspects between men and women. The conclusions show that, depending on age and gender, the leadership styles change, but maintaining the own characteristics of each gender. The study also shows how these variations behave in different ways when the values of age and gender are compared.*

**JEL:** M00

**KEYWORDS:** Leadership Styles, Universities in Mexico, Situational Leadership, Men-Women Leadership

### INTRODUCCIÓN

El presente trabajo se llevó a cabo para identificar el tipo de liderazgo por género “femenino vs masculino”. Actualmente los factores para un liderazgo docente debe contar con una gran influencia para los alumnos y distinguirlo de la autoridad y el poder. La presente investigación fue llevada a cabo en las ciudades de Puebla, Sinaloa, Michoacán y Sonora con docentes de nivel superior de la siguientes universidades: Universidad de Sonora (Sonora), Universidad de San Miguel (Sinaloa), Universidad Autónoma de Sinaloa (Sinaloa) Instituto Tecnológico de Morelia (Morelia), Universidad Iberoamericana Plantel Puebla (Puebla) y Universidad de las Américas (Puebla). La muestra es de 50 encuestados los cuales representan 27 hombres y 23 mujeres. Los docentes son de nivel superior educativo; Licenciatura, Maestría y Doctorado. Los líderes

docentes en el nivel superior educativo deben de demostrar un liderazgo de vanguardia en una comunidad que aprenda, inteligente y autosuficiente para lograr los cambios. Además de hacer partícipe al alumnado para el aprendizaje de los programas educativos. El objetivo general es identificar el liderazgo predominante en los docentes de seis universidades privadas. El objetivo específico: Es identificar el tipo de liderazgo por género de los docentes. ¿Cuál de estos géneros es constante para un estilo de liderazgo determinado?, ¿Qué género tiene a ser flexible en los diferentes niveles educativos?, ¿Cuál es el grado de estudios en el que se demuestra un tipo de liderazgo? Estas son algunas de las preguntas de las cuales obtendremos una respuesta empírica de nuestro estudio.

El alcance del presente estudio toma como base dos cuestionarios, el primero “Estilo de Liderazgo” y el segundo “Liderazgo Transformacional”. El primero intenta demostrar empíricamente dos resultados; el estilo natural de liderazgo del cual se divide en apoyador, consultivo, delegador y directivo. El segundo resultado muestra la eficiencia de liderazgo acorde a la situación con tres variables importantes; eficiencia ideal de liderazgo, puntaje obtenido y porcentaje de mejora para el docente. El segundo cuestionario identifica los diferentes estilos de liderazgo predominantes en el docente; estilo transaccional, estilo transformacional y estilo de dejar hacer. Cada uno de los docentes contestó los dos cuestionarios.

Los cuestionarios fueron llevados a cabo durante el mes de Noviembre 2012 y los resultados fueron recopilados en dos semanas para elaborar las conclusiones. Como referencia en el Estado de Puebla hay más de 362 institutos superiores, resaltando que la Benemérita Universidad Autónoma de Puebla (BUAP) mantiene una matrícula del 73% de la población estudiantil superior en el Estado y el resto son otras universidades por destacar la Iberoamericana, UDLAP, UPAEP (privadas más reconocidas). A continuación se presentan las estadísticas del Sistema de Educación Superior en Puebla, destacando que el 49.66 % de la matrícula en Licenciatura y Posgrado son mujeres y el 50.34% son hombres.

Tabla 1: Estadística del Sistema de Educación Superior en Puebla, Ciclo Escolar 2010-2011

Nivel/Modalidad	Total	Hombres	Mujeres	Docentes	Escuelas
Normal Licenciatura	10,009	2,769	7,240	977	37
Licenciatura	154,688	78,698	75,990	13,913	362
Posgrado	14,336	6,395	7,941	2,030	135
Público	97,809	51,009	46,800	6,998	129
Federal	9,427	6,365	3,062	573	6
Estatal	35,807	18,622	17,185	2,814	64
Autónomo	52,575	26,022	26,553	3,611	59
Particular	81,224	36,853	44,371	9,922	405

Fuente: Secretaría de Educación Pública, 2011

Por otra parte, la siguiente tabla presenta la cantidad total de docentes en Educación Superior en instituciones privadas y públicas en los Estados que representan la muestra de este estudio, precisando que el total de la población es de 330,464 docentes a nivel nacional de acuerdo a cifras de la Secretaría de Educación Pública; durante el ciclo escolar 2011-2012.

Tabla 2: Docentes Educación Superior, Ciclo Escolar 2011-2012

Docentes					
entidad	normal licenciatura	licenciatura	posgrado	total	%
total nacional	16,329	267,861	46,274	330,464	
puebla	928	3,812	2,483	7,223	2.2
sonora	329	7,001	1,129	8,459	2.6
michoacán	458	6,706	1,028	8,192	2.5
sinaloa	233	6,975	413	7,621	2.3

Fuente: Secretaría de Educación Pública, 2012

## Marco Teórico

### Liderazgo Educativo.

Las escuelas, como las demás organizaciones, tienen vida propia, que se va llenando a base de quemar etapas o fases que transcurren desde el nacimiento hasta la madurez o decrepitud. En este sentido, se dice que son una construcción, algo que se va haciendo en el tiempo, que tiene su propia historia (Delgado, 2005). El liderazgo de la institución es el que imprime un carácter específico a cada etapa, cada líder marca una imagen de la institución, imprime un estilo propio de funcionamiento. El liderazgo es el motor de esa construcción histórica, social y cultural que llamamos centro educativo y organización en sentido más general (Delgado, 2005). Académicos e investigadores han debatido sobre cómo definirlo, medirlo, desarrollarlo y reconocerlo cuando es efectivo. No es de extrañar entonces que Bass (1985) liste más de 3,000 estudios sobre este tema, o que Yukl (1994) señale que “existen casi tantas definiciones como personas que han tratado de definir el concepto”. A pesar de esta gran cantidad de trabajos acumulados existen aún muchas preguntas sin contestar sobre el tema (House y Aditya, 1997). En resumen y en palabras de Burns (1978): “El liderazgo es uno de los fenómenos más observados y menos comprendido de la tierra”. Son varios los enfoques y modelos con los cuales se ha estudiado el liderazgo. Una de las primeras formas de estudiarlo surgió en los primeros años del siglo 20, cuando se trató de explicar el liderazgo por medio de las cualidades innatas y características de los grandes líderes sociales, políticos y militares. De acuerdo a estas teorías, las personas nacían con estas cualidades y solo las “grandes” personalidades las poseían. Algunas de las características encontradas con estas teorías fueron: inteligencia, confianza en sí mismos, determinación, integridad y sociabilidad (Northouse, 2013).

Con el paso del tiempo, las teorías fueron evolucionando centrando su análisis en la actividad, en la acción de los líderes hasta llegar a establecer comportamientos o patrones de conductas más o menos estables y permanentes como propias de cada tipo de líder. Algunas de estas teorías son aquellas basadas en las habilidades, como el modelo desarrollado por Mumford, Zaccaro, Harding, et al. (2000) llamado el modelo de habilidades de liderazgo. También están las teorías basadas en el estilo de liderazgo, que se caracterizan por estudiar lo que el líder hace en lugar de lo que es líder es. Una tercera línea de investigación, entre otras, es la del liderazgo situacional, desarrollado por Hersey & Blanchard (1969), cuya premisa fundamental es que diferentes situaciones demandan diferentes tipos de liderazgo.

### El Liderazgo Como Proceso Cultural.

Los líderes, siendo los eslabones más importantes de una organización, serán más eficaces cuando utilizan un estilo en particular de liderazgo. Este estilo debe de tomar muy en cuenta los contextos, o sea, el entorno en el que se trabaja. Se debe tomar en cuenta que no nada más importa qué hace el líder, sus conductas y habilidades, sino también, las creencias e ideales que orientan su actuación en el centro escolar, los compromisos que trata de cultivar en relación con la tarea educativa, los valores y creencias que cultiva en el centro. Con el fin de desarrollar una cultura organizativa.

### Liderazgo Transformacional y Personalidad.

Según Bass, el Liderazgo Transformacional, en general, es afectado por la personalidad individual del líder. Para el autor, el rol de las diferencias individuales en cuanto a la personalidad y valores, constituye un factor moderador que modula el tipo de liderazgo que emerge en una situación dada (Bass, 1985). Evidencia empírica señala que características tales como: la aptitud física, experiencias previas, autoestima, habilidades cognitivas y emocionales, están asociadas a la emergencia y efectividad del Liderazgo Transformacional (Atwater, Dionne, Avolio, Camobreco y Lau, 1999, Bass y Avolio, 1994). Según Bass y Avolio (1994), según estos atributos personales resultaban centrales en el Liderazgo Transformacional,



principalmente para la efectividad del líder de equipo. Por otra parte, características y rasgos personales pueden fomentar la aparición de ciertas conductas transformacionales más que de otras. Al respecto, Bass (1985) señala, por ejemplo, que personalidades más activas, proactivas y con mayor iniciativa están más relacionadas con conductas de Motivación Inspiracional y Estimulación Intelectual. En tanto que, personalidades reactivas y con menos grado de involucramiento se relacionan con el estilo Transaccional Dirección por Excepción, lo que los hace estar más dominados por efectos situacionales.

Así, el Liderazgo Transformacional debería relacionarse positivamente con medidas de motivación para dirigir, satisfacción en el poder, sentimientos de trascendencia, medidas de asertividad, audacia social, introspección, atención, creatividad, necesidad de logro, integridad y madurez. En cambio, el líder transaccional, según Bass estaría más relacionado con medidas de conformidad, sentimientos de equidad, y con satisfacción en las relaciones de afiliación. Los valores y creencias personales también influyen en el estilo de liderazgo desplegado, en cómo se interpretará una situación y cómo será la intervención. El esquema o estructura de valor se cimienta en una concepción de mundo y ser humano que tiñe el significado y sentido de su quehacer en la relación líder-miembro, de manera que una misma intervención tiene distinto sentido, significado e implicancias éticas y morales, según la estructura de valor del líder. De este modo, los métodos transaccionales se acercan más a las estrategias de control, donde el seguidor es tratado como un robot que debe ser programado; mientras que los métodos transformacionales estarán más cerca de las estrategias de empoderamiento, las cuales intentan cambiar las actitudes, creencias y valores del seguidor, ayudándolo a acceder a un foco de control interno, autodirección y autonomía.

De acuerdo con la teoría del Liderazgo Transformacional, esta consiste en un “Rango Total de Comportamiento”. Esto implica que abarca conductas clasificadas tanto como transformacionales, transaccionales y laissez-fair. De esta forma el líder transformacional puede desplegar cualquiera de ellas, según lo requiera el contexto. Teniendo en cuenta esto, el líder transformacional también utilizaría mecanismos motivacionales propios del proceso transaccional. En este sentido, la teoría de las expectativas sigue siendo utilizada por Bass para describir y explicar parte del proceso transformacional. Sin embargo, Bass señala que esta teoría es necesaria pero no suficiente para dar cuenta del complejo proceso motivacional que el Liderazgo Transformacional encierra. Esto se desprende de la propia definición de este, que involucra reconocer la existencia de necesidades potenciales de los seguidores e ir más allá, buscando animar y satisfacer necesidades de más alto orden (Bass, 1985)

Bass sostiene que: *“we would look at leaders in the context of their group’s reactions to deviations from the steady state, their leadership performance in such circumstances, and the leader-subordinate processes by which a new higher (or lower) steady state is achieved”* (Bass, 1985). Tras esta idea de Bass se contienen varios supuestos implícitos. Por una parte, el accionar del líder transformacional no queda circunscrito y limitado a la licitación de cambios de primer orden en sus seguidores, donde tras la desviación siempre se volverá al mismo estado de equilibrio anterior. Por el contrario, además de verse involucrado en esta clase de cambios transaccionales, se agrega la capacidad de ser un agente detonador de nuevos estados de equilibrio cualitativamente diferentes. Estos cambios de segundo orden son las transformaciones de actitud, ideológicas, de valor y de creencias en los seguidores que Bass menciona como características del proceso transformacional.

Otro implícito contenido, es que el proceso motivacional transformacional, para Bass es necesario estudiarlo a través de los efectos observados en los seguidores. Esto es coherente con su enfoque teórico, en donde es el comportamiento del subordinado el que define frente a qué liderazgo estamos, y por ende, ante qué proceso motivacional está sujeto el seguidor. Por último, se desprende que para Bass, la influencia de Liderazgo Transformacional no se da en una causalidad lineal, donde el líder tiene una influencia absoluta sobre los cambios del seguidor. Él señala que es un proceso que se da entre líder y subordinado, dándole también importancia a los procesos cognitivos del seguidor, diciendo: *“if the stimulus becomes too*

*strong, the disturbance is stressfull and the individual will attempt to psychologically withdraw from the situation”* (Bass, 1985, pág. 7). Las dinámicas motivacionales implicadas en el Liderazgo Transformacional, se realizan a través de cuatro procesos de influencia o atributos claves, más conocidos como las “Cuatro I’s” (Bass y Avolio, 1994). Estas son Carisma, Estimulación Intelectual, Consideración Individualizada y Motivación Inspiracional. A través de éstas, el líder transformacional propende cambios por vías indirectas o directas, tanto a nivel macro como a nivel micro-organizacional. La forma directa de cambios, es a través de influir sobre los seguidores, en tanto que indirectamente lo logran cambiando la cultura organizacional. A continuación se describen los tres diferentes tipos de liderazgo, los cuales son; Liderazgo Transformacional, Liderazgo Transaccional y Laissez-Faire (Dejar Hacer).

Liderazgo Transformacional: forma de adoptar el liderazgo que se enfoca en la manera en que los líderes transforman los objetivos y las acciones del grupo, sobre todo a través del ejercicio del carisma. Es también una forma de liderazgo basada en carisma. Liderazgo Transaccional: forma de adoptar el liderazgo que se enfoca en la transacción de recursos entre el líder y los seguidores. Es también un estilo de liderazgo. Liderazgo Laissez-Faire (dejar hacer): líderes que emplean un estilo basado en el desinterés por los seguidores.

## METODOLOGÍA

La metodología consistirá en cuatro pasos principales, los cuales se explican a continuación: El primero será la aplicación de dos tests o encuestas: Estilos de Liderazgo y Test Transformacional, ambos a 50 docentes de nivel superior en Instituciones de los estados de Puebla, Sinaloa, Sonora y Michoacán. El segundo paso consistirá en la concentración de los resultados de dichas encuestas, en las cuales se obtendrán tres resultados. Primero, con la encuesta de Estilo de Liderazgo, obtendremos los datos de la matriz de Estilo Natural de Liderazgo, así como la Eficiencia del Liderazgo de acuerdo a la situación. Después, con el test transformacional, se pretende encontrar el Estilo de Liderazgo predominante (Transaccional, Transformacional o Dejar Hacer).

Una vez teniendo en un solo documento dichos resultados, se clasificaran de acuerdo al género, grado académico y área de especialidad de los encuestados; esta última pudiendo ser una de las siguientes cuatro: económico-administrativas, ciencias sociales, ciencias exactas u otras. Por último, habiendo realizado esta clasificación, se analizarán tanto cualitativa como cuantitativamente, para después llegar a conclusiones generales y particulares de la investigación. Las variables utilizadas fueron las siguientes: edad, escolaridad, área de estudio, estilo natural de liderazgo, estilo de liderazgo predominante, estas podrían ser del tipo cualitativo o cuantitativo. En una escala; Nominal (N), Ordinal (O), Intervalo (I), Razón (R). Y las medidas de tendencia central; Media, Mediana, Moda y Desviación Estándar. Tal como se muestran en la siguiente tabla.

## RESULTADOS

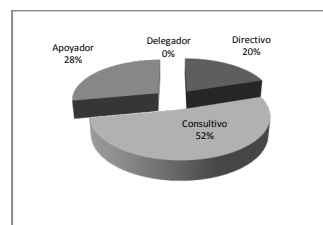
Se presentan las gráficas que registran los resultados más relevantes para esta investigación



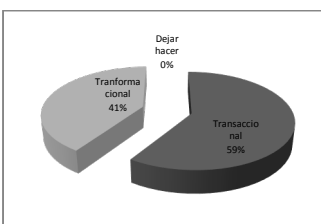
Gráfica 1: Población por género.



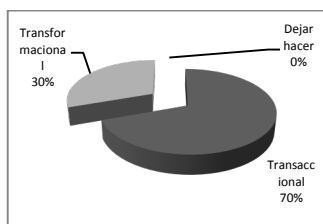
Gráfica 2: Estilo Natural De Liderazgo Masculino



Gráfica 3: Estilo



Gráfica 4: Estilo de Liderazgo Predominante Masculino



Gráfica 5: Estilo de Liderazgo Predominante Femenino

Gráfica 6: Estrategias Que Facilitaron El Aprendizaje

A continuación se presentan los datos estadísticos, tanto de tendencia central como de dispersión de la eficiencia de liderazgo situacional, obtenidos de las encuestas y procesados por medio del programa para computadora MINITAB 16.

Descriptive Statistics: HOMBRES

Variable	Mean	SE Mean	StDev	Variance	CoefVar	Minimum	Q1	Median
HOMBRES	68.11	2.82	<b>14.68</b>	215.41	21.55	39.00	58.00	<b>69.00</b>
Variable	Q3	Maximum	Range	Mode	N for Mode			
HOMBRES	81.00	94.00	<b>55.00</b>	58	4			

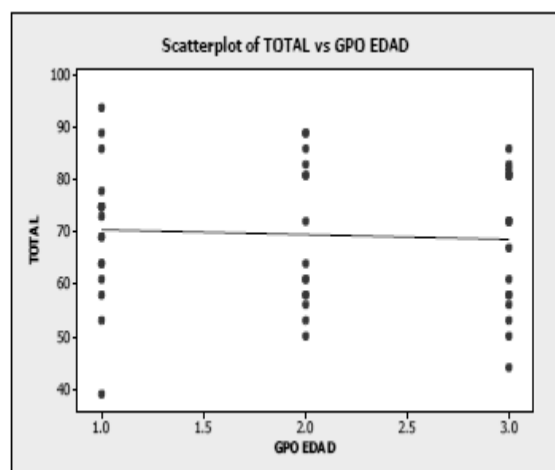
Descriptive Statistics: MUJERES

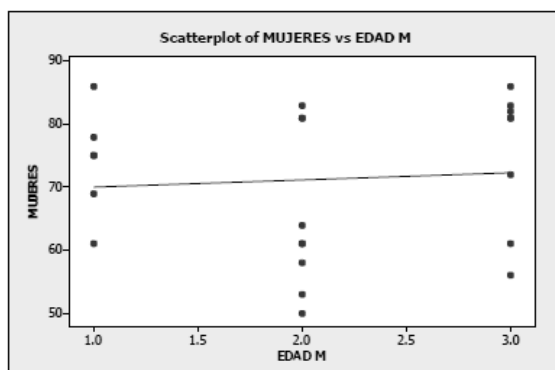
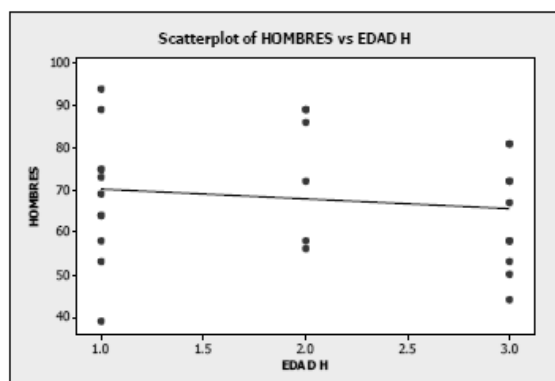
Variable	Mean	SE Mean	StDev	Variance	CoefVar	Minimum	Q1	Median
MUJERES	71.22	2.42	<b>11.58</b>	134.18	16.27	50.00	61.00	<b>75.00</b>
Variable	Q3	Maximum	Range	Mode	N for Mode			
MUJERES	81.00	86.00	<b>36.00</b>	61, 81	4			

Descriptive Statistics: TOTAL

Variable	Mean	SE Mean	StDev	Variance	CoefVar	Minimum	Q1	Median
TOTAL	69.54	1.88	13.30	176.99	19.13	39.00	58.00	72.00
Variable	Q3	Maximum	Range	Mode	N for Mode			
TOTAL	81.00	94.00	55.00	81	6			

Se obtuvieron también las gráficas de dispersión con los datos de las puntuaciones obtenidos del liderazgo situacional como variable dependiente y los grupos de edad (26-35, 36-44 y +45) como variable independiente.





## CONCLUSIONES

De las 50 personas encuestadas, 27 fueron hombres y 23 mujeres, estos datos corresponden a un 54% y 46% respectivamente (gráfica 1). A pesar de que la población femenina en México según INEGI (2010) corresponde a un 51.15% de la población total, en este caso, por ser una muestra muy pequeña, la tendencia en nuestro estudio se comporta ligeramente diferente. Haciendo la distinción entre edades de la población masculina y femenina en nuestro estudio, se encontró que el grupo de docentes hombres más numeroso fue el de entre 26 y 35 años (41%), que contrasta con el grupo mayoritario de las mujeres que fue el de 36 a 44 años (39%). A continuación se muestran ambas gráficas comparativas (gráficas 2 y 3).

También se hizo la clasificación del grado académico al cual imparten clase los docentes encuestados de acuerdo a su género. Los grupos se dividieron en licenciatura, maestría y doctorado. En el caso de los hombres, la mayoría da clases en el nivel licenciatura (12), seguido por la maestría (9) y el doctorado (6). Refiriéndonos a las mujeres, también fue la licenciatura (11) el primer lugar, pero en este caso, le siguió el doctorado (8) y por último la maestría (4). De acuerdo a estos resultados, concluimos que son más los profesores que imparten cátedra en nivel licenciatura por ser el nivel académico con mayor demanda de cursos por tener más alumnos inscritos. Estos comportamientos son presentados en las siguientes gráficas.

Continuando con los datos muestreados, se clasificaron los docentes de acuerdo a su área de estudio, teniendo cuatro grupos: ciencias sociales, económico-administrativo, ciencias exactas y otros. Para el grupo masculino, los pertenecientes al área económico administrativo (10) y ciencias exactas (9) fueron los más numerosos, seguidos por otras áreas (7) y ciencias sociales (1). Las mujeres tuvieron a los grupos con más integrantes a las áreas económico-administrativo (8) y otras áreas (8), ciencias exactas fue el tercer grupo con (5) y solo 2 de ciencias sociales. Estos resultados coinciden con la realidad mexicana actual, en donde la mayoría de los estudiantes prefieren estudiar especialidades en el área económico administrativo, como

lo muestra la Secretaría de Educación Pública (ver gráfica a). Por otra parte cabe mencionar la evolución de la matrícula por género (participación de la mujer gráfico b). Las gráficas 6 y 7 presentan los resultados anteriores.

Como resultado de las encuestas realizadas, se obtuvieron los estilos naturales de liderazgo, tanto masculinos como femeninos. En el caso de los hombres, los resultados muestran un balance entre los estilos consultivo (36%) y apoyador (36%) y ligeramente menor el estilo directivo (28%), esto muestra no solo un alto interés por la relación, sino también por la tarea, aunque de forma separada. Enfocándonos ahora del lado femenino, más de la mitad tuvieron el estilo consultivo (52%), seguidos de lejos por el apoyador (28%) y el directivo (20%), lo cual muestra también un alto interés por la relación y la tarea pero al mismo tiempo, de manera integral. En ambos casos resultó nulo (0%) el estilo delegador. Las gráficas mostradas a continuación (gráficas 8 y 9) apoyan dichos resultados.

En el caso del estilo de liderazgo predominante, queda claro que en ambos géneros es el estilo transaccional, siendo este de 59% para los hombres y 70% para las mujeres; el transformacional es de 41% en el caso masculino y solo el 30% para el femenino; para ambos casos no hubo el estilo dejar hacer. Se concluye que para este estudio, el liderazgo que se ejerce por los docentes es el transaccional, por el tipo de actividad y metas establecidas; además de las características de los estudiantes. Las gráficas 10 y 11 muestran dicho comportamiento. Por último, en la eficiencia de liderazgo de acuerdo a la situación, que corresponde al análisis cuantitativo del estudio, se obtuvieron resultados, tanto de toda la muestra como por género. Dentro de los resultados de tendencia central, y tomando la mediana como valor representativo, los hombres obtuvieron una calificación de 69, mientras que el de las mujeres fue de 75, diferencia que nos permite concluir un mejor liderazgo situacional en el género femenino.

En cuanto a las medidas de dispersión, observamos que en los hombres es mayor el rango con un valor de 55 (39 a 94); por su parte, las mujeres con un rango de 36 (50 a 86), con lo que podemos concluir que el liderazgo situacional femenino es, como grupo, más estable y definido, contrario al comportamiento de los hombres. También, como se presentó en la sección de resultados, se puede observar, que en el caso de los hombres, a mayor edad menor puntuación en el liderazgo situacional, lo que nos lleva a concluir la falta de flexibilidad. En las mujeres sucede lo contrario, el liderazgo situacional aumenta con la edad.

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# LA CONDUCTA PROSOCIAL Y SU RELACIÓN CON LOS ESTILOS PARENTALES EN ADOLESCENTES EN MORELIA, MICHOACÁN

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## RESUMEN

*El objetivo de este estudio fue determinar los niveles de conducta prosocial en adolescentes y, si existe relación entre éstos y los estilos parentales del padre y de la madre. La investigación fue de tipo cuantitativo, con un diseño no experimental. La muestra estuvo conformada por 150 estudiantes de una escuela pública y otra privada del nivel medio superior en Morelia, Michoacán. Se aplicó un cuestionario para la obtención de datos sociodemográficos realizado ex profeso para la investigación, la conducta prosocial se midió a través del instrumento de habilidades sociales para adolescentes de Suárez & Morales (2011), y los estilos parentales con la escala de estilos parentales en adolescentes mexicanos de Palacios & Andrade (2006). Los resultados mostraron niveles bajos en los factores de la conducta prosocial como toma de perspectiva, solidaridad y altruismo, y niveles alto y bajo en el factor asistencia. No existió correlación entre conducta prosocial y el estilo parental del padre, y, si hubo correlación entre solidaridad y altruismo y el estilo parental de la madre. Nuestro estudio sugiere que se requiere promover la conducta prosocial en adolescentes y en jóvenes por su impacto en el ajuste social y desarrollo de conductas adaptativas en ellos y, que tanto el contexto educativo como el familiar, son idóneos para ello.*

**PALABRAS CLAVE:** Conducta Prosocial, Estilos Parentales Y Adolescentes

## PROSOCIAL BEHAVIOR AND ITS RELATIONSHIP WITH PARENTING STYLES IN ADOLESCENTS IN MORELIA, MICH

### ABSTRACT

*The aim of this study was to determine the levels of prosocial behavior in adolescents, and the correlation between them and the parenting styles of father and mother. The research was quantitative, with a non-experimental design. The sample consisted of 150 students from a public school and a private from high school in Morelia, Michoacán. A questionnaire to obtain sociodemographic data made expressly for research was applied; prosocial behavior was measured through the instrument of social skills for adolescents Suarez and Morales (2011) and parenting styles with the scale of parenting styles in adolescents Mexicans Palacios and Andrade (2006). The results showed low levels in prosocial behavior factors as perspective taking, solidarity and altruism, and high and low levels in the attendance factor. There was no correlation between prosocial behavior and parenting style of the father, and if there was correlation between solidarity and altruism and parental style mother. Our study suggests that it is necessary to promote prosocial behavior in adolescents and young people for their impact on social adjustment and development of adaptive behaviors in them and that both the educational context as family, are ideal for this.*

**JEL:** M00

**KEY WORDS:** Prosocial Behavior, Parenting Styles, Adolescents



## INTRODUCCIÓN

En el reconocimiento de los efectos devenidos del impacto que la violencia tiene en todos los sectores de la población y en todas las sociedades del mundo, uno de los grupos vulnerables a la misma tanto como víctimas como perpetradores, es el de los adolescentes. La adolescencia es considerada el periodo de transición entre la niñez y la edad adulta, y un estadio de gran trascendencia por ser es la etapa que marca la definición de la identidad afectiva, psicológica y social en hombres y mujeres. Esta etapa evolutiva, entraña un periodo de rápidos cambios físicos, sexuales, psicológicos, cognoscitivos y sociales que conllevan riesgos para el desarrollo saludable del joven y un adecuado ajuste social. La inestabilidad en la manifestación de su conducta social, es una característica que destaca en los adolescentes (González, 2001). Los cambios biológicos puberales que suceden en esta etapa del ciclo vital son parte de un proceso complejo de maduración que inicia antes de nacer pero con implicaciones psicológicas que continúan hasta la edad adulta, y que ejercen influencia sobre aspectos emocionales y del comportamiento. La sociedad asume las vicisitudes que conlleva la adolescencia y concede al joven una prórroga para presentar conflictos que, si perduran en la edad adulta, desembocan en comportamientos patológicos, entre éstos, la violencia. En las últimas décadas, pretendiendo contrarrestar la conducta anormal y sus implicaciones, la psicología, y particularmente una subdisciplina, la psicología positiva se ha interesado ya no sólo en estudiar el comportamiento anormal sino que han tornado la mirada hacia los aspectos positivos del ser humano para poder comprenderlo en su totalidad. Dentro de este contexto, los adolescentes son uno de los sectores en donde se pueden evidenciar con bastante claridad los aspectos de estas transformaciones.

No se niega la complejidad de esta etapa de la vida; sin embargo, hoy se considera también a la adolescencia como una etapa de oportunidades para el crecimiento físico, cognitivo y psicosocial; clave para integrar aspectos de la personalidad del adolescente, y consolidar su identidad, elementos que van a regir la vida del adulto, su desarrollo social, emocional y su adaptación social.

En este orden de ideas, la psicología positiva busca el desarrollo de la persona a través de sus fortalezas o virtudes (Barragán, 2012) se perfila hacia el desarrollo del potencial humano considerando las motivaciones y capacidades (Contreras & Esguerra, 2006) y estudia los factores que producen el bienestar del individuo (Seligman, 2002). De acuerdo a esta perspectiva, la conducta prosocial descrita como actos que se realizan para beneficiar a otro (s) sin que se espere recompensa alguna, es una variable que juega un papel central en el bienestar físico y psíquico del adolescente, en prevenir conductas violentas, y fomentar aquellas que benefician su salud, su desarrollo personal y su ajuste social (Martínez, Inglés, Piqueras, & Oblitas, 2010), con impacto positivo en la autovaloración y en la valoración de los demás (Lacunza, 2012).

Al estimular el desarrollo de la conducta prosocial en los adolescentes se incide en su desarrollo socioemocional lo que le posibilita el tener mecanismos de adaptación al entorno; se fomentan valores (diálogo, tolerancia, igualdad y solidaridad), conductas sociales positivas (dar, ayudar, cooperar, compartir, consolar). En este sentido, se puede afirmar que la conducta prosocial es una fortaleza para el adolescente Terjesen, Jacofsky, Froh, & Digiuseppe (2004), han demostrado que como resultado de promover las fortalezas personales de los niños y jóvenes, éstos desarrollan herramientas necesarias para afrontar con éxito las dificultades y el estrés propios de la etapa de la vida en la que se encuentran. La familia es quizá quien influya más evidentemente en la salud mental del adolescente o en la falta de ella; provee lo necesario para la supervivencia y para el desarrollo integral de sus miembros. La familia es el primer contexto para la transmisión de las normas, valores y modelos de comportamiento, socializa al niño permitiéndole interiorizar los elementos básicos de la cultura y desarrollar las bases de su personalidad cada familia (Rodríguez, 2007). El sistema familiar es un ambiente en el que se pueden promover las conductas prosociales. Del tema de la familia, una de las variables familiares más estudiadas por su relación con la facilitación de conductas prosociales son los estilos parentales (Mestre, y otros, 2007). Darling y Steinberg

(1993, pág. 488), definen los estilos parentales como “una constelación de actitudes hacia las hijas (os) que les son comunicadas y que en su conjunto, crean un clima emocional en el cual se expresan las conductas de los padres”. Estos estilos han sido determinados a partir de dos grandes dimensiones que son: el apoyo parental que alude al involucramiento o aceptación y conlleva el grado de atención y conocimiento que los padres tienen sobre las necesidades de sus hijos, y el control parental, que engloba la exigencia y supervisión que marca en qué medida los padres establecen reglas claras de comportamiento, a la vez que supervisan la conducta de sus hijos (Vallejo & Mazadiego, 2006). A partir de la combinación de estas dos dimensiones, los estilos parentales se han clasificado en cuatro: Autoritario, Democrático, Inconsistente y Negligente.

Los estilos parentales no solo contribuyen al desarrollo de conductas prosociales sino que se puede afirmar que aquel ambiente familiar en el que el adolescente percibe apoyo y afecto, aunado a la estimulación de su autonomía, es un factor predictor de este tipo de comportamiento (Cuervo, 2010). Cada familia asume las pautas de crianza dependiendo de sus características, dinámica y factores contextuales, así como de sus recursos y apoyo (Rodríguez, 2007).

Garaigordobil (2005) también destaca la relación entre los estilos parentales y la conducta prosocial; al señalar la importancia de padres que brindan apoyo y afecto a los hijos en un ambiente con una adecuada comunicación, las reglas familiares están bien establecidas y hacen cumplir a través de una disciplina basada en el razonamiento inductivo, educan con mayor probabilidad hijos sociables, cooperativos y autónomos. Eisenberg (1991), y Steinberg, Mounts, Lamborn, & Dornbusch (1991), destacan la importancia y la relación que existe entre el educar sobre la base de una disciplina inductiva y la madurez y mayor competencia moral en el niño. Y, por último, con (Hoffman, 1983), relaciona el comportamiento prosocial, con el uso de criterios y razonamientos de índole moral.

La importancia de la conducta prosocial en los adolescentes, en estrecha relación con los estilos parentales, se fundamenta en hallazgos de diversas investigaciones, como las anteriores, además, se ha encontrado, que niños considerados prosociales están relativamente bien adaptados, establecen mejores relaciones interpersonales con los pares, y adultos que los niños menos prosociales (Clark, 2000). En este mismo hilo argumental, Caprara, Barbaranelli, Pastorelli, Bandura, & Zimbardo (2000), señalan que niños con un desarrollo de conductas prosociales a temprana edad tienen relaciones interpersonales positivas y un mejor rendimiento académico posteriormente en la adolescencia que aquellos que de niños fueron menos prosociales. Así, si la conducta prosocial aumenta con la edad (Eisenberg N., 1999), ésta puede expresarse en la adolescencia en aquellos niños que fueron creados en un ambiente familiar en el que el padre y la madre, a través de sus prácticas parentales, facilitaron la formación de este tipo de conductas.

Es así que con fundamento en lo antes expuesto los objetivos de este estudio fueron determinar la percepción que adolescentes de la ciudad de Morelia que acuden a dos escuelas del nivel medio superior, una privada y otra pública, tienen del estilo parental del padre y de la madre y si esta caracterización que el adolescente hace de ambos padres tiene relación con la conducta prosocial.

## MÉTODO

**Participantes** La población de estudio estuvo conformada por 150 estudiantes del nivel medio superior; de los cuales el 52.3% fueron del sexo masculino y el 47.7% del sexo femenino. La edad de los sujetos osciló entre 15 y 20 años, con una media de 16. El 59% cursaba el segundo semestre y el 40.9% el cuarto semestre del bachillerato. Un 49.7% asistía a la escuela pública y un 50.3% a la privada. **Instrumentos** Para recabar la información sociodemográfica a los participantes se les aplicó un cuestionario cerrado que fue diseñado ex profeso. Los estilos parentales se midieron a través de la Escala de estilos Parentales en Adolescentes mexicanos de Palacios y Andrade (2006) que consta de 76 reactivos tanto para papá como para mamá, que miden la percepción del adolescente de cuatro estilos parentales; autoritario, democrático, negligente e

inconsistente basados en dos dimensiones: control y apoyo parental del padre y de la madre. Los reactivos se responden con cuatro opciones de respuesta tipo Likert que va de 1 (casi nunca) a 4 (todo el tiempo). Para medir la conducta prosocial se aplicó instrumento de Habilidades Sociales para Adolescentes de Suárez y Morales (2011), que consta de 20 reactivos, distribuidos en cuatro factores: Toma de Perspectiva, Solidaridad y Respuesta de Ayuda, Altruismo y Asistencia, en formato Likert con cuatro opciones de respuesta que van de me describe bien a no me describe. Con un Alpha de Cronbach de .859.

**Procedimiento** En primera instancia se contactó a los directores del plantel educativo a quienes se les explicaron los objetivos del estudio. Posteriormente, se evaluaron los grupos que cursaban el segundo y cuarto semestre de bachillerato. A cada grupo por separado se le aplicaron los instrumentos dentro de su aula. Antes de cada aplicación se les aclaraba a los alumnos el anonimato y confidencialidad de sus respuestas. Posteriormente, los datos fueron analizados con el programa estadístico SPSS 17.0.

## RESULTADOS

A continuación se presentan los datos más sobresalientes obtenidos en este estudio. Para ello se muestran primeramente a nivel descriptivo cada uno de los factores que integran la conducta prosocial y los estilos parentales. Posteriormente se describe las correlaciones entre las variables de estudio y por último, las diferencias por variables contextuales.

### Descriptivos Conducta Prosocial

En la figura 1 se presentan los niveles del **factor toma de perspectiva**; pudiéndose observar que la mayoría de los adolescentes se describen en cuanto a la capacidad de ponerse en el lugar del otro, comprender sus pensamientos, sentimientos y conductas, en el nivel bajo

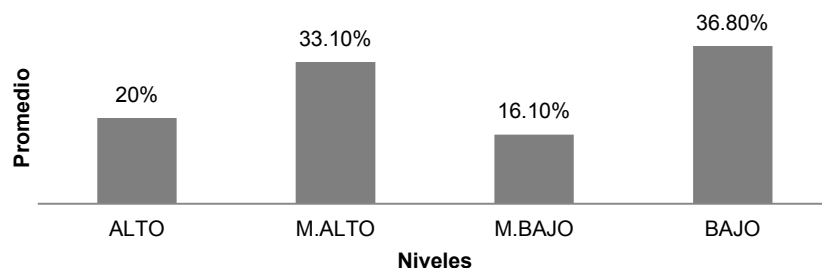
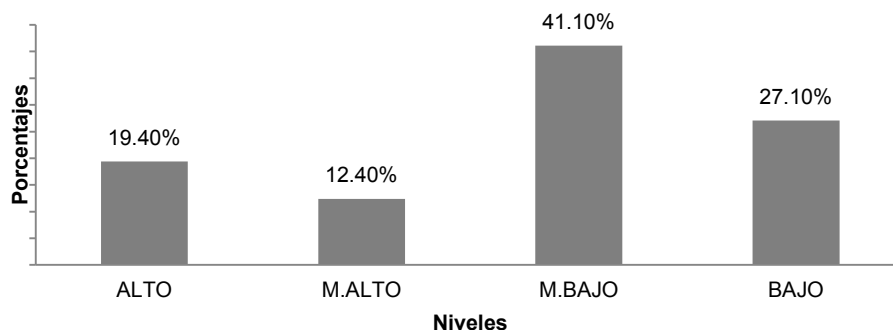


Figura 1. Niveles de Toma de perspectiva

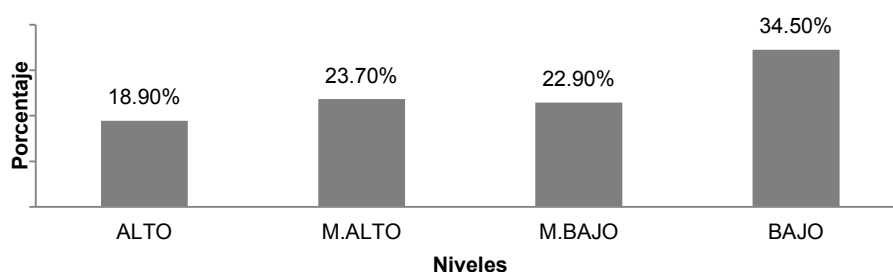
Para la categoría de solidaridad, se puede observar que predomina los niveles medio bajo y bajo, lo que significa que los adolescentes se describen poco solidarios para con otros (Figura 2).

Figura 2: Niveles de Solidaridad



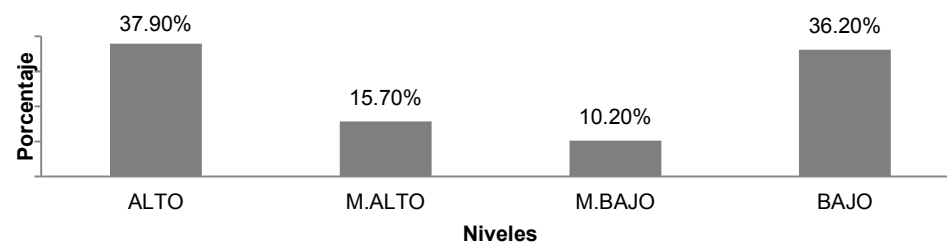
En relación al altruismo, los resultados arrojan que la muestra se encuentra en un nivel bajo principalmente (Figura 3)

Figura 3: Niveles de Altruismo



En cuanto a conducta de asistencia, llama la atención que predominan los niveles alto y bajo de igual manera, lo que significa que una parte importante de adolescentes se concibe como personas que ayudan en situaciones específicas, mientras que un porcentaje similar percibe todo lo contrario (Figura 4)

Figura 4: Niveles de Asistencia

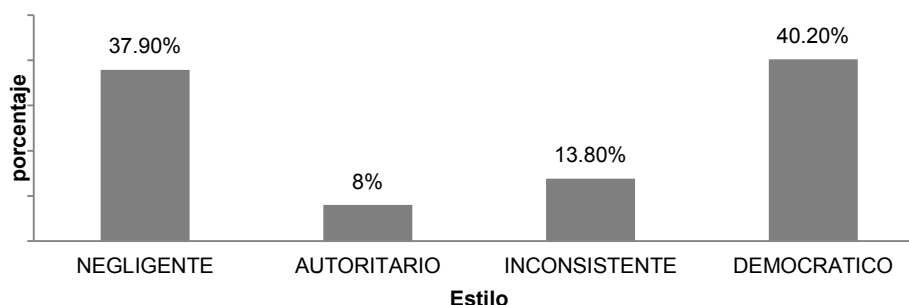


### Estilos Parentales

*Estilo parental del padre:* Como se observa en la Figura 5, el estilo parental del padre predominante fue el Democrático, lo que significa que los adolescentes percibieron a un padre que apoya, respeta y brinda un balance entre la expresión emocional y la comunicación con ellos. En el estilo parental Democrático la dimensión de apoyo tiene nivel alto y la de control nivel bajo. Después del estilo parental democrático los

adolescentes perciben al padre con un estilo parental Negligente. El estilo negligente, hace alusión a un padre que es caracterizado por el adolescente que brinda apoyo y con quien puede lograr comunicarse adecuadamente. Es un padre que brinda poca autonomía, y niveles bajos en la toma de decisiones para regir sus actividades, a la vez que proporciona baja supervisión. En la tipología de estilos parentales de Palacios y Andrade (2006), este tipo de estilo parental se compone por niveles bajos en las dimensiones tanto de apoyo como de control. En un porcentaje muy bajo se ubicó el estilo Autoritario con niveles altos en la dimensión de control y bajo en la de apoyo. Refiere a un padre que para el adolescente impone su manera de ser sobre sus procesos de pensamiento, expresión de emociones y sentimientos. Es un padre que se percibe ejerciendo su voluntad, con predominio de su razón en todo, sin que se cuestión su autoridad. Anula la expresión emocional del hijo, controla las actividades del adolescente y no lo orienta a metas ni reconoce sus éxitos. Así, no promueve su autonomía. Dicho estilo estuvo por abajo del Inconsistente que también el porcentaje de incidencia fue bajo.

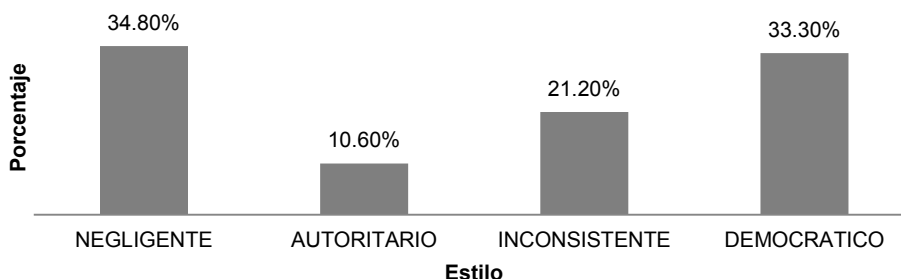
Figura 5: Estilo parental del padre



#### Estilo parental de la madre

En relación con la forma en la que los adolescentes perciben el estilo parental de la madre, se observa que predominan los estilos Negligente y Democrático (Figura 6). En el estilo Negligente la dimensión tanto de control como de apoyo son bajas. Mientras que en el estilo Democrático, el control es bajo, y alta la dimensión de apoyo.

Figura 6: Estilo Parental Mamá



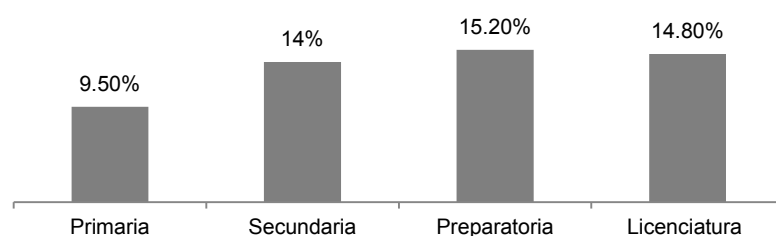
*Correlaciones:* No existe relación entre el estilo parental del padre con la conducta prosocial.

En cuanto al estilo parental de la madre, se encontró relación con Solidaridad ( $r=-.372; p=.002$ ) y con Altruismo ( $r=.449; p=.000$ ), lo que significa que los adolescentes cuya madre tiene un estilo parental Democrático, apoyan y son considerados con el que más lo necesita.

#### Diferencias Por Variables Contextuales Conducta Prosocial

Se encontraron diferencias por *escolaridad de la madre* en Altruismo, destacando que los adolescentes de madres con nivel de preparatoria se describen a sí mismos más altruistas a diferencia de aquellos cuyas madres cuentan con estudios de primaria (Ver figura7).

Figura 7: Escolaridad de la Madre



Por otro lado, se observaron diferencias por ocupación del padre en Solidaridad y Altruismo, resaltando en ambos casos que los adolescentes cuyos padres se dedican a una profesión se describen a sí mismos más solidarios y altruistas que aquellos que no son profesionistas (ver Tabla 1).

Tabla 1: Diferencias En Conducta Prosocial Por Ocupación del Padre

	Ocupaciones				Diferencias Significativas ANOVA
	Oficio M	Comercio M	Empleado M	Profesionista M	
Altruismo	11.75	13.81	14.34	15.26	.031
Solidaridad	20.33	19.41	19.30	20.80	.018

Nota: M=media

Otro variable que estableció diferencias fue el **número de hermanos** en Toma de perspectiva y Altruismo tal y como se observa en la tabla 2; en el caso de la primera destacan los adolescentes que tienen de 4 a más hermanos; en cambio quienes tienen un solo hermano, tienden a ser más altruistas (Tabla 2).

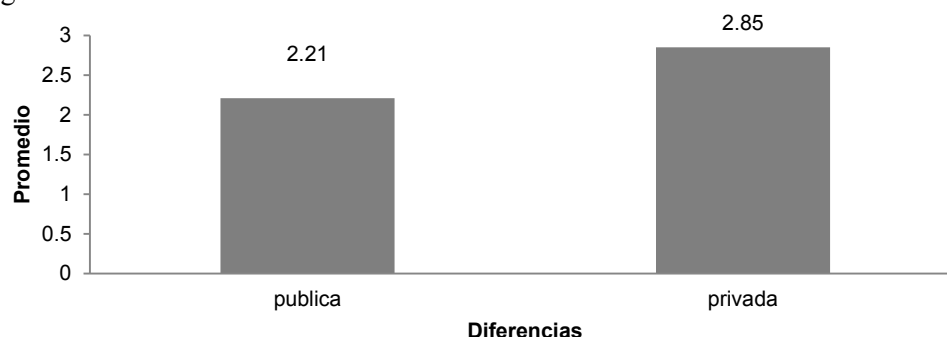
Tabla 2: Diferencias En Conducta Prosocial Por Número de Hermanos

	Numero De Hermanos				Diferencias Significativas ANOVA
	Uno M	Dos M	Tres M	Cuatro y más M	
Toma de perspectiva	17.19	16	17	17.80	.050
Altruismo	15.20	14.12	13.29	11.33	.014

Nota: M=media

*Estilos Parentales* : Se encontró diferencias significativas en el *estilo parental materno* por escuela de procedencia ( $t=-2.70$ ;  $p=.042$ ) observándose más el estilo parental inconsistente en las madres de los hijos que asisten a escuela privada a diferencia de aquellos que asisten a escuela pública donde predomina el estilo autoritario (figura 8)

Figura 8: Estilo Parental de la Madre



## DISCUSIÓN

Tanto el padre como la madre fueron caracterizados con dos estilos parentales predominantes que son el Democrático y el Negligente. Sin embargo, el padre es caracterizado, más democrático en relación con la madre. Lo que se traduce en que los adolescentes perciben a un padre exigente que atiende a las necesidades de sus hijos, que los valida, escucha, reconoce sus derechos, y respeta su autonomía individual, aún más que la madre. Llama la atención que de manera similar al Democrático fue caracterizado un padre y una madre con un estilo parental Negligente, es decir, padre y madre con poca exigencia y poca atención a las necesidades de los hijos, a quienes les proporcionan pocas muestras de afecto. Sin embargo, los resultados ponen en evidencia la importancia de la madre caracterizada como democrática en la promoción de conductas de ayuda y solidaridad de los hijos ayuda para con otros. Y, que además cuenta con un grado mayor en cuanto a la escolaridad se refiere. En cuanto al padre, la profesión resultó ser factor de influencia en la conducta prosocial, a diferencia de los hijos cuyo papá no lo es.

En familias en donde existen cuatro hijos, entre los hermanos se favorece el altruismo. Siendo el subsistema de los hermanos el laboratorio para las relaciones interpersonales como lo ha señalado Minuchin (1977). El predominio en la caracterización de una madre autoritaria en la escuela pública a diferencia de la madre caracterizada como inconsistente en la privada parece estar relacionado con la necesidad de ejercer un control y exigencia que se piensa no proporciona la escuela pública a diferencia de la privada. Los resultados evidencian la necesidad de fomentar la conducta prosocial en los adolescentes para su adecuado desarrollo físico y mental y un buen ajuste social. Tanto la familia como la escuela son los ambientes idóneos para ellos. Si la familia y, a través de la educación se promueve el desarrollo de seres prosociales, e incide en la conducta moral, expresión del desarrollo biopsicosocial, y por tanto, se genera salud integral en el individuo prosocial, y se incide en una sociedad altruista, justa, compartida, empática y prosocial.

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# IMAGEN CORPORATIVA ACTIVO CLAVE EN LA GESTION DE LA UNIVERSIDAD PÚBLICA

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## RESUMEN

*El presente artículo tiene como objetivo socializar los resultados de la investigación Imagen Corporativa como elemento de posicionamiento en universidades públicas. Se fundamentó teóricamente en: Costa (2006), Caldevilla (2010), Rivera y otros (2009), Osuna y otros (2006), Molla y otros (2006), Koontz y Weihrich (2007), Robbins (2005) entre otros. Fue una investigación descriptiva correlacional con diseño no experimental y de campo. Se aplicó una encuesta a 99 miembros de la comunidad universitaria de las universidades de la Guajira en Colombia y Zulia en Venezuela. Dentro de los hallazgos Existe una percepción deficiente de la imagen corporativa y una débil reacción frente a los estímulos que debería generar las imágenes publicitarias a través de los contenidos, simbologías y lenguaje cromático. Los procesos de planificación referidos especialmente a la visión de largo plazo, los planes y presupuestos, definición de roles, funciones y estructura organizacional así como el control y monitoreo de los procesos de gestión de la imagen corporativos presentan serias disfuncionalidades. No existe un enfoque administrativo de la imagen centrado en los usuarios del servicio para aprovecharlos como base del posicionamiento de la imagen institucional. Se estableció que la imagen corporativa es un activo clave para la gestión de las universidades públicas.*

**PALABRAS CLAVE:** Imagen Corporativa, Universidad, Gestión, Percepción

## KEY CORPORATE ASSET MANAGEMENT IN THE PUBLIC UNIVERSITY

### ABSTRACT

*This article aims to share the results of the research: Corporate image as an element of positioning public universities. It is theoretically substantiated in: Costa (2006), Caldevilla (2010), Rivera and others (2009), Osuna and others (2006), Molla and others (2006), Koontz and Weihrich (2007), Robbins (2005) among others. It was a descriptive correlational non-experimental research design and field. A survey was applied to 99 members of the college community from the universities of La Guajira in Colombia and Zulia in Venezuela. Among the findings there is a poor perception of the corporate image and a weak reaction to stimuli that should generate advertising images through the contents, symbols and chromatic language. Planning processes especially related to the long-term vision, plans and budgets, defining roles, functions and organizational structure as well as control and monitoring processes of corporate image management have serious dysfunctions. There is no image management approach focused on service users to use them as the basis of the positioning of the corporate image. It was established that the corporate image is a key asset for the management of public universities.*

**JEL:** M3, M30, M32, M37, I2, I20, I21, I23

**KEYWORDS:** Corporate Image, University, Management, Perception

## INTRODUCCIÓN

Las nuevas concepciones económicas basadas en las reglas de juego del mercado, la ahora más aproximada realidad de la Aldea global soñada por Tofler en la Tercera Ola, y bautizada por otros como la sociedad del conocimiento, le ha impuesto retos y nuevos desafíos a las organizaciones como motores de desarrollo social y económico, entre ellos el de moldear y flexibilizar sus estructuras, cosmovisión, comportamientos y actitudes para adaptarse a esa nueva realidad cambiante. Al respecto (Costa, 2003); plantea que se ha pasado de la economía de producción a la economía de información, después del industrialismo, los pilares que lo sostenían, ya no son sino una vieja estructura que se ha convertido en genérica para todas las organizaciones, así como secundaria en la era de la información y la competitividad. La lógica industrial ya no es el ombligo del negocio en la sociedad de los servicios.

Esto habrá quedado bien claro debiéndose ordenar ideas conforme a la plataforma actual desde la que se vislumbra el futuro. La empresa es hoy una célula más de la enorme red de valores emergentes de la sociedad global. En ese orden de ideas, la educación no ha sido ajena a estas transformaciones antes por el contrario, ha nucleado y apropiado muchas de las políticas públicas implementadas en coherencia con su actividad y misión social, es así como la privatización de muchas funciones sociales que antes eran exclusivas de desarrollar por los entes estatales por mandato constitucional, hoy hacen parte de la canasta de oferta de los inversores privados y obviamente de las universidades, lo que denota un predominio de la economía de mercado, característico del modelo económico actual, donde toman vitalidad aspectos tales como: la productividad y la competitividad, constituyéndose en factores inherentes a la supervivencia de las organizaciones y los sistemas. Así las cosas, la educación superior y sobre todo la universidad, como entidad encargada del desarrollo de la ciencia, la formación del hombre para el trabajo, la convivencia y la transformación del entorno social, también le ha correspondido ponerse a tono con la nueva realidad económica y social, volviéndose autosuficientes económicamente para poder mantenerse en el mundo competido de la educación superior, pese a la crítica de la mercantilización de la educación, hoy deben mercadear sus productos denominados programas académicos, sus servicios de consultoría, labores investigativas, la venta de propiedad intelectual a través de patentes, franquicias y otras formas de producción y gestión de propiedad del conocimiento.

Así mismo, han tenido que incorporar técnicas modernas de gestión empresarial, como elementos diferenciadores competitivos que les garantice permanencia en el mercado, constituyéndose en vectores portadores de futuro, tal como: el enfoque al cliente, gestión por procesos, calidad total e imagen corporativa. Esta última objeto de estudio, tiene una afectación particular en las instituciones de educación superior de carácter público, las cuales carecen en muchas ocasiones de estructuras reguladoras de la imagen; por tanto actúan muchas veces olvidando los impactos ocasionados a una imagen corporativa que no es impermeable, derivándose un gradual deterioro por la exposición a multiplicidad de factores internos y externos contaminantes. Desde esta perspectiva, es claro que las universidades deben diseñar políticas e implementar estrategias que permitan identificar las falencias y disfuncionalidades en los procesos de gestión de su imagen corporativa, así como los efectos que estas causan en el posicionamiento de las universidades públicas, las cuales permitan desarrollar planes estratégicos de desarrollo institucional considerando esta, como una variable clave, estratégica susceptible de gobernar, por la importancia y potencialidad de sus implicaciones en la gestión corporativa y por ende en la imagen institucional que estos establecimientos educativos proyectan. Cabe anotar que las universidades como muchas de las entidades públicas inmersas en el paradigma que la publicidad y la inversión en la imagen es propia de las empresas privadas en el pasado no han adquirido una cultura de gestión de la imagen y por ende este no ha sido reconocido como un activo clave y factor de competitividad en el mercado de la educación superior.

## REVISIÓN LITERARIA

### Imagen Corporativa

Para Costa (2006), imagen corporativa es la imagen psicológica que una sociedad se representa mentalmente de una empresa por consiguiente a la imagen corporativa, la configura el conjunto variado de actuaciones y mensajes de la organización a lo largo del tiempo. Las características primordiales que debe de tener la imagen corporativa para cumplir las expectativas que de ella se espera son: La Diferenciación de la empresa de todas las demás, darle un valor duradero a todo cuanto la empresa realiza y comunica y Permanecer en el tiempo y en la memoria social. De igual manera Sánchez (2009), plantea que la imagen corporativa se puede definir como una evocación o representación mental que conforma cada individuo, formada por un cúmulo de atributos referentes a la compañía; cada uno de esos atributos puede variar, y puede coincidir o no con la combinación de atributos ideal de dicho individuo. Por otra parte Caldevilla (2010), expone que la imagen corporativa es la imagen que tienen los públicos acerca de una organización en cuanto entidad. Es la idea global que tienen sobre sus productos, sus actividades y su conducta. Se refiere a cómo se percibe una compañía. La imagen corporativa es utilizada como un valor estratégico, que sirve para diferenciarse del resto de empresas, para de esta forma perdurar en la memoria social, en ese sentido cumple funciones de ser eficaz, dar estilo, personalidad a la empresa, generar una opinión pública favorable, acumular reputación, prestigio, atraer a los clientes y fidelizarlos.

### La Percepción

Para Rivera (2009), la percepción es una función mental que permite al organismo, a través de los sentidos, recibir y elaborar las informaciones provenientes del exterior y convertirlas en totalidades organizadas dotadas de significado para el sujeto. Esto supone que no se puede percibir totalmente la realidad porque nuestra percepción es selectiva e interpretativa. Así mismo Molla (2006), plantean que el proceso comienza con la exposición del sujeto a un estímulo que, en nuestro caso, será un estímulo comercial, como un anuncio publicitario, una marca o un establecimiento comercial. Este encuentro del consumidor con el producto, anuncio, establecimiento (el estímulo) puede ser fortuito, no buscado por él (recepción pasiva), o bien fruto de una búsqueda activa. En cualquier caso, la mera exposición no garantiza que un estímulo impacte en un consumidor de modo que éste continúe procesándolo.

### Atención

Para Molla (2006), es un proceso de localización perceptiva que incrementa la conciencia clara y distinta de un núcleo central de estímulos, en cuyo entorno quedan otros más difusamente percibidos.

La Atención presenta características como que:

*Es activa, tanto si el consumidor presta atención de manera voluntaria, como si lo hace de forma involuntaria, se prepara (se activa) para empezar el procesamiento de los estímulos a los que se ha expuesto. Por ejemplo, la atención voluntaria puede activarse porque existe la intención de buscar información sobre un producto que se desea adquirir, de modo que el consumidor "presta atención" a todas las informaciones que se refieran a él. La atención involuntaria se produce, en cambio, cuando las características que presenta el estímulo provocan que el consumidor oriente su atención hacia el mismo, aunque en un principio careciese de interés para él Tiene una amplitud limitada. Los individuos son incapaces de prestar atención a más de siete estímulos a la vez, aproximadamente. No obstante, esta amplitud puede aumentar en el momento en el que los estímulos se agrupan en conglomerados.*

*Es selectiva. Los individuos prestan una mayor atención a algunos estímulos que a otros.*

Así mismo para Pintado (2008), la *atención*, son sensaciones, que son transmitidas al cerebro para su procesa miento. Sin embargo, todas las personas están expuestas a muchos más estímulos de los que se pueden procesar: no se analizan todos los productos de un hipermercado, no se lee al pie de la letra todo el correo que llega a través del marketing directo.

*Interpretación:* Pintado (2008), manifiesta que se le da un significado a esas sensaciones; esta interpretación tiene un componente cognoscitivo y un componente afectivo. En este caso, se puede diferenciar entre la interpretación cognoscitiva de los estímulos con las categorías de significado ya existentes, y la interpretación afectiva, que es la respuesta emocional o sentimental que un individuo tiene ante un estímulo.

*Identidad Corporativa:* Para Sanz (2006), la identidad es el resultado de un proceso en el que un aspecto general de la materia cobra singularidad. Un enorme bloque de mármol de carrara puede contener en potencia cualquier escultura. Sin embargo, sólo existe un Moisés de Miguel Ángel identificable, diferente y singular. Algo hay en esa escultura que la diferencia de las demás. Es su identidad. Pero, ¿dónde está la complejidad? La complejidad radica en los procesos que han ido marcando el resultado. Esa escultura es consecuencia de las circunstancias culturales, como también personales de un artista que poseía determinados valores morales, estéticos y unas habilidades técnicas propias de su época. También podría decirse, de un modo sencillo, que la identidad se manifiesta como el elemento o conjunto de elementos que hace que una cosa sea diferente de las demás. Las Últimas consecuencias de la identidad las tenemos en las huellas dactilares, en el ADN e incluso en el iris del ojo, que parece contener en sus hilos información singular. Una especie de código de barras que en este caso, sería un código de radios. Como se puede apreciar, se sigue hablando de formas y estructuras.

*Verbal:* Para Osuna (2008), Los elementos verbales son aquellos que están relacionados con el contenido. A través de éste se transmiten las ideas, sentimientos y argumentaciones que harán el mensaje persuasivo. Según el contenido elegido, el mensaje puede ser general o particular, íntimo o impersonal, sencillo o complejo, realista o abstracto, etc. En general, las empresas publicitarias eligen contenidos persuasivos a través de comentarios positivos, plantear interrogantes, emitir refuerzos verbales, dirigirse a la audiencia en primera persona, etc. Así mismo, Los elementos no verbales son aquellos que, sin ser signos sonoros, acompañan a los componentes verbales para transmitir o complementar los mensajes. Dentro de los componentes no verbales podemos encontrar los gestos (acciones concretas que envían estímulos visuales a los observadores del mensaje publicitario para añadir énfasis, franqueza o espontaneidad a los elementos verbales), la mirada, la sonrisa, la expresión facial y las posturas de los personajes que transmiten el mensaje.

*Cromático:* Añaños (2008), plantea que la comunicación mediante el color se debe entender como una comunicación que aporta signos, en este caso cromáticos, que permiten construir estructuras que podemos identificar como lenguaje simbólico -el signo cromático adopta un contenido arbitrario- o, al contrario, como lenguaje o sinestésico, donde el contenido del signo es inherente. La publicidad conoce la influencia de los cromatismos en los envases, los productos, los puntos de venta, en las campañas y los anuncios gráficos y televisivos, así como también en la imagen corporativa de las empresas, en su nombre y también en los logotipos de las marcas. El uso adecuado de los colores en publicidad comunicará los hechos y las ideas más rápidamente al receptor. El marketing utiliza los colores para: a) Mostrar el producto más atractivo. b) Crear estímulos de venta. c) Dotar el producto de personalidad propia, diferenciándolo del de la competencia. d) Posicionar la marca en el mercado.

*Gestión:* Para Blejmar (2009), es el proceso de intervenciones desde la autoridad de gobierno para que las cosas sucedan de determinada manera y sobre la base de propósitos ex ante y ex post, que incluye múltiples y complejas variables entre ellas la dimensión tiempo. Desde esta perspectiva, se puede decir que el gerente

en el cumplimiento de sus funciones, debe conocer y dirigir las dimensiones gerenciales: Planificación, Organización, Dirección y Control.

*Planeación:* Para Koontz y weihrich (2007), la planeación comprende la selección de misiones, objetivos, y las acciones necesarias para lograrlos; requiere tomar decisiones, lo cual consiste en elegir entre líneas de acción. De este modo los planes proporcionan un enfoque racional para la consecución de objetivos preseleccionados. La planeación cubre la brecha desde donde estamos hasta donde queremos llegar. Daft (2006), expone que la planeación indica donde quiere estar la empresa en el futuro y la manera de llegar allí. Significa definir las metas del desempeño futuro y seleccionar las actividades y recursos necesarios para alcanzarlas. De igual modo para Robbins (2005), la planificación abarca la definición de las metas de la organización, el establecimiento de una estrategia general para alcanzar esas metas y el desarrollo de una jerarquía minuciosa de los planes para integrar u coordinar las actividades. Establecer metas sirve para no perder de vista el trabajo que se hará y para que los miembros de la organización fijen su atención en las cosas más importantes. En coherencia con lo anteriormente expuesto, la organización es la función administrativa que se encarga de agrupar las actividades necesarias para alcanzar los objetivos de la empresa. Agrupar las actividades involucra la reunión de las personas y recursos empresariales bajo la autoridad de un jefe.

*Dirección:* Según Koontz y weihrich (2007), la dirección consiste en influir en las personas para que contribuyan a las metas de la organización y grupos, en particular se relaciona con el aspecto de trato personal de la administración. Daft (2006), plantea que la dirección consiste en usar la influencia para motivar a los empleados para que alcancen las metas organizacionales. Dirigir significa crear una cultura y valores compartidos, comunicar las metas a los empleados mediante la empresa e infundirles el deseo de un desempeño excelente; igualmente Robbins (2005), dice que la función de dirección comprende motivar a los empleados, guiar a los demás, elegir los mejores canales de comunicación y resolver conflictos. En conclusión la dirección es la función administrativa que se encarga de agrupar las actividades necesarias para alcanzar los objetivos de la empresa. Agrupar las actividades involucra la reunión de las personas y recursos empresariales bajo la autoridad de un jefe.

*Control:* Según Koontz y weihrich (2007), el control consiste en medir, corrigiendo el desempeño tanto de individuos como de organizaciones para comprobar que los hechos corresponden a lo planeado. Es medir el desempeño en relación con las metas y los planes, señalar las desviaciones de los estándares corrigiéndolas. En síntesis, controlar facilita la realización de los planes. Así mismo Daft (2006), señala que el control es la cuarta función del proceso administrativo que significa vigilar las actividades de los empleados, determinar si la empresa se dirige a la consecución de sus metas para tomar las medidas correctivas que vayan necesitando; Robbins (2005), por su parte, ve el control como la supervisión de actividades para verificar que se realizan, como se planearon para corregir las desviaciones significativas.

## METODOLOGÍA

La investigación fue de tipo descriptiva correlacional, con diseño no experimental y de campo y con un enfoque cuantitativo, utilizando la estadística descriptiva para el diseño y análisis de los datos con mediación tecnológica utilizando el aplicativo spss y la hoja de cálculo Excel. En cuanto a la población y la muestra se trabajó con una población finita integrada por dos (2) directores, sesenta y dos (62) coordinadores y seis mil ochocientos sesenta y cuatro (6.864) docentes; miembros de la comunidad universitaria, se trabajó con un nivel de confianza del 95.5%, un margen de error del 10%, y proporciones complementarias de p y q, iguales de 0.50. En cuanto a la recolección y análisis de los datos se utilizó la técnica de la encuesta, por medio de un cuestionario con 54 ítems, de respuestas múltiples en escala tipo Likert con las siguientes opciones: muy de acuerdo, de acuerdo, ni de acuerdo ni en desacuerdo, en desacuerdo, muy en desacuerdo y cada alternativa de la respuesta se le asigna un valor de ponderación.

En lo que respecta al cálculo de la confiabilidad del instrumento, en esta investigación se determinó por la aplicación de una muestra piloto a sujetos de similares de las dos universidades, con el fin de buscar la factibilidad de uso y confiabilidad del instrumento, con base en el criterio mencionado anteriormente, se utilizó la hoja de cálculo de Excel y se aplicó el formulario, la técnica utilizada para la confiabilidad del instrumento fue el coeficiente alfa de Crombach arrojando un alto coeficiente de confiabilidad de 0.95. Por otro lado, para la interpretación y categorización de los estadísticos de las variables gestión utilizó el baremo ponderado con las siguientes categorías Muy baja  $1,00 \geq x < 1,80$ ; Baja  $1,80 \geq x < 2,60$ ; moderada  $2,60 \geq x < 3,40$ ; Alta  $3,40 \geq x < 4,20$  y Muy Alta  $4,20 \geq x \leq 5,00$ .

## RESULTADOS

En cuanto a la percepción de la comunidad universitaria de la imagen corporativa en universidades públicas”, se obtuvo una media de los puntajes de 2.21 ubicada en la categoría del baremo como baja y una tendencia de desacuerdo de 46,83%, 34,03% y 50,50% en cuanto a los indicadores exposición, atención e interpretación respectivamente, evidenciándose que se tienen una percepción deficiente de la imagen corporativa de las universidades, lo cual se corrobora con una media de 2,21 en cuanto a la exposición, indicando que los encuestados reaccionan muy poco o nada frente a los estímulos que debe generar la imagen expresadas a través de los contenidos, simbología y lenguaje cromático de la publicidad. Del mismo modo, consideran que la universidad no tiene en cuenta el conocimiento ni las emociones que los clientes tienen de la imagen corporativa para diseñar los productos académicos, lo cual se reafirma con la media resultante de 1.83 en el indicador interpretación.

En lo que respecta a la identidad corporativa, se pudo establecer con un promedio de 3.11, clasificado en el baremo como categoría media, que los encuestados consideran que las universidades poseen una identidad caracterizada por una razón social, un slogan y colores corporativos que determinan su razón de ser, guardando coherencia con la misión institucional, sin embargo la media de 2.48, del indicador cromático, clasificada como baja en el baremo, evidencia que lo encuestados con una tendencia acumulada del 47.80%, manifiesta estar en desacuerdo que la universidades le dan un manejo apropiado a los colores y que reflejen o proyecten su imagen organizacional. Así mismo, se analizó la gestión de la imagen corporativa, la cual presentó una media 1,90, considerada baja en la jerarquía del baremo, lo que indica la presencia de factores que inciden negativamente en el desempeño gerencial en lo atinente a la administración de la imagen corporativa de las universidades.

En lo referente a la planeación de la imagen esta presento una media 2.0 considerada como baja en la categorización del baremo y un porcentaje acumulado del 68%, de desacuerdo, evidenciándose una planeación deficiente de la imagen corporativa, representada en la falta de visiones, planes de largo plazo y presupuestos para garantizar el cumplimiento de objetivos propuestos. En cuando al indicador relacionado con la dirección, arrojo un porcentaje acumulado de 76.4% y una media de 1.8 clasificada como categoría baja en el baremo, indicando que no están establecidos los roles, estructura y niveles de autoridad para la toma de decisiones en cuanto a la imagen corporativa de las instituciones. En ese orden de ideas para el indicador Control, se registró un porcentaje acumulado de desacuerdo de 92.93%, y una media de 1.69, considerada muy de acuerdo al baremo, dejando en evidencia las deficiencias de control, traducidas en la falta de monitoreo a los resultados e indicadores de las campañas publicitarias y demás acciones encaminadas al posicionamiento de la imagen corporativa.

## CONCLUSIONES

*Analizados y discutidos los resultados se concluye lo siguiente:* Existe una percepción deficiente de la imagen corporativa de las universidades y una débil reacción frente a los estímulos que debería generar las imágenes publicitarias a través de los contenidos, simbologías y lenguaje cromático, por lo tanto no se

aprovecha ni los conocimientos ni las emociones que manifiestan los usuarios del servicio para diseñar la oferta académica como elemento de posicionamiento organizacional. Las universidades poseen una identidad expresada y caracterizada en la razón social institucional, slogan y colores corporativos que determinan la razón de ser y guardan relación con la misión institucional, pero no existe manejo apropiado de la paleta de colores para que la publicidad refleje o proyecte la imagen institucional que deben proyectar de forma objetiva y clara. Los procesos de planificación referidos especialmente a la visión de largo plazo, los planes y presupuestos, por otro lado la definición de roles, funciones y estructura organizacional así como el control y monitoreo de los procesos de gestión de la imagen corporativos presentan serias deficiencias y disfuncionalidades que hacen que la imagen institucional no se considere un activo importante para el logro de los objetivos misionales. No existe un enfoque administrativo de la imagen centrado en los usuarios del servicio para aprovecharlos como base del posicionamiento de la imagen institucional. Las universidades manejan un liderazgo conservador en el mercado y es reconocida por los precios, pero existe timidez para utilizar esto como elemento competitivo, además se evidencia neutralidad conceptual en el uso de la diferenciación de valor agregado en los productos y en la publicidad para mercadear y competir, así como se manifiesta en desacuerdo con poseer nichos de mercado establecidos y específicos producto de las estrategias aplicadas. Se estableció que la imagen corporativa es un activo clave para la gestión de las universidades públicas.

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# EL CAPITAL INTELECTUAL E INNOVACIÓN PILARES PARA DESARROLLO DE UN CENTRO DE INVESTIGACIÓN PÚBLICA

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## RESUMEN

*La gestión de la innovación permite ser competitivos y colocarse a la vanguardia en productos y servicios que se ofrecen, otorgando un mayor ingreso y desarrollo en las organizaciones. Para identificar las variables que la propician se seleccionó el Consejo de Ciencia y Tecnología (CONACYT), como entidad pública y de investigación. El Objetivo principal es identificar las variables de la gestión de la innovación de un centro CONACYT, y lo que necesita para implementar los resultados. Concluyendo que: La gestión de innovación es el resultado de la interacción entre las variables generadas por los valores, la cultura organizacional, el liderazgo, la visión de la empresa, el compromiso de cada uno de los integrantes de la organización, entre otras; las cuales no pueden actuar separadamente, tienen que estar en sincronía con el mercado, la tecnología, las necesidades actuales y futuras del cliente, encausadas por un liderazgo comprometido con la gestión de la innovación.*

**PALABRA CLAVE:** Gestión de la Innovación, Tecnología, Cultura

## THE INTELLECTUAL RESOURCES AND INNOVATION PILLARS FOR THE DEVELOPMENT OF A PUBLIC RESEARCH CENTER

### ABSTRACT

*Innovation management lets us be more competitive, placing products and services offered at the vanguard, giving a greater income and development. To Identify variables that create them, a science and technology center (CONACYT) is selected, which it's public and for investigations. The objective is to identify management innovation variables in a CONACYT center and what is needed to implement results. We find innovation management is the result of interactions between variables generated through values, culture organization, leadership, companies vision, and commitment of each organization member, among others, which are not able to act separately. They must be synchronized with market, technology, the actual and future needs of the customers, aligned by a committed leadership with the innovation management.*

**JEL:** I12, M00

**KEY WORD:** Innovation Management, Technology, Culture

## INTRODUCCIÓN

Los centros CONACYT en México requieren enfocar sus esfuerzos en lograr un bienestar social para su población, una de las herramientas de mayor impacto es elevar la innovación, la productividad y la investigación, para dejar de ser un país que solamente exporta materias primas, e importa la tecnología de

los países desarrollados. Los 27 centros de investigación que dependen del CONACYT son el pilar para el desarrollo del país, además de estar alineados al plan nacional de desarrollo 2013-2018. En base a lo anterior el personal que labora en los centros de investigación son servidores públicos, con la responsabilidad de impulsar la innovación, la productividad y la generación de conocimiento aplicable al desarrollo tecnológico del país. Por medio de observaciones así como de consultas internas con personal que se desempeña en el centro CONACYT

Se realizó el presente trabajo de investigación para contestar la pregunta “¿Cuáles son las variables del capital intelectual que generan la gestión de la innovación y en un centro CONACYT?. Objetivo principal: ¿Cuáles son las variables de la gestión de la innovación en un centro CONACYT y del capital intelectual? Objetivos particulares 1. Identificar los elementos que intervienen en la innovación 2. Establecer si innovación es un valor establecido en la organización 3. Examinar cual es el métrico que la empresa tiene para medir a la innovación y como sus integrantes contribuyen 4. Determinar si la cultura y de la empresa promueve la innovación 5. Comprender si en la organización se dan las condiciones para generar aprendizaje en su personal 6. Examinar cual es la orientación hacia el cliente por parte de la empresa 7. Determinar cómo se lleva a cabo el proceso de la administración para la gestión de la innovación. Identificar como se crea el valor en la empresa y si es responsablemente social. 8.

Conocer el tipo de liderazgo que tiene la organización y cómo influye en la gestión de la innovación En la investigación se probaron las siguientes proposiciones 1 No se gestiona la innovación en el centro CONACYT CIATEQ A.C. 2 Como consecuencia de no desarrollar adecuadamente las variables relacionadas a la gestión del conocimiento, el capital estructural y el capital relacional. 3 la cultura en la organización promueve valores que no toman en cuenta la gestión de la innovación. 4 El liderazgo en la organización no tiene como prioridad la gestión de la innovación. 5 El enfoque que se tiene al cliente no es entregar producto con innovación. Variables intermedias independientes: el capital humano, el capital organizativo, el capital tecnológico capital relacional, variable dependiente gestión de la innovación

## REVISIÓN LITERARIA

Basándonos en Kendrick (Kendrick, 1961), se puede afirmar que el concepto de Capital Intelectual fue introducido por primera vez en el siglo XIX por el economista alemán F. List (List, 2012), avanzándose conceptos sobre el mismo desde esa época, por otros economistas; tal es el caso de Senior (Senior, 1836), de Sidgwick (Sidgwick, 1887), de J. Bentham (Bentham, 1996) y J.S. Mill (Mill, 1900). También en esta génesis, no podemos dejar de mencionar al sociólogo francés A. Comte (Comte, 1907) y a Alfred Marshall (Marshall, 2012). Bueno (E. Bueno, 2002) considera que fue Marshall el que inicio la actual economía del conocimiento. En la literatura más reciente se considera y es de común aceptación, que el origen del Capital Intelectual se sitúa en el primer lustro de la década de los noventa del siglo XX, disputándose su autoría economistas y columnistas de revistas y periódicos de Estados Unidos y Suecia, caso entre otros de Stewart (T. Stewart & Ruckdeschel, 1998) y Edvinsson y Malone (L. Edvinsson & Malone, 2000). En esas fechas el concepto de Capital Intelectual se utilizaba para explicar el valor en los mercados financieros de las empresas más intensivas en I+D o en inversiones de esta naturaleza, intangibles propios de la actividad científica y tecnológica, o, en otras palabras, empresas basadas en el conocimiento. En 1969, en una carta del economista John Kenneth Galbraith a su colega Michael Kaleski ya este hacia una referencia al termino Capital Intelectual.

Los Modelos de gestión de capital intelectual: Mapa estratégico, es el proceso de elaboración de una visión estratégica macro, propuesto por Kaplan & Norton, que normalmente precede a la implementación de un cuadro de mando integral.. El Balanced Scorecard, es un modelo de gestión empresarial, cuya estrategia es a largo plazo, con crecimiento y permanencia del negocio, Capital humano, y activos tangibles e intangibles (Kaplan & Norton, 2000). Modelo de Dirección estratégica por competencias. El profesor

Bueno (1998) interioriza en el concepto de Capital Intelectual, mediante la creación del modelo de dirección estratégica por competencias. Si relacionamos el Capital Intelectual con las competencias dentro de la organización, encontramos un nuevo paradigma que nos lleva a los activos intangibles, los cuales constituyen un valor crítico estratégico en la competencia empresarial, Modelo Intellectus, se está desarrollando en el Centro de Investigación sobre la Sociedad del Conocimiento (CIC) por un equipo de investigación liderado por el profesor Eduardo Bueno

El capital es todo lo que produce y genera valor a la empresa (capital financiero y físico) hasta manejar el concepto de capital intelectual. Por lo que el capital se divide en tangible e intangible (Villarreal & Villarreal, 2003). El capital intelectual es por tanto, la suma de lo que saben todos en la compañía y que estructurado, le proporciona a la empresa una ventaja competitiva en el mercado (Valdés, 2002) ver tabla 1. El capital intelectual es el conjunto de aportaciones no materiales que en la era de la información se entienden como el principal activo de las empresas del tercer milenio (Brooking, 1996). Edvinsson presenta el concepto de Capital Intelectual mediante la utilización de la siguiente metáfora: “Una corporación es como un árbol. Hay una parte que es visible (las frutas) y una parte que está oculta (las raíces). Si solamente te preocupas por las frutas, el árbol puede morir. Para que el árbol crezca y continúe dando frutos, será necesario que las raíces estén sanas y nutridas. Esto es válido para las empresas: si sólo nos concentramos en los frutos (los resultados financieros) e ignoramos los valores escondidos (todos aquellos que indirectamente generan un apoyo para lograr los frutos), la compañía no subsistirá en el largo plazo”. (L. Edvinsson & Malone, 1996). Edvinsson y Malone dividen al capital intelectual en: a) Capital Humano. Corresponde al conjunto de conocimientos, habilidades, actitudes, y destrezas de las personas que componen las organizaciones. b) Capital estructural. Conocimientos desarrollados y explicitados por las organizaciones, integrados por los siguientes elementos:

Tabla 1: Modelos Principales de Capital Intelectual Según Enfoques de Análisis

<b>Enfoque Financiero-administrativo (1992-1998)</b>	<b>Enfoque Estratégico-Corporativo (1997-2001)</b>	<b>Enfoque Social-Evolutivo (2000-2005 □)</b>
Navigator Of Skandia (1992- ) L.Edvinsson, 1987): Suecia Technology Broker (A.Brooking, 1996):Reino Unido Canadian Imperial Bank of Commerce ( H.Saint Onge, 1996) Canada University Of Western Ontario (N.Bontis, 1996):Canada Intangible Assets Monitor (K.E. Sveiby, 1997b):Australia Edvinsson, L. y Malone, M.S. (1997): Suecia Stewart, T.A. (1997) EE.UU. Dow Chemical (1998): EE.UU. <b>Componentes o “Capitales” no armonizados: Activos intangibles y Competencias</b>	Atkinson, A.A.;Waterhouse, J.H. y Wells, R.B. (1997):USA Roos,J.;Ross, G. Edvinsson,I y Dragonetti, N.C. (1997): Suecia Intellect: IU.Euroforum Escorial (E. Bueno y S. Azua 1997): España Intellectual Capital Model (N. Bontis, 1998) Dirección Estratégica por Competencias: Capital Intangible (E. Bueno, 1998): España ABC-cluster del conocimiento. País Vasco (2000):España IBCS (J.M. Viedma, 2001): España <b>Componentes o “Capitales” armonizados: Humano, Estructural y Relacional</b>	American Society For Training and Development (ASTD, (2000): USA  NOVA (C.Camison; D.Palacios, Y C.Devece, 2000): España  KMCI (M.W.Mc Elroy, 2001): USA  Intellectus (E.Bueno- CIC, 2003): España  “Otros en elaboración  <b>Componentes o “Capitales” amortizados: Armonizados-Evolucionados</b>

*Creación en colaboración de Eyran Díaz, Ramón Heredia, Julio Dorado, Gloria Montiel en esta tabla se explica los diferentes enfoques del capital intelectual alrededor del mundo y desde las perspectivas financiera, estratégica y social*

### Modelos Básicos

Estos modelos son aquellos que tienen como finalidad medir los activos intangibles de la organización, con el fin de efectuar un diagnóstico y rendir información de su capital intelectual permitiendo adoptar decisiones de gestión.

Tabla 2: Modelo de Capital Intelectual Definiendo su Estructura y sus Indicadores

Modelos	Estructura	Indicadores
Navegador de Skandia Edvinsson. 1992-1997	Enfoque cliente, Enfoque financiero, Enfoque humano, Enfoque procesos, Enfoque renovación	Indicadores de medida absoluta del Capital Intelectual, Indicadores de eficiencia del Capital Intelectual
Technology Broker Brooking, 1996	Activos de mercado, Activos humanos, Activos de propiedad intelectual, Activos de infraestructura	Indicadores no cuantitativos, Auditoria del Capital Intelectual
University of Werstern Ontario Bontis, 1996	Relación de causalidad, Capital, Humano, Capital, Relacional, Capital, Organizativo	Indicadores de resultados organizativos
Canadian Imperial Bank of Commerce Saint Onge, 1996	Learning organization, Capital de conocimiento	Indicadores de aprendizaje
Monitor de activos intangibles Sveiby, 1997	Estructura interna, Estructura Externa, Competencia	Indicadores de crecimiento y renovación, Indicadores de eficiencia, Indicadores de estabilidad
Modelo Nova Camisón, Paíacios y Devece, 1998	Capital Humano, Capital Organizativo, Capital Social, Capital de innovación y aprendizaje	Indicadores de procesos dinámicos
Modelo Intellect U. Euroforum, 1997-1998	Bloque de capital humano, Bloque de capital relacional	Indicadores de presente y de futuro
Balanced Business Scorecard Norton y Kaplan, 1992 -1996	Perspectiva financiera, Perspectiva de clientes, Perspectiva de procesos internos, Perspectiva de aprendizaje y crecimiento	Indicadores de intangibles, Indicadores financieros
Modelo de Dow Chemical 1998	Capital humano, Capital organizacional, Capital clientes	Indicadores de intangibles con impacto en los resultados organizativos
Modelo de aprendizaje organizativo KPMG	Interacción de la cultura, liderazgo, mecanismos de aprendizaje, actitudes de las personas, trabajo en equipo, etc...	Factores de aprendizaje, Factores que condicionan los resultados de aprendizaje
Modelo de Roos, Roos, Edvinsson y Dragonetti 1997	Capital humano, Capital organizativo, Capital de desarrollo y renovación	Índices de C.I. que integran los diferentes indicadores en una única medida
Modelo de Stewart	Capital humano, Capital tecnológico, Capital estructural, Capital cliente	Indicadores internos
Teoría de los agentes interesados Atkinson, Waterhouse y Wells 1998	Empleados, Clientes, Proveedores, Comunidad	Indicadores de clientes Indicadores de rendimiento de los agentes
<b>Directrices Meritum 1998-2002</b>	<b>Objetivos estratégicos, Recursos intangibles, Actividades intangibles</b>	<b>Sistema de indicadores para intangibles críticos</b>

*Modelos Básicos de medición y gestión del Capital Intelectual Fuente: (E Bueno et al., 2003) creación en colaboración de Eyran Díaz, Ramón Heredia, Julio Dorado, Gloria Montiel en esta tabla se explica los diferentes enfoques del capital intelectual y sus indicadores*

## Innovación

Surgen preguntas tales como: ¿Qué es la innovación?, y respuestas a la misma como: consiste en un proceso de aprendizaje, de un nivel de conocimiento inicial, a partir de él se crean nuevos conocimiento y son aplicados a los productos, procesos de producción y a la organización empresarial. Cotec (2004). La innovación es un continuo proceso de aprendizaje por el cual las empresas generan el nuevo conocimiento tecnológico (Nonaka & Takeuchi, 1995). Por su parte, Drucker define la innovación como la búsqueda organizada y sistemática con el objeto de cambio de las oportunidades que existen en el ambiente; o la necesidad de mejorar un proceso existente.

El sistema nacional de innovación de Colombia SNIC, concibe la innovación empresarial como una disposición mental, que propicia procesos dinámicos de investigación y aprendizaje. En los países desarrollados tienen gran claridad sobre la relación del desarrollo económico e innovación tecnológica, pues han determinado que la base de la prosperidad económica y la competitividad internacional, son la habilidad económica de introducir nuevos productos, servicios y procesos, comercialmente exitosos; ésta es la verdadera innovación tecnológica. El objeto: la ejecución de nuevas combinaciones. (López N., Montes J. & Vázquez C., 2007). El Manual de Oslo, define a la innovación como la introducción de un nuevo, o significativamente mejorado producto (bien o servicio), de un proceso, de un nuevo método de comercialización o de un nuevo método organizativo, en las prácticas internas de la empresa, la

organización del lugar de trabajo o las relaciones exteriores. Las olas de innovación tecnológica a través del tiempo se han reducido, generando necesidades de formación de personal, y como se han roto paradigmas, contempla que en la sexta ola puedan converger tres ámbitos: el de las tecnologías de información, el de la biología y el de la nanotecnología previstas para el año 2020. (López N., Montes J.

& Vázquez C., 2007) Vigilancia tecnológica, es una actividad básica en la gestión de la innovación, consiste en una vigilancia constante tanto externa como interna, permite proporcionar buena información a la persona idónea, en el momento adecuado. Por ello la empresa deberá decidir en qué áreas quiere estar informada, por lo que deberá responder a lo siguiente: cuál es el objetivo de la vigilancia, qué información requiere buscar, dónde localizarla, de qué forma comunicarla, a quién dirigirla, qué recursos va a destinar. Lo anterior dado que la vigilancia competitiva, se ocupa de la información sobre los competidores actuales y potenciales; la vigilancia comercial, estudia la información sobre clientes y proveedores, y la vigilancia del entorno, detecta aquellos hechos externos que puedan condicionar el futuro de la empresa en áreas como la política, el medio ambiente, la sociología, etc. Para ser eficaz en la vigilancia es necesario lo siguiente: Centrarse en los factores críticos, lo que exige precisar los indicadores a vigilar, orientarse en la toma de decisiones y propiciarla. Ser sistemática, organizada con métodos cuya finalidad sea hacer un seguimiento programado. (Palop & Vicente, 1994).

## METODOLOGÍA

Del Instrumento Se realizó un instrumento con la totalidad de 66 variables que integran al capital intelectual con la finalidad de someterlas a un análisis mediante el método de expertos técnica que se define como un método de estructuración de un proceso de comunicación grupal que es efectivo a la hora de permitir a un grupo de individuos, como un todo, tratar un problema complejo (Linstone, Turoff, & Helmer, 1975). Consiste en la selección de un grupo de expertos a los que se les pregunta su opinión sobre cuestiones referidas a acontecimientos del futuro. Las estimaciones de los expertos se realizan en sucesivas rondas, anónimas, al objeto de tratar de conseguir consenso, pero con la máxima autonomía por parte de los participantes. (Astigarraga, 2003) Con esto hacer una posible reducción de variables con el objetivo de obtener el modelo teórico propio para el centro de investigación. El instrumento fue aplicado a 24 colaboradores entre ellos Directores, gerentes, mandos medios y personal operativo considerados en este caso como los expertos a fin de que conocen y viven la misión y los objetivos estratégicos de la Institución, La metodología en el instrumento es la siguiente: Como primer paso se les informara a los expertos que el instrumento tiene la finalidad de evaluar las variables que componen el Capital Intelectual del Modelo Intelectus y los diferentes tipos de la innovación que su objetivo es evaluar si cada una de esas variables son importantes o no y además están alineadas a los objetivos estratégicos de la del centro público de investigación

Tabla 3: Elemento Su Definición Por el Grupo de Expertos y Sus Variables Consideradas Para su Análisis

Elemento	Definición	Variables
Valores y actitudes Capital Humano	Representan aquellos conocimientos que poseen las personas de forma natural, es decir, el carácter propio de las personas, su forma de ser, derivan en un comportamiento propio e individual, en una forma de enfrentarse al día a día, de hacer las cosas.	1 Sentimiento de pertenencia y compromiso. 2 Automotivación. 3 Satisfacción. 4 Sociabilidad y orientación al cliente. 5 Flexibilidad y adaptabilidad. 6 Creatividad
Aptitudes Capital Humano	Este tipo de conocimiento que se conoce como conocimiento explícito, es el recurso que posee cada persona para desarrollar su tarea o función dentro de la empresa. forma en la que cada uno de los miembros de la organización	7 Educación reglada. 8 Formación especializada. 9 Formación interna. 10 Experiencia. 11 Desarrollo personal.
Capacidades Capital Humano	Ya no se trata del conocimiento que poseen las personas por el hecho de saber cosas, sino que se trata de las habilidades y destrezas que poseen las personas para desarrollar las	12 Aprendizaje. 13 Colaboración (Trabajo en equipo). 14 Comunicación (Intercambio de conocimiento). 15 Conciliación de la vida laboral

Esfuerzo en I+D Capital Tecnológico	La investigación son los trabajos creativos que se emprenden de modo continuado para conocer más y mejor de la realidad que nos rodea.El desarrollo (D) es la incorporación de tales conocimientos para concebir nuevas aplicaciones	17 Gasto en I+D. 18 Personal en I+D. 19 Proyectos en I+D.
Dotación tecnológica Capital Tecnológico	Conjunto de conocimientos, métodos y técnicas que la organización incorpora a los procesos para que sean más eficaces y eficientes que no forman parte del “Esfuerzo en I+D+i” de la empresa y que obtiene del exterior	20 Compra de tecnología. 21 Dotación de tecnologías de la producción. 22 Dotación de tecnologías de la información y de las comunicaciones.
Propiedad intelectual e industrial	Este elemento se refiere a aquellos conocimientos generados en el seno de la organización y que son protegidos legalmente otorgando a la empresa el derecho a su explotación en exclusiva durante un tiempo y espacio determinados	23 Patentes y modelos de utilidad. 24 Marcas registradas. 25 Licencias. 26 Secreto industrial. 27 Dominios en internet
Vigilancia tecnológica Capital Tecnológico	Este elemento se refiere a la red organizada de técnicas y herramientas de las que dispone la empresa para captar información tecnológica del exterior, analizarla y transformarla en conocimiento que pueda emplear en la toma de decisiones que le permitan anticiparse a los cambios y	28 Información sobre patentes. 29 Conocimiento sobre la actividad tecnológica de la competencia. 30 Información sobre líneas de investigación y tecnologías emergentes. 31 Conocimiento de posibles asociaciones con empresas para I+D. 32
Relaciones con clientes Capital de Negocio	Relaciones con los diferentes segmentos de clientes que demandan o pueden demandar los bienes o servicios que configuran el proceso de negocio básico de la entidad.	33 Base de clientes relevantes. 34 Lealtad de clientes. 35 Satisfacción del cliente. 36 Procesos de relación con clientes. 37 Red de distribución
Relaciones con proveedores Capital de Negocio	Relaciones con los diferentes suministradores de los recursos necesarios para el proceso de negocio básico de la entidad.	38 Formalización de la relación con proveedores. 39 Soporte tecnológico. 40 Personalización de productos y servicios. 41 Capacidad de respuesta del proveedor.
Relaciones con aliados Capital de Negocio	Acuerdos de colaboración que la organización mantiene con un cierto grado de intensidad, continuidad y estructuración con otras instituciones	42 Base de aliados. 43 Solidez de las alianzas. 44 Beneficios de las alianzas.
Relaciones con competidores	Relaciones existentes con otros competidores tanto del mismo sector como de sectores afines.	45 ANALISIS DE LA COMPETENCIA
Relaciones con instituciones de promoción y mejora de la calidad	Relaciones que la organización mantiene con las instituciones de promoción y mejora de la calidad, con el fin de incrementarla tanto en los procesos, productos y servicios, como en la gestión de la empresa.	46 Relaciones con instituciones de la calidad. 47 Certificaciones y sistemas de calidad.
Relaciones con empleados Capital de Negocio	Relaciones con los miembros de la plantilla de la organización para que desarrollen actitudes y capacidades recogidas como elementos y variables del capital humano.	48 Antigüedad y fidelización del empleado. 49 Satisfacción del empleado. 50 Procesos de relación con empleados. 51 Portal del empleado.
Relaciones con las administraciones públicas	Busca definir como son las relaciones de la organización con el ayuntamiento, comunidad autónoma y otras instituciones públicas del entorno en el que la empresa opera.	52 Colaboración con las administraciones públicas. 53 Participación en la gestión pública
Relaciones con medios de comunicación e imagen corporativa	Relaciones que la institución mantiene con los medios de comunicación para incrementar la notoriedad de la marca así como la imagen corporativa de la empresa.	54 Notoriedad de marca. 55 Relaciones con medios de comunicación.
Relaciones con la defensa del medio ambiente	Preservación del medio natural y promoción de iniciativas ecológicas.	56 Relaciones con las instituciones de defensa medioambiental. 57 Códigos y certificaciones Medioambientales.
Relaciones sociales Capital Social	Relaciones con las organizaciones sindicales, instituciones del mercado de trabajo, conducentes a la creación, calidad y estabilidad del empleo.	58 Relaciones con las organizaciones sindicales. 59 Relaciones con las instituciones del mercado de trabajo.
<b>Reputación corporativa Capital Social</b>	<b>Relaciones que la organización mantiene con los diferentes agentes sociales (mercados, instituciones, ciudadanos y consumidores) así como las acciones que redundan en una percepción social favorable.</b>	<b>60 Códigos de conducta organizativa. 61 Automotivación. 62 Código de igualdad. 63 Acción social. 64 Programas de conciliación de la vida familiar y profesional.</b>

*Creación en colaboración de Eyran Díaz, Ramón Heredia, Julio Dorado, Gloria Montiel esta tabla se explica las diferentes definiciones adecuadas para todo tener un concepto homogéneo y sus diente variables*

### Metodología Para la Aplicación del Instrumento en el Centro de Investigación

La epistemología, rama de la filosofía indica cómo se puede conocer la relación sujeto-objeto; esta rama nos permite conocer cómo se crea el conocimiento y ayuda a establecer la relación entre el investigador y el objeto de estudio asumiendo que el mundo existe independientemente de nuestro pensamiento, (Creswell 1998). El tipo y diseño de estudio de la presente investigación, desarrolla un estudio de caso, con un enfoque cualitativo; utilizando el método fenomenológico, busca conocer, describir e interpretar cómo perciben los individuos o actores el mundo social a través de su experiencia. Al realizar un estudio de caso

en la investigación, se ven reflejadas las características holísticas y significativas de eventos de la vida real. (Hernández R., Fernández, C. & Baptista P, 2006).

### Muestra

Para la investigación se considera una muestra partiendo del organigrama, desde la alta dirección hasta la gente operativa y un directivo del CONACYT de la zona centro. En un rango de 30 a un año de trabajo en la organización, con este rango se espera tener la representatividad adecuada y se busca encontrar la visión de los miembros de la organización, así como el considerar los elementos cualitativos y/o representativos de la realidad que se mostrará desde la perspectiva de quienes la viven. La unidad para esta investigación es: El centro CONACYT ubicado en Querétaro. La documentación que se consulta son manuales, políticas y procedimientos. Sierra Bravo (1994) define que la validez, intenta demostrar que la investigación, representa a la realidad a la que se refiere así como las características del fenómeno investigado. 24 Las entrevistas se grabaron con el consentimiento de los entrevistados, se transcriben textualmente posteriormente se realiza el análisis de los datos, apoyados con el paquete informático atlas Ti 5.0 para los datos cualitativos estableciéndose un código relacionado con frases utilizadas por el entrevistado. Variables consideradas para la aplicación de la entrevistas de profundidad enfocado a la innovación. Variables sociodemográficas 1.- Procedencia, 2.- Escolaridad, 3.-Puesto, 4.-Departamento, 5.-Antigüedad en la empresa 6. Con cual valor de la organización te encuentras más identificado. “Innovación: Conseguir resultados originales, satisfactorios y aplicables a través de un enfoque creativo.

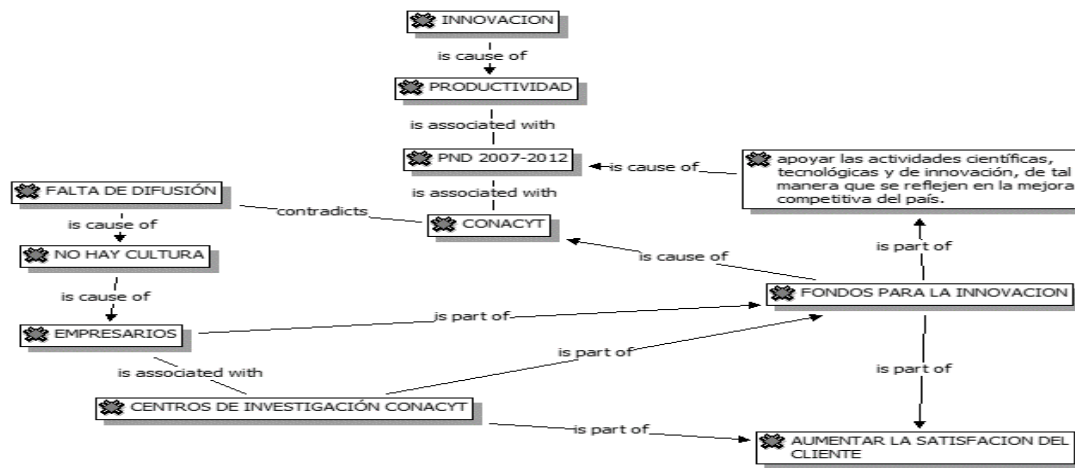
Profesionalismo: Cubrir y superar las expectativas del trabajo, concluido en forma oportuna y confiable. Trascendencia: Buscamos trascender con resultados que tengan impacto y consecuencias importantes en la sociedad.” 7. Cuáles son las tradiciones que identificas en CIATEC. A.C. 8. Cuanto tiempo tiene trabajando en CIATEQ A.C y de que estado proviene (cultura como variable externa). 9. Que opinión tienes de los siguientes conceptos enfocados a CIATEQ A.C: 10 Liderazgo visionario, 11 Orientación hacia el cliente, 12 Aprendizaje organizacional y personal, 13 Valorar a empleados y socios, 14 Agilidad, 15 Enfoque hacia el futuro, 16 Administración para la innovación, 17 Administración por objetivos, 18 Responsabilidad social, 19 Enfoque hacia los resultados y 20 creación de valor, 21 Perspectiva del sistema. 22 Enfocado a la innovación. Gracias por tus respuestas.

## **RESULTADOS**

Innovación referente al Valor de la innovación en la entrevista (E21) mostró una clara identificación hacia este Valor, ya que está buscando realizar su trabajo en una forma diferente, innovadora que permita dar seguimiento a los indicadores que son su responsabilidad, en la entrevista (E-17) se menciona la innovación desde un punto de vista personal en su interés propio, no tanto por una exigencia de trabajo. Respecto al Indicador administración para la innovación, en las entrevistas realizadas este indicador empírico contó con más comentarios y variables, entre los cuales destacan el proceso de selección del personal para adecuarlo, incluyendo en él metodologías diversas, que ayudan a identificar cuando a las personas se les facilita la innovación, déjalas que trabajen en los proyectos, todo con libertad. Involucrar a la alta dirección y a las gerencias en los talleres que serán de innovación con la finalidad de que se impulse a todos niveles, romper paradigmas crear grupos interdisciplinarios y quitar barreras administrativas entre los diferentes procesos, así como desarrollar una matriz de innovación, todo ello para definir si la innovación es incremental o de ruptura. Para considerar la innovación en un producto o servicio, se deberá medir la aceptación del producto o servicio por parte del mercado, siendo fundamental el acercamiento con la industria, sobre todo la micro y mediana empresa por parte de los centros de investigación para difundir en medios masivos de comunicación que existen programas por parte del gobierno que apoyan a través de estímulos económicos a las empresas, para que desarrollen procesos, proyectos y servicios para la innovación y de esta manera generar la vinculación entre los centros de investigación, universidades, empresa y gobierno. El análisis de



Figura 1: Interacción de las Variables Utilizando el Software Atlas Ti5



*Creación en colaboración de Eyran Díaz, Ramón Heredia, Julio Dorado, Gloria Montiel realiza con el paquete Atlas Ti5en donde se relaciona las respuestas con las variables y se denota que aún falta por desarrollar una cultura que nos impulsé de desarrolla el capital intelectual y por ende la innovación en el centro de investigación en el sector empresarial sobre todo los pymes*

## CONCLUSIONES

**El capital humano** El personal de Ciateq se encuentra identificado con una cultura regida por valores, siendo el más inculcado el Valor del profesionalismo en 70% de las entrevistas, sin embargo el Valor de la innovación y sólo un 20%. La percepción de los empleados respecto así son valorados por parte de la institución depende en gran medida por el esquema de contratación los empleados, los que cuentan con una base o están contratados directamente por CIATEQ perciben una mayor valoración hacia ellos, Esto no como ocurre por parte de los empleados son subcontratados ya que ellos realizan un esfuerzo similar tanto físico como mental y no reciben los mismos incentivos ni prestaciones en cuanto al salario se refiere El liderazgo en la organización es fuerte, y en él, se deberá de inculcar la gestión de la innovación, sin embargo los empleados de CIATEQ perciben que sí se cuenta con una visión sólo que no es a largo plazo depende del director del curso y este puede cambiar cada cinco años cada director definir la misión visión y objetivo del centro CIATEQ.

**Capital Organizativo** La cultura es un sistema de valores y comportamientos compartidos de una organización Evans y Lindsay (2007) el personal de empresa tiene valores similares mismos que los llevan a tener comportamientos de compañerismo y de apoyo a la organización A lo largo de 30 años han adquirido una cultura una identidad como organización dentro de las tradiciones en asistir a una reunión informativa con el director de la empresa y posteriormente, convivir con sus compañeros en un desayuno informal , festejar el 15 de Septiembre, eventos deportivos y culturales. En lo que se refiere agilidad la mayoría de los entrevistados consideró que la empresa no es ágil para responder en poco tiempo a las necesidades de los clientes ya que considera que se tiene un burocratismo excesivo tanto por la función pública CONACYT órganos de vigilancia y el mismo sistema de calidad. El tiempo de permanencia en CIATEQ nos indica a mayor número de años es más el compromiso y el orgullo que permanecen a la institución existan muy poca rotación de personas en los grupos de madurez y crecimiento en el grupo de integración que tiene un rango de uno a cinco años existen mayor rotación sobre todo si se encuentran bajo el sistema de subcontratación ya que no pertenecen directamente la empresa y no tiene las mismas

prestaciones que un empleado de base.

Aprendizaje institucional se considera por parte de los entrevistados que CIATEQ es una muy buena escuela ya que constantemente está dando capacitación a su personal y éste a su vez tiene la facilidad de aprender. Administración para la innovación se consideró que la innovación no ha tenido la importancia necesaria y de los esfuerzos que se han tenido han sido aislados. Capital Tecnológico gestión de la innovación. medir el grado de innovación por el número de patentes consideran que no es lo más adecuado, y no se tiene claro el beneficio tangible que se pueda obtener en forma personal el patentar. Capital. Relacional gestión de la innovación Se considera la orientación hacia el cliente por parte de los entrevistados como una fortaleza del centro, Ciateq si es una empresa responsable socialmente. Ya que gran parte sus proyectos se enfocan a la sustentabilidad. Hallazgos sobre las hipótesis plantadas 1. No se gestiona la innovación en el centro CONACYT CIATEQ A.C.

La innovación en CIATEQ A.C está en una etapa muy temprana de gestión son pocos y aislados esfuerzos. 2 Como consecuencia de no desarrollar adecuadamente las variables relacionadas a la gestión del conocimiento, el capital estructural y el capital relacional. Falta integrar e interiorizar las variables de la gestión por parte de la dirección general. 3 La cultura en la organización promueve valores que no toman en cuenta la gestión de la innovación. En el tiempo que el estudio fue realizado el valor principal es el profesionalismo. 4 El liderazgo en la organización no tiene como prioridad la gestión de la innovación. El liderazgo es una fortaleza en el centro, solo es necesario incluir el enfoque hacia la gestión de la innovación. 5 El enfoque que se tiene al cliente no es entregar producto con innovación. El enfoque hacia el cliente es una fortaleza y el producto se entrega bien y en forma sin embargo si no se realiza, una cambio de paradigma respecto a la gestión de la innovación nuestros productos y servicios serán obsoletos un corto periodo de tiempo (caso polaroid). Discusión El presente estudio muestra el estado del arte y permite realizar contrastarlo con la realidad, lo cual permite aseverar que aún falta difusión y cultura para llegar a una gran parte de las empresas, y generar la innovación que impacte en un mejor nivel de calidad de vida. Por otra parte, reconocemos la necesidad de ampliar la muestra a otros centros CONACYT para obtener variables más representativas y una vez obtenidas compararlas con modelos internacionales.

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# EL CAPITAL INTELECTUAL Y GESTIÓN POR COMPETENCIAS, APLICADO A UNA INSTITUCIÓN DE EDUCACIÓN SUPERIOR EN TORREON, COAHUILA

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## RESUMEN

*Al promover el desarrollo de las habilidades y destrezas la Gestión por Competencias genera mayor conocimiento al capital intelectual que se forja en las universidades. Los docentes transfieren conocimientos a los alumnos, lo que permite determinar el grado de éxito donde los estudiantes se desarrollan y participan activamente en la empresa, desempeñando posiciones estratégicas, competitivas, y traducidas en variables que les permiten lograr sus metas. Esta investigación está enfocada al grado de cultura, capital intelectual y competencias educativas de la Institución de Educación Superior de Torreón Coahuila. Se lleva a cabo una metodología fenomenológica, considerando además la observación y análisis estadístico. De las variables analizadas, se concluye que la gestión por competencias es una herramienta para desarrollar el Capital Intelectual; además, marca una diferencia entre capacitación y requerimientos; e identifica la influencia que se tiene con respecto a la misión de la Institución. Se busca tener un liderazgo organizacional, donde docentes y personal estén alineados al Sistema de Gestión de Calidad ISO9001:2008*

**PALABRAS CLAVE:** Gestión Por Competencias, Conocimiento, Docente, Capital Intelectual, Cultura

## INTELLECTUAL CAPITAL AND COMPETENCE MANAGEMENT, APPLIED TO AN INSTITUTION OF HIGHER EDUCATION IN TORREON, COAHUILA

### ABSTRACT

*By promoting the development of skills and abilities Competence Management generates more knowledge to Intellectual Capital that is created in universities. Teachers and professors transfer knowledge to student thus allowing determining the degree of success where students develop and participate actively in companies, performing strategic and competitive positions that translate into variables that allow them to accomplish their goals. This research is focused on the degree of culture, intellectual capital and educational competences of the Higher Education Institution in Torreon Coahuila. A phenomenological methodology is carried out, considering as well observation and statistical analysis. After analyzing these variables it is concluded that Competence Management is a tool that helps develop Intellectual Capital, shows a difference between training and requirements, and identifies the influence the it has with respect to the mission of the Institution. It is expected to have an organizational leadership where teachers, professors and personnel are aligned with the Quality System ISO9001:2008.*

**JEL:** I12

**KEYWORDS:** Competence Management, Knowledge, Teacher, Intellectual Capital, Culture

## INTRODUCCIÓN

En el escenario laboral actualmente las competencias de los individuos son consideradas como un activo de las empresas por la conexión que aportan entre la estrategia de la empresa y la gestión de los recursos humanos, así mismo el análisis de los modelos más significativos que han abordado la medición del Capital Intelectual, han permitido los componentes que lo conforman, y los elementos que cada uno de ellos considera como integrantes de aquel, se cree conveniente hacer algunas precisiones sobre algunos de los términos y conceptos que utilizan dentro del capital Intelectual, y cómo influyen en la transferencia de gestión del conocimiento. La competitividad de la empresa puede estar en función de la posesión de éstas más aún, dada la situación de la globalización, donde la mayoría de las barreras al acceso a todo tipo de recursos organizativos han cambiado de dirección (acceso a la información, tecnología, capital, etc.), siendo la principal fuente de ventaja competitiva pueden ser las personas que componen la empresa en un entorno de competencia y de creciente exigencia la Gestión por Competencias es una técnica de recursos humanos que tiene sus antecedentes en los estudios del comportamiento humano en el campo de la Psicología, en donde se destaca los trabajos de McClellan (1973) y sus socios, es por ello que se apunta a las características innatas o subyacentes de la persona, en combinación con otros aspectos tales como los conocimientos y la motivación hacia el desempeño excelente en las diversas actividades profesionales.

La literatura nos ofrece una variedad de definiciones, tal como Wernerfelt (1984), donde considera que son activos tangibles e intangibles vinculados a la empresa que permitan producir de forma eficiente una determinada oferta de productos que logre proporcionar valor en uno o varios segmentos del mercado, así mismo el capital intelectual, es todo lo que produce y genera valor a la empresa (capital financiero y físico) hasta manejar el concepto de capital intelectual. Por lo que el capital se divide en tangible e intangible (Villarreal & Villarreal, 2003); esto permite la importancia en entender, estudiar y desarrollar las diversas técnicas de mejorar la gestión de las competencias en las personas, es por ello que la presente investigación, se centra en la capacidad del capital intelectual, Gestión por competencias y permite conseguir mejores resultados a través de la inteligencia emocional (Dolan et al. 2007).

Esta investigación se presenta de la siguiente forma: En la sección de revisión de literatura se plantean los argumentos que sustentan uno de los modelos como lo es el Balanced Score Card (Cuadro de Mando Integral), así como el modelo de valoración de Competencias, basada en el grado de cultura, apoyado en (Cameron y Quinn 1999). Posteriormente se presenta del problema abordado, y se desarrolla la metodología utilizada en las variables a investigar, donde su procedimiento de aplicación permite identificar el grado de cultura y su grado de contribución cultural, posteriormente se presentan los resultados alcanzados en la investigación y finalmente las conclusiones y su limitación, así como posibles líneas de investigación futuras

En la revisión de la literatura técnica, se ha observado que en los últimos años la aceptación de la misma es un factor distintivo y estratégico del que muchas empresas se valen para conseguir más ventajas que sus competidores, que influye no sólo en el ámbito de las decisiones empresariales de las organizaciones, sino en otros campos como la educación y la administración pública, inspirando en cierto modo medidas en materia de empleo y formación. En otras palabras, hoy en día no se cuestiona la importancia capital que tiene una efectiva gestión de los Recursos Humanos de la organización para conseguir mejores resultados (Dolan et al. 2007). El estudio y la aplicación de las competencias inundan el campo del conocimiento desde diferentes ángulos, a nivel de la organización y a cada empleado impactando los procesos de selección, en el éxito de la misma, puesto que en el mercado global, competitivo y cambiante, el factor humano es de vital importancia para generar ventaja competitiva. Se considera a McClelland (1973) como un pionero y luego retomado en las formulaciones de Daniel Goleman (1999), sobre la inteligencia

emocional, sin embargo, existen muy pocas evidencias empíricas de que la Gestión por Competencias incrementa los resultados de las empresas en el capital intelectual, por lo que adquirir nuevos conocimientos implica un dominio de las competencias, y el capital intelectual es una punta de lanza para lograr el despliegue del conocimiento, en la competitividad educativa.

## REVISION DE LITERATURA

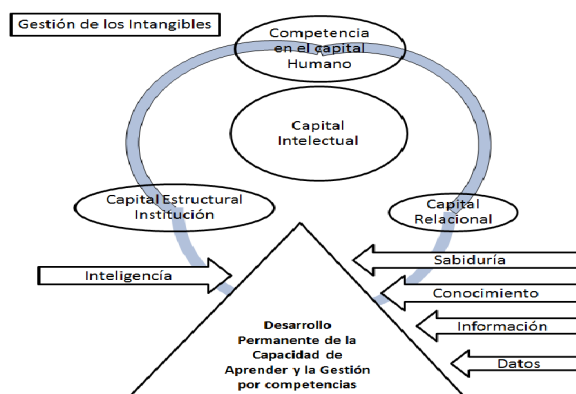


Figura 1 modelos de gestión de competencias, fuente: Dra. Liliana Guerrero

Para la presente investigación desde esta perspectiva, se revisa literatura referente al tema en los cuales se retoma del valor del capital humano partiendo desde el análisis del concepto, estrategia, aplicación, etc. Barney (1991, 2001) afirma que los recursos de una empresa incluyan todos los activos, procesos organizativos, atributos empresariales, información, conocimiento, etc. controlados por la empresa, para concebir estrategias y mejorar su eficacia y eficiencia. Barney (1991) agrupa a los recursos en tres categorías: Capital Físico, Recursos Humano y Recursos de Capital Organizacional. Por su parte Grant (1991) los clasifica en Tangibles, Intangibles y humanos; sin embargo a pesar de las diversas clasificaciones, la propuesta por Barney et al. (2001) ha distinguido entre los recursos que son tangibles y los que son intangibles incluyen habilidades, información y conocimiento, rutinas organizacionales etc., los cuales no son observables directamente. La medición del valor estratégico del capital humano es una estimación acerca de su alineamiento con la estrategia de la institución.

Según Kaplan y Norton, “en el caso del capital humano, la disposición estratégica se calcula en función de si los empleados poseen el tipo y nivel adecuado de conocimientos para desempeñar los procesos internos críticos del mapa estratégico, dado que no todos los empleados tienen el mismo impacto sobre la estrategia, el mayor retorno se obtiene de focalizar la brecha de competencias de las familias de cargos estratégicos” (Kaplan & Norton, 2002). De esta manera, el Mapa Estratégico permite identificar las capacidades e iniciativas claves de capital humano que impactarán los resultados financieros de la empresa o Institución, o Unidad de Negocio de acuerdo con su estrategia particular. Por lo tanto, los indicadores que miden la contribución estratégica del capital humano dependerán en cada caso de la estrategia de la compañía, por lo que adquirir nuevos conocimientos implica un dominio de las competencias, considerando que el capital intelectual es una punta de lanza para lograr el despliegue del conocimiento, permitiendo el desarrollo del personal en la competitividad educativa, ya que desde el punto de vista organizativo y estratégico, la gestión del conocimiento o del capital intelectual de una organización supone, como Primer paso, la construcción de un modelo que simule la capitalización del Conocimiento de la organización. De esta forma, se pueden sugerir cinco fases principales: 1) la auditoría o diagnóstico del conocimiento, 2) su localización, organización y almacenamiento, 3) su transmisión y compartimiento, 4) su utilización y capitalización, y, por último, 5) su creación.



Es de suma importancia que los modelos de educación actuales, permitan desarrollar y alinear el capital humano, debiendo interactuar el capital de transferencia de los docentes en el ámbito profesional de los estudiantes, siendo aquellos docentes que aporten a la Institución su capital intelectual, para encausar a la educación y ser reconocidos como una Institución de alto desempeño para que los alumnos sean reconocidos en el mercado empresarial, y a la vez se desarrollen en el ámbito profesional competitivo; Un modelo de forma intuitiva se muestra en la figura 2, donde se muestra un Modelo de competencia Educativas y Capital Intelectual de la Dra. Liliana Guerrero Ramos (2006). En la figura 1 se muestra la Competencia básica para una efectividad individual, del valor que representan, es conocer los resultados de su gestión, y los registros contables contribuyen poco y nada como medio informativo. El problema a resolver es que se sabe lo que hay que hacer, pero la dificultad está en cómo hacerlo.

De acuerdo a este criterio, el Capital Intelectual está formado por el Capital Humano, el Capital Relacional y el Capital Estructural, permitiendo un acercamiento a las competencias que se requieren en el ámbito laboral, y que desarrollen en los alumnos habilidades que permitan la toma de decisiones para un logro competitivo como parte del valor intangible a un valor tangible dentro de la institución o la empresa. Por capital humano se entiende el conocimiento, como parte del capital intelectual que aportan al alumno, tanto único como genérico, que los alumnos se llevan consigo cuando dejan la institución, sus habilidades y experiencias, como por ejemplo su creatividad y motivación. Por capital estructural se entiende, el conocimiento que permanece en la empresa, embebido en sus rutinas, procesos, cultura, etc.

Finalmente, el capital relacional se compone de los recursos ligados a las relaciones externas de la empresa con sus clientes, proveedores, colaboradores, inversores, etc. (Cañibano et al., 2002), de acuerdo a Edvinsson y Malone (1998, 2002) dividen al capital intelectual en: a) Capital Humano. Corresponde al conjunto de conocimientos, habilidades, actitudes, y destrezas de las personas que componen las organizaciones. b) Capital estructural. Conocimientos desarrollados y explicitados por las organizaciones, integrados por los siguientes elementos: Capital clientes. Activos relacionados con los clientes (marcas registradas, fidelidad del cliente, listas de clientes); Procesos. Referido a la forma como la organización añade valor a través de las diferentes actividades que desarrolla

Capacidad de innovación, entendida como la capacidad de mantener el éxito de la organización a través del desarrollo de nuevos productos o servicios. El capital intelectual se puede medir mediante el establecimiento de los distintos componentes y presentando, indicadores pertinentes que sean fácilmente inteligibles, aplicables y comparables con otras empresas, las actividades de innovación tecnológica son el conjunto de etapas científicas, tecnológicas, organizativas, financieras y comerciales, incluyendo las inversiones en nuevos conocimientos I+D, la innovación consiste en un continuo proceso de aprendizaje por el cual las empresas generan el nuevo conocimiento a partir de las competencias y del capital intelectual; Drucker (2002) define la innovación como la búsqueda organizada y sistemática con el objeto de cambio de las oportunidades que existen en el ambiente, el modelo de cultura Organizacional de Cameron-Quinn (1999), Los estilos de liderazgo dominantes en los cuadrantes diagonales, son opuestos unos de otros, ya que, mientras en la cultura innovadora los líderes rompen las reglas, en la controladora se refuerzan las reglas, y mientras en la cultura Colaboradora los líderes son Cercanos y Protectores, en la Competitiva son Fuertes y Demandantes (Cameron y Quinn, 1999)

### Problema Estudiado / Alcance

El problema: “De qué manera influye el capital Intelectual y el grado de cultura de los docentes en las competencias de los alumnos”, el alcance del estudio es representativo ya que se analizan cómo se siguen los lineamientos de la Institución con la estrategia de competitividad, y se lleva a cabo la alineación y se mide el capital intelectual en conjunto, con el objetivo de crear valor a la Institución y registrarlos como

un activo Intangible. Los estudios que correlacionan las prácticas de capital humano con los resultados financieros de las empresas brindan la base para evidenciar la importancia del capital humano. Además los medios persuasivos de impacto del capital humano sirven como medios de diagnóstico al comparar la empresa con las mejores prácticas que impactan en los resultados financieros. Sin embargo, no permiten la medición específica del impacto de las prácticas de capital humano en una institución en particular, se requiere un enfoque que mida la contribución del capital humano y focalice las condiciones singulares de la organización. Para esto es necesario entender que el capital humano es parte de los activos intangibles de la organización, reconocidos en una economía del conocimiento como la fuente sostenible de ventajas competitivas. Sin embargo, los activos intangibles, como el capital humano, deben vincularse con los activos tangibles para crear valor. De esta forma, el valor del capital humano depende de la Estrategia de la organización. El modelo BSC consiste en un sistema de indicadores financieros y no financieros integrados en un esquema que permite entender las interdependencias entre sus elementos, así como la coherencia con la estrategia y la visión de la empresa; con el objetivo final de medir los resultados obtenidos por la organización, el BSC monitoriza cuatro áreas o perspectivas diferentes de actividad.

Los indicadores tradicionales de actuación financiera deben equilibrarse (Balanced) midiendo otras tres actividades de la empresa: las relaciones con el cliente, los procesos internos de negocio y la habilidad de la organización para aprender y mejorar. Dentro de cada bloque hay dos tipos de indicadores: indicadores drivers (factores condicionantes de otros) e indicadores Output (indicadores de resultados). (R. S. Kaplan & Norton, 1992) Esta conexión causa-efecto se puede mostrar en la forma de un Mapa Estratégico, la información se muestra en tabla 1, El Mapa Estratégico de CMI de la UTT describe el proceso de transformación de los activos intangibles en resultados tangibles (Kaplan & Norton, 2001).

*Tabla 1 : Mapa Estratégico del Cuadro de Mando Integral UTT: Fuente: Universidad Tecnológica de Torreón*

<b>Visión - Misión</b>	En el 2018, la Universidad Tecnológica de Torreón, será reconocida nacional e internacionalmente como una Institución de Educación Superior competitiva y de experiencia. En un entorno tecnológico de Innovación y sustentabilidad, con egresados portadores de competencias impulsoras del desarrollo y crecimiento del País			Formar Profesionales tecnológicos a través de una Educación integral basada en competencias y con programas educativos pertinentes incluyentes y reconocidos por su calidad fomentando la responsabilidad social y los valores universales para que contribuyan como agentes competitivos de cambio en la región y en el país	
<b>Temas Estratégicos</b>	Cobertura y Equidad	Calidad Institucional	Formación Integral	Desarrollo del capital Intelectual	Vinculación
<b>Clientes</b>	Brindar una Educación Integral Basada en competencias y con programas educativos pertinentes, incluyentes y reconocidos por su calidad		Otorgar servicios que coadyuven en la Formación Integral del estudiante a través de los valores y de su aplicación en los diferentes ámbitos que se ejercen en la Institución		Brindar una educación Integral Basada en competencias y con programas educativos pertinentes, incluyentes y reconocidos por su calidad
<b>Financiera</b>	Fortalecer la infraestructura física educativa que atienda las necesidades de crecimiento y la calidad de los Programas educativos (PE)			Eficientar y transparentar el uso y administración de los recursos de que dispone la Universidad	
<b>Procesos</b>	Programar, Evaluar y difundir planes y programas institucionales que permitan sistematizar los procedimientos y esquemas Organizacionales		Mantener la calidad de los programas educativos a través de la evaluación, acreditación, y reacreditación por organismos reconocidos por CIEES y COPAES		Fortalecer la calidad de la Gestión brindando servicios basados en procesos certificados bajo la Norma ISO9001, a través del personal administrativo y de apoyo calificado
<b>Aprendizaje y Crecimiento</b>	Incrementar la capacidad Académica de los Profesores de Tiempo Completo		Establecer Redes de colaboración con los Cuerpos Académicos (CA) de IES y Centros de Investigación		Mantener la Vinculación con los sectores productivo y de servicio, que contribuya a la sociedad con el desarrollo económico, productivo

Tabla 1: Mapa estratégico del cuadro de mando integral de UTT, fuente: Universidad Tecnológica de Torreón, Se analiza la parte integral del Cuadro de Mando Integral, donde en función de la misión, visión y objetivos de la Institución se busca determinar de como el capital intelectual apoyado por el docente, se busca influir en las competencias que alcancen los alumnos permitiendo el desarrollo de las competencias en los alumnos, en la búsqueda de formar alumnos capaces de competir en un mercado laboral competitivo, formando estudiantes que aporten a la sociedad, siendo reconocidos como alumnos de alto desempeño en el desarrollo de nuestro país.

## METODOLOGÍA

Enfoque metodológico. La epistemología es una rama de la filosofía que nos indica cómo podemos conocer la relación sujeto-objeto. Esta rama nos permite conocer cómo se crea el conocimiento y nos ayuda

establecer la relación entre el investigador y el objeto de estudio, asumiendo la posición objeto vista llamada positivista o empirista, asumiendo que el mundo existen independientemente de nuestro pensamiento, que el investigador no se relaciona con el objeto de estudio y aparecen distante e independiente de este. Podemos distinguir dos tipos de paradigmas, el paradigma teórico, que proporciona bases para la formulación de problemas. Y el paradigma epistemológico que constituye la base filosófica para tratar de interpretar y explicar los fenómenos sociales para realizar esta investigación se considera el estudio del caso apoyado en el enfoque cualitativo inductivo, diferentes métodos de aproximación al objeto de estudio de campo lo realizamos utilizando la fenomenología que se refieren al análisis de la realidad desde el punto de vista de quien lo vive la revisión documental y la etnografía de textos en red Tipo y diseño de estudio. La presente la investigación desarrolla un estudio de caso, utilizando el método fenomenológico el cual busca conocer, describir e interpretar cómo perciben los individuos o actores el mundo social a través de su experiencia.

El marco de análisis desde la perspectiva mixta: los métodos mixtos, representan un conjunto de procesos sistemáticos, empíricos y críticos de investigación e implican la recolección de datos cuantitativos y cualitativos, así como su integración y discusión conjunta, para realizar inferencias productos de toda la información recabada (meta inferencias) y lograr un mayor entendimiento del fenómeno bajo estudio Hernández R., Fernández, C. y Baptista P. (2006). La unidad de análisis es la UTT, usando escalas de likert, por medio del instrumento de encuestas, las que fueron analizadas midiendo las competencias en la organización, así mismo se analizan las partes preponderantes de la cultura Institucional, y se realiza un análisis de interacción de las variables. Existen diversos métodos para analizar el capital intelectual entre los que podemos mencionar “InCaS”, Informe de Capital intelectual para Europa, ya que es una herramienta para evaluar, mostrar y gestionar con precisión el capital intelectual, sin embargo

InCaS está diseñada para medir en las Pyme. La figura 3 nos muestra un ejemplo de la representación de la valoración de las fortalezas y debilidades de una organización por lo que respecta a cuatro componentes del capital humano. Asimismo, permite priorizar las acciones o proyectos a ejecutar, según su impacto en los resultados, la facilidad de obtener éxito, y el periodo de retorno. Se pudiera considerar el mapa de componentes del capital Intelectual, para priorización de acciones, el cual podemos observar en cuatro áreas que permiten priorizar acciones, en función de si se necesita desarrollar, estabilizar, analizar, o no actuar sobre un componente en concreto, la descripción del Método, de acuerdo al Estado del Arte se adoptó la metodología de tipo mixta cuantitativa y cualitativa donde se toma el punto de vista de diferentes autores que han realizado investigaciones sobre el tema, realizado de Agosto a Noviembre de 2013, Encontrando que existen 2 coincidencias respecto a considerar en primer término las características del material para plantear las mejores condiciones y tecnología adecuadas para producir productos con menores tiempos de proceso, buena calidad superficial y un rendimiento aceptable del capital intelectual herramienta de corte. Nuestro triangulo de investigación: docentes (capital intelectual), competencias docentes, alumnos permiten aplicar la sociología para un análisis fenomenológico.

Con este estudio se considera tener elementos suficientes para alcanzar nuestro objetivo que busca en la práctica relacionar competencias, capital intelectual competitividad y docencia, con propiedades que no son fácilmente medibles (capacitación, responsabilidad, honestidad, conocimientos, habilidades, etc.), así como el valor más adecuado para reducir los tiempos de proceso. Utilizando para este trabajo de investigación un método de medición likert que permitiera visualizar primeramente el tipo de cultura prevaleciente vs la cultura tradicional y sus manifestaciones en los docentes y a la que nos enfrentaríamos, se utiliza una encuesta, partiendo de las características culturales que se dan en la institución y de acuerdo a una escala preponderante, se analiza por medio de descripciones y de afirmaciones el grado en que la institución o empresa facilita la cultura entre todos los integrantes, durante el método de análisis se extrae la parte interesante quedando resumida en la tabla 2, donde revisamos la tendencia de Cultura Competitiva vs Cultura Colaboradora, capital intelectual, competencias docentes y recurso humano.

## RESULTADOS

Los resultados alcanzados para la Variable 1: Capital intelectual, Cultura Competitiva vs Cultura Colaboradora, la información se muestra en Tabla 2, encontrándose que se tiende a ser competitivo, ya que el sistema de Gestión de calidad, empuja a los docentes a que estén en los lineamientos del Sistema ISO9001:V2008, haciendo que los conocimientos en los alumnos tiendan a crecer y al momento de salir al campo laboral, tengan una percepción de los requerimientos existentes. Según el modelo de cultura Organizacional de Cameron-Quinn (1999), Los estilos de liderazgo dominantes en los cuadrantes diagonales, son opuestos unos de otros, ya que, mientras en la cultura innovadora los líderes rompen las reglas, en la controladora se refuerzan las reglas, y mientras en la cultura Colaboradora los líderes son Cercanos y Protectores, en la Competitiva son Fuertes y Demandantes (Cameron y Quinn, 1999).

Característica de Calidad	Conclusiones
1. Con respecto a las Normas de la Organización	Se determina que las Normas aplicadas a la institución son innovadoras y competitivas, sin embargo el personal tiende a buscar que sean Tradicionales, ya que es una institución con 15 años de servicio
2. Apoyos por Parte de la dirección en el Aprendizaje permanente para el Alumno	El apoyo que se da para utilizar en equipos, es suficiente, ya que se utilizan, proyectores, TV's, pintarrón dinámico, Audiovisuales, Centro de computo, Etc.
3. EL trabajo es Innovador o Rutinario	Tiende a ser más innovador que rutinario
4. El trabajo es compartido o es propio	De acuerdo al Análisis, se observa que tiende a ser tradicional, por lo que cada docente indica que es dueño de su propio trabajo
5. El trabajo es Retador o Aburrido	De acuerdo al Análisis se observa que el trabajo es retador, sin embargo tienden a aburrirse, es tedioso, ya que los docentes y personal tienen que cumplir el sistema de Gestión de Calidad de la Institución.
6. Se comprometen con el éxito colectivo	Se consideran los docentes comprometidos con la Institución, tienden a la innovación y competitividad
7. Cómo consideras que son las interacciones en la Institución	En este apartado, los docentes consideran que las interacciones deberían ser más tradicionales
8. Cómo consideran las prácticas de Indagación y curiosidad de las practicas existentes en la Institución	Los docentes consideran que no existe la práctica de indagación, que se encuentran estáticas, no hay dinamismo en las mismas.
9. La toma de decisiones es Autoritaria o Democrática, con o sin liderazgo	La Toma de decisiones se considera democrática, con tendencia a ser innovadora y competitiva, ya que los maestros al tener preparación académica tienden a ser vanguardistas, y permiten estar bien preparados en la práctica como en la teoría, haciendo más simples la toma de decisión
10. Cómo consideras la solución a los problemas que se presentan en la Institución	Se consideran que hay una tendencia a la solución de los problemas de forma competitiva e Innovadora, ya que están conscientes los maestros a no fallar, porque existe una función que seguir. Los problemas se resuelven de forma participativa y en forma individual si así lo requiere la situación.
11. Cómo consideran la pericia de los docentes en base a sus habilidades y conocimientos	Se observa una tendencia a resolver las situaciones de forma rápida para la toma de decisiones, ya que la preparación académica y experiencia laboral, los hace competitivos e innovadores.
12. La Cultura está centrada en los procesos o a la búsqueda de culpables son competitivos e innovadores	Al estar regidos bajo la normatividad de procesos del ISO 9001, hacen que se cumplan de forma ecuaníme y rutinarios.
13. La Cultura de la institución es de estereotipos, como la consideran los docentes.	Los maestros la consideran tradicional, ya que los alumnos son los que deben adquirir el aprendizaje, y tener una conducta de mejora para sobresalir, ante la competitividad que existen en otras instituciones de educación superior
14. Qué tipo de Interconexiones existen entre los docentes, de aislamiento o de Cooperación.	Se considera que hay interconexión entre los maestros, ya que son objetivos en sus labores, existe cooperación y colaboración, lo que les permite ser innovadores y competitivos
15. Cómo consideran las decisiones entre compañeros: de infantilismo, capricho y/o madurez.	Existe una expectativa de madurez que determina ser competitivo e innovador, lo que hace que las situaciones que surgen se resuelvan de forma inmediata
16. Cómo considera la profesionalización de los docentes en la Institución.	La consideran adecuadas, ya que existen apoyos por parte de la institución para el mejoramiento de los PA y PTC
17. Cómo consideran los conflictos que se presentan.	Los conflictos se consideran como parte de las oportunidades de mejora dentro de la institución, resolviéndolos de forma inmediata para superación de los mismos.

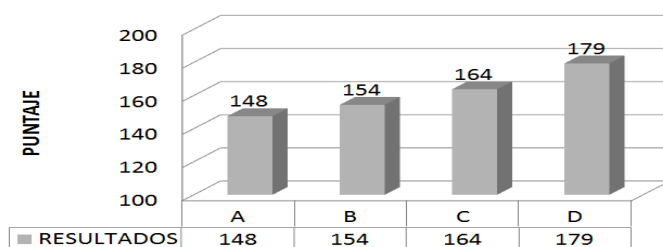
*Tabla 2. Análisis de Cultura Competitiva vs Cultura Colaboradora, Fuente creación propia apoyado en Camerón Quinn, (1999), donde permite determinar el grado de la cultura de los docentes, si es una cultura competitiva vs cultura Colaboradora, determinando estas variables que los docentes están alineado a ser competitivos, debido a que el sistema de gestión de Calidad, determina una alineación hacia seguir procedimientos, sin embargo, los docentes tienden a ser competitivos y tratan de transmitir estos conocimientos a sus alumnos, y desarrollarlos en las diversas ramas de la industria, a través de conocimientos y capital intelectual del docente*

Podemos concluir que esta encuesta aborda la participación del docente y la ubica centrada en el capital intelectual, gestión del capital intelectual, la Innovación y en la competitividad, que lo que ellos imparten

y el grado de experiencia es adecuado y por ende influyen en los alumnos para ser competitivos, dado el grado académico que tienen, lo que transmiten de forma dinámica, generando el conocimiento por medio de casos prácticos y que tienden a resolverse de manera sistemática.

#### Los Resultados De Variables Analizadas

**Tipo de Cultura Predominante en UT Torreón**



**Fig.4 Modelo de Valores de Competencias. Fuente: Creación propia**

Variable 1: Cultura Competitiva vs Cultura Colaboradora, tiende a ser tradicionalista, por sistema de Gestión de Calidad tendemos a ser competitivos (Ver Tabla 2); Figura 3 Tipo de cultura Predominante: modelo de valores de competencia, con respecto a la Variable 2: En la Matriz de Incidencias de competencias de Primer Nivel, identifica las competencias más representativas que manejan los docentes son: La Toma de decisiones, Orientación al Cliente, Pensamiento Analítico, Trabajo Colaborativo, Uso de la Información. Con respecto a la Variable 3: Análisis de Brecha: de cómo “SON” y cómo “DEBERÍAN SER” las competencias en la Institución, se muestra que los docentes conocen y determinan que el nivel de competencias es necesariamente de un nivel alto, es decir el IDEAL sería una escala de 1 = Muy Alto, ya que aunque los directivos manejan un nivel menor, es decir un nivel 2 = Alto, la percepción que el docente tiene en la enseñanza de los alumnos es que “DEBERÍAN SER” muy alto, por lo que el docente se maneja a un nivel alto y por lo tanto las competencias que enseña serán a niveles competitivos. Con respecto a la Variable 4: Análisis de Cultura Institucional: Siendo Predominante la Cultura “Jerárquica”.

Durante éste análisis con los docentes, se utilizó el instrumentó de evaluación por medio de encuesta, para determinar qué tipo de Cultura predomina en la Institución, las características principales que se midieron fueron: Características dominantes, liderazgo organizacional, Administración de Empleados, La unidad como organización, Énfasis Estratégico y Criterios de Éxito; posteriormente se evaluaron éstos 6 puntos en la cual se subdividió en 4 alternativas a las que le asignara un peso respectivo no excediendo de 100 y distribuyéndose de acuerdo a la percepción del docente, donde gráficamente se observa un valor numérico que deberá ser distribuido en A, B, C, D, para determinar el tipo de cultura, ver figura 4, según se puede apreciar, al aplicar el modelo de Cameron y Quinn (1999), se puede apreciar después de recopilar la información en el instrumentó de evaluación por medio de encuestas, y posteriormente al analizar los datos, se observa que la Cultura predominante en la Institución es la JERÁRQUICA, donde existe características organizativas, control y seguimiento a los procedimientos, con un liderazgo organizacional, donde existe una administración de empleados, existe una seguridad y estabilidad de la planta de docentes, existe un pegamento organizacional, unión por solucionar las situaciones que permiten generar una oportunidad de desarrollo, donde se mantienen estables los procesos, políticas y reglas, las cuales son claras, se tiene un énfasis estratégico, existe un marcado interés en la Permanencia y estabilidad de la docencia, y hay criterios de éxito, donde la eficiencia se traduce en Tiempo, calidad y entrega intelectual, para el mejoramiento y competitividad de la Institución hacia los alumnos, a los cuales se les comparte las diversas experiencias para el desarrollo de su conocimiento en las competencias educativas que desarrolla el alumno donde bajo

un Enfoque Interno, se tiene una integración del “SER” y la estabilidad y control de las actividades que le permiten ser competitivos en el campo laboral.

## CONCLUSIONES

De acuerdo al estudio realizado en la UT Torreón con el personal docente, se determinó que Gestión por competencias es una herramienta para desarrollar el Capital Intelectual, marcando una diferencia entre capacitación y los requerimientos para identificar las capacidades del docente, con respecto al propósito de la Institución. En conclusión se identifican los diferentes aspectos y procesos en los docentes, usando técnicas de medición de capital intelectual, para crear valor a la Institución. El análisis desarrollado a los docentes por medio del instrumento de evaluación de encuesta, se determina que al revisar el acumulado de las diversas respuestas, el tipo de cultura que se presenta es una cultura PREDOMINANTE, tipo JERARQUICA, donde el personal docente tiende a tener características Organizativas, existe un trabajo competitivo y de Innovación en la transferencia de conocimiento hacia los alumnos, se busca tener un liderazgo organizacional, donde los docentes y personal están alineados al Sistema de Gestión de Calidad ISO9001:2008, alineando a los docentes al cumplimiento de las metas estratégicas de la Universidad, buscando la gestión, Competitividad e Innovación en los diversos departamentos y permitiendo un liderazgo de competencia en el mercado regional, siendo una Universidad que apunta a ser la primera opción de ingresos de las diversas preparatorias de la región, debido a su grado de Competitividad y preparación en la región lagunera, por ser una Institución que permite obtener dos grado de Educación, siendo uno de Nivel Técnico Superior Universitario, e Ingeniería en las diversas opciones de carreras, que prioriza capacitación, manejo de técnicas y conocimientos, vinculada a la empresa y a la administración pública fortaleciendo el conocimiento y la aplicación de los mismos, así como el manejo de las diversas herramientas en la práctica cotidiana en la que los alumnos adquieren su certificación.

## RECOMENDACIONES

Para la investigación se recomienda ampliar la muestra en más Universidades Tecnológicas para determinar los tipos de organización cultural por regiones y saber si se encuentran alineadas al Sistema de Universidades Tecnológicas. La gestión del capital intelectual y las competencias docentes, permiten al recurso humano desempeñarse de acuerdo a como lo requiere la empresa cuando cuenta con ciertos requisitos como lo son: la disposición, conocimientos, habilidades, destrezas, actitudes, aptitudes, etc. Lo cual permite al sujeto ser competitivo en el ámbito en el cual se desempeña.

### Futura Linea de Investigaciones

Para trabajos posteriores se recomienda integrarse de una manera más amplia una línea de investigación enfocada a la forma de cómo influye el liderazgo como variable de competitividad en la gestión de Competencias y Capital Intelectual, y como segunda línea de investigación estaría integrada por un análisis comparativo entre diferentes universidades tecnológicas, México-Francia del cómo se aborda la gestión del sistema por Competencias.

### Discusion

Durante la parte Aplicada, se llevó a cabo una serie de encuestas en la Universidad Tecnológica de Torreón, para determinar el grado de competitividad del capital intelectual, el recurso humano, la gestión del capital intelectual, cultura organizacional y competencias educativas que se tienen, para identificar y procesar la información, en la búsqueda de introducir un procedimiento en la gestión de competencias para docentes generando la siguiente discusión. ¿Quién determina cuando un individuo, llámese docente, alumno, gerente, es competente, y en base a qué elementos podremos decir que ha destacado sobre cierta

competencia?, ¿Hasta qué nivel de competencia, podremos evolucionar?, ¿Cómo influirá en la Gestión de competencias las nuevas formas de visualizar la educación con la tecnología que está evolucionando a niveles insospechados? Durante el transcurso de la Aplicación del instrumento de evaluación (en total fueron 4 instrumentos) su procesamiento y análisis para interpretar los resultados numéricos, con la intención de alinear al personal docente al Sistemas de Gestión de Calidad Institucional ISO 9001:2008, Cabe mencionar que la institución tiene cerca de 180 maestros PTA y cerca de 50 PTC, con un total de personal administrativo cercano a 70 personas (Secretarías, administrativos, etc.) dado que este análisis se llevó a cabo durante la semana del Agosto 2013 a Noviembre de 2013, en el turno Matutino, y con la participación de diversos docentes los cuales se analizan sus resultados tanto individualmente como en grupo (Acumulado), la muestra fue de un total de 18 docentes, de los cuales 10 son PTA (Profesores de Tiempo Asignado) y 8 son de PTC (Profesores de Tiempo Completo) y agradeciéndoles su colaboración y participación a estas instrumentos de evaluación y encuestas realizadas en la Universidad Tecnológica de Torreón.

### Contribucion a la Investigacion

Parte de la contribución técnica a esta investigación surge la definición personal de competencia la cual es: “*Dentro del entorno personal y capacidad de desarrollo, destrezas, conocimiento y habilidades desempeñadas en un determinado campo de acción, el individuo es multifuncional para el desempeño de uno o varios trabajos, llegando a un fin determinado y común para los objetivos estrategicos de la organización, usando las diversas herramientas y capacidades para su funcionalidad y éxito final*” (Julio César Dorado Espino, 2013), esto es que al empezar a generalizar y analizarlas, éstas, estarán creando un sinnúmero de variables que se irán embañando y su determinación definitiva estará siendo complicada.

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# IMPACTO DEL PROGRAMA DE VERANO CIENTÍFICO EN LA TITULACIÓN POR LA MODALIDAD DE TESIS EN ESTUDIANTES DE PREGRADO. UN ESTUDIO DE CASO

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## RESUMEN

*La formación en investigación de estudiantes de pregrado se ha dado en la práctica, a través de la realización de una tesis y de la participación activa con algún investigador a través de proyectos de investigación. El objetivo del estudio, fue analizar los porcentajes de titulación de los estudiantes que han participado en el programa de verano científico para el periodo comprendido de 2009 a 2012 y que al final del periodo evaluado habían optado, concluido y presentado un trabajo de investigación para terminar su proceso de titulación por la modalidad de tesis en la Universidad Juárez Autónoma de Tabasco en México. El diseño del estudio fue no experimental, descriptivo, longitudinal y se empleó como técnica de recolección y análisis de datos la minería de textos. Los resultados indican que el 18% de los estudiantes que han participado en el programa se han titulado por esta modalidad, destacando el área de ingeniería y el bajo índice que reporta el área de medicina y ciencias de la salud. Se concluye que los resultados se relacionan con problemas en el modelo de operación y seguimiento de las capacidades de investigación de los estudiantes del programa, y no al área del conocimiento.*

**PALABRAS CLAVE:** Tesis, Investigación, Verano Científico

## IMPACT OF SUMMER SCIENTIFIC PROGRAM FOR DEGREE THESIS MODE ON UNDERGRADUATE STUDENTS. A CASE STUDY

### ABSTRACT

*The research training of undergraduate students has been done through the formulation of a written thesis and an active participation with a researcher through research projects. The aim of the study was to analyze the graduation rates of students who participated in summer science program for the period from 2009 to 2012 and those whom at end of the evaluation period had chosen, completed and submitted a research paper to finish their certification process by thesis mode at Universidad Juárez Autónoma de Tabasco, México. The study design was non-experimental, descriptive, longitudinal and using a 'text mining' technique for collecting and analyzing data. The results indicate that 18 % of students who participated in the program have graduated from this mode, highlighting the engineering and the low index was for medicine area and health sciences. We conclude that the results are related to problems in the operating model and tracking capabilities of student in the research program, not about knowledge area.*

**JEL:** I23

**KEY WORDS:** Training, Research, Human Capital

## INTRODUCCIÓN

En las sociedades actuales, la ciencia, la tecnología y la innovación, juegan un papel preponderante para que los países alcancen mayor prosperidad económica y bienestar para su población. Ante este panorama, 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).

La formación en investigación de estudiantes universitarios se ha dado en la práctica, a través de la realización de una tesis y de la participación activa en trabajo de campo con algún investigador a través de proyectos de investigación. Sobre este tipo de formación, Jenkins (2004) establece que el área que más necesita de investigación es sobre el impacto que tiene esta experiencia en los estudiantes y en el desarrollo de su inteligencia.

### Planteamiento del Problema y su Importancia

En los últimos 8 años de participación que ha tenido la Universidad Juárez Autónoma de Tabasco en el programa de verano científico, iniciativa de la Academia Mexicana de Ciencias (AMC, 2013) por fomentar las vocaciones científicas, ha sostenido crecimiento constante de estudiantes de pregrado que participan (UJAT, 2013). Cabe mencionar que durante este tiempo, el objetivo es que el estudiante adquiera conocimientos y habilidades propias de un investigador en formación. Sin embargo no existen estudios que presente evidencia del impacto que ha generado este programa en los estudiantes que han asistido, tanto en el interés por desarrollar sus competencias en investigación, así como en el desarrollo de un trabajo que refleje estas capacidades como la tesis.

Estudios previos del equipo de trabajo determinaron en una primera fase del proyecto (Magaña, Aguilar, Pérez, Quijano y Argüelles, 2014) si éstos estudiantes después de haber participado en el programa presentaban un verdadero interés en las actividades de investigación y cuáles fueron sus motivaciones y las limitantes que percibían, concluyéndose en esta fase, que si existe un interés del alumno por el desarrollo de actividades de investigación, sin embargo los resultados señalan que los conocimientos y la experiencia adquirida durante la estancia se perciben como insuficientes para el desarrollo de un trabajo de investigación. Los resultados presentados para esta fase del estudio, tienen por objetivo analizar los porcentajes de titulación de los estudiantes que han participado en el programa de verano científico para el período comprendido de 2009 a 2012 y que a la final del período evaluado habían optado, concluido y presentado un trabajo de investigación para concluir su proceso de titulación por la modalidad de tesis en la Universidad Juárez Autónoma de Tabasco en México.

El programa de “Verano de la Investigación Científica” tiene por objetivo fomentar el interés de los estudiantes por la actividad científica, ampliando sus conocimientos y sus opciones para su futura etapa de formación profesional (Academia Mexicana de Ciencias [AMC], 2013). La Universidad Juárez Autónoma de Tabasco es una de las instituciones de educación superior que ha participado desde los inicios del programa y además cuanta con un número significativo de estudiantes que han asistido. Por otra parte el estado de Tabasco en México es actualmente el segundo Estado con mayor número de participantes en el programa (AMC, 2013).

Para la Universidad en la que se desarrolló el estudio existen en el reglamento otras modalidades de titulación relacionadas a la generación de conocimiento y a las actividades de investigación y/o desarrollo tecnológico, como la titulación por artículo publicado y desarrollo tecnológico, pero son relativamente de reciente incorporación al mismo (UJAT, 2011a) y para el período bajo estudio (2008 – 2012) la mayor parte

de los estudiantes se rigieron con el reglamento anterior (UJAT, 2007), en donde la modalidad más representativa relacionada a las actividades de investigación fue la modalidad de tesis. El resto de esta investigación está organizada como sigue. La sección de revisión literaria presenta un análisis de los estudios realizados sobre la formación en investigación de estudiantes universitarios, el programa de Verano Científico de la Academia Mexicana de Ciencias y por último el desarrollo y evolución del programa en la Universidad Juárez Autónoma de Tabasco. En la sección de metodología se describe el diseño de la investigación, cómo se conformó la población y el proceso de recolección y análisis de datos. Después se presenta la sección de resultados con los valores que se reportan del análisis descriptivo. Por último las conclusiones del estudio que integran las líneas de investigación futuras.

## REVISIÓN LITERARIA

La forma de adscripción de nuevos miembros en las comunidades académicas difiere totalmente del reclutamiento tradicional que se da en otros contextos, ya que en el ámbito académico va de la relación discípulo-maestro a la relación estudiante-formas de conocimiento, disponiendo dichas comunidades de diversas interacciones como proyectos, publicaciones, canales de interacción, convocatorias, estrategias de formación, conformación de grupos y semilleros de investigadores (Ministerio de Educación Nacional, MEN, 2010 y Santelices, 2010; citados por Rojas-Betancour, 2011).

Millspaugh y Millenbah (2004) describen tres tipos de experiencia en investigación en los que los estudiantes participan: 1) el modelo de práctica orientada, generalmente enseñada en el aula, donde se adquieren habilidades básicas de investigación pero que tiene pocas oportunidades de aplicarlas; 2) el modelo de estudiante - colega, cuando el estudiante participa en las diversas etapas del proceso investigativo, este modelo involucra el mayor nivel de participación y puntos de vista de los estudiantes como colega de investigación; y 3) el modelo técnico, el cual permite a los estudiantes recolectar datos, aprender técnicas de investigación y trabajar como equipo, lo cual representa una ventaja porque permite a los estudiantes conectar un curso con la investigación, aprenden a trabajar solos y en equipos así como desarrollar sus habilidades para resolver problemas, generalmente cuando apoyan al investigador en el trabajo de campo. Para Rivas (2004) la formación de investigadores debe considerarse como un proceso educativo donde existan profesores que instruyan la manera de investigar con base a su propia experiencia y que hayan alumnos que estudian, analizan y comparan los diferentes métodos, y que también hay habilidades que se aprenden, desarrollan y perfeccionan, para ello se requiere no solo un cuerpo docente que investiga, sino programas específicos que permitan al alumno generar las competencias necesarias para desarrollar investigación.

En el ámbito universitario la investigación se ha dado en la práctica a través de la realización de tesis y de participar activamente en trabajo de campo con algún investigador. Durante el desarrollo de una tesis la orientación y ayuda del investigador experimentado es indispensable para guiar e influir en los avances del estudiante en formación. Su colaboración es crucial porque con su conocimiento y experiencia orienta y mejora las actividades de investigación y el desarrollo de habilidades, que conducen al estudiante a formalizar proyectos.

### Academia Mexicana de Ciencias y el Programa de Verano Científico

El Verano de la Investigación Científica tiene como objetivo principal fomentar el interés de los estudiantes de licenciatura por la actividad científica en cualquiera de sus áreas: Físico matemáticas, Biológicas, biomédicas y químicas, Ciencias sociales y humanidades e Ingeniería y Tecnología.

El programa consiste en promover y facilitar que los estudiantes realicen estancias de investigación de 7 semanas 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 apasionante mundo de la ciencia

al permitirles participar en algún proyecto de investigación. El Verano de la Investigación Científica inició sus actividades en 1991 y, desde entonces, la Academia ha garantizado que su difusión sea completamente abierta, lo que ha permitido el registro de un número cada vez mayor de estudiantes provenientes de todas las áreas del conocimiento y de todos los estados de la República. (AMC, 2013).

### Evolución del Verano Científico en la Universidad Juárez Autónoma de Tabasco

La Universidad Juárez Autónoma de Tabasco ha participado desde el inicio del programa de Verano de la Investigación Científica con sólo 6 estudiantes su incremento anual en las primeras convocatorias no fue representativo, pero a partir del año 2005, la participación fue de 71 alumnos y de un profesor investigador de nuestra Universidad que por primera vez recibía estudiantes del programa, en 2006, la cifra se incrementó a 94 alumnos y 4 profesores como asesores, en se elevó la participación siendo 111 estudiantes y 6 profesores investigadores como asesores, sin embargo a partir de 2008 comienza una campaña extensiva de difusión del programa y el registro de estadísticas más detalladas sobre los participantes y donde se reportaron 174 estudiantes becados, de los cuales 24 habían sido por la Academia Mexicana de Ciencias, 10 estudiantes por el Consejo de Ciencia y Tecnología del Estado de Tabasco y 141 por parte de la Universidad Juárez Autónoma de Tabasco, de las distintas

Divisiones Académicas que la integran y 9 profesores investigadores brindaron apoyo a estudiantes de otras entidades. En el año siguiente aumento de nuevo la cifra a 201 participantes, en el 2010 fueron 254, en el 2011 de 277 estudiantes y en el año 2012, la última convocatoria evaluada del programa, la UJAT registro a 350 estudiantes, lo que equivale a un crecimiento de 26.36% de participación por año (figura 1), lo que demuestra el compromiso hecho por la universidad con el desarrollo local al formar profesionistas capacitados para afrontar los retos que le depara el futuro próximo (UJAT, 2010, 2011b, 2012a, 2013).

### Marco Legal

Con base en la Ley Orgánica de la Universidad Juárez Autónoma de Tabasco y al Estatuto General de la Universidad, se reestructura en 2011 el Reglamento de Titulación que tiene como objetivo establecer las bases y fijar las normas para la obtención del título a nivel Licenciatura a través de la elección de diferentes modalidades y sus requisitos correspondientes (UJAT, 2011a). El reglamento de titulación actual cuenta con 125 artículos, de los cuales el artículo 7 hace referencia a las diferentes modalidades de titulación, los cuales son: a) Tesis, b) Examen General de Conocimientos, c) Manual de Prácticas para Laboratorio, d) Taller o Campo, Diseño de Equipo, e) Máquinas o Software Especializado, f) Diplomado de Titulación, g) Estudio de Maestría o Doctorado, h) Memoria de Trabajo, i) Titulación por Promedio, j) Titulación por Desarrollo tecnológico, k) Titulación por Artículo Publicado, l) Titulación por Proyecto de Creación Artística, m) titulación por Examen de Certificación (UJAT, 2011a).

Se hace necesario también presentar las modalidades de investigación que se regían en el reglamento que estuvo vigente para el período 2008 - 2011 (UJAT, 2007), el cual estuvo conformado de cinco capítulos, 119 artículos y dos transitorios, y las modalidades de titulación se especificaban en el artículo cuarto las cuales fueron: a) tesis, b) examen general de conocimientos, c) manual de prácticas para laboratorio y taller, d) diseño de equipo o máquinas, e) cursos de titulación, f) estudios de maestría o doctorado, g) memoria de trabajo, h) titulación automática por promedio, i) titulación por proyectos de investigación.

Asimismo, se requiere justificar el indicador de comparación que fue la titulación por la modalidad de tesis desde un marco legal de operación, pues si bien existían otras opciones de titulación podrían reflejar el aprendizaje del estudiante en las actividades de investigación (UJAT, 2007), como el proyecto de investigación, las cifras de titulación por esta modalidad eran muy bajas. Para opciones más recientes (UJAT, 2011b) como el artículo publicado o el desarrollo tecnológico, aún no se tenían cifras registradas

en estas modalidades, por lo que fue necesario definir la más representativa para los fines de esta investigación y la transición de reglamentos siendo esta una limitación del estudio.

## MATERIAL Y MÉTODOS

### Diseño del Estudio

El diseño del estudio fue no experimental, descriptivo, longitudinal (Kerlinger y Lee, 2002) con un enfoque de investigación cuantitativo. La población considerada fueron los estudiantes de todas las áreas del conocimiento que han participado en el verano científico en un período de evaluación de 2008 a 2012. Así mismo se utilizaron los registros de la Secretaría Académica (UJAT, 2012b) sobre los estudiantes que se titularon por la modalidad de tesis durante el periodo de 2009 a 2012, considerando un año mínimo para el desarrollo del trabajo recepcional de tesis. La metodología de recolección de datos y análisis empleada fue el análisis cuantitativo de textos o también denominado análisis de contenido cuantitativo (Álvarez, 2012, p. 132), la cual se concibe como una técnica que trata de garantizar la reproductividad y validez de los resultados, mediante el establecimiento de indicadores definidos por el investigador, siendo para este caso particular, la titulación por tesis el indicador de eficiencia para las actividades de investigación en los estudiantes de licenciatura que participaron en el programa de verano científico 2012.

Para poder obtener la información sobre el período 2009 – 2012 de todos los estudiantes titulados por tesis para poder realizar el análisis correspondiente, ésta se obtuvo a través de un oficio enviado a la Secretaría Académica y la Dirección de Planeación, siendo ésta última la que proporcionó los datos de manera digital para poder realizar el análisis de datos correspondiente (UJAT, 2012b). Para el análisis estadístico se empleó el software Microsoft Office Excel 2007 para Windows y el SPSS, en donde se realizó el análisis descriptivo y de frecuencia con la finalidad de describir el fenómeno bajo estudio en cada una de sus dimensiones y en general.

## RESULTADOS DESCRIPTIVOS

En esta etapa se presenta primero la información relativa a los estudiantes que participaron en el programa verano de la investigación científica, así como la inversión realizada por la universidad por cada alumno que participó en la estancia y fue compararla con los trabajos de investigación terminados evaluados a través del indicador de titulación por tesis. A continuación se muestran las tablas que reflejan los resultados obtenidos nos muestra las cantidades de alumnos que participaron en el verano científico y se titularon por tesis y su comparación con el total de alumnos que han participado en el periodo comprendido en el estudio (tabla 1).

Tabla 14: Alumnos Titulados Por Tesis en la UJAT

Tipo De Alumno	2009	2010	2011	2012	TOTAL
Total de Alumnos titulados en la modalidad de tesis	625	529	441	559	2154
Total de alumnos titulados en la modalidad de tesis y que participaron en el programa de verano científico.	62	57	38	4	161
PORCENTAJE	10%	11%	9%	1%	7%

*Nota: esta tabla presenta el número de alumnos titulados en la modalidad de tesis para el período 2009 – 2012 de toda la Universidad, así como el total de alumnos titulados en la modalidad que además participaron en el programa de verano científico.*

*Fuente: Elaboración Propia UJAT (2009, 2010, 2011b, 2012a, 2013).*

Se observa que en el año 2009 se concentró la mayor cantidad de alumnos titulados por la modalidad de tesis de toda la Universidad, sin embargo, porcentualmente contrastando el total de alumnos que se titularon con la misma modalidad en el programa de verano científico, éstos solo representan el 10%, en el año 2010 el 11%, el año 2011 con un 9% y en el 2012 el valor es del 1%. Es necesario señalar que no se pudieron tomar valores de referencia de los años anteriores al estudio, debido a que no existe documentación oficial

detallada para los estudiantes que participaron en el verano científico. En la tabla 2 se muestran a los alumnos que participaron en el verano científico por año y que se titularon por tesis.

Tabla 15: Alumnos Que Participaron en el Programa de Verano Científico Titulados Por Tesis (2008-2012)

Año	No. de Alumnos Participantes en el Programa de Verano Científico	Sexo		No. de Alumnos Titulados Por Tesis Por Cohorte Generacional Del Programa de Verano Científico
		M	F	
2008	174	77	97	67
2009	201	77	124	62
2010	254	100	154	57
2011	277	96	181	38
2012	350	126	224	4
	TOTAL			228

*Nota: esta tabla presenta el número de alumnos que participaron en el programa de verano científico (2008 – 2012) y el total de los mismos que han culminado sus estudios por la modalidad de tesis. Fuente: Elaboración Propia UJAT (2008, 2009, 2010, 2011b, 2012a, 2013)*

En la tabla 2 se observa que a pesar de que el número de alumnos participantes en el programa ha registrado un incremento significativo con una tasa de crecimiento anual promedio de 27.75%, el indicador de la titulación por tesis disminuye en una tasa de decrecimiento anual de 34.89%.

### Análisis Comparativo Por Área del Conocimiento

En este apartado se presentarán las tablas de resultados que presentan el número de estudiantes que participaron por año y programa de licenciatura en el programa de verano científico, así como el número de estudiantes de cada generación que hasta la fecha de corte del estudio, diciembre de 2012, se había titulado por la modalidad de tesis, es decir la cohorte generacional del programa. Las áreas fueron clasificadas de acuerdo a la catalogación internacional Barros Sierra que hace referencia el Consejo Nacional de Ciencia y Tecnología (CONACYT, 2000), la cual divide se divide en siete áreas del conocimiento, 1) Físico-Matemáticas y Ciencias de la Tierra, 2) Biología y Química, 3) Medicina y Ciencias de la Salud, 4) Humanidades y Ciencias de la Conducta, 5) Ciencias Sociales, 6) Biotecnología y Ciencias Agropecuarias, y 7) Ingenierías.

En la tabla 3 se presenta en análisis general comparativo de las siete áreas del conocimiento planteadas para el estudio. El mayor porcentaje de alumnos que han participado en el programa de verano científico y que han optado por la modalidad de tesis dentro de su cohorte generacional, lo reporta el área de ingenierías, seguido del área de físico-matemáticas y ciencias de la tierra.

Uno de los resultados que sorprendió al grupo de trabajo fueron los resultados del área de medicina y ciencias de la salud, pues su participación en cantidad de alumnos dentro del programa es la más alta de todas las áreas, pero los estudiantes no han decidido finalizar sus estudios realizando un trabajo recepcional de investigación como lo puede ser la tesis, pues apenas el 7% de todos los participantes desarrollaron un trabajo terminal para la modalidad de tesis, siendo un aspecto fundamental en la formación del área el desarrollo de habilidades de investigación (Ponce, et al., 2002; 2005; Ramos y Sotomayor, 2008). Conclusiones Desde un punto de vista de participación el programa ha tenido un comportamiento de crecimiento significativo de 179 de alumnos participantes en promedio por año, sin embargo, desde una perspectiva de eficiencia, considerando la tesis como un indicador de salida, el programa no ha tenido los resultados esperados, pues no ha motivado lo suficiente a sus participantes a que su formación en investigación se vea reflejada en un trabajo terminal como lo puede ser la tesis.

Es necesario señalar que se seleccionó la modalidad de titulación por tesis como el indicador de eficiencia, porque se concuerda con Calvo (2009) en señalar que su desarrollo es un proceso complejo en el que los

estudiantes producen conocimiento, entendiendo por ello la movilidad de temas, conceptos y problemas que ellos hacen circular en la tesis a manera de red de significaciones, apropiándose de los significados y plasmándolos mediante el despliegue de recursos de escritura. Si bien el objetivo del verano científico es promover las vocaciones científicas a través de un programa en donde la convivencia y tutoría de un investigador se pretende que despierte el interés del estudiante por el desarrollo de las competencias científicas, este interés no se puede medir solo desde el punto de vista de la percepción del mismo, se hace necesario evaluar si ese interés lo condujo al desarrollo de un proceso de aprendizaje dentro de la investigación, que dado el contexto y reglamentos de la Universidad bajo estudio y el periodo evaluado, la tesis puede llegar a ser el mejor referente de éxito en dicho proceso de enseñanza aprendizaje. Los resultados dan evidencia de que existe una baja tasa titulación por tesis en los estudiantes que participaron en el programa de verano científico, pues en promedio no rebasa el 18% por cohorte generacional en el periodo que se analizó (2009-2012). Desde esta perspectiva el modelo del programa de Verano Científico a nivel institucional está requiriendo un apoyo mayor que la estancia de dos meses para motivar al estudiante a desarrollar un trabajo de investigación y mejorar sus competencias para ello.

Tabla 16: Número de Alumnos Participantes en el Programa de Verano Científico, y Titulados Por Tesis Por Cada Área del Conocimiento (2008-2012)

Programa de Licenciatura	2008	2009	2010	2011	2012	TOTAL	% Titulados
Físico-Matemáticas y Ciencias de la Tierra							
Participantes	16	8	7	9	22	62	19%
Titulados	6	4	2	0	0	12	
Biología y Química							
Participantes	8	9	10	11	47	85	15%
titulados	5	6	2	0	0	13	
Medicina y Ciencias de la Salud							
Participantes	44	39	57	66	71	277	7%
titulados	8	5	3	3	0	19	
Humanidades y Ciencias de la Conducta							
Participantes	3	2	14	12	17	48	8%
titulados	1	0	2	1	0	4	
Ciencias Sociales							
Participantes	7	41	41	48	33	170	13%
titulados	2	9	7	4	0	22	
Biotecnología y Ciencias Agropecuarias							
Participantes	20	15	36	20	24	115	18%
titulados	2	7	10	2	0	21	
Ingenierías							
Participantes	52	42	28	44	42	208	39%
titulados	29	20	8	21	4	82	
TOTAL							
Participantes	150	156	193	210	256	965	18%
titulados	53	51	34	31	4	173	
% titulados	35%	33%	18%	15%	2%	18%	

*Nota: Esta tabla presenta el número de alumnos que participó del 2009 al 2012 en el programa de verano científico, así como el número de alumnos que se ha titulado por la modalidad de tesis de cada grupo generacional para cada área del conocimiento según la calificación Internacional Barros Sierra empleada por CONACYT (2000), y como resultado el porcentaje proporcional por año y programa de licenciatura. Fuente: Elaboración Propia UJAT (2008, 2009, 2010, 2011b, 2012a, 2013).*

Por otra parte la titulación universitaria, asumida como un proceso formativo, requiere de trabajo de acompañamiento entre los estudiantes y con los asesores, identificar las reglas del juego que se tornan productivas tanto para la elaboración conceptual de la tesis como para la escritura (Calvo, 2009).

Los resultados no permiten generalizar a todas las áreas del conocimiento, lo cual hace pensar que el problema es de tipo estructural en el modelo de operación y no relativo al área del conocimiento. Diversos estudios (Corpas, 2009; Hernández, 2005; Quintero, Munévar y Munévar, 2008) han señalado la estrategia de los semilleros de investigación como un programa de licenciatura que brinda el acompañamiento necesario que pudiera ser un complemento del programa de verano científico, para garantizar que los



alumnos que han logrado despertar un interés por las actividades científicas logren desarrollar competencias científicas que garanticen su inserción exitosa y profesional en la sociedad del conocimiento. Con relación a los resultados presentados por el área de medicina y ciencias de la salud, el estudio realizado por Ramos y Sotomayor, (2008) señala que las estrategias de mentoría y participación activa en proyectos de investigación científica, son las estrategias que mejor resultados han generado en esta área del conocimiento, tomando como base que el programa de verano científico es una estrategia de mentoría dentro de un proyecto de investigación, los resultados para el área solo generan más interrogantes, ¿son dos meses suficientes como para despertar el interés del estudiante? ¿han generado interés en la vocación científica? ¿por qué no desarrollar un trabajo de investigación como la tesis? ¿cuál ha sido la experiencia del estudiante en cuanto a su proceso de enseñanza aprendizaje?. Las respuestas requieren un estudio más profundo del programa, más allá de las percepciones del estudiante que ya se han publicado por el equipo de trabajo (Aguilar, Magaña, Guzmán, 2013; Magaña, Vázquez, Aguilar, 2013; Magaña, et al., 2014), o de los resultados aquí presentados.

El estudio que se presenta es de índole descriptiva cuantitativa y los datos presentados no permiten señalar causales precisas por lo que se afirma que las futuras líneas de investigación deberán presentar un enfoque holístico, que permitan determinar con precisión las diversas situaciones que se están presentando hacia el interior de cada área del conocimiento y poder presentar un panorama general de la problemática aquí presentada. Es necesario recordar que no necesariamente mayor cantidad representa mejor calidad, se requieren de modelos que permitan dar evidencia de un verdadero proceso de aprendizaje en el desarrollo de competencias en investigación (Ovide, 2000), pues sin importar la orientación de los programas de licenciatura, la investigación es una actividad fundamental en el desarrollo profesional de los estudiantes de pregrado.

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# PERCEPCIÓN DE LA INNOVACIÓN EN LA EDUCACIÓN COMO UNA FORMA DE VINCULACIÓN

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## RESUMEN

*Este artículo forma parte de diversas investigaciones realizadas a nivel educación superior durante los ejercicios 2011, 2012 y 2013, y en las cuales se cuestionó desde diversos ángulos a una muestra de estudiantes acerca de la innovación y si consideran que es un detonante de las economías de los países e influir en mejorar sus niveles de calidad de vida, detectando que las personas pueden tener su propia perspectiva de lo que es la innovación y su propia percepción de cuál es el impacto en los diversos sectores de la sociedad, este artículo fue elaborado en forma empírica, de acuerdo a resultados de las investigaciones mencionadas con la finalidad de influir en el ámbito educativo al conocer los requerimientos del entorno global y las exigencias de la organización de cooperación y desarrollo económico(OCDE), y sus recomendaciones que pretenden la vinculación real de los egresados de educación superior con el entorno, independientemente del programa de estudios en el que se preparan.*

**PALABRAS CLAVE:** Educación, Innovación, Vinculación y Estudiante Educación Superior

## PERCEPTION OF INNOVATION IN EDUCATION AS A FORM OF BONDING

### ABSTRACT

*This item is part of several investigations at higher education level in 2011 , 2012 and 2013 , and which was challenged from different angles to a sample of students about innovation and if they feel that is a trigger for the economies of countries and influence improve their quality of life , sensing that people can have their own perspective of what is innovation and their own perception of what is the impact on the various sectors of society , this article was written in empirically, according to research results mentioned in order to influence the education sector to meet the requirements of the global environment and the requirements of the organization for Economic Cooperation and development(OECD),and recommendations that seek the real link of graduates from higher education to the environment regardless of the curriculum in preparing.*

**JEL:** A19, A22, B59, D60, F01

**KEYWORDS:** Education, Innovation, Linking Higher Education and Student

## INTRODUCCIÓN

Los requerimientos del entorno global en cuanto a educación son claros tienen que ver con factores de carácter social, político, económico, científico y tecnológico debido a ello las Instituciones de Educación Superior(IES) han adoptado los modelos educativos preparados específicamente para lograr vincularse con el objetivo primordial de impactar los entornos laborales de acuerdo a las funciones sustantivas de la educación desde una perspectiva de evaluación, y considerando diversos aspectos como por ejemplo educación, calidad, equidad, pertinencia, transparencia e internacionalización, las cuales permiten la transformación social a partir de las relaciones entre universidad, gobierno y sociedad.

Este artículo toma de base 3 investigaciones realizadas por Plascencia (2013) en los últimos años 2011, 2012 y 2013, en las cuales se consideraron tres aspectos fundamentales que son en primer lugar un “Curso de capacitación diseñado y realizado dentro del contexto de un enfoque formativo, que desarrolla el liderazgo, la sensibilización y las competencias para una acertada toma de decisiones financieras en la gestión directiva, a la vez que propicia la innovación” por otra parte considerando a “El emprendedor en la Universidad Autónoma de Baja California, caso estudiantes de la Facultad de Ingeniería y Negocios Tecate” y logrando unir con este artículo estos tres problemas identificados por Plascencia en otra investigación denominada “Educación con Calidad a través de la Vinculación”

Los resultados vertidos tienen que ver con algunos cuestionamientos que se efectuaron con la finalidad de llegar a las hipótesis planteadas en cada una de estas investigaciones y algunos de estos cuestionamientos fueron acerca de ¿Cuáles han sido los procesos de vinculación que han permitido el tránsito del estudiante al mercado laboral?, ¿Cuáles han sido los diversos modelos de vinculación a través de los cuales las IES han adoptado para lograr impactar los entornos laborales y la innovación? por último acerca de ¿Cuáles han sido los sistemas de evaluación y el impacto en la vinculación asociada a la calidad, equidad, la pertinencia, la transparencia y la internacionalización? Una contestación adecuada de estas preguntas orientaría al objetivo que en su conjunto permita lograr contribuir a una transformación social a partir de las relaciones entre universidad gobierno y sociedad generando un adecuado desarrollo humano y con ello lograr elevar los niveles de innovación y competitividad económica que a su vez permitan la generación de capacidades y competencias para la empleabilidad de los egresados de las IES. Lo que nos llevaría a una hipótesis:

Algunos modelos educativos de educación superior y posgrado presentan características distintas en cuanto a los enfoques educativos y los requerimientos del entorno hacia los estudiantes así como la no consideración de la cultura en el desarrollo pleno y realización de un ser humano ideal lo que se provoca por una falta de una vinculación en el entorno laboral e innovación en el entorno empresarial. La intuición humana tiene que ver con lo aprendido, debido a que en la práctica el ser humano genera estructuras específicas que son métodos o bien los patrones que se hacen de acuerdo a experiencias pasadas acumuladas en el presente. Es indudable que el entrenamiento hace a los genios, al respecto Aristóteles menciona que el ser humano aprende de acuerdo a sus experiencias puestas en la práctica debido a ello se forma percepciones del mundo considerando ver del mundo lo que le es útil ver y es en ese momento que se propicia una innovación. Asimismo esas percepciones se consideran en la toma de decisiones fundamentadas en experiencias pasadas este artículo fundamentado en las investigaciones mencionadas anteriormente en su conjunto permiten contar con una percepción de los estudiantes de IES en relación a la innovación en la educación como una forma de vinculación.

## REVISIÓN DE LITERATURA

Relacionado con estas investigaciones se mencionan los siguientes autores. Barroso (2008), comenta que las empresas de hoy en día se están dando cuenta de que el éxito no depende solo de la obtención de utilidades, sino que se requiere contribuir con todos los que participan en ellas para hacerlas más competitivas y enfrentar un mundo cada vez más globalizado. Mendoza, García y González (2012), uno de los principales retos de las empresas es la capacidad de adaptación todos motivados por efectos del entorno ya sea macroeconómico o microeconómico aunado a los cambios de la tecnología que son a pasos agigantados día a día, ello les obliga a “aclarar sus valores, desarrollar nuevas estrategias y aprender nuevas formas de funcionar. Y la tarea más importante para los líderes, en vista de tales desafíos es movilizar a todos los empleados de la organización para trabajar en la adaptación” Hoy en día cada vez son las más las empresas que se enfrentan a retos de adaptación, cambios de ámbito mundial en las sociedades, los

mercados y la tecnología les están obligando a aclarar sus valores, desarrollar nuevas estrategias y aprender nuevas formas de funcionar.

Medina (1993) De la misma manera el autor comenta que México irrumpe en los nuevos mercados de alta competencia, por esto requiere de una generación de empresarios que tengan conocimientos profundos sobre cómo organizarse y adaptarse para alcanzar el éxito; que vivan cada día el compromiso de constituir, mediante la producción de riqueza, un país más justo y equitativo; que sean emprendedores e impulsen la calidad como su principal ventaja competitiva.

## **METODOLOGÍA**

Esta investigación se relaciona a temas de innovación como una forma de vinculación, considerando para ello estas tres investigaciones y la percepción que tienen los estudiantes de educación superior acerca de la innovación de acuerdo a estos tres ángulos. Se realizó una investigación de tipo empírico descriptivo, en las investigaciones mencionadas se utilizaron instrumentos como la observación nota de campo y una encuesta cuestionario aplicado a la muestra de 231 estudiantes con un 40% de confiabilidad dada la población de 573 estudiantes de IES, dando un índice de confiabilidad del  $95 \pm 5\%$  es decir un 95 a 100% de confiable. En primer término se analizaron los resultados obtenidos al aplicar los instrumentos en cuanto al tema del emprendedurismo como una cultura de superación personal, la innovación empresarial y los modelos educativos actuales. Concluyendo que no todas las personas desean ser emprendedores exitosos, ni cuentan con un plan de vida definido, pocos se preocupan por su futuro, no todos se capacitan con el objeto de ser empresarios, y algunas personas no tienen ni idea de cómo iniciar una empresa.

## **RESULTADOS**

En cuanto a algunos de los indicadores resultantes: un 50% de la muestra nunca ha iniciado un emprendimiento, el 30% de la muestra no sabe qué beneficios tiene al generar empresa, también comentan que el 61% de los proyectos iniciados han dado resultados malos, un 50% nunca ha desarrollado un proyecto emprendedor, el 66% de los entrevistados opina que un emprendedor nace y se hace así como el 29% considera que los emprendedores se hacen. La misma investigación refleja resultados en forma positiva y se ubica en que, si los estudiantes de las IES contaran con cualidades de conocimiento del entorno, facilidad de palabra, iniciativa, actitud crítica, alta autoestima y personalidad proactiva estarían en una mejor posición para ser emprendedores exitosos y personas innovadoras tanto con sus proyectos de vida personales como a nivel empresarial.

## **CONCLUSIONES**

Estas tres investigaciones generaron las siguientes conclusiones: Es importante contar con una cultura del emprendimiento, debido a que las personas indudablemente desean superarse personalmente y profesionalmente con el fin de elevar su propia calidad de vida y de los que dependen de ellos, para ello es importante la generación de emprendimientos y la preparación que se adquiera independientemente de que estos proyectos sean de tipo empresarial, personales como los planes de vida o profesionales vía laboral, que en un momento determinado los lleven a superarse en todos los ámbitos de sus vidas. Algunos estudiantes de ciencias administrativas, les gustaría contar con más competencias y habilidades para desarrollarse eficazmente como asesores financieros y esta situación no les es favorable para generar innovaciones, planeaciones y proyectos viables.

La globalización y los requerimientos de sus procesos de tipo político, económico, social y tecnológico sería interesante agregar la palabra cultura ya que la muestra manifiesta una falta de conocimiento del entorno para la toma de decisiones y un 33% no utiliza las tecnologías de la información como un hallazgo

importante, así como que también los enfoques macroeconómico y microeconómico son importantes para la toma de decisiones y que estas actitudes pueden influir positivamente en generar empresas que orienten a las personas a la superación personal identificando un área de oportunidad al agregar la palabra cultura. Como IES, es necesario generar las vinculaciones necesarias con las empresas e instituciones educativas como una responsabilidad social en el brindar conocimientos desarrollar las habilidades y actitudes necesarias en los egresados de educación superior, de tal manera que generen la confianza en el ámbito empresarial brindándoles soluciones viables derivadas de sus problemáticas empresariales con sus recomendaciones pertinentes esto con el fin de lograr la competitividad empresarial tendiente a la innovación como una de las labores primordiales empresariales que promueven la creación de empleo y que ambos contribuyan con el gasto publico elevando la calidad de vida de los mexicanos y en consecuencia el éxito financiero y nacional elevando el producto interno bruto.

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# **FACTORES QUE INCIDEN EN EL DESARROLLO Y PERMANENCIA DE LA MICRO, PEQUEÑA Y MEDIANA EMPRESA EN EL PAÍS: CASO DE ESTUDIO NAVOJOA**

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## **RESUMEN**

*El presente estudio da a conocer la importancia de las Pequeñas y Medianas Empresas (MIPyMES) en las economías modernas y su relación con la mala administración y los apoyos gubernamentales. En particular se destaca la fuerte incidencia que tienen en la provisión de fuentes de trabajo, conformando una base fundamental del tejido social. Es decir, las MIPyMES representan un elemento clave para la economía de América Latina, constituyen entre el 90 y 98 por ciento de las unidades productivas en este continente, participando con cerca del 63 por ciento de los empleos y aportan el 35 y hasta 40 por ciento del producto total de la región. En México a pesar de tener un número importante de este tipo de empresas, son pocas las que se han atrevido a incursionar en mercados internacionales. Según datos de la propia Secretaría de Economía (2009), alrededor de 240 mil millones de dólares dejan ir las PyMES para surtir a las grandes multinacionales. Es bastante sensato pensar que es en estas empresas es donde deben desarrollarse herramientas de cambio organizacional o tecnológico para potenciar su capacidad de producción y competitividad y con ello acelerar en el país. Lo anterior se traduciría en beneficios que de manera natural se deriven como: formación de capital humano, ampliación de la infraestructura, mayor presencia en el mercado internacional, creación, desarrollo y aceleración de PyMES.*

**PALABRAS CLAVE:** Mipymes, Crecimiento Económico, PIB Y Apoyos Gubernamentales

## **PROBLEMS IN THE DEVELOPMENT AND RETENTION OF MICRO, SMALL AND MEDIUM ENTERPRISES IN THE COUNTRY: CASE OF STUDY NAVOJOA**

## **ABSTRACT**

*This study shows the importance of Small and Medium Enterprises (SMEs) in modern economies and their relation with the government support and bad administration. In particular it highlights the strong impact they have on the provision of jobs, forming a foundation of the social fabric. In other words, SMEs are a key element for the economy of Latin America to make up between 90 and 98 percent of the productive units in this continent, participating with nearly 63 percent of jobs and make the 35 to 40 percent of total output in the region. In Mexico despite having a large number of such companies, there are few who have introduced into international markets. According to the Ministry of Economy (2009), about 240 billion left to go to fill SMEs to large multinationals. It is quite reasonable to think that in these companies is where tools of organizational or technological change should be developed to enhance its production capacity and competitiveness and thereby accelerate the country. This would result in benefits that arise naturally as human capital formation, infrastructure expansion, greater presence in the international market, creation, development and acceleration of SMEs.*

**JEL:** L81, L88, M10, D01, F63

**KEYWORDS:** SMEs, Economic growth, GDP and Governmental Support

## INTRODUCCIÓN

Las Micro, Pequeñas y Medianas Empresas, constituyen la columna vertebral de la economía nacional, 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 (citado en Secretaría de Economía, 2013), *“en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPyMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país”*. Así mismo, el Centro para el Desarrollo de la Competitividad Empresarial (citado en Marker, 2013), *“sólo el 10% de las MIPyMES mexicanas llegan a los diez años de vida y logran el éxito esperado, mientras que el 75% de las nuevas empresas del país fracasan y deben cerrar sus negocios sólo dos años después de haber iniciado sus actividades”*. Con lo anterior, se observa que las MIPyMES benefician a la economía de un país, sin embargo, también son diversos los factores que inhiben el desarrollo de las mismas en México, ocasionando el fracaso de estas. En el contexto local, Navojoa no es la excepción, debido que se observa que los pequeños negocios que prosperaron por un tiempo, ahora se encuentran cerrados; también pequeñas empresas que abrieron sus puertas y al poco tiempo se vieron obligadas a cerrar. Esto ha provocado un impacto negativo en la economía de la ciudad, pues los habitantes al cerrar sus negocios se ven forzados a trabajar para las grandes empresas.

En la actualidad las MIPyMES tienen un papel fundamental en el desarrollo de un país. Estas son consideradas el principal generador de empleos, el mejor distribuidor de ingresos entre la población y entre las regiones, son indispensables para que las grandes empresas existan y son un factor central para la cohesión social y la movilidad económica de las personas. (Urias, Cota y Aguilar, 2013, p. 83) Navojoa ha crecido gracias a la inserción de las grandes empresas instaladas en la ciudad, proporcionando trabajo a sus habitantes. Pero, dentro de estas empresas instaladas, hay empresas extranjeras que lo único que aportan para la economía son el salario y trabajo para los obreros, y las ganancias de estas se van fuera del país. El problema que se propone analizar, radica en el crecimiento, desarrollo y sobre todo la permanencia de las MIPyMES de la localidad, ya que las personas prefieren trabajar en las empresas grandes, por lo que hay poco desarrollo e inversión en las empresas en pequeño, sin mencionar que muchas de estas están cerrando sus puertas a pesar de los apoyos que ofrece el gobierno de Sonora, así como el Ayuntamiento de Navojoa. Según Domenge y Belausteguigoitia (2010), los principales factores que se han identificado que impiden el desarrollo de las MIPyMES, se dividen en dos categorías: internas y externas, las cuales se muestran a continuación:

*Internas:* Excesivos gastos personales y sin control, mala delegación de responsabilidades y toma de decisiones, mala o falta de planeación estratégica, problemas de ineficiencia en producción e inventarios, problemas de ventas y de mercado, sucesión y problemas entre generaciones, dirección general deficiente, manejo de personal y contratación deficiente, problemas financieros, mala o falta de capacitación de personal

*Externas:* Excesiva tramitología y burocratización, altos costos de financiamiento, falta de accesibilidad a programas de financiamiento especializados en MIPyMES, falta de incentivos fiscales, falta compartir riesgos financieros con el emprendedor, falta de ética, piratería en el mercado, la gran competencia entre las mismas MIPyMES y grandes Empresas

En este sentido, se constata que las MIPyMES son un factor importante en el desarrollo de la economía, tan es así que la Organización para la Cooperación del Desarrollo Económico (2004), estas empresas juegan

un rol importante en la transición y el desarrollo de los países, surgiendo así este tipo de empresas como la llave para disminuir la pobreza (pág. 5). Sin embargo, existen casos de incursión de las MIPyMES que no duran en el mercado, por lo que es necesario determinar los factores que impiden su desarrollo, y que esta información sirva a los nuevos empresarios e inversionistas que desean iniciar su propio negocio en esta ciudad, y para hacer crecer a las micro, mediana y pequeñas empresas que ya se encuentran instaladas en la ciudad, y de esta manera que pueda crecer la economía de Navojoa. Dentro de las dificultades que enfrentan las MIPyMES destaca el que no cuentan con un plan de negocios, lo que les hace difícil conseguir financiamientos y coordinar eficientemente los recursos físicos y humanos, generando una operación de la empresa mucho más difícil e ineficiente y provocando el retraso de su “crecimiento” (Red PyMES Cumex, pág. 3). Por lo tanto, en este trabajo se han planteado dos hipótesis, la cuales son las siguientes:

*La mala administración está directamente relacionada con la permanencia de las MIPyMES en Navojoa. El desconocimiento de los Apoyos Gubernamentales está directamente relacionado con la permanencia de las MIPyMES en Navojoa.*

## REVISIÓN LITERARIA

Las MIPyMES, así como para las grandes empresas, según Anderson (citado en Flores, Hernández y Flores, s.f., pág. 1) son “una unidad económica de producción y decisión que, mediante la organización y coordinación de una serie de factores (capital y trabajo), persigue obtener un beneficio produciendo y comercializando productos o prestando servicios en el mercado”. Según Ortiz (2013), las MIPyMES son empresas con características distintivas, y tienen dimensiones con ciertos límites ocupacionales y financieros prefijados por los estados o regiones. Es decir, son agentes con lógicas, culturas, intereses y un espíritu emprendedor específicos. Las MIPyMES cumplen un importante papel en la economía de todos los países y México no es la excepción. Tienen particular importancia para la economía nacional, no sólo por sus aportaciones a la producción y distribución de bienes y servicios, sino también por su capacidad de cambiar rápidamente su estructura productiva (Excélsior, 2010).

De acuerdo con Excélsior (2010), una de las ventajas de estas empresas, es que pueden realizar productos individualizados en contraposición con las grandes empresas que se enfocan más a productos más estandarizados, además de que se caracterizan por auxiliar a estas últimas en sus servicios u operaciones. Acorde a la Secretaría de Economía (2011, pág. 4), con base en la estratificación establecida en la fracción III del artículo 3 de la Ley para el desarrollo de la competitividad de la micro, pequeña y mediana empresa y en el Acuerdo por el que se establece la estratificación de las micro, pequeñas y medianas empresas, publicado en el diario oficial de la federación el 30 de Junio de 2009, las MIPyMES se clasifican de la siguiente manera:

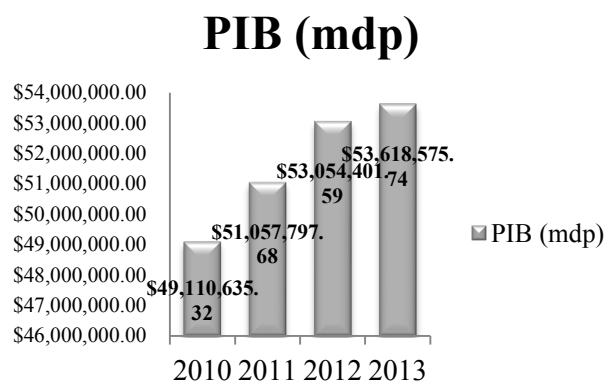
Tabla 1: Estratificación de las Mipymes

Xv. Estratificación					
Tamaño	Sector	Rango de número de trabajadores	Rango de monto de ventas anuales (mdp)	Tope combinado*	máximo
Micro	Todas	Hasta 10	Hasta \$4	4.6	
Pequeña	Comercio	Desde 11 hasta 30	Desde \$4.01 hasta \$100	93	
	Industria y Servicios	Desde 11 hasta 50	Desde \$4.01 hasta \$100	95	
Mediana	Comercio	Desde 31 hasta 100	Desde \$100.01 hasta \$250	235	
	Servicios	Desde 51 hasta 100			
	Industria	Desde 51 hasta 250	Desde \$100.01 hasta \$250	250	

Fuente: Diario Oficial de la Federación (2009). ACUERDO por el que se establece la estratificación de las micro, pequeñas y medianas empresas. Disponible en [http://www.dof.gob.mx/nota\\_detalle.php?codigo=5096849&fecha=30/06/2009](http://www.dof.gob.mx/nota_detalle.php?codigo=5096849&fecha=30/06/2009)

El PIB, es el principal indicador económico, debido a que es el total de la producción de bienes y servicios que produce un país, estado o ciudad en determinado tiempo, sirve de parámetro para analizar que tan productivo es una entidad en comparación con otras, lo que permite la toma de decisiones con respecto al giro de la economía (Fuentes, 2009, pág.1) En la figura 5, se muestra como el PIB de México ha estado en constante crecimiento desde el año 2010 al 2012 a un ritmo acelerado, pero en 2013 su crecimiento decayó, pese a que creció un 0.84% (Rodríguez, 2013):

Figura 1: Crecimiento del PIB En México en los Años 2010 A 2013 (Mdp)



Fuente: Elaboración propia en función de datos obtenidos de Instituto Nacional de Estadística y Geografía (2014). Banco de Información Económica. Disponible en: <http://www.inegi.org.mx/sistemas/bie/>

Según Montoya (2012), dentro del PIB, el sector de actividad económica que aporta más en su desarrollo, es el sector terciario con un 62.5%, el siguiente es el sector secundario con un 33.3%, y por ultimo esta el sector primario, el cual aporta un 4.2%. Por otro lado, las MIPyMES constituyen la columna vertebral de la economía nacional, gracias a los acuerdos comerciales con los que cuenta México, por su alto impacto en la generación de empleos y por su participación en la producción nacional. De acuerdo con datos del Instituto Nacional de Estadística y Geografía (citado en Secretaria de Economía, 2013), “en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPyMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país”. Esto se demuestra en la tabla 2:

Tabla 2: Estructura Empresarial (2009)

Empresas	Nº de Empresas	% del Total de Empresas	% De Empleos	Generación de	% de Aportación Al PIB
Micro	4,877,070	95.2%	45.6%		15.5%
Pequeñas	214,956	3.4%	23.8%		14.5%
Medianas	42,415	0.3%	9.1%		22.5%
Grandes	9,615	0.2%	21.5%		48.0%
Total	5,144,056	100.0%	100.0%		100.0%

Fuente: Saavedra, M. (2010). El Sistema de Garantías para el apoyo a la MIPyME, en México. Disponible en: <http://www.paginaspersonales.unam.mx/files/210/PonenciaPuebla.pdf>

Se observa en la tabla 2, que las MIPyMES representan el mayor porcentaje del total de empresas en México, entre estas destacan, por ser el grupo mayoritario y ser la mayor fuente de empleo, las microempresas. En lo que se refiere a la aportación al PIB, las que presentan mayor aportación al PIB son las empresas grandes con el 48% y medianas con el 22%, y las microempresas a pesar de ser cuantiosas solo aportan el 15% al igual que las pequeñas empresas. De acuerdo con la clasificación de INEGI, las

microempresas conforman el grupo mayoritario, al contar con 92,7% de los establecimientos totales en manufacturas, 97,2% en comercio y 94,5% en servicios solo en 2008, ya que la pequeña y mediana empresa tuvieron una participación minoritaria. Cabe destacar que los cálculos sobre las microempresas existentes distan mucho de ser exactos, ya que éstas son numerosas y abren y cierran constantemente, además de que poseen un alto y volátil componente informal, es decir, en México la economía informal contaba con más de tres millones de microempresas y generaba cerca de nueve millones de empleos (un cuarto de la Población Económicamente Activa) (Pavón, 2010, pag.12).

A pesar de la contribución tan significativa a la economía, las MIPyMES mexicanas no han alcanzado un nivel de competitividad suficiente como para posicionarse en el mercado global, ni para integrarse plenamente como proveedores de grandes empresas. Su tasa de mortalidad pone de manifiesto el bajo nivel de desempeño de estas organizaciones; es decir, de las 200 mil empresas que anualmente abren sus puertas en México cada año, solamente 35 mil sobreviven dos años más tarde (Góngora, García y Madrid, s.f.), 25% tienen escasas posibilidades de desarrollo y solo 10% cuentan con alguna oportunidad de desarrollarse en la economía formal (Secretaría de Economía, 2008). En el caso específico de las microempresas, la cifra es aún más dramática, ya que para Olmeda (2009), de cada 10 que surgen, 8 desaparecen al año. En la actualidad la aportación que las MIPyMES realizan al PIB del país pasó de 52 a 34% en los últimos 10 años, debido sobre todo a la falta de liquidez (El Economista, 2012).

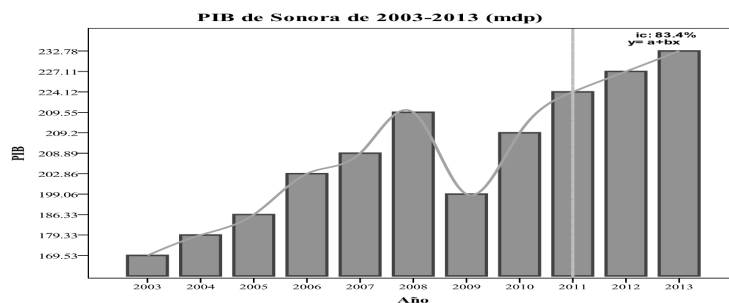
## METODOLOGÍA

Para el desarrollo de esta investigación se llevará a cabo una investigación cuantitativa y cualitativa del tipo descriptiva, la que permitirá observar un panorama amplio por el cual está pasando la ciudad de Navojoa, Sonora, México así como las MIPyMES que se encuentran en ella. Se llevara a cabo una revisión del estado del arte y base de datos confiables como: Dialnet (de la Universidad de La Rioja) y Redalyc (de la Universidad Autónoma del Estado de México), así como la consulta en las organizaciones gubernamentales que se encuentran en la ciudad de Navojoa, Sonora.

## RESULTADOS

En 2009 el PIB de Sonora fue de \$21,552 millones de dólares. La entidad aporta el 2.56% del PIB nacional, lo que lo ubica en la decimocuarta economía del país. Entre 2003 y 2009 la producción estatal tuvo un crecimiento promedio anual de 2.8%, siendo en 2006 cuando tuvo la mayor tasa de crecimiento de 8.9%; por el contrario, en 2008 la producción solo creció 0.6% y en 2009 se contrajo en 4.6%. La industria Manufacturera es la que más aportó al PIB estatal, en 2009 este sector representó el 19.1% del PIB. Le siguieron el sector Comercio, el sector Servicios Inmobiliarios y de Alquiler de Muebles e Intangibles. Estos sectores aportan el 15% y 11.27% a la producción estatal, respectivamente. Cabe destacar que los subsectores de Maquinaria y Equipo, la Industria Alimentaria, de bebidas y del tabaco tienen una aportación de 7.3% y 6.5% al PIB, lo que manifiesta la importancia de estas actividades en la economía del estado. (Laclette, et. al., 2012, Pag.13)

Figura 2: Desarrollo del PIB del Estado de Sonora 2003-2013 (Mdp)

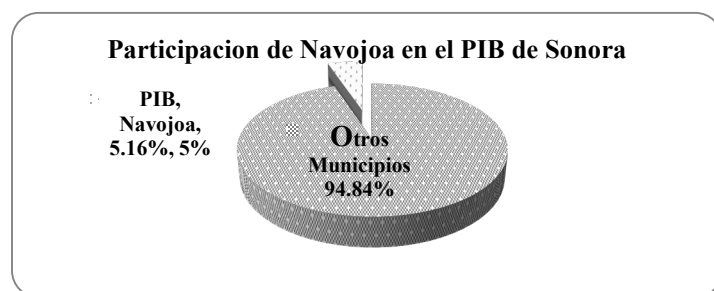


Fuente: Elaboración propia en función de datos obtenidos de Instituto Nacional de Estadística y Geografía (2014). Banco de Información INEGI. Disponible en: <http://www3.inegi.org.mx/sistemas/biinegi/default.aspx#P>. IBM SPSS Statistics (Versión 19).  $\square$  Estimación del PIB de Sonora 2012 a 2013 regresión simple

De forma más clara, la figura 2 muestra el comportamiento del PIB del estado de Sonora desde 2003 a 2011, mostrando una tendencia positiva respecto al crecimiento del PIB, pero en 2009, se observa como decae drásticamente, con una aportación de \$ 199 millones 69 mil 572 pesos, pero en el año 2010, vuelve a crecer de una manera acelerada hasta 2011. Debido a que la información encontrada no muestra los años 2012 y 2013, se usó el programa SPSS (Versión 19), realizando una regresión lineal simple [ $y=a+bx$ ], donde como resultado un índice de confiabilidad del 83.4%, demostrando que el PIB de Sonora sigue creciendo constantemente cada año. Respecto al crecimiento del estado, el 85% del PIB es generado por MIPyMEs, las cuales se encuentran en peligro por falta de liquidez y en donde hay dificultad de financiamiento para las nuevas empresas (Duarte, Estrada y Valenzuela, 2010, pág.3). Por ello, es importante apoyar con crédito accesible, oportuno y de bajo costo a las MIPyMES estatales, debido a que estas generan siete de cada 10 empleos y aportan casi la mitad del PIB de la entidad. (Expreso, s.f.). Estos apoyos en la mayoría de los casos se aportan según el número de habitantes de cada ciudad en el estado.

El municipio de Navojoa registró un Producto Bruto Total de 15 mil 230 millones 935 mil pesos, equivalentes al 5.16% del Producto Bruto Total del estado. Este PIB equivale a su vez a un ingreso per cápita mensual de \$8,189 pesos, cifra inferior a la de la entidad, para la cual se estimó en un ingreso per cápita de \$9,442 pesos mensuales (H. Ayuntamiento de Navojoa, 2013, pág. 30)

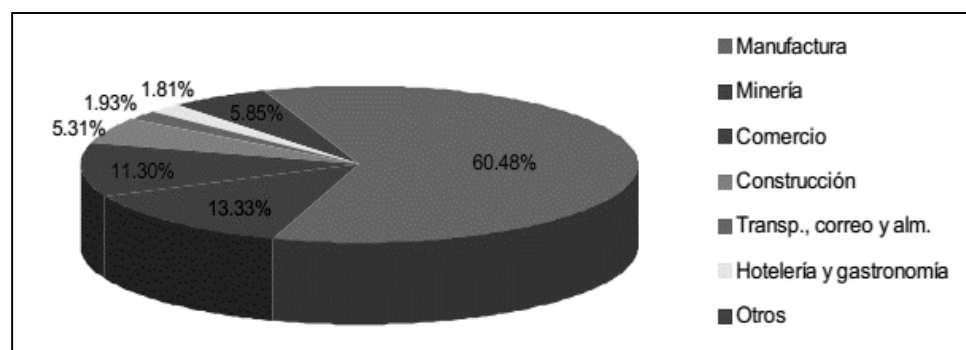
Figura 3: Participación de Navojoa en el PIB de Sonora (2013)



Fuente: Elaboración propia en función de datos obtenidos de H. Ayuntamiento de Navojoa (2013). Participación de Navojoa en el PIB de Sonora 2013. Plan Municipal de Desarrollo 2013-2015. Disponible en: <http://www.navojoa.gob.mx/transp/pmd20132015.pdf>

Los principales sectores económicos que realizaron los mayores aportes al PIB del municipio de Navojoa, fueron la industria manufacturera con el 60.48%, la Minería con el 13.33%, el comercio con el 11.30% y la construcción con el 5.31% del total. (H. Ayuntamiento de Navojoa, 2013, pág. 32)

Figura 4: Composición del PIB Municipal en Navojoa



Fuente: Instituto Nacional de Estadística y Geografía (2010). Composición del PIB Municipal en Navojoa. Citado en H. Ayuntamiento de Navojoa (2013). Plan Municipal de Desarrollo 2013-2015. Disponible en: <http://www.navojoa.gob.mx/transp/pmd20132015.pdf>

En Navojoa también destaca la actividad comercial, ésta representa una producción bruta de \$1,996 millones de pesos, de los cuales el 43.07% es generado por el comercio al por mayor y el 56.93% por el comercio al por menor. (H. Ayuntamiento de Navojoa, 2013, pág. 33). Según el H. Ayuntamiento de Navojoa (2013), primero destaca el comercio al por mayor de abarrotes, alimentos, bebidas, hielo y tabaco, así como el comercio al por mayor de materias primas agropecuarias y forestales, para la industria, y materiales de desecho con el 57.95% y 36.79% respectivamente (pág. 34). En el comercio al menudeo destacan las tiendas de autoservicios y departamentales con el 31.07%, la venta de vehículos de automotor, refacciones, combustibles y lubricantes con el 25.20% y el comercio de abarrotes, alimentos, bebidas, hielo y tabaco. (H. Ayuntamiento de Navojoa, 2013, pág. 33)

## CONCLUSIONES

En base a los resultados presentados, podemos concluir que en México las PyMES son parte importante en la dinámica económica no solo de México, sino también de los países de América Latina. Aunque con distintos énfasis, ha sido reconocido en México y en otros países esta importancia la cual se basa, primero, en su papel de la reproducción, crecimiento o permanencia de la capacidad productiva para satisfacer necesidades sociales y demandas industriales y, segundo, en su papel central como generadora de las tres cuartas partes de los empleos de comercio, servicio y manufacturas. En el contexto regional, las PyMES sonorenses en el PIB nacional, se caracterizan por ser los principales motores de la economía nacional, incursionando en actividades diversas que van desde maquila, infraestructura, comercio de bienes y de servicios. Finalmente a nivel local las PyMES empujan día a día la economía del municipio de Navojoa, el cual registró un Producto Interno Bruto Total de 15 mil 230 millones 935 mil pesos, equivalentes al 5.16% del Producto Bruto Total del estado de Sonora.

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# COMPARABILIDAD EN EL NIVEL DE EMPRENDIMIENTO DE LOS ALUMNOS DE DOS UNIVERSIDADES: MEXICO Y PUERTO RICO

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## RESUMEN

*Un elemento clave de la innovación es el empresario, ya que este es la persona que realiza las innovaciones hasta obtener nuevos productos y/o servicios, por lo que es considerado como el motor del cambio tecnológico según Schumpeter (1934). Empero, el estudio del impacto de las actividades desarrolladas por este tipo de agentes es relativamente reciente, los primeros estudios se centraron en las características personales del empresario; sin embargo, la evidencia y hallazgos obtenidos permiten concluir que lo que realmente diferencia al empresario emprendedor es un proceso caracterizado por la innovación constante. Es por esto que, los trabajos recientes, proponen considerar al proceso emprendedor como un conjunto de funciones, actividades y acciones asociadas con la percepción de oportunidad y la creación de la organización para explotarla. La Universidad Tecnológica Regional del Sur (UTRSUR) y la Universidad de Puerto Rico tienen entre sus propósitos el formar gente emprendedora que pueda desarrollar negocios y contribuir al crecimiento económico de sus respectivas zonas, todo esto a través del desarrollo académico de sus respectivas carreras de negocios. En el presente trabajo se pretende analizar la capacidad de emprendimiento, en cuanto a las dimensiones de creatividad, seguridad, aceptación de riesgo y manejo de problemas, de los alumnos de la carrera económico administrativas de ambas universidades, así como de igual manera conocer si existen diferencias entre ellos.*

**PALABRAS CLAVE:** Empresario, Dimensión, Emprendedor

## ABSTRACT

*A key innovation is the entrepreneur, as this is the person making innovations to develop new products and / or services, so it is considered the engine of technological change according to Schumpeter (1934). However, the study of the impact of the activities of such agents is relatively recent, early studies focused on the personal characteristics of the entrepreneur; however, the evidence and findings obtained allow to conclude that what really differentiates the entrepreneur is a process characterized by constant innovation. That is why, recent works propose to consider the entrepreneurial process as a set of functions, activities and actions associated with the perception of opportunity and the creation of the organization to exploit. The University of Southern Regional Technology (UTRSUR) and the University of Puerto Rico has among its purposes the form enterprising business people who can develop and contribute to economic growth in their areas, all through the academic development of their business careers. In the present work is to analyze the entrepreneurial capacity in terms of the dimensions of creativity, safety, risk acceptance and management problems, the students of the economic administrative career of both universities, and likewise determine whether there differences between them.*

**JEL:** M1, M13, M130

**KEYWORDS:** Entrepreneur, dimension, entrepreneur.

## INTRODUCCIÓN

Un elemento clave de la innovación es el empresario, ya que este es la persona que realiza las innovaciones hasta obtener nuevos productos y/o servicios, por lo que es considerado como el motor del cambio tecnológico según Schumpeter (1934). Empero, el estudio del impacto de las actividades desarrolladas por este tipo de agentes es relativamente reciente, los primeros estudios se centraron en las características personales del empresario; sin embargo, la evidencia y hallazgos obtenidos permiten concluir que lo que realmente diferencia al empresario emprendedor es un proceso caracterizado por la innovación constante. Es por esto que, los trabajos recientes, proponen considerar al proceso emprendedor como un conjunto de funciones, actividades y acciones asociadas con la percepción de oportunidad y la creación de la organización para explotarla. La Universidad Tecnológica Regional del Sur (UTRSUR) y la Universidad de Puerto Rico tienen entre sus propósitos el formar gente emprendedora que pueda desarrollar negocios y contribuir al crecimiento económico de sus respectivas zonas, todo esto a través del desarrollo académico de sus respectivas carreras de negocios. En el presente trabajo se pretende analizar la capacidad de emprendimiento, en cuanto a las dimensiones de creatividad, seguridad, aceptación de riesgo y manejo de problemas, de los alumnos de la carrera económico administrativas de ambas universidades, así como de igual manera conocer si existen diferencias entre ellos.

### Objetivo General

El objetivo de la investigación fue medir la capacidad de emprendimiento y determinar si existen diferencias entre los alumnos de la UTRSUR y Puerto Rico.

### Objetivos Específicos

Conocer el nivel de creatividad de los alumnos de la carrera de desarrollo de negocios de ambas universidades.

Conocer el nivel de seguridad personal de los alumnos de la carrera de desarrollo de negocios de ambas universidades.

Conocer el nivel de aceptación del riesgo de los alumnos de la carrera de desarrollo de negocios de ambas universidades.

Conocer el nivel de manejo de problemas de los alumnos de la carrera de desarrollo de negocios de ambas universidades.

Comparar si existen diferencias entre las dimensiones de creatividad, seguridad personal, aceptación de riesgo y manejo de problemas.

## METODOLOGIA

### Hipótesis

*Ha1:* La dimensión de creatividad de los alumnos de la UTRSUR no es igual a la de los alumnos de Puerto Rico.

*Ha2:* La dimensión de seguridad personal de los alumnos de la UTRSUR no es igual a la de los alumnos de la de Puerto Rico.

Ha3: La dimensión de aceptación del riesgo de los alumnos de la UTRSUR no es igual a la de los alumnos de Puerto Rico.

Ha4: La dimensión de manejo de problemas de los alumnos de la UTRSUR no es igual a la de los alumnos de Puerto Rico.

### Justificación

La industria reclama al sistema educativo la responsabilidad de formar a los jóvenes en competencias metodológicas y habilidades sociales y desarrollar competencias tales como: interés por la calidad, capacidad de innovar, responsabilidad ante las propias decisiones y actuaciones, familiarizarse con el entorno, capacidad para trabajar en equipo y cooperar, pensar en positivo y capacidad de aprender. Es muy importante para el estudio, conocer las principales competencias o características de los alumnos de las carreras económico administrativas de la UTRSUR y Puerto Rico, esto dará los elementos necesarios para establecer estrategias que coadyuven en la adecuada formación emprendedora de los estudiantes tomando como base este estudio. El conocer los resultados de este proceso, permitirá sentar las bases e identificar las áreas de oportunidad en este sentido, de manera que se pueda ser congruente en los estilos de enseñanza y técnicas didácticas aplicadas, buscando que se produzca un mejor efecto formativo en los alumnos.

### Preguntas de Investigación

¿Cuál es el nivel de creatividad, seguridad personal, aceptación del riesgo y manejo de problemas de los alumnos de la carrera de desarrollo de negocios de ambas universidades?

¿Existen diferencias entre las dimensiones de creatividad, seguridad personal, aceptación de riesgo y manejo de problemas de ambas universidades?

### Población y Muestra

Población: Estudiantes del área económico administrativa del ciclo escolar 2013-2014 de la Universidad Tecnológica Regional del Sur de Tekax Yucatán México y de la Universidad de Puerto Rico

Para esta investigación se entrevistó a toda la población de estudiantes de la UTR con excepción de los de Turismo y Tecnologías de la Información

### Instrumento

El instrumento que se utilizara para medir las características de los emprendedores es el “inventario del perfil del emprendedor” del Ing. Rafael Alcaraz. Este instrumento consta de 20 ítems, los cuales evalúan las principales características inherentes al emprendedor. Cada pregunta forma parte de las cuatro dimensiones manejadas en el instrumento, las cuales son: creatividad, seguridad personal, aceptación del riesgo y manejo de problemas. El significado de cada una de las características es el siguiente:

Creatividad: Ver un problema, tener una idea, hacer algo sobre ella, tener resultados positivos. Seguridad personal: Actitud proactiva y seguridad en la toma de decisiones. Aceptación del riesgo: Capacidad para manejar el riesgo de fallas potenciales al tomar decisiones o realizar acciones. Manejo de problemas: Capacidad metodológica para solucionar problemas. Para la respuesta del cuestionario se aplicó una escala de Likert del 01 al 5, donde: 5 es definitivamente sí, 4 es probablemente sí, 3 es indeciso, 2 es probablemente no y 1 es definitivamente no.

### Validación del instrumento

Todas las preguntas del instrumento han sido validadas y clasificadas dentro de las categorías a la cual pertenecen, lingüística y psicológicamente. De igual manera el instrumento ha sido confiabilizado en otros ambientes mediante la aplicación del alpha de cronbach arrojando resultados superiores al 70%.

## **REVISIÓN LITERARIA**

### El Emprendedor (Perfil del Emprendedor)

Emprender es un concepto con múltiples acepciones, de hecho, dependiendo del contexto en que se utiliza es la connotación que se le da, por ejemplo, para el ámbito empresarial el emprendedor es un empresario, es decir es sinónimo de propietario de una empresa comercial con fines de lucro, como es el caso de Finley (1990), quien lo describe como alguien que se aventura en una nueva actividad de negocios o Say (1800), citado por Drucker (1989), quien lo clasifica como un “buen administrador”. Para el académico en cambio, emprender denota más un perfil, un conjunto de características que le hacen actuar de una manera determinada y que le permiten mostrar ciertas “capacidades” para visualizar, definir y alcanzar objetivos, tal como lo señalan Ely y Hess (1937), citados por Ronstadt (1985). De la misma manera, Shefsky (1997) y Baumol (1993), éste último citado por Ibáñez (2001), señalan que el término es utilizado para describir a cualquier miembro de la economía cuyas actividades son, de alguna forma, novedosas, quienes en definitiva huyen de rutinas y prácticas mayoritariamente aceptadas, por tanto es definido en términos de su capacidad para crear, innovar, salir de la rutina, hacer cosas diferentes, mejorar lo existente. Harper (1991), lo identifica como una persona capaz de detectar oportunidades y con las habilidades necesarias para desarrollar a partir de ellas un nuevo concepto de negocio.

Así pues, existen diversas formas de definir y entender el término emprendedor, sin embargo en lo que coinciden diversos autores es en que el término Emprendedor se deriva de la palabra Entrepreneur, que a su vez se origina del verbo francés: “Entreprendre”, que significa *encargarse de*, tal como lo señala Jennings (1993), en su libro “Multiple perspectives of Entrepreneurship”. De la misma manera, Jennings cita a Joseph Schumpeter (1934), quien afirma que la innovación se desarrolla a partir de la capacidad para emprender, por tanto, los emprendedores no son necesariamente capitalistas, administradores o inventores, ya que finalmente se trata de personas con una capacidad para “combinar” los factores de producción existentes y obtener mejores resultados de dicha forma de utilizarlos, es decir, de *innovar*.

Un elemento que no había sido señalado hasta este momento es el riesgo, el cual algunos autores establecen como una característica fundamental y por tanto base de la definición de emprender, ya que consideran al emprendedor como un “tomador de riesgos”, que pondera los beneficios y asume los riesgos que implique alcanzarlos (Baty, 1990). Por su parte, Halloran (1992), señala que los emprendedores son individuos dispuestos a tomar el riesgo y asumir sus propias ganancias y sus propias pérdidas. De la misma manera, Gray y Cyr (1994), mencionan que el emprendedor (empresario, para ellos es sinónimo), es “alguien que organiza, controla y asume riesgos en un negocio, ante su deseo por enfrentar desafíos, la oportunidad de alcanzar logros y el impulso de cumplir necesidades personales, emocionales y psicológicas”. Hiam y Olander (1991) por otro lado, definen al emprendedor como un individuo que “inicia, administra y asume los riesgos y recompensas de un nuevo negocio”, mientras que Longenecker, Moore y Petty (1994) lo definen como una persona con “aptitud para innovar y disposición para asumir el riesgo”. Stacey (1980), agrega otro elemento interesante en el perfil del emprendedor relacionado con la aceptación del riesgo y es la capacidad para aprender de los errores o fracasos, y señala que el emprendedor es una persona capaz de caer y levantarse con una nueva perspectiva de las cosas y un aprendizaje que le permitirá mejorar su desempeño. Dollinger (1999), define al emprendedor como un individuo con capacidad de crear e innovar, de obtener y manejar recursos y de evaluar la posibilidad de éxito y su correspondiente riesgo, mientras que Longenecker y Shoen (1975), lo ven como una persona con autonomía para buscar oportunidades y definir

objetivos. Shapero y Sokol (1982), establecen que la acción de emprender es el hecho de “tomar la iniciativa, consolidar los recursos, gestionar la empresa, actuar con autonomía y asumir el riesgo”, lo mismo que Stevenson, Roberts y Grousbeck (1989), quienes consideran que emprender esta en un continuo de actuación en el que en un extremo se identifica como un promotor que considera que puede “hacer pasar las cosas” y en el otro extremo un administrador eficiente de recursos que los combina para aprovechar las oportunidades. Para Edwards (1992) el emprendedor es una persona que busca un “trabajo con significado, que le permita, disfrutar la vida a la vez que hacen lo que ellos saben hacer mejor y de la manera como ellos quieren hacerlo”. Kuriloff, Hemphill y Claud (1981) por su parte, señalan que el emprendedor es una persona que se compromete con la tarea, que afronta el riesgo moderado, que evalúa las oportunidades, que piensa objetivamente, que busca la retroalimentación, que es optimista y proactivo y que tiene una actitud de logro orientada más allá del dinero. Para Lambing y Kuehl (1997), además de lo anterior, el emprendedor es una persona que tiene los siguientes atributos: confianza, determinación, tenacidad, tolerancia a la ambigüedad, creatividad, visión y orientación a los detalles (perfeccionismo).

Pero que finalmente usa todos estos recursos (cualidades) para generar “bienestar”, según Ronstadt (1985). McClelland, citado por Kuriloff y Hemphill (1981) así como DEMAC (1991), mencionan que el emprendedor es una persona que posee necesidades psicológicas básicas (como todo ser humano, según McClelland son tres): necesidad de logro, necesidad de afiliación y necesidad de poder, en donde la necesidad de logro es la más importante y dominante para determinar sus actitudes y actuaciones correspondientes, DEMAC menciona algunas más que aunque pudieran estar contempladas en las anteriores tres, señala como: Necesidad de Independencia y autonomía, necesidad de dominio de su medio y necesidad de crear.

#### Características del Emprendedor Que Favorecen el Éxito

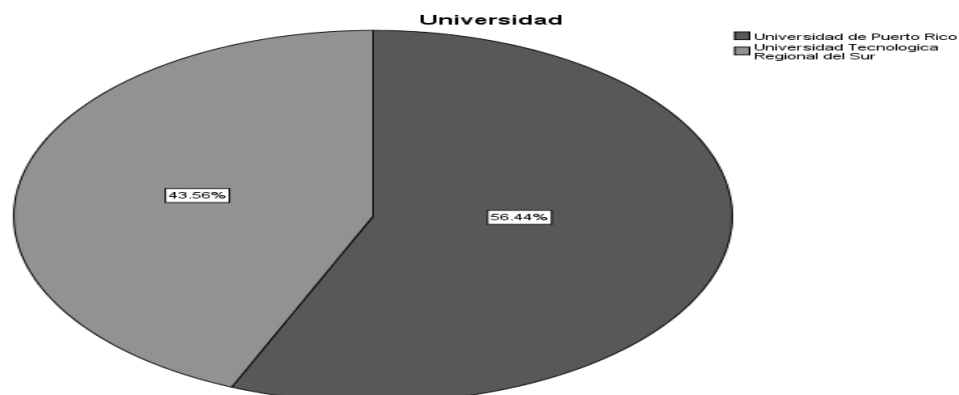
Las características más señaladas por lo autores localizados (más de 50, que a su vez citan a más de 150 autores y sus correspondientes estudios), fueron un total de 60, sin embargo aquellas en las que coincidieron el mayor número de autores y que fueron seleccionadas por ser las mencionadas más recurrentemente y que se diferenciaban claramente unas de otras, fueron:

- Creatividad
- Iniciativa
- Auto-confianza (confianza en sí mismo)
- Energía y capacidad de trabajo
- Perseverancia
- Liderazgo
- Aceptación del riesgo
- Necesidad de Logro
- Tolerancia al cambio
- Manejo de Problemas

Según Robbins (1999) las características de los emprendedores son: trabajo constante, autoconfianza, optimismo, determinación y un alto nivel de energía. Pero por lo general 3 factores proporcionan el perfil de la personalidad emprendedora, los emprendedores tienen una gran necesidad de logro, tienen la convicción de que pueden controlar su propio destino y solo enfrentar riesgos moderados. Los emprendedores son trabajadores independientes que tienen una tendencia a aceptar riesgos calculados y, al mismo tiempo, aceptan el hecho de que puedan ocurrir errores. Estas y las características anteriores se pueden complementar con la falta de experiencia en los negocios, pareciera que la combinación de estos elementos, es una mezcla para preparar un fracaso anunciado, pero si no es de esta forma ¿Cómo vamos a obtener experiencia los nuevos egresados?

## RESULTADOS

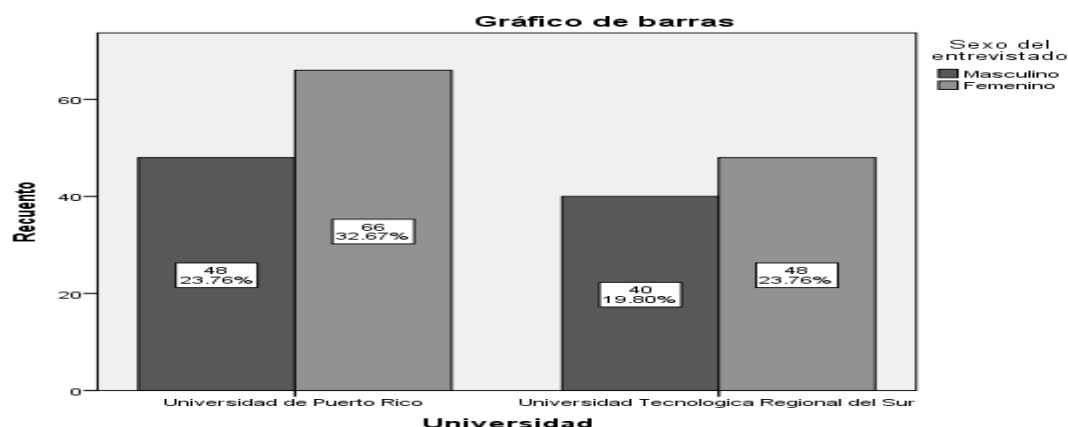
Figura 01: Porcentaje de Participacion Por Pais de la Poblacion Entrevistada en el Estudio



Esta tabla refleja cuanto es el porcentaje de alumnos entrevistados de las diferentes carreras económico administrativas, tanto de la universidad tecnológica regional del sur como de la universidad de Puerto Rico.

Dentro de los resultados se puede observar que la mayoría de los entrevistados fueron alumnos de la Universidad de Puerto Rico los cuales representaron el 56.44% contra 43.56% de la UTRSUR.

Figura 2: Sexo de los Participantes Por Instituciones Educativas



Esta tabla refleja el sexo de los participantes por institución educativa en donde se puede observar que en ambas instituciones el número de mujeres fue mayor reflejándose esta diferencia mayormente en la universidad de Puerto Rico.

Existe una mayoría de mujeres entrevistadas en el estudio, pues en ambas universidades 66 de 114 y 48 de 88 fueron del sexo femenino en la U de Puerto Rico y Tecnológica Regional respectivamente. Existe un rango elevado de 11 años puesto que los entrevistados de menor edad fueron de 18 años y los de mayor edad 29 años.

Tabla 1: Análisis de la Edad Promedio de los Participantes de Ambas Universidades

Estadísticos		
Edad		
N	Válidos	202
	Perdidos	0
Media		20.35
Mediana		20.00
Moda		19
Desv. típ.		1.947
Rango		11
Mínimo		18
Máximo		29
Percentiles	25	19.00
	50	20.00
	75	21.00

En esta tabla podemos observar que la edad promedio de los participantes de ambas universidades es de 20.35 años con una desviación típica de casi dos años (1.94), La edad que tuvo mayor frecuencia fue la de 19 años y el 50% de los entrevistados tiene 20 años o menos.

Tabla 3: Prueba de Normalidad de la Edad de los Participante

Pruebas de normalidad							
Kolmogorov-Smirnov <sup>a</sup>				Shapiro-Wilk			
Edad	Estadístico	Gl	Sig.	Estadístico	gl	Sig.	
	.175	202	.000	.855	202	.000	

a. Corrección de la significación de Lilliefors

En esta tabla se llevó a cabo la prueba KS de normalidad para descartar la hipótesis nula de que la edad sí tiene una distribución normal, se obtuvo un p valor de 0.000 por lo que se rechaza la hipótesis nula, con lo que se puede afirmar con 95% que la edad no presenta una distribución normal

Tabla 3: Prueba T Para Igualdad de Medias de las Dimensiones de Creatividad, Seguridad, Aceptación Del Riesgo y Manejo de Problemas

Prueba T Para la Igualdad de Medias			
Dimensión		T	Sig. (Bilateral)
Creatividad	Se han asumido varianzas iguales	-.026	.979
	No se han asumido varianzas iguales	-.027	.978
seguridad	Se han asumido varianzas iguales	-.843	.400
	No se han asumido varianzas iguales	-.898	.370
Dimensión riesgo	Se han asumido varianzas iguales	-5.718	.000
	No se han asumido varianzas iguales	-6.157	.000
Manejo de Problemas	Se han asumido varianzas iguales	-.654	.514
	No se han asumido varianzas iguales	-.653	.515

En esta tabla se analizaron cada una de las dimensiones de creatividad, seguridad, aceptación del riesgo y manejo de problemas a través de la prueba T de diferencia de medias y se pudo constatar que todas las dimensiones son iguales entre ambas universidades con excepción de la de aceptación del riesgo debido a que la significancia fue menor a .05.



Se llevó a cabo la prueba T de diferencia de medias para descartar la hipótesis nula de que los alumnos de ambas universidades tienen igual nivel de creatividad, seguridad riesgo y manejo de problemas: la única dimensión donde no son iguales es en la de riesgo ( $p\text{-valor}=0.00 < 0.05$ ).

Tabla 4: Prueba de Diferencia de Medias Para Muestras Independientes Respecto a la Variable Sexo

	Prueba T Para Igualdad de Medias		
		t	gl Sig. (bilateral)
Dimensión Creatividad	Se han asumido varianzas iguales	-.882	200 .379
	No se han asumido varianzas iguales	-.879	184.937 .381
Seguridad	Se han asumido varianzas iguales	1.214	200 .226
	No se han asumido varianzas iguales	1.237	197.431 .217
Dimensión riesgo	Se han asumido varianzas iguales	-.816	200 .416
	No se han asumido varianzas iguales	-.803	174.641 .423
Manejo de Problemas	Se han asumido varianzas iguales	-.278	200 .781
	No se han asumido varianzas iguales	-.279	189.344 .780

En esta tabla se puede observar que tanto para hombres como para mujeres las dimensiones de creatividad, seguridad, aceptación del riesgo y manejo de problemas fueron similares para ambas universidades debido a que p tuvo un valor mayor de .05.

Se realizó la prueba de diferencia de medias para muestras independientes respecto a la variable sexo para descartar la hipótesis nula de que tanto hombres y mujeres tienen el mismo nivel de creatividad, seguridad, riesgo y manejo de problemas. Cada dimensión tuvo un p valor  $> 0.05$  por lo que no se descarta que las dimensiones sean iguales.

## CONCLUSIONES

Los estudiantes de ambas universidades salieron con indicadores elevados y solamente en el nivel de riesgo no se pudo descartar la hipótesis de igualdad entre ambos, posiblemente por las características geográficas de los entrevistados que si bien ambos son latinoamericanos quizá los puertorriqueños tengan un concepto de riesgo diferente a los mexicanos. La edad también se puede considerar un factor conyuntural debido a que en los entrevistados una pequeña parte de la población es de mayor edad (arriba de los 25 años). La mayoría de los entrevistados pertenecen a las carreras de contaduría y mercadotecnia que si bien ambas son económico administrativas el perfil de personalidad entre ambos suele ser diferente, pero para efectos de este estudio no presentaron mayores diferencias. Uno de los hallazgos de mayor importancia en este estudio con respecto a otras investigaciones es la identificación de la dimensión que establece diferencia entre estudios de dos universidades de diferentes países, en el caso de este estudio fue la aceptación del riesgo. La principal limitación del estudio fue la distancia existente entre ambos países, ya que los trabajos de campo se dieron de manera separada por los docentes de México y Puerto Rico. Como una probable línea de investigación se propone identificar las principales fuentes de inspiración de estos emprendedores así como determinar la cultura emprendedora de ambos países.

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# IMPORTANCIA ECONÓMICA Y SOCIAL DE LOS SERVICIOS DE LOS ECOSISTEMAS: UNA REVISIÓN DE LA AGENDA DE INVESTIGACIÓN

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## RESUMEN

*Hasta hace 50 años, los servicios ecosistémicos (SE) eran invisibles para el análisis económico y social, no se reconocía o quizá se desconocía su contribución al sistema económico y la vida humana en general. Su investigación descansaba en la ciencia biológica y ecológica sin embargo, gracias al trabajo de diversos autores, entre los que destacan Daily (1997), Constanza (1997) y Barbier (2011), el tema comienza a estudiarse desde un enfoque multidisciplinario, donde ecología y economía se fusionan para reconocer y determinar el grado de contribución de los servicios ecosistémicos y la importancia de su conservación. En este sentido, se realizó una revisión teórica exhaustiva del tema con el objetivo de identificar los aspectos relevantes en los que hay consenso, los aspectos donde todavía hay un amplio debate y lo que aún se desconoce. Al parecer existe consenso en relación en la contribución al bienestar de los ecosistemas y sus servicios y la necesidad de establecer medidas de conservación para garantizar su perdurabilidad en el tiempo y espacio; no obstante, todavía no hay acuerdo en el valor monetario de su contribución y aunque recientemente hay una amplia investigación al respecto, aún quedan muchos temas abiertos para internalizar los ecosistemas y sus servicios en el sistema económico y social.*

**PALABRAS CLAVE:** Ecosistemas y Sus Servicios, Valoración Económica y Social, Conservación, Sistema Económico Y Bienestar Humano

## ECONOMIC AND SOCIAL IMPORTANCE OF ECOSYSTEM SERVICES: A REVIEW OF RESEARCH AGENDA

### ABSTRACT

*Until 50 years ago, ecosystem services (ES) were invisibles to the economic and social analysis, their contribution to the economic system and the human life in general, did not recognized or maybe was unknown. The research supported in the biological and ecological science however, thanks to the work of many researchers, among them Daily (1997), Constanza (1997) y Barbier (2011), the subject begins to be studied from a multidisciplinary approach, where ecology and economics blend to recognize and determine the degree of contribution of ecosystem services and the importance of their conservation.. In this sense, a comprehensive theoretical review of the topic was conducted in order to identify relevant areas where there is consensus, the areas where there is still debate and what is still unknown. There seems to be consensus on the contribution to the welfare of ecosystems and their services and the need for conservation actions to ensure their durability in time and space; however, there is still no agreement on the monetary value of their contribution and although recently there is extensive research, there are still many open issues to internalize ecosystem and their services in the economic and social system.*

**JEL:** Q00, Q50, Q51, Q56, Q57

**KEYWORDS:** Ecosystem and their Services, Economic and Social Assessment, Conservation, Economic System Human Welfare

## INTRODUCCIÓN

La investigación académica de la relación hombre-naturaleza no es nuevo, su estudio comienza en la década de los 50 cuando economía y ecología lo abordan de manera abstracta pero gracias al avance del conocimiento hoy se reconoce que su análisis debe ser interdisciplinario, después de todo al ambiente interactúa con el sistema económico y social. La literatura en torno a la problemática ambiental ha ayudado a reconocer la importancia de los servicios que proveen los ecosistemas en términos que la creciente demanda de bienes y servicios ha conducido a su degradación, el sistema de producción genera desechos que dañan directamente al ambiente de manera negativa igualmente el consumo daña a los ecosistemas. En este sentido, se realizó una revisión exhaustiva de la literatura con el fin de identificar aquellos puntos donde la comunidad científica ha llegado a un consenso, ubicar áreas que continúan en amplio debate y elementos que el hombre aún desconoce.

## REVISIÓN DE LITERATURA

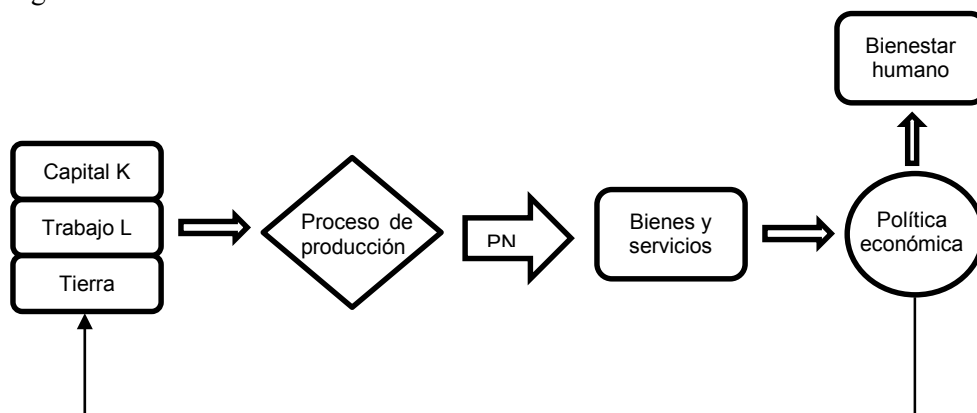
Laguna de San Ignacio, ubicado en Baja California Sur, México es un bello lugar donde llega la ballena gris y acontece el nacimiento de nuevos miembros. Es parte de la Reserva de la Biosfera El Vizcaino (un área protegida) por lo que cuando un visitante realiza un tour para observar a la ballena gris en su hábitat natural paga una cuota para su conservación; en este sentido, la Laguna es hogar de la ballena gris y aves, provee alimentos (pescado) hay turismo para el avistamiento de la ballena y provee oxígeno entre muchos otros servicios. Así como la Laguna de San Ignacio, hay cientos de lugares en todo el mundo que se han tenido que convertir en áreas naturales protegidas, como una medida de conservación y protección del medio natural, ya que la acción del hombre está provocando la degradación de ecosistemas y de los servicios que provee al ser humano para su bienestar.

Pero sin duda, el elemento clave para comenzar a tomar medidas de conservación, protección y manejo de los servicios ecosistémicos (SE) ha sido comprender y aceptar que el capital natural no es infinito sino al contrario, los bienes y servicios que provee el ambiente son finitos y escasos, en la medida en que su uso es extensivo el stock disminuye día a día, que de aplicar medidas de conservación se podría llegar a niveles críticos, donde no solo peligraría el bienestar del hombre sino incluso su supervivencia. En este sentido, en la Figura 1 se puede observar que el modelo económico tradicional reconoce tres factores productivos: tierra, trabajo (L) y capital (K), los cuales al ingresar y transformarse en el proceso de producción generan bienes y servicios que satisfacen las necesidades del hombre y le generan bienestar. Si las economías continuarán con este modelo económico el hombre acabaría con el capital natural y pondría en riesgo su propio bienestar. De hecho, el mismo sentido común nos indica que si el mundo evoluciona las economías deben evolucionar, es decir, ¿por qué continuar con modelos de antaño si actualmente las condiciones son totalmente diferentes?

Con este modelo, es evidente que hace 50 años economía y ecología trabajan de manera unidisciplinaria y quizá entonces no se consideraba que el problema de la degradación del ambiente pudiera ser también un problema económico. Hoy esa visión ha cambiado, actualmente se reconoce que no se puede aislar los problemas ambientales de la dimensión económica y social. Los SE son los beneficios que se obtienen de los ecosistemas, divididos en cuatro categorías (MEA 2005): i) servicios de soporte como el ciclo de nutrientes y la formación de suelo, ii) servicios de aprovisionamiento como comida, agua y combustibles, iii) servicios de regulación como la regulación del clima, regulación de gas y regulación del agua, y iv) servicios culturales como ecoturismo, recreación y servicios espirituales. Todos ellos satisfacen las necesidades del hombre en términos de seguridad, alimentación, obtención de materiales para producción de bienes, salud y relaciones sociales. Sin embargo, al observarlo bajo el enfoque económico su oferta presenta una degradación en debido a la crecimiento demanda que descansa en el aumento poblacional, cambios en el uso de suelo y la expansión económica, más población implica más necesidades a satisfacer

(MEA 2005, TEEB 2008). Uno de los primeros trabajos registrados en el análisis de los servicios ecosistémicos (SE) es la carta que Harold Hotelling (1949) dirige al director del parque nacional con el fin de proveer los mecanismos para medir el valor de los parques para lo cual relaciona la frecuencia de visitas con un área geográfica dada y el costo promedio de visitar el parque, a esta metodología se le conocería más tarde como costo de viaje.

Figura 1: Modelo Económico Tradicional



*Modelo económico tradicional que reconoce tres factores productivos: tierra, trabajo y capital, los cuales al ingresar al proceso de producción generan bienes y servicios que satisfacen las necesidades humanas y aumentan su bienestar*

En la década de los 60's se forma en Estados Unidos una institución de protección al ambiente (Environmental Protection Agency EPA), marca el comienzo del interés en los problemas ambientales. Además surge la primera comunidad académica especializada para abordar la problemática ambiental, llamada Society of Environmental and Resource Economics. Destaca también el trabajo de Boulding quien reconoce en su trabajo el servicio de los ecosistemas bajo la asimilación de residuos generado en el proceso de producción. Surge el análisis de los servicios culturales con la observación de Krutilla cuyos argumentos se basan en la utilidad (desde el enfoque neoclásico) que obtienen las personas por el disfrute de las maravillas naturales nace el concepto de valor de existencia (valor que se le da al ambiente por el simple hecho de existir); La aportación de Krutilla se extiende ya que gracias a su trabajo el valor se divide en valor de uso y valor de no uso, juntos constituyen el Valor Económico Total (VET). En contra parte la visión ecológica propone un análisis de energía, con base en principios de termodinámica consideran a la energía solar como el único insumo del sistema (Liu et.al. 2010).

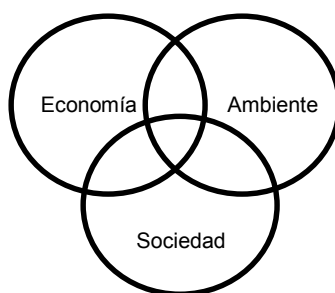
Durante los 70's hay un reconocimiento a la existencia de límites en el crecimiento económico, es decir, la economía no puede crecer para siempre (Daly). Por su parte Odum (1971) publica el libro *Environment, Power and Society* donde analiza la energía del sistema ecológico y su aplicación a problemas sociales. A la par de dichos esfuerzos surge un debate entre economía y ecología respecto al concepto de valor. Desde el punto de vista económico el valor y el precio son quienes determinan la voluntad a pagar de las personas por el contrario, para la ecología el valor está determinado por la cantidad de energía necesaria para producir un bien o servicio. Esta década es el inicio de un rápido incremento de trabajos ambientales y de economía de los recursos en este sentido formalmente se establecen *Journal of Environmental Economics and Management* (JEEM) con el fin de analizar el ambiente desde un punto de vista económico (Liu et.al. 2010).

Las diferencias de opinión y el debate continúan entre economía y ecología para la década de los 80's respecto a la relación entre insumos energéticos, precios y valor. Después de dos décadas de investigación

de la problemática ambiental donde el análisis se realizaba de manera disciplinaria surge el primer trabajo de coautoría entre economía y ecología (Farber y Constanza 1987), representa el inicio de un enfoque multidisciplinario. Con el esfuerzo de vincular la investigación económica y ecológica surge en 1981, el concepto de servicios ecosistémicos (Ehrlich y Ehrlich 1981) que junto con el concepto de capital natural implica un avance en el conocimiento para comprender mejor la relación entre el hombre y el ambiente, en particular las funciones ecosistémicas que contribuyen al bienestar humana.

De acuerdo a Liu et.al. (2010) los conceptos de ambiente natural y ecosistemas se pueden conjugar en uno solo: capital natural, que junto con el capital físico, humano y social entran al proceso económico para generar bienes y servicios, lo cual ayuda a enunciar el nuevo modelo económico que reconoce la existencia de los ecosistemas y sus servicios. Para los años 90's se hace necesario analizar el tema ambiental desde un enfoque interdisciplinario, es decir, se trata de conjugar esfuerzos para trabajar de manera conjunta y reconociendo que la problemática no se debe de analizar por partes o aisladamente, en esta línea surgen dos trabajos bajo el conducto de EPA (1991) y National Center for Ecological Analysis and Synthesis (NCEAS 1997), los resultados fueron publicados en las ediciones de 1995 y 1998 de Ecological Economics. A decir de los especialistas, estos trabajos constituyen la oportunidad de trabajar de manera conjunta ecología, economía y otras ciencias sociales y así abordar el tema desde un enfoque más integral, finalmente el ambiente es parte del sistema económico y social y hay interacción entre los tres elementos como lo muestra la Figura 2.

Figura 2: Interacción entre ambiente, economía y sociedad



*La economía, el ambiente y la sociedad son sistemas que interactúan entre sí con múltiples relaciones, su funcionamiento no es aislado y lo que sucede en uno afecta al resto.*

Comienza así el enfoque interdisciplinario, en el trabajo de Constanza (1997) se hace una valoración global de los servicios que proveen los ecosistemas, retoma 17 servicios ecosistémicos y concluye que su aportación es de 33 trillones de dólares. En 1997 surge el primer libro totalmente dedicado al análisis de los servicios ecosistémicos (SE) y cuyos autores son de diferentes disciplinas, precisamente en este esfuerzo de abordar de manera integral el tema ambiental. La publicación se titula Nature's Services cuyos autores son Ehrlich, Kennedy, Matson, Constanza, Nabhan, Lubchenco, Postel y Myers.

Ya para el siglo XXI destacan los trabajos de Ecosistemas del Milenio (Millenium Ecosystem Services MEA 2005) quien ha cambiado el enfoque de los servicios ecosistémicos (SE), en lugar de continuar con la atención en el proceso y función ecológica pasa a observar al servicio ecosistémico en sí mismo. Además de esta contribución también genera un cambio en el sentido que ubica el tema en la agenda de la política con lo que contribuye hacer visible la importancia de la biodiversidad y sus servicios para el bienestar del hombre. Surge la Economía de los Ecosistemas y Biodiversidad (The Economics of Ecosystems and Biodiversity TEEB) quien estima los costos de no tomar acciones de conservación.

El avance de la investigación ha conducido a un interés por el diseño de mercados que se encarguen de crear incentivos para la conservación de los servicios ecosistémicos (SE) en este sentido aparecen dos mecanismos: i) mercados para servicios ecosistémicos (MSE) y ii) pago por servicios ecosistémicos (PSE). El mercado de carbono, que nace a principios del año 2000, es un ejemplo de MSE. En cuanto los PSE Costa Rica ha sido pionero al utilizar este mecanismo (aunque lo llama Pago por Servicios Ambientales PSA) el cual se aplicó para frenar la severa deforestación. El análisis de los ecosistemas y sus servicios en realidad no es nuevo, al menos desde la década de los 50's comienza su investigación la cual inicia de manera disciplinaria pero gracias al avance del conocimiento actualmente el tema se aborda de forma interdisciplinaria, de hecho la problemática ambiental no es abstracta no obstante que su análisis lo fue por algún tiempo, más bien es una problemática que afecta al sistema económico y a la sociedad en su conjunto.

## METODOLOGÍA

Para la localización de documentos bibliográficos, se realizó una búsqueda en los sitios Science Direct, JSTOR, BioOne, Wiley Online Library, Google Scholar y Google Books en español e inglés desde septiembre 2013 hasta enero de 2014. En la búsqueda se utilizaron las frases “servicios ecosistémicos (ecosystem services)”, “valoración de los SE (ecosystem services assessment)”, “biodiversidad (biodiversity)”, capital natural (natural capital)”, “valoración económica (economic valuation)” y “valor económico total VET (total economic value)”. Se encontraron 150 documentos entre artículos científicos, informes y reportes, se seleccionaron 50 documentos de acuerdo a tres criterios: i) relevancia, ii) año de publicación y iii) trabajos que constituyen una revisión de la agenda de investigación, por lo que se excluyó todo trabajo fuera de alguno de estos criterios. Una vez que los documentos fueron seleccionados se agruparon en cuatro grupos: i) servicios ecosistémicos ii) valoración económica, iii) documentos metodológicos y iv) reportes e informes. Entre los trabajos destacan por su relevancia Constanza (1997), Daily (1997), MEA (2005), TEEB (2008) y Barbier (2011). Una vez realizada la selección y agrupamiento de los trabajos se revisaron exhaustivamente con el fin de identificar aspectos en los cuales hay consenso por parte de la comunidad científica, áreas donde aún existe un amplio debate y aquellos elementos que continúan desconocidos.

## RESULTADOS

Los servicios ecosistémicos (SE) es un área donde la investigación sigue creciendo no solo en términos conceptuales sino metodológicos y de clasificación. Actualmente existen diversas investigaciones y estudios de caso sin embargo, la característica de este tema es que un ecosistema es dinámico en tiempo y espacio por lo que los hallazgos en algún lugar de América Latina serán totalmente diferentes a los encontrados en Europa, incluso a un nivel local los ecosistemas son diferentes.

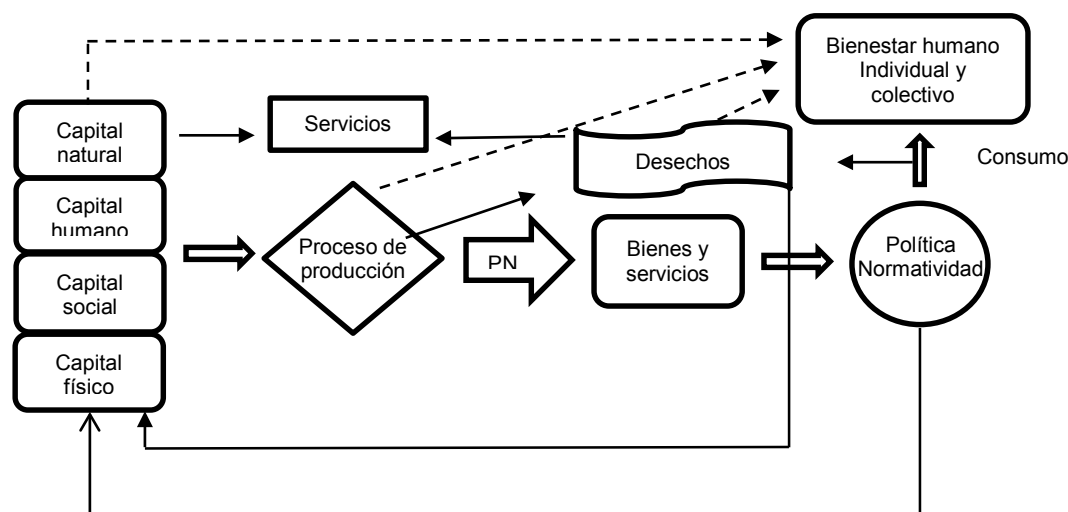
Dentro de los elementos de consenso entre las investigaciones revisadas son que el crecimiento poblacional vinculado a una alta demanda de bienes y servicios (expansión económica) afecta negativamente a los ecosistemas y los servicios que provee. Otro punto de acuerdo que hay un reconocimiento del capital natural dentro del sistema económico como proveedor de insumos para producir bienes y servicios pero también como el elemento que se degrada debido a la producción económica y el consumo humano.

La Figura 3 muestra un nuevo modelo económico ecológico donde los SE están presentes bajo la definición de capital natural el cual junto con el capital humano, capital social y físico entran al proceso de producción para generar bienes y servicios que satisfacen las necesidades del hombre sin embargo, el mismo proceso productivo además del consumo genera desechos que impactan negativamente al capital natural el cual además de proveer insumos genera otros servicios ecosistémicos. Los desechos generados afectan los servicios que proveen los ecosistemas pero además afecta al bienestar humano. Un tercer punto aceptado



es la necesidad de establecer medidas de conservación y protección del ambiente con el fin de permitirle a los ecosistemas regenerarse y que puedan seguir proveyendo de bienes y servicios. Un cuarto elemento es el acuerdo de que incluso la inacción tiene un costo, es decir, la ausencia de medidas de conservación

Figura 3: Modelo Económico Ecológico



*Modelo económico ecológico donde los insumos del proceso de producción son cuatro: capital natural, humano, social y físico, al conjuntarse se producen bienes y servicios que satisfacen el consumo humano y aumenta el bienestar. Sin embargo, tanto el proceso de producción como el consumo generan desechos que afectan directamente al capital natural y al bienestar del hombre*

Un tercer punto aceptado es la necesidad de establecer medidas de conservación y protección del ambiente con el fin de permitirle a los ecosistemas regenerarse y que puedan seguir proveyendo de bienes y servicios. Por otro lado, se identifican dos puntos que continúan en debate: i) la valoración de los servicios ecosistémicos y ii) la tipología de los servicios ecosistémicos. Respecto al primer punto hay autores que están en contra de dar un valor cuantitativo a los servicios que proveen los ecosistemas puesto que un existe la confusión de que valor significa precio cuando no necesariamente es así, de hecho en cada acción que realiza cualquier persona en pro o en contra del ambiente ya existe una valoración, de tal manera que sin signo de pesos en lo individual se hace una valoración del ambiente. El segundo elemento se refiere a que hay clasificaciones que lejos de ayudar crean el problema de la doble contabilidad ya que de acuerdo a su punto de vista se mezclan los fines con los medios, es decir, el fin es en sí el servicio ofrecido y el medio son los servicios de apoyo. La clasificación resulta más compleja de lo que parece, en algunos casos dependiendo el enfoque de la investigación un servicio como por ejemplo el agua puede ser analizada como servicio intermedio y en otro caso de estudio como servicio final. En este sentido, una clasificación que sugieren los críticos de la tipología actual es aquella que se base en bienes y servicios finales como la propuesta de EPA quien hace un sistema de clasificación de bienes y servicios finales.

Dentro de los elementos desconocidos se encuentran los mismos ecosistemas, aunque la investigación comienza hace 50 años es indudable que el hombre aún no conoce toda la biodiversidad existente sobre el planeta. Un segundo punto desconocido es la valoración que las generaciones jóvenes (menores de 18 años) tienen sobre el ambiente, finalmente son ellas quienes gozarán dentro de 10, 15 o 20 años de los servicios de los ecosistemas y debiera incorporarse su valoración del ambiente al análisis.

## CONCLUSIONES

Al aceptar y reconocer la contribución del capital natural a los sistemas económico y social es evidente que debe incorporarse al modelo económico prevaleciente a nivel global. Al constituirse el capital natural como

parte del modelo económico entonces existe la necesidad de diseñar y aplicar políticas de conservación con el fin de proteger el capital natural en el sentido de permitir su regeneración y por tanto su perdurabilidad. Con el incremento constante de la población y el aumento desmedido de la demanda de bienes y servicios la inacción no es una opción, prácticamente –y como lo indican la mayoría de los trabajos- la única opción para continuar satisfaciendo necesidades tan básicas como la alimentación con las políticas de conservación, una de ellas la valoración de los servicios que proveen los ecosistemas, quizá asignando una cantidad entonces la sociedad entera se percatara de la verdadera contribución y se preocupará por tomar las medidas para garantizar la recuperación de los ecosistemas.

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## EL TURISMO DE NEGOCIOS: UNA ALTERNATIVA COMERCIAL DIFERENCIADA

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### RESUMEN

*Las tendencias mundiales muestran que los mercados turísticos son cada vez más demandantes de servicios diferenciados. En este sentido, los destinos turísticos requieren de un análisis, identificación de nuevas oportunidades, detección de áreas de oportunidad e innovación de procesos y de marketing. Bajo esta perspectiva, el marketing fomenta la comercialización de productos actuales, pero también es deseable estimar la necesidad de configurar otros productos que puedan ser impulsados con un potencial de crecimiento elevado y alcanzable a corto y mediano plazo, con el objetivo de buscar nuevos mercados con nuevos productos. El presente trabajo presenta un análisis sobre el factor de competitividad promoción, comunicación y comercialización de servicios turísticos, aplicado al destino Villahermosa, como una alternativa de consolidación comercial en el segmento de turismo de negocios, más recientemente denominado turismo de reuniones. En este proyecto, se privilegió el análisis cuantitativo y cualitativo derivado de las indagatorias realizadas en el proceso de investigación. El estudio fue desarrollado por especialistas de la Universidad Juárez Autónoma de Tabasco (UJAT), desarrollando una investigación descriptiva-transeccional, no experimental, que se efectuó a través de la búsqueda documental y empírica, de forma sistemática considerando el análisis de variables independientes no controladas, asumiendo que estas manifestaciones ya habían sucedido (Hernández, Fernández, Baptista, 2010).*

**PALABRAS CLAVE:** Turismo De Negocios, Promoción, Marketing, Villahermosa

## BUSINESS TOURISM: A DIFFERENTIATED COMMERCIAL ALTERNATIVE

### ABSTRACT

*Global trends show that tourist markets are increasingly demanding for differentiated services. In this sense, tourist destinations require analysis, identifying new opportunities, detection of areas of opportunity and process innovation and marketing. From this perspective, the marketing promotes marketing existing products, but it is also desirable to estimate the need to configure other products that can be driven with high potential and achievable short and medium term growth, with the goal of finding new markets new products. This paper presents an analysis of the competitiveness factor of advocacy, communication and marketing of tourism services, applied to Villahermosa destination as an alternative commercial consolidation in the business tourism segment, most recently called business tourism. In this project, the quantitative and qualitative analysis derived from the investigations carried out in the research process was favored. The study was developed by specialists from the Universidad Juárez Autónoma de Tabasco (UJAT), developing a descriptive - transactional, non-experimental research, carried out through the documentary and empirical research, systematically considering the analysis of independent variables not controlled assuming that these events had already happened (Hernández Fernández, Baptista, 2010).*

**JEL:** M00

**KEYWORDS:** Tourism Business, Promotion, Marketing, Villahermosa

## INTRODUCCIÓN

Esta ponencia revisa el factor de competitividad de promoción y comunicación del destino Villahermosa y destaca la relevancia de invertir en el desarrollo y puesta en marcha de estrategias de marketing que favorezcan el posicionamiento del destino en sus segmentos regional, nacional e internacional.

### Problemática de la Investigación

En materia de promoción turística, según el índice de competitividad turística ICTEM 2012, Tabasco, cuya capital es Villahermosa, ocupa el lugar 19 a nivel nacional en este rubro, posición que mantiene desde 2010. En este sentido, se considera que los recursos destinados a la promoción y al marketing turístico no son suficientes, a diferencia de los estados de Veracruz, Quintana Roo, Chiapas, Estado de México y Jalisco que son los mejores posicionados en estas prácticas mercadológicas, derivado de una elevada cantidad de recursos federales, estatales y municipales que invierten en el desarrollo turístico de sus destinos. Esto se asocia a la visión de las autoridades que conocen de la importancia económica que significa invertir en la promoción. Sus esfuerzos de marketing se enfocan a foros y exposiciones especializadas. También utilizan el internet, recurso muy requerido por los turistas previo a sus viajes. Las páginas webs con las que cuentan son funcionales (Tello, Cerda y Pardo, 2012).

En términos de marketing, los productos turísticos del destino Villahermosa, entre los que se encuentran parques, museos y centros de entretenimiento, demandan mayor atención en la calidad de los servicios, así como en la reestructuración, limpieza y mantenimiento de los recintos respectivos. Respecto a la promoción existe un reducido número de módulos de información al turista, así como la carencia de estrategias turísticas con tecnologías de información y comunicación; por ejemplo en dispositivos móviles, redes sociales y páginas webs que puedan operar en tiempo real. En general, Villahermosa evidencia áreas de oportunidad para desarrollar nuevos productos y subproductos, consolidar los actuales, acciones que requieren de un impulso con inversiones en infraestructura tecnológica, capital humano especializado y un plan de marketing para consolidar el segmento de turismo de reuniones.

### Pregunta de Investigación

¿Cuáles son las estrategias de promoción, comercialización y marketing que se llevan a cabo para posicionar a Villahermosa como un destino en el segmento de turismo de negocios?

### Objetivo General

Conocer el estado del arte que guarda la competitividad de Villahermosa en materia de promoción, comercialización y marketing, para delinear una Agenda Turística realista, práctica y viable para consolidarla como destino.

### Objetivos Específicos

Conocer en qué etapa de desarrollo está el destino turístico de Villahermosa.

Conocer las potencialidades, debilidades, amenazas y oportunidades del destino turístico en los rubros de promoción, comunicación y marketing.

### Justificación de la Investigación

Un Proyecto Agenda de Competitividad por Destinos Turísticos (ACDT), corresponde a una nueva Política Nacional Turística, que tiene como propósito diagnosticar su situación y emprender un programa de acciones, en coordinación estrecha entre la Federación y los gobiernos locales, para aprovechar el potencial turístico de México y generar mayor derrama económica en el país. Las ACDT se alinean a la Estrategia 4.11.2. del Plan Nacional de Desarrollo (PND), relativo a “Impulsar la innovación de la oferta y elevar la competitividad del sector turístico”. La Agenda de Competitividad es un instrumento analítico con alto perfil de contenido, que diagnostica la situación por la que atraviesan los destinos turísticos del país. Como herramienta de planeación participativa, coordina la actuación de los tres órdenes de gobierno, para mejorar el desempeño del sector turístico. Como tal, es una base sólida para promover el desarrollo turístico local sustentable del destino Villahermosa, al mismo tiempo que permite conocer el comportamiento de la competitividad de la localidad.

### Supuestos

Villahermosa como destino turístico no cuenta con un plan de marketing que incluya estrategias promocionales y de comercialización aplicables al segmento de turismo de negocios.

### Antecedentes

Ubicada en el Sureste Mexicano, Villahermosa, Tabasco, se impulsó a principios de este siglo como ciudad energética por su participación en las actividades de exploración y producción petrolera, lo que atrajo una gran cantidad de proveedores nacionales e internacionales, que a su vez, se convirtieron en los turistas de negocios que demandaban especialmente servicios complementarios como hospedaje y alimentación, ya que su estancia, generalmente, era corta (1.6 noches) (PLED 2007-2012). Sin embargo, las visitas de estos es frecuente a lo largo del año. El turismo de reuniones en México, representaba en 2011, ventas por aproximadamente 33 millones de dólares, de los cuales 18 millones correspondían a ventas y consumos directos y 15 millones de dólares de manera indirecta. En cuanto al número de empleos el turismo de reuniones generaba 441,300 empleos directos y 342,400 indirectos, en total 783,700 empleos (CESTUR, 2011).

El promedio de turistas que Villahermosa recibe anualmente es de aproximadamente 550 mil, lo que genera una ocupación hotelera del 54.9 en promedio (Plan Municipal de Desarrollo 2013-2015 pág. 31). Respecto al promedio de gasto de los turistas que llegan a Villahermosa, de acuerdo a un estudio realizado por el Centro de Estudios Turísticos (CESTUR), los que no adquieren paquetes y que pagan su hospedaje directamente erogan un promedio, por viaje de \$1,510.00 por persona, Por su parte, los turistas que se hospedaron en modalidades diferentes a un establecimiento comercial, es decir, que pernoctaron en casa de familiares, amigos, vivienda propia, vivienda rentada; tenían un gasto promedio de \$1,460.00 (CESTUR, 2011). Villahermosa como capital del Estado de Tabasco (Ver ilustración 1), en los últimos años fue promocionada con el eslogan: “La Esmeralda del Sureste”. Este destino ofrece innumerables atractivos al visitante en un entorno natural, donde se destaca la vegetación de sus parques, sus caudalosos ríos y sus hermosas lagunas. Es punto de partida a todos los sitios turísticos de la entidad y centro de entretenimiento y servicios del Sureste. El destino cuenta con infraestructura hotelera que se compone por 4554 habitaciones.



Ilustración 1- Mapa del estado de Tabasco con su capital Villahermosa

Fuente: Elaboración propia.

### Materiales y Métodos

La investigación fue descriptiva-transeccional, no experimental, con técnicas de investigación documental y de campo. La primera parte a través de la búsqueda documental y empírica, de forma sistemática considerando el análisis de variables independientes no controladas, asumiendo que estas manifestaciones ya habían sucedido (Hernández, Fernández, Baptista, 2010). La segunda con cuestionarios y entrevistas aplicadas a informantes clave. Se aplicaron de 26 entrevistas diagnósticas, dirigida a expertos, directivos de empresas, prestadores de servicios turísticos como hoteles, restaurantes, agencias de viaje, tour operadores, DMCs, aeropuerto, terminal de autobuses y funcionarios de la Coordinación de Turismo Estatal y Municipal, entre otros actores. Así mismo, se aplicaron 385 cuestionarios a turistas que arribaron a Villahermosa en el periodo de estudio, tanto por vía aérea como terrestre y se efectuaron dos grupos de enfoque para conocer la percepción que los informantes tenían con respecto a la competitividad de Villahermosa como destino, uno con un grupo de universitarios y otro con directivos, empresarios y funcionarios del sector turístico. En esta ponencia, sólo se divulgan los resultados relativos al factor de competitividad de promoción, comercialización y marketing del destino Villahermosa.

### **RESULTADOS**

Villahermosa cuenta con la Oficina de Convenciones y Visitantes (OCV), la cual inició sus operaciones en 1998 como Fideicomiso de Promoción Turística del Estado de Tabasco y en 2002 se le dio carácter de OCV. Sus principales funciones consisten en participar como oficina de destino, apoyar a las Asociaciones, Sociedades, Cámaras, Confederaciones y Empresas que tienen el deseo de desarrollar un Congreso, Convención, Feria, Exposición y viajes de incentivo en la ciudad de Villahermosa y en el estado. La misión de la OCV es incrementar anualmente el número de eventos que se desarrollan en el estado de Tabasco, potenciando los atractivos turísticos con que cuenta la plaza e incrementando los índices de ocupación de los prestadores de servicios turísticos, generando una mayor derrama económica para el estado que se traduzca en beneficios económicos y sociales para la población.



En tanto que la visión es posicionar a Tabasco como un destino turístico de negocios de primer nivel y sede ideal para la organización de Congresos Nacionales e Internacionales, impulsando la infraestructura turística y servicios que ofrece el estado. Su organigrama está compuesto por una directora ejecutiva, una asistente de dirección, un subdirector y las áreas de contabilidad y recursos materiales, coordinador de atención y eventos y proyectos especiales, coordinador de atracción de eventos y proyectos de promoción.

En su página web cuentan con un formulario de solicitud de apoyo a eventos (RFP), para las agrupaciones o empresas interesadas en realizar sus eventos en la ciudad de Villahermosa. En general la OCV es el organismo que en términos prácticos lleva a cabo el marketing del destino Tabasco, pero sin que medien metas, objetivos y alcances específicos para el destino Villahermosa. Esta organización es la que mantiene relación estrecha con los DMC's. Los hallazgos provenientes de la investigación de campo, permitieron identificar la necesidad de desarrollar una cultura turística, formar profesionalmente a los prestadores de servicios, añadirles valor con certificaciones y acreditaciones de competencias laborales y profesionales, que les permitan atender eficazmente a los segmentos turísticos que visitan el destino. En ese orden de ideas es prioritario impulsar la actitud de hospitalidad en todos los habitantes del destino y lograr la eficiencia en la calidad de los servicios en hoteles, restaurantes y servicios complementarios. En términos de marketing, se identificaron como fortaleza a los parques, museos y centros de entretenimiento, los cuales demandan mayor atención en la calidad de los servicios, así como la reestructuración, limpieza y mantenimiento de los recintos respectivos. Se observó un reducido número de módulos de información al turista, así como la carencia de estrategias turísticas con tecnologías de información y comunicación; por ejemplo en dispositivos móviles, redes sociales y páginas webs que puedan operar en tiempo real.

#### Identificación de Problemáticas de la Promoción y Comunicación

De manera global se puede afirmar que la actividad turística en la Ciudad de Villahermosa se ha mantenido estable en los últimos 3 años. El PIB turístico en 2012 fue del 2.6%, esta participación puede atribuirse a las condiciones de políticas públicas en la entidad. No obstante los presupuestos tanto del Gobierno Estatal como de los municipios y áreas con competencias directas en turismo, no han sido suficientes para detonar el destino. Consecuentemente, también se ha limitado el acceso al financiamiento para las empresas turísticas, reduciendo, el ritmo de creación y mejora de oferta y, al mismo tiempo, de dinamización económica en el destino Villahermosa a través de la creación de puestos de trabajo. Todo ello incide en márgenes de rentabilidad para los prestadores de servicios.

Asimismo, Tabasco es percibido como un destino caro con relación a estados como Chiapas. Villahermosa como destino turístico cuesta hasta 25 por ciento más por los altos precios de los boletos de avión, el hospedaje, los alimentos y demás bienes. Viajar a Tabasco o desde Tabasco por vía aérea es cada vez más costoso (Sámano, 2010). Hacia el 2015, se tiene el objetivo de convertir a Centro, y particularmente a Villahermosa como uno de los principales destinos turísticos del Sureste, mediante estrategias de impulso gastronómico, promoción de programas culturales y artísticos locales, realización de actividades de promoción y desarrollo de productos turísticos, en coordinación con el sector empresarial y apoyar al turismo social.

#### Comercialización

El marketing de destinos turísticos debe contemplar, en la actualidad, una detallada estrategia de e-marketing y una estrategia que contribuya de forma decisiva a facilitar la distribución online de la oferta del destino. Por esta razón se recomienda una amplia estrategia de marketing online. Bajo estas perspectivas, la participación de gobierno estatal y municipal, así como la iniciativa privada juegan un papel preponderante, cuyas estrategias deberían ser convergentes y complementarias para aprovechar la presencia de PEMEX y la continuada concurrencia de sus proveedores nacionales e internacionales.

El destino Villahermosa ha sido impulsado con estrategias diferentes desde hace más de dos décadas, especialmente a partir del establecimiento de las oficinas administrativas de PEMEX Exploración y Producción y Pemex Petroquímica Básica. Las ediciones de la Exposición y Conferencia del Petróleo de México PECOM, ha sido una actividad estratégica en los esfuerzos de consolidar a Villahermosa como ciudad energética. Los objetivos y metas en materia turística han sido delineados para el Estado de Tabasco y no para Villahermosa en particular, aunque se han hecho esfuerzos por posicionarla en años recientes como ciudad energética y también como “la esmeralda del Sureste”. Recientemente se busca promoverla como “La ciudad de la salud y el conocimiento”. El destino se destaca como un centro de negocios y administración de la industria petrolera y del sureste de México Según el gobierno en turno, estatal y municipal; se han planteado estrategias para el sector turístico en sus Planes de Desarrollo, los cuales no necesariamente se han alcanzado o han quedado inconclusos.

### Comercialización Directa

Si bien, Villahermosa, como destino aún no cuenta con un plan de marketing estratégico para su posicionamiento y atracción de visitantes, es necesario que éste se diseñe para dotarse de estrategias innovadoras para crear una ventaja competitiva frente a otros destinos. En este contexto el Plan Estatal de Desarrollo de Tabasco 2013-2018 contempla al turismo como uno de sus ejes estratégicos para impulsar el desarrollo económico de la entidad. En este sentido los esfuerzos del gobierno estatal a través de la Secretaría de Desarrollo Económico y Turismo (SDET) apuntan hacia el impulso de una campaña de promoción turística de Tabasco, cuyo propósito es atraer más visitantes nacionales y extranjeros, esta acción forma parte del acuerdo entre el gobierno federal, el Consejo de Promoción Turística de México y el Gobierno del Estado. Como parte de este plan, los impulsores de esta iniciativa se encuentran analizando las estrategias, el monto de la inversión, las formas y eligiendo los medios más efectivos, así como la delimitación de los segmentos de mayor interés y prioridad, teniendo como aliados a patrocinadores de empresas privadas.

Como parte de las estrategias de promoción de turismo, las autoridades tabasqueñas cuentan con una oficina en la ciudad de México, misma que tiene como función sustantiva la promoción y difusión de la entidad como destino turístico, el cual se difunde en los eventos donde se participe a nombre del gobierno de Tabasco. Adicional, se puede afirmar que fundamentalmente la promoción y marketing del destino descansa en las actividades que ha emprendido la Oficina de Convenciones y Visitantes para atraer grupos a la ciudad, sin embargo, sus alcances no son suficientes para posicionar a Villahermosa como un sitio de turismo de reuniones. La difusión y comercialización de los destinos turísticos es fundamental para el éxito y duración de cualquier proyecto turístico. Es imprescindible utilizar todas las herramientas disponibles para lograr colocar en el mercado nacional e internacional el destino en cuestión.

### **CONCLUSIONES**

En general, los principales resultados del diagnóstico evidencian ventajas y áreas de oportunidad de Villahermosa para desarrollar nuevos productos y subproductos, consolidar los actuales centros de recreación turística, como el Museo de la Venta o el Centro de Interpretación de la naturaleza Yumká. Villahermosa cuenta con una potencialidad relevante que requiere de un impulso con inversiones en infraestructura tecnológica, capital humano especializado y un plan de marketing para consolidar el segmento de turismo de reuniones y a corto plazo, impulsar el turismo de naturaleza. El destino Villahermosa, requiere sumar los esfuerzos aislados que ha llevado a cabo en materia de promoción, comercialización y Marketing. Algunas de las herramientas más utilizadas para lograr este objetivo es la realización de campañas de publicidad, relaciones públicas y mercadeo directo en los mercados norteamericano, europeo y latinoamericano, destacando la nueva estrategia de comunicación utilizada que

privilegia los esfuerzos hacia un segmento y destino específico, en lugar de la presentación de la imagen genérica de México. Asimismo es deseable que se aproveche la participación de los diversos actores de la actividad turística en el país y de socios comerciales en el extranjero a través de programas de cooperación mutua para mejorar la rentabilidad de los recursos destinados a la promoción turística del Parque Estatal, así como lograr la integridad de acciones que reditúan en un mayor posicionamiento del producto turístico en los mercados objetivo. El plan de marketing para el destino Villahermosa debe ponerse en marcha a la brevedad para consolidarse en 2014 como una ruta imprescindible para el turismo de negocios que incluya una creciente participación en el turismo de grupos, a través de convenciones, congresos y viajes de estímulo, asumiendo que las estrategias que lo integren sean acordes al sector y las tendencias turísticas internacionales, redefiniendo en su caso aquellas tácticas que se consideren prioritarias para el logro de los objetivos mercadológicos.

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## BIOGRAFIA

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# DESARROLLO HISTÓRICO DE LA CONTABILIDAD DE ESTADOS UNIDOS DE AMERICA Y SU ENCUENTRO CON LAS NORMAS INTERNACIONALES DE INFORMACION FINANCIERA

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## RESUMEN

*Recuento histórico de la contabilidad en Estados Unidos de América desde finales del siglo XIX hasta el presente y su encuentro con las normas internacionales de información financiera. Se trata de una amplia revisión de literatura que narra el desarrollo contable en Estados Unidos, el surgimiento de la contabilidad internacional, la firma del acuerdo de convergencia y un análisis sobre el futuro de las normas internacionales de información financiera en Estados Unidos. Se discuten los pros y los contras de la posible adopción de las normas internacionales de información financiera en Estados Unidos de América y las razones por las cuales aún no se han aceptado. Además, se resumen los argumentos a favor y en contra de que la Comisión de Intercambios y Valores (SEC, por sus siglas en inglés) permita a las empresas domésticas que venden sus valores en los mercados de Estados Unidos de América el uso de las normas internacionales de información financiera.*

**PALABRAS CLAVES:** Contabilidad, Principios de Contabilidad Generalmente Aceptados, Normas Internacionales de Contabilidad Financiera y Acuerdo de Convergencia

## HISTORICAL DEVELOPMENT OF ACCOUNTING IN UNITED STATES OF AMERICA AND ITS ENCOUNTER WITH INTERNATIONAL FINANCIAL REPORTING STANDARDS

### ABSTRACT

*Historical review of accounting in the United States of America since the end of the 19th century up to the present and his meeting with the international financial reporting standards. It is a comprehensive review of the literature that tells the accounting development in the United States, the emergence of international accounting, the signing of the agreement on convergence and an analysis on the future of the IFRS in the United States. Discussed the pros and cons of the possible adoption of IFRS in the United States and the reasons why still not been accepted. In addition, we summarized the arguments in favor and against the Securities and Exchange Commission to allow IFRS for domestic companies selling values in the United State of America trade markets.*

**JEL:** F23, M16, M41

**KEYWORD:** Accounting, Gaap, IFRS, Norwalk Agreement

## INTRODUCCION

El surgimiento de la globalización presenta nuevos retos y oportunidades para las empresas. Una de estas oportunidades es poder participar de un mercado financiero global (Fernández, Fernández y Olmedillas, 2007). Las empresas se benefician de esta apertura del mercado financiero ampliando las posibilidades de

obtener financiamiento de proveedores de capital extranjeros (IFRS USA, 2012). A su vez los inversionistas alrededor del mundo también se benefician al tener opciones de inversión en empresas a nivel global (Djatej, Duanning, Gorton, y McGonigle, 2012). Para atender las necesidades de estos proveedores de capital es necesario un formato de información que permita la comparabilidad y promueva la competitividad estimulando la inversión de capital a nivel mundial (Lew, 2005). Según un estudio de PwC (2012) la globalización de los negocios y las finanzas han promovido la adopción en masa de las normas internacionales de información financiera (NIIF) en más de 12,000 empresas alrededor del mundo. La contabilidad se conoce como el lenguaje de los negocios (Cherubini, Rich, Zhu y Michenzi, 2011) y a su vez el inglés como el lenguaje de la contabilidad (Tsakumis, Campbell y Doupnik, 2009). Las empresas utilizan los Estados Financieros para presentar ante los inversionistas sus resultados de operaciones y posición financiera. Esta información está dirigida a los proveedores de capital y busca obtener el financiamiento que necesitan las empresas (Kranacher, 2010). Kranacher indica que los proveedores de capital demandan y necesitan que la información que presenta el sistema de contabilidad sea uniforme, comprensible, completa y permita la comparabilidad.

La contabilidad solo se puede justificar si logra servir el propósito de proveer información útil para la toma de decisiones. De acuerdo a Wolosky (2008) el uso de normas internacionales de información financiera promueve la comparabilidad a nivel global. Este autor además, señala que el uso de las NIIF reduce las barreras internacionales para competir por el capital y permite a los inversionistas evaluar distintas opciones de inversión a nivel internacional participando de mercados de capital globales. Esto a su vez promueve la competitividad ya que los inversionistas pueden evaluar y entender mejor la información que las empresas le comunican (Bolt-Lee y Smith, 2009). Por otro lado las empresas pueden competir en la obtención de capital al presentarse ante los mercados usando unas normas uniformes (Gannon, 2010). El capitalismo se caracteriza por la compra y venta de valores, la libre competencia y la búsqueda de la riqueza. Los negocios se crean para crear valores y riqueza.

Factores como el surgimiento de la Unión Europea, el capitalismo de estado de China, el dominio del capitalismo como sistema económico y el repunte económico de las naciones en vías de desarrollo han contribuido a la globalización de los mercados de capital. Esta disponibilidad de capital extranjero ha hecho necesario que la información financiera sea uniforme y sea entendible por todos los participantes (Djatej, Duanning, Gorton y McGonigle, 2012); (American Institute of CPA's, 2011). Además, las empresas multinacionales y la inversión foránea exigen información de calidad, transparente, correcta, confiable, oportuna y sobre todo comparable (Bradshaw, et al., 2010). Según el marco conceptual de la FASB y la IASB la contabilidad tiene como único objetivo ofrecer información útil a los proveedores de capital para la toma de decisiones (Financial Accounting Standards Board, 2012), sin embargo, tener diferentes sistemas de normas de contabilidad alrededor del mundo complica el entendimiento y la comparabilidad de los estados financieros que producen las empresas (Shinn, 2009). Esta situación agrega costos adicionales ya que requiere de la conversión de un sistema contable a otro (American Institute of CPA's, 2011). En un estudio realizado por “*Internacional Federation of Accountants*” y citado por el American Institute of CPA's, se encontró que la mayoría de los líderes de contabilidad en el mundo están de acuerdo en que solo debe haber una organización que promulgue normas de contabilidad de calidad global. Incluso el FASB (2012) ha expresado que los usuarios estarían mejor servidos si se logra esto. Solo de esta manera que se puede asegurar que la información que reciben los usuarios reúne las cualidades necesarias (FASB, 2012).

Ya podemos ver dos fuerzas que parecen buscar lo mismo sin embargo, pueden ser la mayor amenaza que enfrentan los esfuerzos de convergencia. Si vemos lo antes expuesto, por un lado se habla de la comparabilidad como el objetivo mayor por parte del IASB, por el otro lado la FASB favorece la comparabilidad pero lo condiciona a que las normas uniformes que se promulguen sean de calidad. La SEC también reclama que las normas sean de calidad. A los representantes de la IASB les preocupa que para

lograr la calidad que exigen la FASB y la SEC se tenga que cambiar de las NIIF a principios de contabilidad de aceptación general de EU.

Mientras tanto, Pounder (2010) señala que la característica de la información que más se cuestiona en los foros que establecen normas de contabilidad es la comparabilidad como el resultado del uso de reglas y normas distintas. En la actualidad, la uniformidad de la normas cobra mayor relevancia ya que la globalización ha traído consigo la necesidad de flujo de información comprensible para todos los inversionistas a nivel internacional (Bolt-Lee y Smith, 2009); (Wolosky, 2008). Estos inversionistas a su vez reclaman y exigen un lenguaje de contabilidad global (Lew, 2005). Respondiendo a esta necesidad, los organismos responsables de establecer las normas y principios de contabilidad están en un proceso de armonizar las reglas, métodos y presentación de la información financiera. Evidencia de esto es que los dos grupos regulatorios principales, La Junta de Normas de Contabilidad Financiera de Estados Unidos (FASB, por sus siglas en inglés) y su homóloga La Junta de Normas de Contabilidad Internacional (IASB, por siglas en inglés) han suscrito un acuerdo de convergencia llamado “Norwalk Agreement” (Financial Accounting Standards Board, 2012).

El acuerdo de convergencia procura armonizar los principios y las normas de contabilidad que se utilizan en Estados Unidos y los utilizados para los mismos propósitos en el ámbito internacional (Pounder, 2010). De esta manera la profesión responde a un reclamo de los usuarios por un conjunto de reglas uniformes que aplique a todas las empresas que participan del intercambio de valores a nivel internacional (Kranacher, 2010). Las Normas Internacionales de Información Financiera ya han sido adoptadas o están en proceso de adopción por cerca de 128 países (IFRS USA, 2012). El impulso mayor de aceptación de las NIIF surge cuando la Unión Europea hace mandatorio el uso de éstas para las empresas que venden valores al público (Brackney y Witner, 2005); (Tsakumis, Campbell y Doupnik, 2009). Esto coloca a Estados Unidos de America (EUA, por sus siglas en español) en una encrucijada ya que cada día es mayor el reclamo por un cuerpo de normas uniformes (Bolt-Lee y Smith, 2009); (Shinn, 2009); (American Institute of CPA's, 2011). Los beneficios esperados de la conversión son: consistencia, promover la competitividad y mejorar la transparencia de los informes financieros (Bolt-Lee y Smith, 2009). Consciente de esto la Comisión de Cambios y Valores de EU (SEC, por sus siglas en inglés), ha iniciado el proceso de aceptación de las NIIF. Según la SEC, las empresas americanas comenzarán a presentar sus informes financieros usando las NIIF no antes de 2015, esto luego de una votación unánime el 24 de febrero de 2010 (Atwood, 2010); (Defelice y Lamoreaux, 2010); (Gannon, 2010). Sin embargo, Mary Schapiro, actual directora de la SEC, ha expresado que la Comisión no tiene prisa por la adopción de esta medida (Lynch y Clarke, 2012). Según Schapiro, la decisión sobre el uso de las NIIF en Estados Unidos se hará protegiendo los intereses de los inversionistas y el mercado de capital de EU (Lynch y Clarke, 2012). Sin importar la fecha de efectividad, esta convergencia afectará de forma directa los procesos de contabilidad en las empresas y la enseñanza de la materia en las universidades. Esta investigación se presenta organizada como sigue: una amplia revisión de literatura, metodología, conclusión, limitaciones y conclusiones.

## REVISION DE LITERATURA

### Trasfondo Histórico

Estados Unidos tiene más de 100 años evaluando, estudiando y promulgando normas y principios de contabilidad financiera (Zeff, 2005). Algunos entienden que el desarrollo de la contabilidad comienza en la década de 1930 hasta el presente. Existe otro grupo que señala que en EU se lleva trabajando con normas y principios desde que surgió American Association of Public Accountants (AAPA por sus siglas en inglés) en el 1897, predecesora de la American Institute of Certified Public Accountant (AICPA por sus siglas en inglés) (Davidson, Anderson, 1987). En el 1917 cambió su nombre a American Institute of Accountant,

(AIA por sus siglas en inglés), nombre con el que se le conoce hasta el 1957. Para el 1921 surge *The American Society of Certified Public Accounting*, que funcionó como una federación de las organizaciones de Contadores Públicos estatales. Durante el año 1936 ambas organizaciones se unieron. Para el 1957 adopta el nombre actual de AICPA (Zeff, 2005).

La contabilidad de Estados Unidos ha estado influenciada en su etapa inicial por la contabilidad de Inglaterra. Inglaterra lleva más años en el proceso de establecer normas y principios (Zeff, 2005). Esto es un hecho en casi todas las ex colonias de Inglaterra (Davidson y Anderson, 1987). Los contadores que provinieron de Inglaterra ayudaron al desarrollo de la contabilidad de Estados Unidos (Davidson y Anderson, 1987). El desarrollo de la contabilidad a su vez facilitó el desarrollo industrial temprano que logro la nación (Zeff, 2005). En el 1916 se establece la Asociación Americana de Contabilidad (AAA, por sus siglas en inglés). Incluso los economistas se dividieron al señalar algunos que la contabilidad jugó un papel muy importante en el desarrollo del capitalismo mientras que otros señalan que nada tuvo que ver (Zeff, 2005). Según artículos y estudios hay economistas convencidos que el desarrollo del capitalismo no estaba atado al uso de la contabilidad de doble entrada que conocemos, que la llegada del capitalismo y su crecimiento resultaría igual con o sin contabilidad (Davidson y Anderson, 1987). Según Davidson, Werner Sombart dice que a mediados de 1920 la contabilidad estimuló el desarrollo del capitalismo. En el 1919 Werner Sombart escribió que el capitalismo sin el sistema de doble entrada de la contabilidad es algo inconcebible (Davidson y Anderson, 1987).

En los primeros veinticinco años del siglo XX, la corporación más grande de América pertenecía a la industria del acero. Esta estableció la pauta de incluir en los informes la divulgación (Zeff, 2005). El periodo de 1903 al 1938 se considera uno de poco crecimiento en el desarrollo de normas y reglas de contabilidad (Davidson y Anderson, 1987). La caída de los mercados de acciones de 1929 marcó otro punto crucial en el desarrollo de la profesión y el establecimiento de normas de contabilidad (Davidson y Anderson, 1987). Es entonces que el Congreso de EU creó la Comisión de Cambios y Valores (SEC por sus siglas en inglés). El objetivo de esta comisión de gobierno era restaurar la confianza de los inversionistas en las empresas y en la información que genera el sistema de contabilidad (Davidson y Anderson, 1987). Las leyes 1933 y 1934, representaron un avance y ayudaron a establecer unos requisitos para las empresas que pretendían vender valores al público. La SEC se convirtió en una entidad estrictamente regulatoria (Davidson y Anderson, 1987). Entre sus prioridades estaba lograr la comparabilidad, divulgación completa y transparencia en las transacciones (Davidson y Anderson, 1987). En el 1935 la SEC crea la Oficina de *Chief Accountant* (Davidson y Anderson, 1987). Otra aportación grande de la comisión es el establecimiento de la División de Corporación y Finanzas conocida por (DCF, por sus siglas en inglés) (Davidson y Anderson, 1987). La SEC favorece el uso de costo histórico para la valoración de activos fijos como propiedad, planta y equipo (Davidson y Anderson, 1987). En el 1936 el AIA introduce y define lo que hoy se conoce como (GAAP), que representan los principios de aceptación general de contabilidad (Davidson y Anderson, 1987). Según Davidson y Anderson, entre los años 1938 y 1939, la SEC decide confiar en la profesión y en el sector privado, permitiendo que se auto regule y permite a estos el establecimiento de los GAAP. El respaldo de la SEC a los organismos privados que establecían las normas de contabilidad constituye un respaldo fuerte a las mismas y obliga a las empresas públicas a que se rijan por estas.

Para el 1939 se estableció el Comité de Procedimientos de Contabilidad (CAP, por sus siglas en inglés). Según la página oficial del FASB, el CAP comenzó en el 1936. A partir de esa fecha comienza a publicar boletines (ARB, por sus siglas en inglés). El Comité está integrado por 18 practicantes de la profesión de contabilidad y tres profesores. Todos trabajando a tarea parcial y con un pequeño grupo de investigadores como apoyo. La SEC le brinda al Comité apoyo sustancial para que pueda verse como autoritativa (Zeff, 2005). Sin embargo, es importante señalar que la SEC nunca delegó al sector privado la autoridad de establecer las normas y principios. Por ley, la Comisión no podía delegar esta función. Siempre retuvo el

poder de cancelar o cambiar cualquier norma o regla del comité de entender que fuera necesario (Davidson y Anderson, 1987). En otro hecho sin precedente, en el 1938-1939 el Congreso de Estados Unidos permite a las empresas usar LIFO (last in first out) como un método de valoración de inventario (Davidson, y Anderson, 1987). Esta es una de varias ocasiones en que las políticas contributivas tienen influencia en el establecimiento de principios de contabilidad generalmente aceptados.

Para esa misma fecha la AIA (American Institute of Accounting) recomienda el uso de *present fairly... in conformity with generally accepted accounting principles* en la opinión estándar del informe de auditoría (Davidson y Anderson, 1987) y (Zeff, 2005). En 1940 la AAA publica una monografía del Profesor W. A. Paton y A.C. Littleton, *An Introduction to Corporate Accounting Standards*, donde se hace una defensa elocuente del uso de costo histórico e impulsa el principio de pareo de ingresos y gastos (Zeff, 2005). El trabajo reforzó el uso de la contabilidad convencional por parte de la profesión. Esta monografía impactó tanto que fue usada por más de una década como libro de texto en cursos de contabilidad (Zeff, 2005). En el año 1950 el CAP emitió un boletín donde se oponía a un ajuste inflacionario para estimar el gasto de depreciación (Davidson y Anderson, 1987); (Zeff 2005). Muchas empresas trataron de persuadir al Congreso de EU para que permitiera el uso de costo de remplazo a la hora de estimar la depreciación (Davidson y Anderson, 1987). Con esta movida el CAP buscaba ganar la confianza de la SEC que también se oponía a usar el ajuste en valor que las empresas proponían. Una de las fallas más grandes señaladas al CAP era las muchas alternativas que ofrecía para tratar lo que en esencia era la misma transacción (Davidson y Anderson, 1987).

El CAP recibió muchas críticas e incluso enfrentó en el Tribunal Supremo demandas por parte de empresas que alegaban que sus pronunciamientos eran adversos a los resultados económicos que las empresas tenían que informar (Zeff, 2005). Este fue el caso de una empresa de la industria de electricidad que se oponía al tratamiento de Impuesto Diferido, deuda que el CAP propuso con el boletín #44 (ARB 44) (Davidson y Anderson, 1987) y (Zeff, 2005). El Tribunal Supremo de EU estableció que el CAP tenía derecho a opinar sobre el asunto (Zeff, 2005). Por años críticos del CAP señalaban que esta organización ofrecía demasiadas opciones para tratar un mismo evento de contabilidad (Zeff, 2005). Ante este reclamo y atendiendo las críticas, el AICPA decidió remplazarlo por el Accounting Principles Board (APB, por sus siglas en inglés) (Davidson y Anderson, 1987); (Zeff, 2005).

La APB se establece en el 1959 y estaba integrado por 21 miembros, dentro de los que estaba un representante de cada una de las ocho firmas grandes de contabilidad (Big Eighth, para entonces), de Estados Unidos (Davidson y Anderson, 1987). Este grupo tenía como misión mejorar la calidad de las normas y eliminar la ambigüedad y las múltiples alternativas que existían para tratar el mismo evento económico (Zeff, 2005). De esta forma la profesión enfrenta otro momento crítico y fue necesario actuar para evitar perder la confianza de la SEC y del público. Una de las principales encomiendas de la APB era reducir el número de alternativas de tratamiento contable para las transacciones. En otras palabras, detener la práctica de aceptar demasiadas alternativas para las transacciones. En el 1960 crece la presión de la SEC hacia el APB porque lo percibía como muy lento en sus acciones y continuaba la ambigüedad que tanta crítica le ganó al CAP. La complejidad de las transacciones y los negocios obligaba a que la organización que establecía las normas fuera más dinámica y más pro-activa. El APB no llenó las expectativas y posteriormente se piensa en otra organización que atienda el asunto a tiempo completo y esté más dedicada a la investigación y evaluación. Surge un reclamo por que se cree un marco conceptual que permita el desarrollo de normas coherente.

El 1 de julio de 1973 se establece la Junta de Normas de Contabilidad Financiera (FASB, por sus siglas en inglés). El grupo estaba compuesto por siete (7) miembros y la votación para aprobar nuevos pronunciamientos tenía que ser ratificada mayoritaria, más un voto adicional. Más tarde se redujo el número a cinco (5) y se aceptó la decisión a favor de una norma por mayoría (FASB, 2012). Actualmente es la



entidad que promulga las normas y principios de contabilidad de EUA. En 37 años publicó 168 pronunciamientos (FASB, 2012). Desarrolló un marco conceptual que ahora está en revisión y suscribió el acuerdo de convergencia con el IASB. La FASB es una organización independiente y separada del AICPA a quien le respondían el CAP y el APB. La SEC anunció entonces a la FASB como la principal entidad encargada de establecer las normas de contabilidad (Zeff 2005). Desde el año 2004 el FASB está promoviendo normas y reglas que sean más compatibles con las normas internacionales (Zeff, 2005). Esto como respuesta al acuerdo que suscribió en el 2002 con su homóloga IASB.

Dos días antes de organizar la FASB, en el 1973, se establece el Comité de Normas de Contabilidad Internacional (IASC, por sus siglas en inglés), predecesora de IASB. En su etapa inicial fue creada para proveer de guías y normas de contabilidad a países que no poseían las mismas (Brackney y Witmer, 2005). Para el año 2002, la Unión Europea hace mandatorio para las empresas que venden valores al público el uso de las NIIF (Tsakumis, Campbell y Doupinik, 2009); (Brackney y Witmer, 2005). En septiembre de 2002, con el acuerdo de Norwalk, se comenzó el proyecto de convergencia entre la FASB y el IASB (Atwood, 2010). Se esperaba que el proceso finalizara para el año 2011, luego se establece el 2014, y como fecha final se habla del 2015 (Atwood, 2010). La SEC entiende que lo más temprano que se puede implantar el cambio hacia las normas internacionales es para el 2015 y ya hay fuertes indicios de que no será antes del año 2016.

Mientras el proceso se dilata en EU, cada vez son más los países que han optado por usar las NIIF. Dos de las naciones que han adoptado las NIIF recientemente son Corea y Canadá. Canadá comenzó a utilizar las normas internacionales desde enero 2011. Muchos se preguntan si se trata de una evolución o una revolución (Blanchette, 2007). Según Blanchette, Canadá es un buen modelo a seguir e imitar pues están emigrando de las normas de Canadá conocidas como “Canadian GAAP” a las NIIF (Blanchette, 2007). En esa transición las firmas grandes de contabilidad y las universidades han representado un rol primario ya que estas fueron las que más promovieron el cambio (Blanchette, 2007).

Regresando al escenario de Estados Unidos, existe cierto apego a la tradición y al hecho indiscutible de que por más de 100 años se han estudiado, evaluado y promulgado normas de contabilidad (Zeff, 2005). La creencia de que en EU se hacen mejor las cosas y el nacionalismo pueden ser amenazas al proyecto de convergencia que ha suscrito la IASB y la FASB. Sin duda este hecho se menciona como obstáculo a la convergencia (Lew, 2005). Una de las razones principales de la armonización es reducir los costos para cumplir con las exigencias de las comisiones de intercambio de valores de las distintas naciones (Lew, 2005). También se persigue la búsqueda de una forma integral de principios y normas confiables y que sea capaz de reducir los costos de capital (Malwitz y O'Rourke, 2009).

### Armonización de Normas de Contabilidad en Europa

El desarrollo de la contabilidad en Europa es muy diverso. En un comienzo cada nación tenía sus propias normas. Al formarse la Unión Europea, se ven en la necesidad de establecer normas para la Unión (Batt, 1998). En un esfuerzo sin precedente, la Unión Europea revisó la directriz cuatro que había sido emitida el 26 de julio de 1978. Esta trata básicamente sobre el formato y contenido de los estados financieros (ej. utilización e integración de los principios de contabilidad generalmente aceptados en la Unión Europea). También se revisó la séptima directriz, que originalmente fue emitida el 13 de junio de 1983 y que trata de manera muy profunda la presentación de los estados financieros consolidados (Batt, 1998); (Springsteel, 1998). El Parlamento de la Unión Europea enmendó estos pronunciamientos. La directriz cuatro (4) fue enmendada el 31 de mayo de 2001 para modernizar la contabilidad mediante el uso de justo valor en el mercado remplazando el principio de costo histórico (Wilson, 2002). Además, se enmendó la forma en que las empresas que tienen presencia en distintas naciones de la unión tributan sus ganancias para evitar la doble tributación. Para lograr esto se estableció que las empresas que tienen afiliadas en otras

naciones de la unión tributarán sus ingresos sólo en la nación donde los generan (Reynolds, 1998). Esta es la culminación de una gestión que se inició en el 1990.

En noviembre de 1995 la Comisión Europea propuso que todas las empresas grandes que intercambian sus valores financieros en mercados globales deben presentar sus informes financieros en armonía a las normas de contabilidad que establezca la Junta de Normas Internacionales (Batt, 1998). La propuesta establecía que todas las empresas europeas deberían cumplir con esta directriz no más tarde del 1 de enero de 2005 (Green, 2002). El 5 de febrero de 2002, en votación de 492 a favor, 5 votos en contra y 29 abstentions, el Parlamento Europeo aprobó los cambios sugeridos por la Comisión Europea (Curtis, 2002). Esta enmienda a la directriz siete (7) hace obligatorio que las empresas participantes en los mercados de intercambio de valores de Europa presenten los Estados Financieros consolidados usando las NIIF. Aquí comienza la adopción de las normas internacionales como el estándar que dictará la forma que la contabilidad será requerida en la Unión Europea (Curtis, 2002).

Los argumentos a favor de la decisión descansan en la necesidad de que los informes se preparen usando unas normas uniformes para todas las empresas que participan del mercado de valores de Europa (Curtis, 2002). Además, se persigue el organizar un mercado de capital que permita el libre intercambio de valores dentro de las 15 naciones miembros de la Unión Europea (Curtis, 2002). Las normas uniformes son necesarias para asegurar la transparencia de los reportes financieros y permitir un entendimiento claro de estos (Curtis, 2002). Se promueve la comparación de la información, lo que permitirá a los inversionistas una mejor comprensión y, por ende, mejor toma de decisiones. Esto producirá y fomentará en un mercado de capital fuerte y eficiente para la Unión (Curtis, 2002).

Por otro lado, el Parlamento rechazó que el requisito se extendiera a las empresas pequeñas que aspiran llevar sus valores al mercado. Para estas se les debe conceder más tiempo. Justificaron esta decisión al entender que exigirle a los negocios pequeños esta directriz era algo muy costoso para los mismos. Además, se le otorgó libertad a cada estado para que determine si las empresas que intercambian sus valores en los mercados estarán sujetas a la directriz o se les eximirá de la misma. Esta flexibilidad ha sido altamente criticada, pues permite que empresas ofrezcan sus valores sin apegarse a las normas (English, 1998). También se pueden eximir de la directriz aquellas empresas que vendan sus valores en otros países y que ya cumplan con las normas de ese país, ej. Una empresa Europea que vende sus valores en los mercados de Estados Unidos. Sin embargo esta excepción estuvo vigente hasta el 2007 (English, 1998). Mientras tanto, el socio de negocios al otro lado del trasatlántico, Estados Unidos, observa con detenimiento el fortalecimiento de las normas internacionales como los principios de contabilidad de aceptación general a nivel global. Expertos no descartan la guerra entre las normas de contabilidad (Green, 2001). De una parte Estados Unidos y la Comisión de Valores e Intercambio y del otro la Unión Europea y las normas internacionales. Muchos han interpretado la movida de la Unión Europea como una respuesta para evitar que Estados Unidos les dicte la pauta de cómo debe ser la contabilidad de estos (Green, 2001). A pesar de que ya EU, mediante la SEC han aceptado permitir el uso de las NIIF para el 2015, muchos piensan que esta última se está dejando sentir en el IASB.

Es correcto señalar que el mercado de capital más fuerte y amplio se encuentra en Estados Unidos. Evidencia de esto es que existen cerca de 11,000 corporaciones registradas con la SEC. De estas, 1,100 son empresas extranjeras (Oracle Corporation, 2008), (Marcy, 2008). En el mercado Europeo es de 7,000 firmas. Por esta razón se cree que la Comisión de Cambios y Valores (SEC) seguirá imponiendo sus reglas. Otro reto que enfrenta la armonización es de índole legal. En muchos países, como Alemania, Francia y Argentina, disponen de enfoques legales para la contabilidad. Las empresas de Francia y Alemania enfrentarán conflictos legales si se allanan a las normas internacionales sin realizar enmiendas a las leyes nacionales. Esto nos hace pensar que la armonización será más difícil y complicada de lo que se pensó

originalmente. Francia y Alemania están legislando varias enmiendas a leyes para permitir que sus empresas puedan allanarse a la directriz siete (Batt, 1998).

El idioma en que se publicarán los reportes será otro problema. Existen once lenguajes diferentes en la Unión Europea. Se trata de un factor cultural que afectará la armonía. Al parecer existe un consenso de que el idioma que se debe usar es el inglés por entenderse que la mayoría de las naciones y usuarios promueven el inglés como el idioma universal de los negocios. La armonización en Europa tiene cinco aspectos a favor:

*Primero:* El Euro como la moneda común permite que los estados financieros se presenten con una moneda única que, a su vez, se convierte en la unidad de medida de las transacciones (McQuaid, 1998).

*Segundo:* El nivel de inflación de los países miembros debe permanecer dentro de un perímetro, lo que evidenciará que la misma está controlada y la moneda tiene un valor estable.

*Tercero:* La Unión Europea funciona como un estado, o sea se trata de la integración política y económica de varias naciones de Europa que han evolucionado de un mercado común a una unión.

Cuarto La Unión Europea, con su enmienda a la directriz cuatro, ha establecido el uso del justo valor en el mercado para valorar sus activos. Esto facilita la valoración de los activos de las empresas que intercambiaran sus valores en los mercados de capital. Quinto La adopción del inglés como el idioma de los negocios evitara que las empresas presenten sus estados financieros en varios idiomas (Kranacher, 2008 and 2010). Sobre el Euro como moneda común de la Unión Europea vale la pena señalar que Bulgaria, Dinamarca, Letonia, Lituania, Hungría, Polonia, República Checa, Reino Unido, Rumanía y Suecia no aceptaron participar por el momento en el uso del Euro. Sin embargo hay que destacar que las empresas inglesas están preparando sus reportes usando el Euro para facilitar su entrada a los mercados de capital de la Unión Europea. Además, se han establecido tasas de intercambio de paridad entre el Euro y las monedas de estas naciones para facilitar que eventualmente se unan a la moneda común (McQuaid, 1998). El propósito de esta armonización es ofrecer a las empresas europeas un mercado de capital uniforme a la vez que atienden la necesidad de los inversionistas y el reclamo de estos para que se armonice la contabilidad. Esto permitirá el libre flujo de capital y el uso eficiente del mismo (Wilson, 2002). Sin embargo, una de las amenazas mayores que enfrenta este esfuerzo es el hecho de que para atender los problemas de índole legal, la directriz será flexible. Para que esta iniciativa tenga éxito es necesario que sea obligatoria y se le dé fuerza legal.

#### La Junta de Normas Internacionales de Contabilidad (IASB, Por Sus Siglas en Inglés)

Fundada en el 1973 gracias a un acuerdo de colaboración entre los principales cuerpos profesionales contables de Australia, Canadá, Francia, Alemania, Japón, México, Países Bajos, Reino Unido, Irlanda y Estados Unidos. En la actualidad más de 128 naciones han adoptado el uso de las NIIF. La IASB es una organización que no pertenece al gobierno, su afiliación es voluntaria. En ese sentido se parece a su contra parte en EU, la FASB y al Instituto Americano de Contadores Públicos Autorizados (AICPA, por sus siglas en inglés). El IASB está gobernada por representantes de 13 países, incluyendo los países fundadores afiliados que se mencionaron anteriormente.

La Junta de Normas Internacionales de Contabilidad (IASB), antes conocida como el Comité de Normas Internacionales de Contabilidad (IASC), tiene la encomienda de establecer las normas o reglas uniformes que se usaran para la presentación de Estados Financieros Consolidados de empresas que deseen participar en un mercado de capital integrado para todas las naciones de la Unión Europea. La IASB no tiene poder legal sobre las empresas. Antes de la directriz, el uso de sus normas era voluntario. El éxito o fracaso de

las enmiendas a las directrices cuatro y siete, emitidas por el Parlamento Europeo, dependerá de los 40 cuerpos reguladores -con poder legal-, de las naciones participantes para hacer obligatorias las mismas (Wilson, 2002). En la Unión Europea se ha organizado el Comité Europeo para Regular Intercambio de Valores. El objetivo de esta organización es darle poder a las normas, hacerlas obligatorias. Sin embargo, los esfuerzos de la Comisión Europea hacia el mercado único de capital parecen no tener éxito ante el rechazo del Parlamento Europeo a una propuesta en ese sentido. Esto es evidencia de que desarrollar un marco legal que promueva el mercado de capital único para Europa no será fácil. La pluralidad de valores y la forma en que se intercambian los mismos, así como la diversidad de los usuarios de la información, contribuyen a la fragmentación de los mercados de capital en Europa. Esto representa la imposición de costos en transacciones de capital que se efectúan entre los inversionistas de distintas naciones. Sin embargo, se entiende que las fuerzas del mercado van a prevalecer y que eventualmente emergerán unas regulaciones uniformes que permitan la conversión de los mercados de capital fragmentados en uno integrado. Una fuerza que estimulará el establecimiento del mercado uniforme será la necesidad que tienen los fondos de pensiones por conseguir un mercado de inversión eficiente y confiable (Wilson, 2002). Hoy día la uniformidad en Europa es un hecho, aunque quedan aspectos por conciliar, pues las naciones miembros se reservan el derecho a requerir o eximir a sus empresas del uso de una u otra regla de las NIIF.

Otro reto que enfrentaron las normas de contabilidad internacional es que la Comisión de Cambios y Valores de Estados Unidos requería a las empresas que venden valores en el mercado estadounidense reconciliaran sus resultados usando las normas de Estados Unidos. Afortunadamente este requisito se derogó en noviembre de 2007. Esto representa un respaldo parcial a las normas internacionales. Sin embargo, el poder de la SEC sobre las reglas que deben usar las empresas que venden valores en los mercados de EU le da mucho poder e influencia. La Junta de Normas de Contabilidad Internacional realiza esfuerzos continuos para obtener el endoso de las Comisiones de Valores e Intercambio de todas las naciones socias. Esta organización se conoce como la Organización Internacional de Comisiones de Valores (International Organization of Securities Commissions, IOSCO por sus siglas en inglés) (Street, 2008). La Comisión de Cambios y Valores de Estados Unidos forma parte del IOSCO y solo endosará las normas internacionales que sean similares a las que pronuncia la Junta de Normas de Contabilidad Financiera (Street, 2008). Por eso el acuerdo de convergencia es tan importante para que eventualmente la SEC acepte el uso de las NIIF para todas las empresas que participen del mercado de valores de EU. La Unión Europea se opone a que las normas internacionales sean una copia de las normas de Estados Unidos. Por el momento, la Junta de Normas Internacionales de Contabilidad está trabajando de forma acelerada en la creación de normas que promuevan la transparencia, un lenguaje común, la confianza y la calidad de la información. El propósito es promover la creación de un mercado Europeo que responda a los intereses de los inversionistas y de la Unión Europea.

En la Unión Europea, el Parlamento tiene el poder legal para imponer las normas mediante leyes que se aplican a todas las empresas que hacen negocios dentro de la zona. Estas leyes requieren de ajustes dentro de cada estado de la Unión Europea (entiéndase, nación independiente). Debemos recordar que para algunas naciones la contabilidad tiene una orientación legal y en otras no. Esto significa que para algunas naciones dentro de la unión la contabilidad es altamente prescriptiva, detallada y específica (orientación legal) y en otras es más innovadora y adaptable a las situaciones de negocios. Algunos estados de la Unión Europea ven esto como una pérdida de autonomía o el poder nacional cediendo ante el interés de la Unión. Un grupo de contadores, similar al Contador Público Autorizado, tiene la encomienda de examinar mediante procedimientos de contabilidad y el apego de las empresas a las normas y principios de contabilidad internacional. En esto se puede establecer una similitud con sus homólogos de Estados Unidos. Es pertinente señalar que muchos servicios profesionales de contabilidad se importan de Estados Unidos. Esto produce una fuerte influencia de las normas de contabilidad estadounidense en Europa.

Las Cuatro Firmas Grandes de Contabilidad (Big Four) de Estados Unidos tienen sucursales en Europa. Esto sirve para demostrar el liderazgo que tiene Estados Unidos en el área de contabilidad y auditoría en el ámbito mundial. A su vez, estas firmas grandes son los principales promotores en el proceso de aprendizaje y uso de las NIIF. Existe un grupo de profesionales que se ha organizado para impulsar el desarrollo de la profesión de contadores en el ámbito mundial. Este grupo, fundado en el año 1977, se conoce como la Federación Internacional de Contadores (International Federation of Accountants, IFAC por sus siglas en inglés). Esta organización está más interesada en el desarrollo profesional de los contadores que en las normas o prácticas contables. El complemento perfecto es el Comité Internacional de Prácticas de Auditoría (International Standard Auditing Committee).

### Normas de Contabilidad de Estados Unidos

Según la SEC, Estados Unidos tiene el mercado de capital más grande y poderoso del mundo. Las normas y principios de contabilidad se hacen procurando proveer información pertinente y relevante a los usuarios de los reportes financieros. La contabilidad de Estados Unidos está orientada hacia el usuario (Green, 2001). Esto es lo que la Unión Europea está procurando (Kranacher, 2010). Sin embargo, para los europeos las normas estadounidenses contienen demasiado detalle y no son del todo claras o transparentes, argumentando lo ocurrido en el caso de la Empresa Enron (Kranacher, 2010). Mientras que, en el otro lado del océano, los expertos en la materia rechazan el argumento europeo. Estos señalan que la calidad de los pronunciamientos, las normas y los principios de contabilidad de Estados Unidos no se pueden cuestionar. Prueba de esto es la estabilidad de los mercados financieros de la nación. Además, la experiencia de años y la diversidad de empresas o industrias que existen en EU es algo que no tienen las normas internacionales. Como se había mencionado antes, en Estados Unidos existe una agencia de gobierno que se encarga de velar por que todas las empresas que ofrezcan sus valores al público presenten informes financieros en armonía con los principios de contabilidad de aceptación general de la nación. Esta agencia se conoce como la Comisión Cambios y Valores (SEC).

Fue creada para la década de los 30 y su misión es fiscalizar la información financiera que producen las empresas para obtener la confianza de los usuarios. Es responsable por exigir que las empresas que venden valores al público cumplan con las leyes 1933 y 1934. Para lograr esto, entre otros requisitos se exige que los estados financieros de las empresas que trafican sus valores en el mercado estadounidense estén auditados. De esta manera la agencia se asegura que cumplen con las normas establecidas tal y como exigen las leyes antes mencionadas. La Comisión de Cambios y Valores permite que una organización privada establezca normas de contabilidad. Desde 1973, la entidad que tiene esta función a cargo es la Junta de Normas de Contabilidad Financiera (FASB por sus siglas en inglés). Esto hace que las normas y principios de contabilidad se tengan que seguir obligatoriamente. La SEC tiene el deber de velar y proteger los intereses de los acreedores e inversionistas. La confianza en los mercados de capital depende de esto. Los programas profesionales de las universidades preparan a los contadores con toda una gama de conocimientos para que puedan acumular, producir y comunicar la información financiera de las empresas. Otro grupo de profesionales de contabilidad recibe una licencia, estos se conocen como Contador Público Autorizados, CPA por sus siglas en inglés.

Estos últimos realizan exámenes independientes de los informes financieros que producen las empresas y emiten una opinión sobre la razonabilidad de estos. Estos exámenes reciben el nombre de auditoría. Los CPA deben ser personas independientes de la empresa que produce la información financiera y tienen la misión de testimoniar que los reportes financieros cumplen con las normas y principios de contabilidad de Estados Unidos y que representan de forma razonable la realidad económica de la empresa. En el pasado la opinión establecía el cumplimiento del uso de los principios de contabilidad sin identificar la procedencia de tales principios. En la actualidad, la opinión debe establecer el lugar de procedencia de tales principios. El servicio que prestan los CPA añade credibilidad a la información financiera y transparencia en los

procesos (American Institute of CPA's, 2011). Además, estos se convierten en representantes independientes de los usuarios de dichos estados (American Institute of CPA's, 2011). Este es el complemento perfecto para darles a los inversionistas mayor confianza en la información. Este grado de seguridad permite al inversionista medir su riesgo y promueve decisiones informadas que permitan la eficiencia de recursos (American Institute of CPA's, 2011).

En el mercado de capital de Estados Unidos vemos una labor conjunta de tres organismos que aportan a la comprensión, cumplimiento y evaluación de la información financiera que producen las empresas. Estas tres organizaciones son:

IFASB, Junta de Normas de Contabilidad Financiera, su función es establecer las normas y principios de contabilidad que se usan en las empresas. Emite interpretaciones sobre su utilización y su significado.

SEC, Comisión de Valores e Intercambio, su función es asegurar que se cumpla con las leyes federales que obligan el cumplimiento de las normas de contabilidad a toda entidad que ofrezca sus valores al público.

AICPA, esta organización agrupa a la mayoría de los contador públicos autorizados de EU, la función principal de los CPA es evaluar (auditar) los estados financieros de las empresas y emitir una opinión sobre el uso correcto de los principios de contabilidad y la razonabilidad de la información financiera que presenta la empresa. Esto es, que los estados financieros se presenten libres de errores materiales y representen razonablemente la realidad económica del negocio.

#### Normas Internacionales Vs. Normas de Estados Unidos

En una ronda de discusión de la Asociación Americana de Contabilidad (AAA por sus siglas en inglés) y representantes de Inglaterra se discutió y analizó lo que la Asociación entiende que debilita las normas internacionales como las normas a usarse en el ámbito global. Los participantes en esta ronda identificaron cuatro retos claves que enfrentan las normas internacionales. Estas son:

Las normas internacionales tienen una mala reputación para asegurar la credibilidad en el ámbito mundial. El ofrecer tratamientos alternativos a transacciones idénticas y la presencia de ambigüedades evita que sea clara y efectiva. Este cuadro permite que las empresas se las arreglen para darle la vuelta a las normas y ajustarlas a sus realidades en lugar de ajustar la empresa a las normas. El plan para adoptar las normas internacionales para el 2005 es muy ambicioso. El principal obstáculo que se ve es la Comisión Europea que, por un lado, tiene la encomienda de velar que se implementen las enmiendas a las directrices cuatro y siete y por el otro como la entidad que fiscalice a la Junta de Normas de Contabilidad Internacional, actuando como el SEC pero en el ámbito Europeo. Muchos ven esta movida como la fuerza reguladora y otros la ven como una interferencia burocrática al proceso. Era necesario lograr eliminar el requisito de la reconciliación F-20 que la SEC exigía a las empresas extranjeras interesadas en participar del mercado de capital de Estados Unidos. Esta situación ya fue superada, desde noviembre de 2007, la SEC permite el uso de NIIF para las empresas extranjeras listadas en la bolsa de valores de EU y espera que no más temprano de 2015 se adopten las NIIF para todas las empresas que venden valores al público en EU. Asegurarse que los contadores de todas partes del mundo cumplan cabalmente con lo dispuesto por las normas internacionales, que no se limiten a cumplir con las normas nacionales que pueden ser tan divergentes de lo que proponen las normas internacionales.

Este parece ser el reto más complejo de todos. En Europa existe un rechazo a las normas de contabilidad de Estados Unidos por entender que se trata de un libro masivo de reglas que exige a las empresas el ceñirse a la letra y no a la esencia de lo que se quiere (Kranacher, 2010); (Heffes, 2009). También expresan que la flexibilidad es la fortaleza mayor de las normas internacionales. Los escándalos recientes de empresas que

han burlado la aplicación de las normas “tan rigurosas” de contabilidad de Estados Unidos son una muestra de la vulnerabilidad de las mismas (Green, 2001). Además, Europa no aceptará que Estados Unidos le imponga la pauta (Cheney, 2002). Esto último es lo que se conoce como la guerra política de contabilidad entre la Unión Europea y Estados Unidos y parece ser la manzana de la discordia. Una muestra de la fricción existente entre la Unión Europea y Estados Unidos ocurrió cuando una propuesta del Comité Internacional de Normas de Contabilidad fue rechazada por considerar la propuesta de normas una muy parecida al estilo estadounidense (Springsteel, 1998).

Otra controversia surgió cuando la directriz cuatro de las normas internacionales permitió valorar los activos al justo valor en el mercado. Este tratamiento produce una diferencia marcada en los resultados de los estados financieros. En Estados Unidos se justifica el uso de costo histórico porque ofrece una prueba irrefutable del valor del activo al momento de la compra y el justo valor en el mercado representa un valor de apreciación que no se puede corroborar. Sin embargo ya existe en Estados Unidos la opción de valorar los activos a su justo valor en el mercado (FASB, 2012). La justificación para la adopción del principio del justo valor en el mercado por la Unión Europea descansa en la utilidad que ofrece a la hora de valorar la empresa. Hay que recordar que la fuerza mayor para la armonización proviene de los inversionistas y para estos es más pertinente conocer el valor actualizado de la empresa y no los valores del pasado. Sin embargo, en Estados Unidos se prefiere valorar el activo a costo porque permite que el mismo se pueda verificar y le da a la información un grado mayor de objetividad. El valor en el mercado de un activo está sujeto a juicios y distintas personas pueden asignar un valor diferente a un mismo activo. Como se puede establecer un valor confiable para los activos que no se sujeten al costo. Además como permitir que una empresa reconozca un ingreso que no se ha realizado, esto también afecta otro principio, el de pareo de ingresos y gastos. Aunque es posible continuar señalando diferencias fundamentales entre las normas internacionales y las de Estados Unidos, recordamos que ese no es el propósito de esta investigación. Entre las grandes diferencias y por ende las aéreas a trabajar en conjunto se destacan las siguientes (Russell y Nanson, 2006):

Combinaciones de negocios

Consolidaciones

Medición a justo valor en el mercado

Distinción entre patrimonio y deudas

Informes de desempeño

Beneficios post retiro, incluyendo pensiones

Informes sobre instrumentos financieros

Activos intangibles

Arrendamientos

Los inversionistas de capital globales desean unas normas internacionales que sean aceptadas en todas partes. Esto es necesario para reducir costos, promover la eficiencia de los mercados de capital, promover la transparencia y permitir la comparación de las empresas. La convergencia ya es un hecho irrefutable y los argumentos a favor de la misma son abrumadores. Atendiendo estos reclamos, las organizaciones principales encargadas de formular las normas y principios de contabilidad se han embarcado en un proyecto de convergencia. Tanto la FASB como la IASB entienden que es la forma de poder servir bien a los usuarios de la información y promover la competitividad, además de atender los otros objetivos. La SEC también ha dejado claro que promueve y busca la uniformidad de la información financiera global. Muestra de esto es que desde noviembre de 2007 no requiere la reconciliación de los estados financieros presentados por las empresas multinacionales extranjeras. De esta manera la SEC dejó de requerir la forma F-20. La SEC acepta que las empresas foráneas presenten sus informes financieros usando las NIIF. Además, se ha pronunciado con claridad sobre la aceptación de las NIIF para las empresas norteamericanas que venden valores al público no antes de 2015.

El 1 de julio de 1973 se establece la Junta de Normas de Contabilidad Financiera (FASB, por sus siglas en inglés). La FASB es una organización independiente y separada del AICPA. La SEC anunció entonces a la FASB como la principal entidad encargada de establecer las normas de contabilidad (Zeff, 2005). Desde el año 2004 la FASB está promoviendo normas y reglas que sean más compatibles con las normas internacionales (Zeff, 2005). Esto como respuesta al acuerdo de convergencia que suscribió en el 2002 con su homóloga IASB. Uno de los logros más destacado es el desarrollo de un marco conceptual bajo un acuerdo de convergencia con el IASB en el 2010. Otro reto que enfrentaron las normas de contabilidad internacional fue que la Comisión de Cambios y Valores de EUA requería a las empresas que venden valores en el mercado estadounidense reconciliaran sus resultados usando las normas de EUA. Afortunadamente este requisito se derogó en noviembre de 2007. Esto representa un respaldo parcial a las normas internacionales. Aun así, la SEC fiscaliza todas las empresas que venden valores en el mercado de EUA y esto le da mucha influencia sobre los organismos que promulgan principios de contabilidad. Por otro lado, en Europa la pluralidad de valores, la forma en que se intercambian los mismos, así como la diversidad de los usuarios de la información, contribuyen a la fragmentación de los mercados de capital (Wilson, 2002). Según Wilson (2002) esto representa la imposición de costos en transacciones de capital que se efectúan entre los inversionistas de distintas naciones. Sin embargo, se entiende que las fuerzas del mercado van a prevalecer y que eventualmente emergerán unas regulaciones uniformes que permitan la conversión de los mercados de capital fragmentados en uno integrado (Wilson, 2002). Wilson señala que una fuerza que estimulará el establecimiento del mercado uniforme será la necesidad que tienen los fondos de pensiones por conseguir un mercado de inversión eficiente y confiable. Hoy día la uniformidad en Europa es un hecho, aunque quedan aspectos por conciliar, pues las naciones miembros se reservan el derecho a requerir o eximir a sus empresas del uso de una u otra regla de las NIIF (Brackney y Witmer 2005).

El desarrollo de la contabilidad en Europa es muy diverso en términos de sus objetivos y usuarios (Batt, 1998). En un comienzo cada nación tenía sus propias normas. Al establecerse la Unión Europea, las naciones miembros se ven en la necesidad de establecer normas para la Unión (Batt, 1998). Los argumentos a favor de las directrices descansan en la necesidad de que los informes se preparen usando unas normas uniformes para todas las empresas que participan del mercado de valores de Europa (Curtis, 2002). Según Curtis se persigue el organizar un mercado de capital que permita el libre intercambio de valores dentro de las naciones miembros de la Unión Europea. Las normas uniformes son necesarias para asegurar la transparencia de los reportes financieros y permitir un entendimiento claro de estos (Curtis, 2002). Se promueve la comparación de la información, lo que permitirá a los inversionistas una mejor comprensión y, por ende, mejor toma de decisiones. Esto producirá y fomentará en un mercado de capital fuerte y eficiente para la Unión (Curtis, 2002). Sin embargo, los esfuerzos de la Comisión Europea hacia el mercado único de capital parecen no tener éxito ante el rechazo del Parlamento Europeo a una propuesta en ese sentido. La Junta de Normas de Contabilidad Internacional realiza esfuerzos continuos para obtener el endoso de las Comisiones de Valores e Intercambio de todas las naciones socias. Esta organización se conoce como la Organización Internacional de Comisiones de Valores (International Organization of Securities Commissions, (IOSCO, por sus siglas en inglés) (Street, 2008). Street (2008) indica que la Comisión de Cambios y Valores de EUA forma parte del IOSCO y ha señalado que solo endosará las normas internacionales que sean similares a las que pronuncia la Junta de Normas de Contabilidad Financiera, la FASB.

Por el momento, la Junta de Normas Internacionales de Contabilidad está trabajando de forma acelerada en la creación de normas que promuevan la transparencia, un lenguaje común, la confianza y la calidad de la información. El propósito es promover la creación de un mercado de capital europeo que responda a los intereses de los inversionistas y de la Unión Europea. Existen buenas razones para promover la convergencia, una de las razones principales de la armonización es reducir los costos para cumplir con las exigencias de las comisiones de intercambio de valores de las distintas naciones (Lew, 2005). También se



persigue la búsqueda de una forma integral de principios y normas confiables que sea capaz de reducir los costos de capital a la vez que se promueve la competitividad y se mejora la eficiencia de los mercados (Malwitz y O'Rourke, 2009). Por eso el acuerdo de convergencia es tan importante de manera que eventualmente la SEC acepte el uso de las NIIF para todas las empresas que participen del mercado de valores de EUA. En la Unión Europea se teme que esta influencia tan fuerte del SEC produzca que las normas internacionales sean una copia de las normas de EUA.

Mientras tanto, EUA observa con detenimiento el fortalecimiento de las normas internacionales como los principios de contabilidad de aceptación general a nivel global. Expertos no descartaban la guerra entre las normas de contabilidad (Green, 2001). De una parte EUA y la Comisión de Valores e Intercambio (SEC) y del otro la Unión Europea y las NIIF. Muchos han interpretado la movida de la Unión Europea como una respuesta para evitar que EUA les dicte la pauta de cómo debe ser la contabilidad de estos (Green, 2001). A pesar de que ya EUA, mediante la SEC han aceptado permitir el uso de las NIIF para el 2015, muchos piensan que la SEC se está dejando sentir en el IASB.

### Normas de Contabilidad de EUA

El objetivo principal de la contabilidad es ofrecer información útil para la toma de decisiones a los proveedores de capital actuales y potenciales (Green, 2001). Preservar la confianza de los inversionistas en la información financiera que presentan las empresas. Para reforzar esto el Congreso de EUA aprobó la Ley Sarbanes Oxley luego de los escándalos de Enron y otras empresas en el año 2000 que minaron la confianza de los inversionistas. En junio de 2012 la Comisión de Cambios y Valores dejó en suspenso la posible adopción de las normas internacionales de información financiera en EUA. Esta determinación sorprendió a la IASB y ahora muchos dudan que la SEC permita el uso de las NIIF en los informes financieros de las empresas domesticas de EUA. Se dice que el 2012 no fue un buen año para las NIIF en Estados Unidos. A la decisión de la SEC se une el hecho que tanto la FASB y la IASB no han logrado ponerse de acuerdo en temas como arrendamientos e instrumentos financieros lo que representa una dificultad mayor en el acuerdo de convergencia (ICAEW 2012). Además, señala que nunca se va a poder lograr un 100% de uniformidad.

## **METODOLOGIA**

Esta investigación está basada en una amplia revisión de literatura. Se estudió el desarrollo de la contabilidad de EUA y el desarrollo de las normas internacionales de información financiera. Se analizó mediante la revisión de literatura las diferentes tendencias y momentos que han marcado la trayectoria de las NIIF en EUA. Por último hace un pronóstico sobre el futuro de la adopción de la NIIF en EUA.

## **CONCLUSIONES**

La aceptación de las Normas Internacionales de Información Financiera en Estados Unidos luce incierta. Antes de junio de 2012, todo parecía indicar que la SEC estaba convencida de permitir su uso para una fecha posterior al año 2015. Sin embargo en su informe de 2012 dejó en suspenso esa decisión. Muchos de los estudios encontrados dicen que al parecer las NIIF nunca van a ser aceptadas en EUA. La mayoría reconoce que las NIIF tienen la calidad necesaria pero aun así siguen con otras interrogantes entre las que están las fuentes de financiamiento de la IASB, la independencia del cuerpo y la influencia política a la que está expuesta. Por otro lado agrupaciones importantes como la AAA entiende que la existencia de dos cuerpos reguladores de normas contables permite la presión y fiscalización entre ambas y que eso es bueno para asegurar la continuidad de normas y principios de contabilidad de calidad global. También se alega que un cambio de principios de contabilidad generalmente aceptados de EUA "GAAP" a NIIF le producirá un costo enorme a las empresas domesticas parecido al que ocasiono la aplicación de la Ley Sarbanes

Oxley. A esto se añade que múltiples estudios señalaron que el nivel de familiaridad que tienen los profesores, estudiantes y profesionales de EUA con las NIIF es muy limitado y no están listo para semejante cambio. Sin embargo, la propia FASB ha señalado en varias ocasiones que solo debe existir un cuerpo rector que establezca las normas de contabilidad de calidad a nivel global.

Las cuatro firmas de contabilidad también han realizado grandes esfuerzos por prepararse para el uso de las normas internacionales. De hecho las firmas de contabilidad han financiado programas universitarios para promover la inclusión de cursos de contabilidad internacional en los currículos universitarios y han ofrecido asesoría y ayuda a sus clientes en naciones que han adoptado las normas internacionales de información financiera. El AICPA también favorece que se reconozca una sola organización responsable de establecer las normas de contabilidad a nivel global. Prueba de esto es que desde el año 2011 se han incluido preguntas relacionadas a las NIIF en el examen de revalidación de los futuros CPA.

A esto le podemos añadir que la IASB respondiendo a las interrogantes y señalamientos de la SEC, entiende que la calidad de las normas de internacionales de información financiera es incuestionable. Que existe un reclamo global para que se seleccione una sola organización que establezca las normas contables. Que el grupo de ministros de finanzas de las 20 economías más poderosas del mundo, conocidos como los G20, demandan una sola entidad para establecer las normas contables. Además, argumentan que los inversionistas y los mercados de valores van a estar mejor servidos si se aceptan una normas de contabilidad globales y se deja una sola organización para promulgar los mismos. La necesidad de transparencia, uniformidad de principios y la competencia por obtener los recursos financieros que necesitan las empresas y la información que demandan los inversionistas llevarán eventualmente a la SEC y por ende a EUA a aceptar las normas internacionales en una fecha futura aún no determinada.

## **LIMITACIONES**

Este estudio recoge la postura y posiciones de diversos sectores que gobiernan la contabilidad y que presentan la opinión de los autores con relación al tema discutido. No se realizaron procesos científicos o estadísticos para obtener la información. Tampoco se aplicaron modelos estadísticos.

## **CONTRIBUCIONES**

Este estudio presenta una discusión en español de un tema de mucha actualidad que ha producido una enorme literatura sobre el tema en inglés. De esta manera insertamos a la comunidad hispano parlante en la reflexión sobre este tema y promovemos la reacción y discusión futura del mismo.

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# LA RUEDA DE ANÁLISIS DEL CONSUMIDOR MICROFINANCIERO COLOMBIANO: UNA PROPUESTA METODOLÓGICA DE INVESTIGACIÓN PARA SERVICIOS FINANCIEROS

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## RESUMEN

*El artículo propone un análisis del consumidor Microfinanciero en Colombia a partir de su adaptación al entorno que presenta la industria a partir unas definiciones básicas: la visión original denominada (alivio a la pobreza), representada generalmente por la Cumbre de microcrédito y Yunus con su banco Grameen; y la segunda visión denominada (minimalista), representada por actores como el CGAP (Consultative Group to Assist the Poor), USAID (Agencia de Estados Unidos para el Desarrollo Internacional), ACCION International y la Universidad del Estado de Ohio entre otros. Para el Análisis del Comportamiento se llevó a cabo un Análisis Factorial para determinar unos segmentos de mercado en función de su tamaño y composición. Finalmente se analizó el sistema afectivo-cognitivo del consumidor microfinanciero por medio de escalamiento multidimensional para obtener el mapa perceptual de los consumidores.*

**PALABRAS CLAVE:** Mercadeo Bancario, Microfinanzas

## THE WHEEL OF COLOMBIAN MICROFINANCE CONSUMER ANALYSIS: A METHODOLOGICAL RESEARCH PROPOSAL FOR THE FINANCIAL SERVICE INDUSTRY

### ABSTRACT

*The article proposes an analysis of the Microfinance consumer in Colombia from its adaptation to the environment that the industry presents from some basic definitions: the original vision called (poverty alleviation), generally represented by the Yunus Microcredit Summit and his Grameen bank and the second vision called (minimalist), represented by actors such as CGAP (Consultative Group to Assist the Poor) USAID (United States Agency for International Development) ACCION International and the Ohio State University among others. Factor analysis is carried out for behavioral analysis, size and composition. Finally the affective-cognitive system was analyzed through multidimensional scaling to get the microfinance consumer perceptual mapping.*

**JEL:** M14, M16

**KEYWORDS:** Financial Marketing, Microloaning

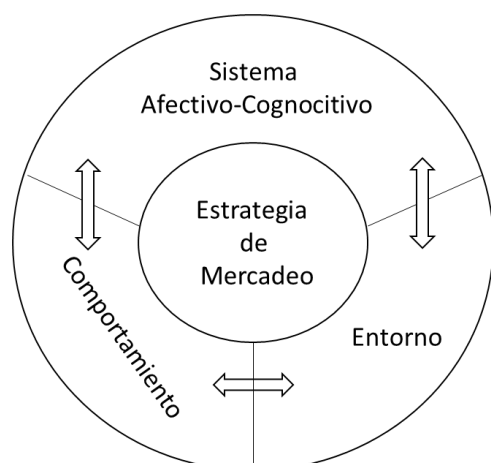
## INTRODUCCIÓN

El artículo propone un análisis de la conducta del microtenedor de servicios financieros en Colombia bajo la Rueda de análisis del Consumidor como marco teórico fundamental, formulada inicialmente por Paul Peter & Jerry C. Olson. (peter & Olson, 2008) Dos investigadores que ampliamente han difundido su visión conductista del comportamiento del consumidor en función de la estrategia de Mercadeo. A pesar de

reconocer en ésta metodología una propuesta muy reduccionista de la realidad, ayuda a construir un plan de acción frente a la ambigüedad del consumidor como ser humano en su inmenso desorden.

Como se ve en la figura 1, cada uno de los tres elementos está conectado por una flecha de doble sentido, la cual indica que cualquiera de ellos puede ser causa o efecto de un cambio en uno o más de los elementos restantes. Los procesos de toma de decisiones del consumidor no sólo involucran un sistema dinámico e interactivo, sino que también representan un sistema recíproco. La Estrategia de Marketing es un conjunto de estímulos colocados en el ambiente del consumidor cuyo objetivo es influir en sus afectos, cognición y comportamiento.

Figura 1: La Rueda de Análisis del Consumidor



*Existen tres elementos del análisis del consumidor y las relaciones entre ellos. Cada uno es crítico para desarrollar la comprensión plena de los consumidores y elegir estrategias para influir en ellos. 1 Entorno: Las grandes fuerzas que influyen el presente y futuro de una sociedad, son las características demográficas, económicas, tecnológicas, políticas y culturales afectan directamente el micro entorno de un negocio. Un análisis estructural de la relación entre la industria y la sociedad, puede facilitar el análisis de los segmentos de consumidores. 2. Afectos y cognición del consumidor: Los afectos y cognición del consumidor son dos tipos de respuestas mentales que los consumidores experimentan con respecto a los estímulos y eventos de su ambiente. El término afectos se refiere a los sentimientos que se tienen hacia esos estímulos y eventos, como el agrado o desagrado en relación con un producto. La cognición abarca los pensamientos, como las creencias relativas a un producto.*

En el caso Colombiano, el interés público (estatal) en el sector microfinanciero se plasmó a través de un rango de iniciativas. Las mismas se ocuparon de establecer claras definiciones sobre el sector, promover la oferta de servicios de crédito y ahorro desde el sector privado y desarrollar tareas de capacitación, entre otros aspectos. Hacia 1994 se crea el Plan Nacional de Desarrollo de la Microempresa. Posteriormente, con la Ley 590 del año 2000, se crea la Ley Pyme cuyo objetivo era la promoción del desarrollo de micro y medianas empresas. En el marco nacional, la definición de Microcréditos en el sector financiero colombiano es la siguiente: operaciones definidas en los sistemas de crédito y créditos otorgados a microempresas cuya fuente de pago principal provenga de los ingresos derivados de la actividad. El monto del endeudamiento en el sistema debe ser igual o menor a los 25 salarios mínimos, excluyendo los créditos hipotecarios para la vivienda (Ley 590 del año 2000).

Esta ley también establece definiciones funcionales sobre las microfinanzas en Colombia: Microempresa: aquella (empresa) cuyo personal no supera los 10 trabajadores y sus activos totales (excluida la vivienda) son inferiores a 500 salarios mínimos mensuales. Sistema de microcrédito: entendido como el sistema de financiamiento a microempresas, con préstamos inferiores a los 25 salarios mínimos. Esto, autorizó a los intermediarios financieros y a las organizaciones especializadas en crédito microempresarial, a cobrar honorarios y comisiones determinadas por el Consejo Superior de la Microempresa. Esta flexibilización obedece a la política que fija techos a las tasas de interés a todas las operaciones de crédito. Las tasas son establecidas actualmente por la Superintendencia Financiera. De esta forma, estos conceptos no son

considerados como intereses a los efectos de lo estipulado en la legislación colombiana sobre las operaciones financieras. En el año 2003 se creó una nueva modalidad de microcrédito destinado a financiar las viviendas de los microempresarios. Mediante la Ley 795 de 2003 se estableció la figura de microcrédito inmobiliario para la adquisición, construcción o mejoramiento de inmuebles.

Para el año 2006, se crea la Ley 1014 con el fin de fomentar la cultura del emprendimiento que además propuso realizar acuerdos con las entidades financieras para que los planes de negocios de los nuevos empresarios sirvan como garantía para el otorgamiento de créditos. Por otro lado el tratamiento común que se le ha dado al microcrédito en Colombia está en concordancia con el Decreto 919 de 2008 el cual indica: “Microcrédito. Es el constituido por las operaciones activas de crédito a las cuales se refiere el artículo 39 de la Ley 590 de 2000 sobre los sistemas de microcrédito: “Con el fin de estimular las actividades de microcrédito, entendido como el sistema de financiamiento a microempresas, dentro del cual el monto máximo por operación de préstamo es de veinticinco (25) salarios mínimos mensuales legales vigentes sin que, en ningún tiempo, el saldo para un solo deudor pueda sobrepasar dicha cuantía, autorizase a los intermediarios financieros y a las organizaciones especializadas en crédito microempresarial, para cobrar honorarios y comisiones, de conformidad con las tarifas que autorice el Consejo Superior de Microempresa, no repuntándose tales cobros como intereses, para efectos de lo estipulado en el artículo 68 de la Ley 45 de 1990”.

Como se observa en el anterior aparte, las microfinanzas en Colombia desde la normatividad nacional han adoptado una transformada concepción respecto a las características de los objetivos del modelo original, es decir, si bien los microcréditos están enfocados a iniciativas productivas, tienen los rasgos típicos de los créditos de la banca tradicional. Al respecto, la participación de la banca comercial en el microcrédito colombiano es preponderante frente a la intervención del estado, que se limita a la regulación y le deja las puertas abiertas a la banca tradicional para manejar el modelo. Una vez obtenido las diferentes concepciones y tratamientos de las microfinanzas, es necesario realizar una comparación y ubicación de las visiones de este sector. Con el fin de lograr identificar sus principales diferencias y su transformación hacia los conceptos tradicionales de la globalización ligados a interpretaciones del desarrollo o precisamente ligados a la dinámica del sistema financiero.

## REVISIÓN LITERARIA

### Primer Elemento de la Rueda de Análisis del Consumidor: el Entorno Micro Financiero en Colombia

El primer enfoque denominado (alivio a la pobreza), representado generalmente por la Cumbre de microcrédito y Yunus, prioriza el impacto en “los más pobres”, relegando la sustentabilidad financiera de la oferta y aludiendo más a menudo al alivio de la pobreza y la oferta de microcrédito junto con otros servicios no financieros (en particular, cursos cortos de entrenamiento empresarial y cuestiones sanitarias básicas). El rasgo más distintivo del Crédito Grameen es no exigir garantía, ni contratos legales; Se basa en la "confianza" y no en un sistema de procedimientos legales; Todos los préstamos se pagan en cuotas (semanales o quincenales); Para obtener préstamos una prestataria debe unirse a un grupo de prestatarias; Los préstamos pueden ser otorgados en una secuencia continua. Se accede a renovaciones cuando se ha pagado el préstamo anterior; Una prestataria puede recibir más de un préstamo simultáneamente. Incluye programas de ahorro tanto obligatorio como voluntario para las prestatarias.

Por lo general estos préstamos son otorgados a través de instituciones sin fines de lucro o instituciones de propiedad, en primer lugar, de las prestatarias. Si se lo hace en el marco de instituciones con fines de lucro, se hacen esfuerzos para mantener la tasa de interés a un nivel cercano al necesario para la sostenibilidad del programa y no para generar utilidades atractivas para los inversionistas. Una regla básica del Crédito Grameen es mantener las tasas de interés lo más cercanas posibles a la de mercado, vigentes en el sector

bancario comercial, sin sacrificar la sostenibilidad. Al fijar la tasa de interés, se toma como referencia la tasa de interés de mercado y no la de los prestamistas. La banca Grameen se inició como un reto a la banca convencional que rechazaba a los pobres, clasificándonos como "no sujetos de crédito". En consecuencia, rechazó la metodología básica de la banca convencional y creó su propia metodología. El Crédito Grameen da alta prioridad a la construcción de capital social. Esto se promueve a través de la formación de grupos y centros, estimulando la calidad del liderazgo por medio de la elección anual de líderes de grupos y centros y eligiendo a los representantes a las juntas directivas cuando la institución es de propiedad de las prestatarias. Con el objeto de desarrollar una agenda social de las prestatarias, algo similar a las "dieciséis decisiones", asume un proceso de discusión intensiva entre ellas y las impulsa a tomar en serio esas decisiones e implementarlas. En el transcurso de la década, ante el evidente éxito de estas nuevas entidades con origen del microcrédito en población denominada pobre, las entidades financieras despertaron sus interés en aumentar sus clientes con el sistema de banca con características similares al adoptado por la original banca Grameen, algunos bancos decidieron explorar este nicho de mercado apoyados la mayoría de las veces, por agencias multilaterales o bilaterales.

Este movimiento se dio en algunos casos como respuesta a una situación de competencia severa, como en el caso de Paraguay, y en otros como reconocimiento de un nicho de mercado accesible dada la cobertura de la red de oficinas y de su portafolio de productos. Este último es el caso del Banco Estado en Chile, o en el Perú el Banco de Crédito, que se acercó al nicho de mercado a través de la Financiera Solución. El acercamiento de instituciones financieras formales hacia el segmento microempresarial se ha denominado el downscaling. En este sentido se desarrolla el segundo enfoque denominado minimalista, representado por actores como el CGAP, USAID, ACCION International, la Universidad del Estado de Ohio, entre otros, que sostiene que la población objetivo de las microfinanzas son "los menos pobres de los pobres", preconiza la especialización financiera con todo tipo de servicios financieros y enfatiza la sustentabilidad financiera de la oferta y el alcance está dado por la escala (dando por supuesto el impacto a partir del aumento de acceso a los servicios microfinancieros).

En lo referente a los arreglos desde grandes bancas del sistema financiero, también llamada enfoque o visión "minimalista", encontramos las microfinanzas como una herramienta para la profundización del sistema financiero a través de la ampliación de la bancarización al incluir población antes excluida. Es decir, las microfinanzas desde este enfoque se interpretan como la alternativa de financiamiento de iniciativas productivas lo más cercanas a la economía formal, y que evidencia en un menor término las mismas garantías del financiamiento de crédito tradicional. En la misma línea el Grupo de Consultoría para Ayudar a los Pobres (CGAP) se ha encargado de fijar políticas independientes orientadas a mejorar el acceso financiero a los pobres. Es sostenido por más de 30 agencias de desarrollo y fundaciones privadas (ONG) cuya misión común es la reducción de la pobreza.

Una vez hecha la revisión conceptual como el marco comparativo de las perspectivas del sector de las microfinanzas, podemos tener un panorama para profundizar y realizar una comparación de la estructura del sector a partir de sus iniciativas, sus objetivos y planteamientos para el desarrollo y dinámica de la población. Cabe decir que para realizar objetivamente una comparación de los enfoques y mostrar sus diferencias es necesario tener en cuenta que es imposible simplificar los dos enfoques a través de unas pocas experiencias documentadas y analizadas, ya que el sector de microfinanzas en el mundo lo conforman miles de IMF, por lo tanto al mismo tiempo podrían existir decenas de visiones del sector. Por lo tanto dada la existencia de un amplio universo de estas instituciones en la actualidad se realiza la comparación en función de la primera iniciativa que expone Yunus en sus libros "hacia un mundo sin pobreza" y "El banquero de los pobres; los microcréditos y la batalla contra la pobreza" y como enfoque minimalista las iniciativas apoyadas por el Banco Mundial y el Fondo Monetario Internacional.



De este modo, es también necesario aclarar que estas percepciones pueden variar según el autor y la IMF que analice ya que entre un ejemplo de un enfoque y otro existen diferentes matices. Incluso, cada IMF adopta según su gobierno, sociedad, organizaciones, cultura y desarrollo de las características que se adapten a su entorno; ya sea el normativo, el de la globalización y la dependencia, un entorno independiente y consiente, con perspectiva social, perspectiva económica etc. Al respecto muchas de estas características pueden ser valoradas de diferente manera, ya que los enfoques también hacen parte de un pensamiento y modo de visualizar el modelo de desarrollo que se quiere para las sociedades. A continuación se muestra en la Tabla 1 un resumen comparativo las grandes diferencias halladas en la revisión conceptual y en el marco comparativo; el objetivo de esta Tabla es precisar la perspectiva de los dos grandes enfoques del sector en cuanto a sus actores dominantes, objetivos, población, administración y características que evidencian la transformación del sector y su inserción en la economía global a través de los grandes organismos multilaterales.

Tabla 1: Resumen Comparativo

Características	Alivio a la Pobreza- Banca Grameen – Accion Internacional	Enfoque Minimalista Cgap Usaid, Accion International, la Universidad del Estado de Ohio
Impulsadores de la iniciativa del modelo microfinanciero	ONG, académicos y la organización social, cooperativas	Bancas multilaterales, bancas comerciales y el estado
Instituciones dominantes del modelo de Microfinanzas	La población y el Estado	La banca comercial y el Estado
Administradores de la banca de microfinanzas	Asociación de prestatarios a través de junta.	Banca comercial regulada por el Estado
Forma de apropiación del modelo.	Upscalling	Downscalling
Papel del estado	Socio no dominante	Regulador
Esquema de funcionamiento	Dinámica solidaria y de cooperación	Banca convencional
Objetivo explícito	Oportunidades para la población más pobre	Bancarización de la población menos pobre.
Objetivo implícito	Generar auto sostenibilidad de la economía domestica	Profundización y expansión del sector financiero
Visión de las microfinanzas	Inclusión social	Especialización financiera
Contribución de las microfinanzas al mundo	Desarrollo social	Crecimiento económico
Característica básica del enfoque de microcrédito	La confianza	La garantía mínima
Población objetivo original	Sector rural -mujeres	Microempresas
Población objetivo actual	Rural- Diversa	Mipymes
Situación característica de la población objetivo	Los más pobres (25%)	Los menos pobres de los pobres
Organización social	Grupos	Individuos
Tipo de crédito	Diverso, libre iniciativa productiva	iniciativa productiva formal
Vínculo con el prestatario	Informal	Formal
Tipo de garantía	Ninguna específica	Garantías típicas de la banca convencional
Efectos directos de la dinámica	-Superación de la pobreza -Construcción de capital social -Fortalecimiento de las redes sociales y de confianza -organización social para el desarrollo	-Formalización de las iniciativas productivas -Bancarización de población menos pobre -Inserción al sistema financiero de la población -Disciplinamiento de la población pobre.
Criticas compartidas desde la revisión.	Financiamiento por parte de los gobiernos nacionales e internacionales así como de agencias u organismo no independientes. Esto implica un direccionamiento de las iniciativas y un disciplinamiento hacia las actividades según intereses de los organismos y sus financiadores.	

*Aunque se podría construir una Tabla más amplia sobre las grandes diferencias de los dos enfoques del sector, las diferencias planteadas se pueden considerar suficientes para el cumplimiento de los objetivos propuestos; adicionalmente permite fuera de ofrecer un derrotero de diferencias dar una interpretación del sector respecto a su funcionalidad en la economía global.*

Se puede afirmar que la Tabla 1 resumen es concluyente por sí sola, ya que las grandes diferencias entre los enfoques evidencian las perspectivas en que se desarrolla el sector. En primer lugar observamos que los impulsores de las iniciativas del micro financiamiento desde el enfoque Grameen son cooperativas u

organizaciones sociales sin ánimo de lucro, independientes de bancas convencionales u organismos multilaterales, su financiamiento es a través de donaciones pero no influyen en sus políticas de inversión. En contraparte el enfoque minimalista; los organismos según lo observado actúan dependientemente de los lineamientos del Banco Mundial y Fondo Monetario Internacional, adicionalmente el apoyo que reciben agencias como la USAID provienen de recursos del presupuesto Estadounidense, y estas reportan al Gobierno sus inversiones y desarrollos. Su propósito es explícito en su website: “La ayuda exterior de los Estados Unidos ha tenido siempre el doble propósito de apoyar los intereses de la política exterior americana, expandiendo la democracia y el libre mercado y, al mismo tiempo mejorar la vida de los ciudadanos de los países en desarrollo. Gastando menos de la mitad del 1 por ciento del presupuesto federal, USAID trabaja en todo el mundo para lograr estas metas”.

Por otro lado quienes administran las iniciativas Grameen son las mismas organizaciones a través de acciones de cooperativismo, donde existe una junta democrática de prestatarios que coordinan la iniciativa; en el enfoque opuesto muchas iniciativas son administradas por el gobierno local o nacional o incluso directamente por la banca convencional algunas organizaciones se catalogan como independientes pero nacen a partir de un promotor como la banca comercial y o sus principales ayudas provienen de grupos económicos influyentes.

### Segundo Elementos de la Rueda de Análisis del Consumidor: Afectos y Cognición del Consumidor de Microcréditos

La técnica estadística para inferir el sistema afectivo-cognitivo del Microtenedor financiero es el escalamiento Multidimensional. Esta técnica abarca un conjunto de técnicas matemáticas que permiten al investigador descubrir la “estructura oculta” de una base de datos y determinar cuántas características identificables se pueden discernir, entre diferentes evaluaciones de un grupo de objetos, para ayudar a entender su actitud”(Quaglino & Giuliani, 2011, pág. 3) El escalamiento multidimensional (EMD) es una clase de procedimientos para hacer una representación espacial de las de las percepciones y preferencias de los encuestados, por medio de una presentación visual. Las relaciones percibidas o psicológicas entre estímulos se representan como relaciones geométricas entre puntos de un espacio multidimensional. Estas representaciones geométricas suelen denominarse mapas espaciales. Se supone que los ejes del mapa espacial denotan las bases psicológicas o las dimensiones subyacentes que usan los encuestados para formar percepciones y preferencias de estímulos. (Malhotra, 2008) El EMD se utilizó en la investigación de consumidores microfinancieros para buscar lagunas en el mapa espacial que indiquen oportunidades para desarrollar nuevos servicios.

Según Arce Francisco y Arce (2010) la desemejanza hace referencia a la diferencia de distancia entre dos puntos, incorporando un término de error (por la percepción de los individuos). Completando lo anterior Linares (2001) expresa que en el tema de la semejanza o desemejanza que se hace entre estímulos es importante el análisis de la similaridad, disimilaridad y la distancia. Finalmente está la elección del procedimiento que se va utilizar para trabajar con los datos obtenidos, usualmente se emplea la matriz de disimilaridades; estableciendo la diferencia entre dos objetos y se elige el número de dimensiones en las que se representaran los datos. Así mismo se obtuvo un mapa de tres dimensiones donde se pudo evaluar la magnitud, el sentido y la dirección. Finalmente se obtienen las dimensiones subyacentes de la motivación del consumidor de microcréditos,

$$\Delta = \begin{pmatrix} \delta_{11} & \delta_{12} & \dots & \delta_{1n} \\ \delta_{21} & \delta_{22} & \dots & \delta_{2n} \\ \vdots & \vdots & & \vdots \\ \delta_{n1} & \delta_{n2} & \dots & \delta_{nn} \end{pmatrix} \quad (1)$$

### Tercer Elemento de la Rueda de Análisis del Consumidor: Comportamiento del Consumidor Microfinanciero

El comportamiento de compra del consumidor se refiere a la forma en que compran los consumidores finales, individuos y hogares adquieren bienes y servicios para consumo personal. Todos estos consumidores finales combinados constituyen el mercado del consumidor. Los factores culturales ejercen una influencia amplia y profunda sobre el comportamiento de los consumidores. Se necesita entender el papel que desempeñan la cultura, la subcultura y la clase social del comprador. La cultura es el origen más básico de los deseos y comportamientos de una persona. El comportamiento humano se aprende en gran parte. Al crecer en una sociedad, un niño aprende valores básicos, percepciones deseos y comportamientos a partir de la familia y de otras instituciones importantes. Cada cultura contiene pequeñas subculturas, o grupos de personas que comparten sistemas de valores basados en experiencias y situaciones comunes (Kotler & Armstrong, 2008) Muchos investigadores consideran el análisis factorial como la reina de los métodos analíticos de investigación del comportamiento, debido a su poder, elegancia y cercanía al propósito científico. Sin embargo; se trata de un método que no está libre de controversia. A pesar de que se trata de un método poderoso, no constituye una panacea para estudios mal diseñados o sin diseño. Comrey (1978) señaló que el análisis factorial ha sido un tema de gran discusión y crítica. No obstante a pesar de las críticas, el aumento de su uso continúa. En esta sección se explorarán las subculturas subyacentes en la correlación de variables comportamentales en el consumidor de microcrédito teniendo en cuenta las dificultades que se pueden presentar al usar este método.

El análisis factorial es una prueba de interdependencia. En este tipo de análisis no se determinan variables dependientes e independientes, sino que se identifican variables subyacentes entre variables altamente correlacionadas. En el contexto de la teoría basada en la rueda de análisis del consumidor en los microcréditos el propósito es precisamente identificar unas subculturas de mercado que no solamente estén basados en el comportamiento, el sistema afectivo-cognoscitivo o en el entorno; sino en la reciprocidad entre los tres, de tal manera que las variables subyacentes sirvan de base para interpretar segmentos por estilo de vida. El análisis factorial sirve como herramienta de reducción de datos altamente correlacionados en la construcción de unos pocos factores que para los objetivos de este estudio, pueden ser llamados segmentos. Pueden identificarse entonces varios segmentos no correlacionados para hacer análisis posteriores con estos, o pueden establecerse hipótesis entre las variables pertenecientes a cada segmento. En modelo matemático del Análisis Factorial (AF) supone que cada una de las  $p$  variables observadas es función de un número  $m$  factores comunes ( $m < p$ ) más un factor específico o único. (Montoya, 2007) Tanto los factores comunes como los específicos no son observables y su determinación e interpretación es el resultado del AF. Analíticamente, supondremos un total de  $p$  variables observables tipificadas y la existencia de  $m$  factores comunes. El modelo se define de la siguiente forma:

$$X_1 = l_{11}F_1 + l_{12}F_2 + l_{1m}F_m + e_1 \quad (2)$$

$$X_2 = l_{21}F_1 + l_{22}F_2 + l_{2m}F_m + e_2 \quad (3)$$

$$X_p = l_{p1}F_1 + l_{p2}F_2 + l_{pm}F_m + e_p \quad (4)$$

que se puede expresar de forma matricial como:  $X = Lf + e$  donde:  $X$  es el vector de las variables originales,  $L$  es la matriz factorial. Recoge las cargas factoriales ó (saturaciones)  $X_{ih}$  es la correlación entre la variable  $j$  y el factor  $h$ ,  $f$  es el vector de factores comunes,  $e$  es el vector de factores únicos.

## CONCLUSIONES

### Comportamiento- Sistema Afectivo Cognocitivo y Estrategia de Marketing

La dimensión I y IV son las que mejor se pueden asociar al segmento II (18%), son aquellos empresarios que están evidenciando un crecimiento en su negocio, es el segmento de mercado que hace desarrollar el ciclo de vida de la categoría de microcrédito, ya superó una etapa de inconformidad en la adopción del producto, han adquirido un cierto nivel de confianza por el servicio financiero, estarían dispuestos a acudir a una entidad financiera a solicitar nuevamente un microcrédito. La dimensión II es la que mejor se puede asociar al segmento III (12%). Estos empresarios han estado durante un largo tiempo con el servicio financiero, les empieza a generar mucha inconformidad la tasa de interés que están pagando por el servicio de microcrédito, y le preocupan mucho las tasas del servicio por que el pasivo es insostenible en el tiempo, pero aun así no desea el crédito informal. La dimensión III Adquirió hace muy poco al programa de Microcréditos, aun no lo conoce muy bien, no ha experimentado muchos beneficios de este servicios, no había tenido contacto con el servicio anteriormente, accedió al microcrédito más por huirle al crédito extra bancario que a la motivación por el Microcrédito en sí mismo. La estrategia de Marketing que se propone para la dimensión I consiste en hacer uso de un Crédito rotativo: Es un cupo de crédito ligado a una cuenta de ahorros o corriente, que asigna el banco de acuerdo con los ingresos, su característica principal está constituida por la renovación del cupo disponible a medida que se van efectuando los pagos, además solo se cobra intereses sobre los montos que han sido transferidos la cuenta. La destinación debería ser exclusivamente para capital de trabajo.

La estrategia de Marketing referente a la dimensión II, menos explorada por los microempresarios, son las líneas de redescuento con entidades como Bancóldex, mecanismos efectivos cuando los bancos comerciales facilitan el proceso. Por último y dado que los factores que restringen el crédito a los microempresarios en Colombia son la capacidad financiera y el historial crediticio, bien vale la pena que los establecimientos de crédito desarrollen alternativas “innovadoras” que incluyan programas de formación financiera. Esta debe ser direccionada a las pymes con objetivos claros como enseñar a mantener niveles de liquidez adecuados para atender oportunamente las deudas, sin apartarse de adecuados índices de eficiencia operativa. La estrategia de Marketing para la dimensión III sería crear un fondo de empleados o de asociados sobre montos ahorrados para la compra de insumos. La Estrategia de Marketing para la dimensión IV, sería establecer un crédito de permanencia, beneficios para la empresa, Mecanismo de financiación a mediano y largo plazo, Asegura liquidez por el plazo del préstamo, En caso de un préstamo a tasa fija, asegura la tasa por el plazo del préstamo. En caso de un préstamo a tasa variable, asegura el spread por el plazo del préstamo.

### Entorno y Estrategia de Marketing

Después de lanzar el producto nuevo, el Gerente de Mercadeo quiere que el producto disfrute de una vida larga y feliz. Aunque no espera que el producto se venda eternamente, la compañía quiere obtener utilidades razonables para cubrir todo el esfuerzo y el riesgo en que incurrió al lanzarlo. (Kotler, 2008) Esta es la razón de ser del microcrédito minimalista, se puede penetrar en la mente del consumidor, inferir e interpretar su comportamiento con el nivel de profundidad que se quiera, pero al final siempre estaremos evaluando el desarrollo del servicio sobre la relación a largo plazo entre ventas y gastos, es decir la dirección sabe que todo producto tiene un ciclo de vida, aunque su forma y duración exactas no se conocen con antelación. Por el contrario, en la banca de alivio a la pobreza, se observa que estos préstamos son otorgados a través de instituciones sin fines de lucro o instituciones de propiedad y se hacen esfuerzos para mantener la tasa de interés a un nivel cercano al necesario para la sostenibilidad del programa y no para generar utilidades atractivas para los inversionistas. Una regla básica del Crédito Grameen es mantener las tasas de interés lo

más cercanas posibles a la de mercado, vigentes en el sector bancario comercial, sin sacrificar la sostenibilidad.

**Banca Minimalista:** El concepto de ciclo de vida del producto (CPV) para el consumidor microfinanciero ayuda a converger los hallazgos de todos los elementos de la Rueda de análisis del consumidor en los resultados de la investigación, es decir a encauzar el curso que las ventas y utilidades del servicio durante su existencia. El ciclo de vida del producto Microcrediticio se hizo evidente en la implementación de la metodología del estudio al combinar ambos tipos de análisis, tanto el factorial como el de dimensiones multiples. Este comprende 5 etapas bien definidas: El desarrollo del producto se inicia cuando la compañía encuentra y desarrolla una idea de producto nuevo. Durante el desarrollo del producto, las ventas son nulas y los costos de inversión de la compañía aumentan. Realizar inversión en la capacitación de personal de representación que pueda evangelizar al consumidor sobre el servicio financiero, dar a conocer las ventajas competitivas que tiene adquirir pasivos con el sistema financiero; a diferencia de adquirirlo con prestamistas independientes, por la importancia que tiene tener vida crediticia y la seguridad de deberle a un banco y no a otra persona. La introducción es un periodo de crecimiento lento de las ventas a medida que el producto se introduce en el mercado. Las utilidades son nulas en esa etapa debido a los considerables gastos que se incurre por la introducción del producto. Esa es la característica del microcrédito. Prestar poco dinero a mucha gente y no mucho dinero a poca gente. La profundización financiera está basada en la bancarización y colocación de líneas de crédito. El éxito de esta etapa del servicio es encontrar que muchas personas tengan una línea de crédito de bajo valor, pero que a su vez esté diversificada en tarjetas de crédito, seguros, ahorros etc.

El crecimiento es un periodo de aceptación rápida en el mercado y de aumento en las utilidades, en esta etapa se hace necesario incorporar herramientas que estimulen la innovación en los negocios para el microemprendedor, asesoría más personalizada en la maximización del capital de trabajo, diversificación en las líneas de crédito, planeación financiera etc La madurez es un periodo en el que se frena el crecimiento de las ventas por que el producto ha logrado la aceptación de la mayoría de los compradores potenciales. Las utilidades se nivelan o bajan a causa del incremento en los gastos de marketing para defender al producto de los ataques de la competencia. La carga que genera el pasivo de las tasas de interés sobre un negocio, es el factor que más desmotiva la percepción del consumidor. Este efecto se puede contrarrestar con una buena asesoría gerencial o capacitación, pero la rigidez del sistema financiero sobre la fijación a las tasas de interés hace que con el tiempo el microemprendedor decida continuar con el negocio, financiándolo sólo con ahorros personales.

La decadencia es el periodo donde las ventas bajan y las utilidades se desploman. Banca de Alivio a la pobreza ofrece un panorama nuevo para futuras investigaciones para las instituciones no financieras que fijen una estrategia de fijación de precio, basada en la precisión de la estructura en la tasa de interés, que sirva para atraer y alcanzar la profundización financiera. Eventualmente, muchos de estos tenedores de crédito de organización basadas en alivio a la pobreza, pueden incorporarse en el sistema financiero convencional; sin embargo, pueden también estas instituciones establecer algún tipo de alianza con los bancos para incorporarse en las dos primeras etapas del ciclo de vida bancario antes mencionado y así encontrar un entendimiento mutuo entre ambos tipos de noción microfinanciera ampliamente debatido en nuestro continente pero que en el caso Colombiano presenta unas dicotomías muy grandes a nivel tanto ideológico como administrativo. La conclusión general es que se debe promover una política más flexible en torno al peso que tiene el componente riesgo dentro de la tasa de interés que se cobra por los microcréditos.

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## BIOGRAFIA

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# DIFERENCIAS ENTRE CONTADORES NO CPA'S Y CONTADORES CPA'S CON RELACIÓN AL ACUERDO DE CONVERGENCIA Y A LAS NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA

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## RESUMEN

*Se estudió las diferencias entre los contadores no CPA's y contadores CPA's. En la revisión de literatura se encontró que los CPA's por lo general están más comprometidos con mantenerse al día en la profesión ya que se les requiere educación continuada para conservar sus licencias. Por lo tanto se les considera más comprometido con la ética, la profesión y el servicio público. Luego de la revisión de literatura y usando la base de datos de la tesis: Grado de Familiaridad de Profesores, Estudiantes y Profesionales con el Acuerdo de Convergencia y la Posible Adopción de las Norma Internacionales de Información Financiera en Estados Unidos de América (Marrero, 2013), se analizó las medianas de ambos grupos usando la prueba estadísticas U de Mann-Whitney encontramos que los CPA's presentan medianas un poco más altas que los no CPA's. Sin embargo, la distribución de valores no presenta significancia estadística, por lo que se concluyó que en términos de la muestra evaluada, no hay diferencia estadística significativa entre los CPA's y los no CPA's.*

**PALABRAS CLAVES:** Contador CPA's, Contador No CPA's, Convergencia Entre la FASB y la IASB, Normas Internacionales de Información Financiera

## DIFFERENCES BETWEEN ACCOUNTS NOT CPAS AND ACCOUNTANTS CPA'S REGARDING THE AGREEMENT OF CONVERGENCE AND THE POSSIBLE USE OF INTERNATIONAL FINANCIAL REPORTING STANDARDS IN UNITED STATE OF AMERICA

## ABSTRACT

*We studied the differences between accountant non CPAs and accountant CPAs. The review of literature found that the CPA's are generally more committed to keep abreast in the profession that is required for continuing education to retain their licenses. Therefore considered more committed to ethics, profession, and the public service. After the review of literature, we use the database of thesis: "Level of Familiarity of Professors, Students and Professionals with the Agreement of Convergence and the Possible Adoption of the International Financial Reporting Standard of in the United States of America" (Marrero, 2013), and analyze the medians using the Mann-Whitney U statistical test we found that the CPA's medium value is little high than the non-CPA's However, the distribution of values presents no statistical significance. We concluded in terms of the evaluated sample, that's there is no statistical difference between the values of CPA's and not CPA's.*

**JEL:** F23, M16, M41

**KEYWORDS:** Accountants CPA's, Accountants not CPA's, Convergence, IFRS



## INTRODUCCION

En términos generales la percepción de la mayoría de las personas es pensar que existe diferencia entre los contadores CPA's y los contadores no CPA's. Los Colegios y Asociaciones profesionales que agrupan a los CPA's promueven una imagen de este profesional que lo distingue de aquellos que no tienen licencia de contador público autorizado. En este estudio evaluamos si en realidad existe diferencia entre los CPA's y los no CPA's que contestaron la encuesta usada en la tesis: *Grado de Familiaridad que tienen los Profesores, Estudiantes y Profesionales con Relación al Acuerdo de Convergencia y la Posible Adopción de las Normas Internacionales de Información Financiera en EUA* (Marrero 2013). Este estudio está organizado de la siguiente manera, en la revisión de literatura presentamos artículos que destacan las diferencias entre los CPA's y los no CPA's. En la metodología describimos la muestra y las pruebas estadísticas usadas para analizar los resultados obtenidos de la base de datos. En los resultados presentamos los hallazgos y su significado. En la parte de las conclusiones resumimos y presentamos la interpretación de lo investigado. Por ultimo presentamos las limitaciones y las contribuciones de esta investigación.

## REVISION DE LITERATURA

En la búsqueda de literatura se encontró información limitada sobre las diferencias entre los contadores CPA's y los contadores no CPA's. La mayoría de las distinciones las hacen los colegios y asociaciones profesionales de contadores públicos autorizados de Estados Unidos y Puerto Rico. Tom Hood (2008) señala que contador puede ser todo aquel que practica la contabilidad. Para ser CPA, Hood señala que se tiene que tener una licencia que otorga el estado y eso de por si es la gran diferencia (NYSED, 2009).

En el caso de Puerto Rico la designación de CPA se les otorga solamente a aquellas personas que hayan aprobado un riguroso examen de reválida que ofrece la Junta de Contabilidad de Puerto Rico (Colegio de CPA, 2014). El examen que ofrece la Junta de Contabilidad de Puerto Rico es el examen uniforme que se ofrece en Estados Unidos a los candidatos a CPA. Un CPA se distingue por sus estrictos requisitos de licenciatura. Para ser CPA, es necesario, en muchos lugares, poseer un grado universitario (Colegio de CPA, 2014). En Puerto Rico, es requisito haber completado 150 horas de educación universitaria antes de tomar el examen de CPA (Colegio de CPA, 2014). Cada tres años, deben cumplir con 120 horas crédito de educación continuada (Colegio de CPA, 2014). Ser miembro de organizaciones profesionales es también importante. Por ejemplo, todos los CPA en Puerto Rico son miembros del Colegio de Contadores Públicos Autorizados de Puerto Rico y alrededor de 330,000 contadores en Estados Unidos pertenecen al Instituto Americano de CPA (AICPA, por sus siglas en inglés) (Colegio de CPA, 2014).

En Estados Unidos la designación de CPA es una de las certificaciones profesionales más reconocidas y confiables en el mundo de los negocios (Oklahoma Society of CPAs, 2014). El CPA se distingue de otros profesionales de las finanzas por las calificaciones estrictas y requisitos de licencia (Oklahoma Society of CPAs, 2014). Las personas han trabajado duro para obtener la designación de CPA, y están comprometidos a trabajar más duro para mantener el valor que transmiten (Oklahoma Society of CPAs, 2014). En los círculos comerciales y financieros, la designación de CPA ofrece una enorme credibilidad (Pennsylvania Institute of Certified Public Accountants, 2010). De hecho, los CPAs son considerados los asesores más confiables del negocio, según a una encuesta reciente realizada por el AICPA (Pennsylvania Institute of Certified Public Accountants, 2010). Esta confianza no es sorpresa debido a la consideración de los requisitos estrictos para entrar y quedarse en la profesión (Pennsylvania Institute of Certified Public Accountants, 2010). El CPA tiene la inteligencia, la ética, la integridad y el compromiso de servir de por vida siguiente los más altos estándares (Pennsylvania Institute of Certified Public Accountants, 2010). Sólo un CPA puede realizar auditorías de estados financieros en EEU y Puerto Rico (Day, 2008). Además, sólo un CPA puede preparar revisiones de estados financieros (Day 2008). Sin embargo las compilaciones de estados financieros pueden ser preparadas por CPA's y los contables no CPA's (Day 2008)

En contraste con los CPAs, los contadores no CPAs, no tienen requisitos de educación continuada rigurosa y requisitos de experiencia (Pennsylvania Institute of Certified Public Accountants, 2010). Típicamente, los contables se gradúan de un colegio o universidad con un grado de contabilidad (Pennsylvania Institute of Certified Public Accountants, 2010); (NYSED, 2009). Su alcance de trabajo se limita generalmente al cuidado de los libros de contabilidad, manteniendo cuentas generales del negocio y a cargo de asuntos de impuesto simples (Pennsylvania Institute of Certified Public Accountants, 2010). Un contable por lo general no puede realizar tareas más complejas que la leyes solo permiten un CPA (Pennsylvania Institute of Certified Public Accountants, 2010). Es importante notar que todos los CPAs son contables, sin embargo, no todos los contables son CPAs (Pennsylvania Institute of Certified Public Accountants, 2010).

Según Khul (2013) los contadores no CPA's pueden llevar la empresa al siguiente nivel y generalmente pueden manejar la mayoría de los entresijos que experimenta una empresa en crecimiento. Generalmente no aconsejan sobre la dirección futura de la empresa (Khul 2013). Incluso cuando se trabaja con un contador, su compañía probablemente llegará a un punto de inflexión de crecimiento (Khul 2013). Khul señala que los contadores pueden practicar en cualquier base de contabilidad (efectivo o acumulación), pueden manejar las presentaciones de impuestos y trabajo de auditoría interna. Por lo general poseen un grado de contabilidad 4 años (Khul 2013). Son geniales para las empresas con potencial de alto crecimiento, y sus habilidades pueden ser instrumentales cuando intentamos fuera de financiación (Khul 2013). Los contadores experimentan generalmente también en los fundamentos de la contabilidad básica incluyendo análisis financiero, métricas e informes, que ayudan a crear transparencia en la salud financiera de la empresa (Khul 2013). También, es responsable de los trabajos de contabilidad de un individuo o una empresa. Es responsabilidad del contador emitir informes financieros. Estos no necesitan ser profesionales certificados (Khul 2013).

## METODOLOGIA

En este estudio se usaron dos estrategias, primero se realizó la revisión de literatura correspondiente para establecer las diferencias entre los contadores CPA's y los contadores no CPA's. Luego usando la base de datos obtenida en la investigación *Grado de Familiaridad de Profesores, Estudiantes y Profesionales con el Acuerdo de Convergencia y la Posible Adopción de las Norma Internacionales de Información Financiera en Estados Unidos de América* (Marrero, 2013), se analizó para conocer si existían diferencias entre los contadores CPA's y contadores no CPA's con relación al acuerdo de convergencia y la familiaridad con las normas internacionales de información financiera. Para el análisis estadístico se utilizaron la prueba estadística de medianas U de Mann-Whitney. Por tratarse de una investigación exploratoria con variables independientes y valores discretos se utilizaron valores de tendencia central como las medianas para la interpretación de los resultados. Este estudio no presenta hipótesis nula, en su lugar presentamos una pregunta de investigación. La pregunta de investigación es: ¿Existe diferencia entre la familiaridad que tienen los contadores CPA's los contadores no CPA's con el acuerdo de convergencia y la posible adopción de la normas internacionales de información financiera? La Tabla 1 contiene el perfil de la muestra usada

### Muestra

Tabla 1: Muestra de Contadores CPA's y Contadores No CPA's

Categoría	Cantidad	Porcentaje %	Femenino	Masculino
Contador CPA	24	64	11	13
Contador no CPA	14	36	0	14
Total	38	100	11	27

La Tabla 1 presenta el perfil de los que contestaron la encuesta.

La muestra se obtuvo usando la red social conocida como Facebook, se enviaron 50 cuestionarios a exalumnos graduados de la UPR, Recinto de Río Piedras. Se recibieron 40 cuestionarios contestados para un 80 % de respuesta, de esos 40 cuestionarios solo 38 estaban completos para una tasa de cuestionarios válidos de 76%. La muestra no es científica, fue por conveniencia y disponibilidad. El estudio se realizó entre enero y marzo de 2013.

## RESULTADOS

La Tabla 2 presenta los resultados en términos de mediana y promedio para las categorías de familiaridad que tienen los contadores CPA's y los contadores no CPA's con el acuerdo de convergencia y la familiaridad con las normas internacionales de información financiera. Las medianas para ambos grupos es 3, lo que significa que ambos grupos no están familiarizados con el acuerdo de convergencia y con las NIIF.

Tabla 2: Resultado de Medianas y Promedio

Sub-Categorías	Mínimo	Máximo	Mediana	Promedio	Desviación Estándar
Nivel de familiaridad con acuerdo de convergencia entre el FASB y IASB	1	5	3	3.18	0.834
Nivel de familiaridad con las NIIF	1	5	3	2.97	0.854

La mediana para los contadores CPA's y no CPA's es similar y no existe significancia estadística en la distribución de sus valores, por lo que se concluye que no hay diferencia estadística entre los valores de estos dos grupos.

En la Tabla 3 se presenta el resumen de la prueba de hipótesis usando U de Mann-Whitney. El resultado presenta que no hay significancia estadística para los contadores CPAs y los contadores no CPAs que participaron en este estudio. Ambos muestran un nivel de familiaridad similar con respecto a la convergencia y con respecto a la familiaridad con las NIIF.

Tabla 3: Prueba de Hipótesis Usando U de Mann-Whitney

Hipótesis Nula	Significancia	Decisión
La distribución de valores con respecto al nivel de familiaridad con acuerdo de convergencia entre el FASB y IASB es la misma entre los contadores CPA's y los no CPA's	0.520	Se acepta la hipótesis Nula
La distribución de valores con respecto al nivel de familiaridad con las NIIF es la misma entre los contadores CPA's y los no CPA's	0.823	Se acepta la hipótesis Nula

Usando valor de significancia de 0.05, se retiene la hipótesis nula.

En un examen de 6 preguntas incluido en la encuesta se les solicitó a los participantes que indicaran si los tópicos preguntados eran parte de los esfuerzos de convergencia entre la FASB y la IASB. El resultado de la prueba fue de un promedio de 2.83, de un máximo de 6 para un 47.22 % para los contadores CPA's y un promedio de 2.43, de un máximo de 6 para un 40.48 % para los contadores no CPA's. No se encontró significancia estadística entre estos dos promedios. Esto confirma que tanto los contadores CPA's y los contadores no CPA's que contestaron la encuesta no están familiarizados con el acuerdo de convergencia entre la FASB y la IASB.

## CONCLUSIONES

La diferencia fundamental entre los contadores CPA's y los contadores no CPA's es la licencia o certificación que tienen los primeros. Esa licencia o certificación compromete a los contadores CPA's a mantenerse en mejoramiento continuo y por lo tanto estar más alerta a los cambios y tendencias nuevas. Sin embargo al examinar los resultados de los participantes en la encuesta de estos grupos en términos de la familiaridad con la convergencia entre la FASB y la IASB, no encontramos diferencia alguna. Tampoco se encontró diferencia entre el nivel de familiaridad que tienen los participantes del estudio con respecto a las normas internacionales de información financiera.

### Limitaciones

La muestra en este estudio no fue aleatoria, se usó una muestra por conveniencia y todos los participantes son exalumnos de la Universidad de Puerto Rico, Recinto de Río Piedras. Sin embargo es importante señalar que la UPR, Recinto de Río Piedras tiene el programa de contabilidad más grande de las universidades de Puerto Rico. Además, sobre el 75% de los contadores CPA's de Puerto Rico son egresados de la UPR, Recinto de Río Piedras.

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# IMPACTO DE LOS INDICADORES DE COMPETITIVIDAD RELACIONADOS CON LA PROPIEDAD INTELECTUAL EN EL COMERCIO INTERNACIONAL

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## RESUMEN

Con la creación de la OMC y la firma del Acuerdo sobre los Derechos de Propiedad Intelectual relacionados con el Comercio (ADPIC) en 1994, se instauró un nuevo paradigma en las relaciones comerciales internacionales. Esta situación dio lugar a muchos debates académicos: Por un lado se afirma que los países con mayor capacidad tecnológica y de innovación se ven beneficiados con dicho Acuerdo, ya que pueden comercializar productos con un mayor valor agregado; y por el contrario, los países con menor desarrollo al no disponer de tecnología ni de recursos económicos quedan relegados de la innovación a ser importadores de tecnología. Por lo tanto, la problemática se presenta debido a que no se ha podido determinar con certeza el impacto del Acuerdo sobre los ADPIC en la competitividad de los países miembros. La metodología que se utilizó fue: el análisis de diferentes estudios empíricos, la síntesis de reportes estadísticos presentados por organismos internacionales y la comparación entre varios indicadores. La conclusión a la que se llegó, fue que los únicos beneficiarios del Acuerdo, por el momento son los “países desarrollados”, los mismos que aprovechan de mejor forma sus recursos económicos y tecnológicos; variables que son adversas para los países de menor desarrollo.

**PALABRAS CLAVES:** Impacto, Indicadores Propiedad Intelectual, Comercio Internacional

## IMPACT OF COMPETITIVENESS INDICATORS RELATED TO INTELLECTUAL PROPERTY IN INTERNATIONAL TRADE

### ABSTRACT

*With the creation of the WTO and the signing of the Agreement on Intellectual Property Rights (TRIPS) in 1994, a new paradigm was introduced in international trade relations. This situation led to many academic debates: firstly states that countries with greater technological and innovation capacity benefit from the Agreement as they can sell products with higher added value, and conversely, countries with less developed in the absence of technology or economic resources are relegated innovation to be importers of technology. Therefore, the problem arises because not possible to determine with certainty the impact of TRIPS on the competitiveness of member countries. The methodology used was: the analysis of various empirical studies, the synthesis of statistical reports submitted by international bodies and comparison of various indicators. The conclusion that was reached was that the only beneficiaries of the Agreement, for the moment are the "developed countries", the same advantage of best economic and technological resources; variables that are adverse to the less developed countries.*

**JEL:** F53, O34

**KEYWORDS:** Impact, Intellectual Property Indicators, International Trade

## INTRODUCCIÓN

Con el auge en Investigación y Desarrollo que en la actualidad se presenta, se ha desencadenado un cambio espectacular en las estrategias comerciales y en el desarrollo económico mundial. Bajo este contexto, el Acuerdo sobre los ADPIC se convirtió en el referente normativo para garantizar la equidad y justicia en la relación existente entre los derechos de la Propiedad Intelectual (PI) y el comercio internacional (CI). No obstante, muchos países en desarrollo se enfrentan a auténticos dilemas de orden político y estructural, entre otras cosas, con relación a su alcance y participación en el sistema internacional de patentes, el sistema de Madrid y el sistema de Lisboa. Considerando las anteriores premisas nos encontramos ante dos situaciones: 1) La dificultad para medir el impacto de la PI en el comercio exterior. (GATT, 1987, pp.1-2) Las distorsiones sobre comercio creadas por una insuficiente protección, surgiendo al respecto opiniones encontradas. Para Coenraad V. (2006, p.9), cumplir formalmente con las disposiciones del Acuerdo sobre los ADPIC conlleva altísimos costos para los países en desarrollo. Por su parte el BANK (2001, p.145) sostiene que el cumplimiento de las disposiciones permite a los países en desarrollo atraer una mayor afluencia de tecnología e inversiones extranjeras directas. En este sentido, el objetivo de la presente investigación es determinar de qué forma la los indicadores de PI a través del Acuerdo sobre los ADPIC impactan en la competitividad del CI. Por lo que la metodología utilizada para tal efecto fue analítico descriptiva, ya que se puntualizan las causas de la problemática y se analizan sus posibles efectos sin arribar a inferencias causales o de asociación de variables. Es necesario recalcar que en lo futuro se empleara las expresiones “comercio internacional” o “negocios internacionales” como sinónimos.

La estructura de la presente investigación se encuentra organizada como sigue: En la sección de revisión de la literatura se aborda los siguientes temas: i) La PI, definiciones conceptuales y ámbito de aplicación; ii) Los negocios internacionales y su relación con la PI. En la sección metodológica se describe el proceso científico que permitiría llevar a comprobar los supuestos planteados. Seguidamente tenemos la sección de resultados, donde tratamos temas como: iii) El impacto de los indicadores de Competitividad y de Innovación (relacionados con la PI) y, iv) El impacto de los indicadores del Acuerdo sobre los ADPIC en los negocios internacionales. Finalmente en conclusiones se enfatiza en que los los mayores y únicos beneficiarios de este acuerdo por el momento son los países desarrollados.

## REVISION DE LA LITERATURA

En los últimos años, la crisis financiera mundial ha afectado a la actividad innovadora de las empresas. La disminución de los ingresos, la reducción de los flujos de efectivo, un menor acceso al crédito y la creciente incertidumbre económica han llevado a las empresas a ajustar sus estrategias de innovación y a revisar el costo beneficio de los acuerdos internacionales. (WIPO, 2013). Uno de los temas polémicos es el referente al Acuerdo sobre los ADPIC, ya que desde su creación han surgido innumerables discusiones respecto a que este acuerdo favorece en mayor proporción a los países de mayor desarrollo y que se ha convertido en un obstáculo para los países con menor desarrollo. La verdad del caso es que de una u otra forma la PI actualmente es el motor del desarrollo de los países, por lo tanto sus indicadores constituyen una herramienta para la toma de decisiones estratégica de todos los países. Por ello, es necesario comenzar realizando las siguientes definiciones: El Acuerdo sobre los ADPIC: Constituye un conjunto de normativas a través de las cuales se intentan reducir las diferencias en la manera de proteger los derechos de PI en los distintos países del mundo. Al hacerlo, establece un equilibrio entre los beneficios a largo plazo y los posibles costos a corto plazo resultantes para la sociedad. (WTO, 2011). La Competitividad internacional: Es la capacidad que tienen las empresas de un sector particular para alcanzar un crecimiento sostenido respecto a sus competidores foráneos, y a nivel país será la capacidad para colocar su producción en los mercados nacionales e internacionales bajo condiciones leales de competencia y traducirlo en bienestar para su población. (Villareal, 2004).

### La Propiedad Intelectual

Antes de profundizar nuestro análisis respecto de la PI, es necesario poner especial atención a ciertos aspectos como el hecho de que el tipo de bienes se pretende proteger. Por ello, vale preguntarse: ¿Qué es la propiedad y qué es lo intelectual? El concepto de derecho de PI puede tener diversas acepciones, con sus diversas ideologías de trasfondo, por lo cual es necesario recordar el concepto de *propiedad* del derecho romano, que señala como: *dominium est ius utendi et abutendi re sua quatenus iuris ratio patitur*, (García, 2006, p. 209), configurada en el art. 348 Código Civil español, art. 827 del Código Civil mexicano, art. 669 del Código civil colombiano, art. 599 del Código Civil ecuatoriano como: “el derecho de gozar y disponer de una cosa, sin más limitaciones que las establecidas por las leyes”. En este sentido, la dogmática jurídica así como la sociedad en general relaciona el derecho de propiedad con lo material o patrimonial, y por tanto alejado de la PI que se configura como un bien inmaterial. En cambio el concepto de *intelectual* hace referencia a la mente humana, a lo incorporeal; el ser humano como ser dotado de intelecto que puede producir obras o expresar ideas.

Estos criterios encontrados en la doctrina han generado distintas teorías sobre el fundamento y la legitimidad del derecho de PI, destacando: i) Las Teorías negativas, que afirman que la PI no es verdadera propiedad; ii) Las Teorías positivas, sostienen que la PI es propiedad privada individual y como tal absoluta y iii) Las Teorías Mixtas, entienden que la PI es objeto de propiedad porque la obra ha sido creada en virtud del trabajo de su autor. Pero a fin de hacer que la sociedad tenga cierta participación, se limita temporalmente. (Diez & Gullon, 2001, p. 198). Al parecer, en la actualidad la teoría que más aceptación ha tenido y en virtud de la cual se han establecido los principios señalados infra que rigen en la materia a los tratados internacionales y leyes nacionales, ha sido la teoría mixta o ecléctica.

Considerando los aspectos supra, podemos decir que el concepto de PI se compone de los siguientes elementos: i) Conjunto de normas: las mismas que han sido establecidas conforme a los tratados y convenios internacionales, por lo tanto tienen validez universal, ii) Usufructo de su creación: esto es la explotación exclusiva o monopolio, iii) Temporalidad: es decir la limitación temporal del monopolio, iv) Dominio público: el beneficio que tiene el Estado al reconocer al creador la explotación exclusiva, es que transcurrido el tiempo previsto, toda persona pueda explotar la creación sin el pago de regalías. Por lo anterior, podemos definir a la PI como una herramienta jurídica que el Estado otorga al creador de una obra para su explotación exclusiva, durante un período de tiempo. A cambio de que transcurrido el tiempo concedido, la creación pase a dominio público. Convencionalmente la WIPO (2013a), ha dividido las áreas que son sujeto de protección y explotación en vertientes, como: La Propiedad industrial, los Derechos de Autor y Conexos y las Obtenciones Vegetales, con sus respectivas subdivisiones adecuadas al cumplimiento de algunos requisitos.

### Los Negocios Internacionales y la Propiedad Intelectual

Varias han sido las aportaciones teóricas respecto a la conceptualización de los Negocios Internacionales (NI). Daniels, et. al. (2004, p.3) señalan que se entienden como toda transacción comercial, privada o gubernamental, entre dos o más países, entre las operaciones que realiza son las ventas, las inversiones y el transporte. Martínez, et.al. (2006, p. 9) refieren como el intercambio de bienes y servicios entre los países, en un sentido más amplio. Czinkota & Moffet, (2008, p. 5) señalan que los NI consisten en transacciones diseñadas y realizadas entre fronteras nacionales para satisfacer los objetivos de individuos, compañías y organizaciones. Donde las formas básicas de negociación son el comercio de importaciones y exportaciones y la inversión extranjera directa, existiendo además otros tipos de NI como son el otorgamiento de franquicias, licencias y contratos de administración.

Por otra parte, podemos decir que la relación entre el comercio internacional y la PI ha sido visualizada desde dos perspectivas complementarias: la falta de protección como obstáculo al comercio y el abuso de derechos que conduce a restricciones indebidas de la competencia (Smith, 1995, p.16). De acuerdo con el estudio realizado por Correa (1994), es difícil establecer en qué medida el comercio internacional se relaciona o es afectado por derechos de PI. Por su parte Pérez Miranda (1994, p.78) señala que la evolución del sistema de PI en el plano internacional ha sido impulsada, en gran parte, por los países más desarrollados. Como podemos advertir la globalización ha traído consigo la necesidad de unificar el mercado mundial para hacerlo mas “justo” a través de la creación de acuerdos como el Acuerdo ADPIC creado por la OMC y la Organización Mundial de la Propiedad Intelectual (OMPI), que ha decir de su Director General, Gurry, (2010, p. 1) es el organismo especializado de las Naciones Unidas que tiene el mandato de garantizar un sistema de PI equilibrado, accesible y eficaz que permita atender las demandas crecientes de sus miembros, a través de tres comités permanentes: uno, de las patentes; otro, del derecho de autor; y un tercero, de las marcas, los diseños industriales y las indicaciones geográficas.

## METODOLOGÍA

En la presente investigación nos apoyamos principalmente en fuentes documentales de organizaciones internacionales como: la OMC, OMPI, el Banco Mundial (BM), la Organización para la Cooperación y el Desarrollo Económico (OCDE), el Foro Económico Mundial (FEM), recurrimos también a los datos estadísticos que proporcionaron el Índice tecnológico, el Reporte de Competitividad, y los reportes estadísticos de la OMPI. El presente estudio es analítico descriptivo, ya que describe las causas de la problemática y analiza sus posibles efectos sin arribar a inferencias causales o de asociación de variables. Para fines de limitación de nuestro análisis, seleccionamos el listado de países de acuerdo a su etapa de desarrollo y el Índice de Competitividad Global que presenta el World Economic Forum, (WEF, 2013, p. 27) y de forma aleatoria seleccionamos los países que consideramos más representativos. La información obtenida fue procesada y analizada.

## RESULTADOS

Para determinar el impacto de los indicadores de competitividad relacionados con la PI en el Comercio Internacional, es necesario conocer en primer lugar cuáles son los países considerados desarrollados o en vías desarrollo. Según propuesta del WEF, (2013, p.27) los países se encuentran clasificados de la siguiente forma: de un total de 148 países, 37 corresponden a la tercera etapa (países más desarrollados), 22 a la etapa de transición entre la segunda y tercera etapa, 31 a la segunda, 20 a la etapa de transición entre la primera y segunda y 38 países de menor desarrollo componen la primera etapa. Donde los principales criterios utilizados para su clasificación, son el Producto Interno Bruto (PIB) per cápita y el grado en que los países son un factor de impulso económico (exportaciones). Para cumplir con nuestro objetivo, seleccionamos a los países considerando su competitividad y la región de procedencia en cada etapa de desarrollo. Sin embargo para facilitar nuestra terminología y por considerar fríamente la clasificación de los países según su etapa de desarrollo relativo, la hemos dividido en tres etapas: los países de mayor desarrollo que corresponden íntegramente a los de la etapa 1, los países en vías de desarrollo, conformados por la etapa 2 y de transición 2 y 3 y finalmente los países de menor desarrollo económico, que se encuentran conformados por la etapa de transición 1 y 2 y la etapa 1. Como lo demuestran la siguiente Tabla 1.



Tabla 1: Países Seleccionados de Acuerdo a Su Nivel de Desarrollo y Competitividad.

País	Rank	Puntaje	Rank	Etapa De	
	(2013-2014)		(2012-2013)	Desarrollo	
Suiza	1	5.67	1	Etapa 3	Mayor desarrollo económico
Singapur	2	5.61	2		
Finlandia	3	5.54	3		
Alemania	4	5.51	6		
EE.UU.	5	5.48	7		
Suecia	6	7.48	4	Etapa de transición 2 a 3	En vías de desarrollo económico
Chile	34	4.61	33		
México	55	4.34	53		
Brasil	56	4.33	48		
China	12	5.29	13	Etapa 2	
Peru	61	4.21	61	Etapa de transición 1 a 2	Menor desarrollo económico
Colombia	69	4.19	69		
Kuwait	36	4.56	37		
Venezuela	124	3.35	126		
Bolivia	98	3.84	104		
Chad	148	2.85	139	Etapa 1	
Vietnam	70	4.18	75		
India	60	4.28	59		

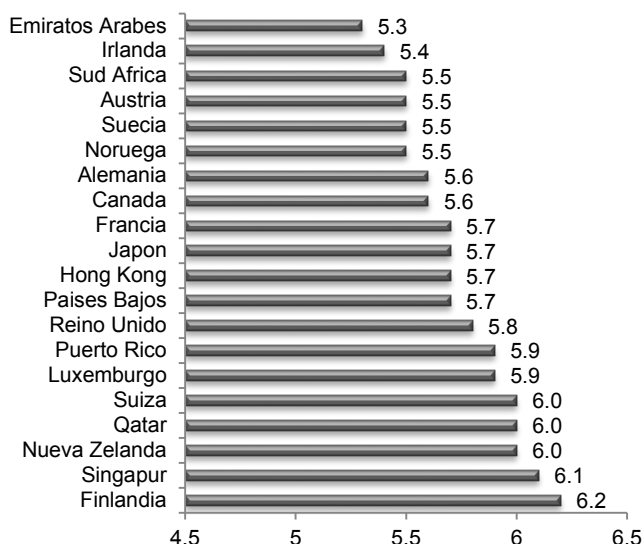
En esta Tabla encontramos la clasificación de los países de acuerdo a su mayor o menor desarrollo económico (3 etapas), y su posición comparado (2012-2013/ 2013-2014). La selección de los países fue a conveniencia del investigador dando preferencia para su análisis a los países latinoamericanos mejor posicionados. Fuente: Elaboración propia a partir de los datos del WEF (2013, p. 27).

### Índice Global de Competitividad

Considerando la clasificación de los países según el Índice Global de Competitividad (IGC) del World Economic Forum (WEF), cabe comenzar haciéndonos la siguiente pregunta: ¿De qué forma la PI impacta en la competitividad de los países? La respuesta podríamos obtenerla en los criterios para la selección de las variables que conforman el IGC. De acuerdo con el WEF, el IGC se encuentra conformado por 12 pilares o variables, las mismas que son: i) Las Instituciones, ii) Infraestructura, iii) Entorno económico, iv) Salud y educación primaria, v) Educación superior, vi) Eficiencia del mercado, vii) Eficiencia en el trabajo laboral, viii) Desarrollo de mercados financieros, ix) Preparación tecnológica, x) Tamaño del mercado, xi) Business sofisticación y xii) Innovación. Uno de los indicadores de la variable “Instituciones” es el de “Protección de la PI”, mismo que nos servirá posteriormente para relacionar y determinar la incidencia de la PI en la competitividad de los países (de mayor o menor desarrollo).

En el informe de el WEF (2013-2014) para medir esta variable formuló la siguiente pregunta: ¿Cómo calificaría la protección de la propiedad intelectual, incluyendo medidas contra la falsificación, en su país?, (donde 1 = muy débil; 7 = muy fuerte). Como resultado a la pregunta, se puede observar en el Gráfico 1, que los primeros 20 lugares son ocupados por los países con mayor desarrollo económico, destacando a Finlandia, Singapur, Nueva Zelanda con una calificación que se aproxima a siete; es decir, estos países adoptan medidas a favor de la protección de la PI que hasta el momento les están dando un buen resultado, lo mismo ocurre con los restantes países como Qatar, Japón, Emiratos Arabes, etc. Situación que es predecible ya que en la actualidad son quienes además de tener una cultura de respeto a la PI (con excepciones) vienen implementando grandes reformas a sus sistemas normativos y fuertes medidas antipiratería y anticorrupción, además de poseer los recursos tecnológicos, científicos y económicos. Es de destacar el trabajo que están realizando algunos países como Puerto Rico y Sud Africa, que no estaban considerados como desarrollados sin embargo de lo cual se encuentran ubicados en la séptima y decima octava posición respectivamente.

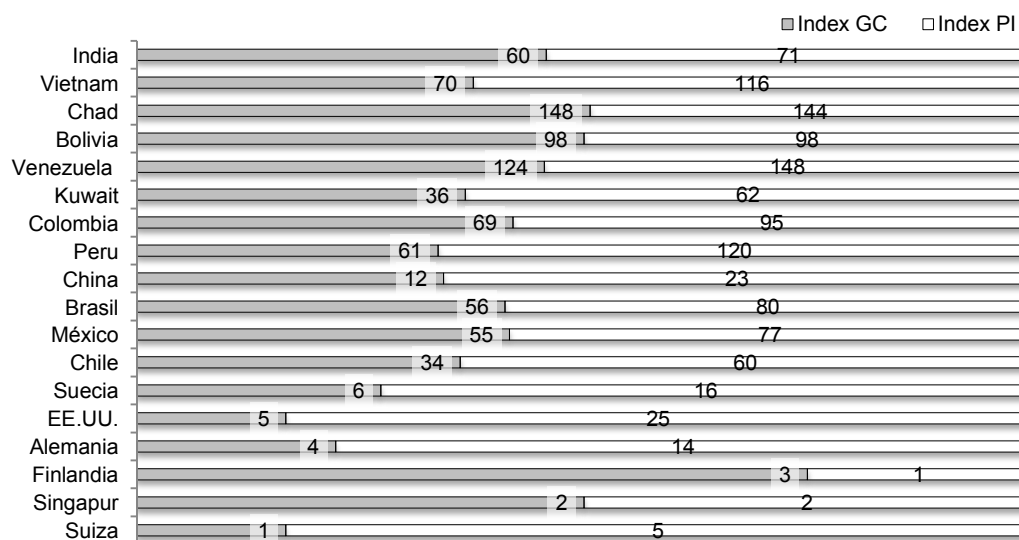
Gráfico 1: Lista de los Países Que Mejor Protegen la PI (Promedio Ponderado 2013-2014)



En este Gráfico podemos observar la clasificación de una de los pilares del IGC "Instituciones" dentro del cual tenemos el indicador "Protección de la PI", Donde podemos observar a los 20 primeros países que mejor protegen la PI., notando que la mayoría corresponde a los países denominados de mayor desarrollo económico. Fuente: Elaboración propia a partir de los datos del WEF (2013, p. 52)

Profundizando, en el Gráfico 2 relacionamos el IGC y la PI para los países seleccionados, encontrando algunas inconsistencias:

Gráfico 2: Relación IGC y los Países Que Mejor Protegen la PI (Países Seleccionados)



En este Gráfico 2 podemos observar la relación IGC y los países que mejor protegen la PI para los países seleccionados. Resaltando por ejemplo el caso de Finlandia, que ocupa el 1er lugar en protección de la PI y el 3er lugar en competitividad. Seguido de Singapur con el 2do lugar tanto en protección de la PI y Competitividad. Fuente: Elaboración propia a partir de los datos del WEF (2013).

Los países que calificaron con una protección a la PI muy fuerte, corresponden a los países desarrollados con niveles de competitividad altos, existiendo algunas excepciones como Estados Unidos (EEUU), Alemania y Suecia que aparentemente no adoptan mayores medidas de protección a las creaciones intelectuales. Contrario a los discursos y exigencias de protección para los países menos desarrollados,

ejemplo de ello son las salvaguardas para medicamentos (importaciones paralelas y licencias obligatorias), que tanto en la declaración de Doha como en la OMC se establecieron teniendo en cuenta la vulnerabilidad de estos países en aspectos de salud pública. Por el contrario países de menor desarrollo como Chad, Bolivia, la India a pesar de tener un nivel menor en el IGC tienden a hacer todo lo que está a su alcance para adoptar medidas de protección de la PI. Situación que nos permite concluir que los países desarrollados o en vías de desarrollo utilizan diferente tipo de estrategias para ser más competitivos, una de ellas no es necesariamente el respeto a los derechos de PI, que como vemos países desarrollados que son muy competitivos no necesariamente respetan los acuerdo internacionales como el ADPIC.

### Índice Global de Innovación

Otro de los aspectos para nuestro análisis, es el tema relacionado con la innovación, en este sentido cabe realizarnos la siguiente pregunta: ¿Cómo se relaciona el Índice Global de Innovación (IGI) con la PI y cómo impacta en la competitividad de los países?. Concretamente, la innovación es una invención aplicada que se encuentra tutela por las normativas sobre PI a través de las patentes. Como sabemos las empresas patentan para tener el derecho de la explotación exclusiva de sus productos tanto a nivel nacional como internacional. En la Tabla 2 encontramos los 10 primeros países más innovadores del mundo según *The Business School for the World (INSEAD, 2013)*. Coincidiendo en su mayoría con los países más competitivos del Gráfico 2 que pertenecen al grupo de los países desarrollados. Las variables consideradas para el IGI son: i) Las Instituciones, ii) Capital humano e investigación, iii) Infraestructura, iv) Sofisticación del mercado, v) Sofisticación de negocios, vi) Resultados del conocimiento y la tecnología, vii) Resultados de la creatividad. Donde las dos últimas variables consideran aspectos de la PI como las patentes, marcas, licencias, regalías, entre otros.

Tabla 2: Índice Global de Innovación (IGI)

Rank	Country	Score/100	Income
1	Suiza	66.6	HI
2	Suecia	61.4	HI
3	Reino Unido	61.2	HI
4	Países Bajos	61.1	HI
5	Estados Unidos	60.3	HI
6	Finlandia	59.5	HI
7	Hong Kong (China)	59.4	HI
8	Singapur	59.4	HI
9	Dinamarca	58.3	HI
10	Irlanda	57.9	HI

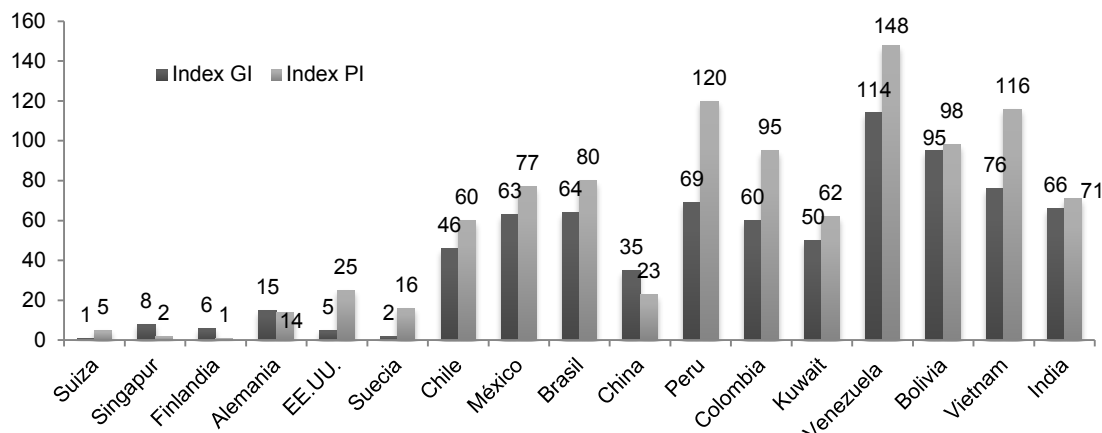
En esta Tabla encontramos la clasificación de los 10 primeros lugares, correspondientes a los países mas innovadores. El INSEAD, realiza la clasificación de los países de acuerdo con su nivel de ingresos: Así, el código LI = ingresos bajos, LM = ingresos medio-bajos, UM = ingresos medio-altos, y HI = ingresos altos. Como es de notar en los primeros lugares no existe ningún país de menor desarrollo. Fuente: Elaboración propia a partir de los datos de INSEAD, (2013, pp. 20-21).

En la anterior Tabla 2 y en general en el IGI podemos observar que los países con ingresos altos y medios altos (países desarrollados) ocupan las mejores posiciones. No es sino hasta la posición número 45 del IGI que encontramos a la República del Moldova como primer país de ingresos medio bajos y a Uganda en la 89 de ingresos bajos como mejores posicionados respecto a sus similares en ingresos. Esta situación nos permite inferir que existe una relación proporcional entre el nivel de ingresos que tienen los países y su nivel de innovación, lo que indica además que las normativas sobre PI no inciden en mayor proporción que el nivel de ingresos. Esta situación la podemos ver con mayor claridad infra, donde relacionamos al IGI con la lista de los países que mejor protegen la PI. (WEF, 2013).

Como se demuestra en le siguiente Gráfico, los países se encuentran mejor ubicados respecto a la innovación que respecto a la protección de la PI. En este sentido, es de destacar a Suiza, Singapur y

Finlandia que tienen una relación proporcional entre la innovación y la PI, resaltando la situación de Finlandia que se encuentra en la primera posición sobre la protección de PI y sexta sobre el IGI, es decir existe una coherencia entre los primeros lugares que ocupa en cada medición ya sea el IGI o si observamos supra en el IGC. Situación que es contraria en EEUU. Éste país está situado en la posición quinta respecto al IGI y veinticinco en la protección de la PI, evidenciándose una vez más en la contradicción de su retórica sobre el cumplimiento de los tratados internacionales y la exigencia para con los países en vías de desarrollo con el cumplimiento del Acuerdo sobre los derechos de propiedad intelectual y comercio.

Gráfico 3: Relación Entre el IGI y los Países Mejor Ubicados en la Protección de la PI



En este Gráfico 3 podemos observar la relación IGI y los países que mejor protegen la PI para los países seleccionados. Resaltando por ejemplo el caso de Finlandia, que ocupa el 1er lugar en protección de la PI y el 6to lugar en innovación. Seguido de Singapur con el 2do lugar en protección de la PI y 8vo en Innovación. Fuente: Elaboración propia a partir de los datos de WEF (2013) y del INSEAD (2013, p. 11).

Se puede observar además en el Gráfico 3, que la situación sobre la relación PI/IGI se acentúa conforme los países son menos desarrollados; es decir, están mejor situados en el IGI respecto a los países que mejor protegen la PI. Destacando la situación de Suecia, Peru y Vietnam, que prácticamente duplican la diferencia de posiciones respecto a la relación PI/IGI. Podría decirse que estos países están innovando pero no adoptando medidas para proteger o cumplir con lo dispuesto en el Acuerdo sobre los ADPIC. De acuerdo con el Director de la OMPI (Gurry, 2011) Las empresas de los países de bajos ingresos ya no son simples importadores de tecnología ya que la brecha tecnológica se ha reducido (...). En virtud de los resultados analizados supra, se demuestran que la brecha entre los países de mayores y menores ingresos sigue tan profunda como décadas atrás. A partir de la firma del Acuerdo sobre los ADPIC únicamente se ha exigido a los países de menores ingresos el estricto cumplimiento de sus disposiciones con amenazas de represalias en caso de no hacerlo.

#### Número de Solicitudes Por Sector de la Tecnología

Roffe & Santa Cruz (2006, p.5) señalan que la PI ha adquirido en estos últimos años una particular importancia en el proceso de globalización y en la nueva economía del conocimiento. En este sentido ya no se puede afirmar que los aspectos sobre la PI no tienen relación con el comercio internacional, más aún cuando observamos en la siguiente Tabla el incremento de solicitudes de patentes para casi todas las actividades de comercio. El asunto ahora es identificar si las disposiciones sobre la PI son equitativas para todos los países.

Tabla 3: Solicitudes de Patente Presentadas Por Sector Tecnológico y Por País de Origen. (2007-2013)

Sector Tecnológico/País	Jp	Sz	Eu	Ch	Al	Ko	Fr
I. Electrónica	170890	8014	220804	75912	46750	52998	26020
II. Instrumentos	71120	9078	129302	10744	35014	12168	13142
III. Química	95598	18682	181862	17210	58836	21624	25476
IV. Mecánica	85438	10066	87432	14554	81310	14532	23990
V. Otros sectores	13208	3412	42684	7658	15550	10608	6480
<b>TOTAL</b>	<b>436,254</b>	<b>49,252</b>	<b>662,084</b>	<b>126,078</b>	<b>237,460</b>	<b>111,930</b>	<b>95,108</b>

En esta Tabla 3 encontramos las solicitudes de patente por Sector tecnológico (5 Sectores) y por el otro lado 7 países seleccionados que corresponden a los que mas presentaron solicitudes en el periodo (2007-2013). Cabe resaltar que EEUU. es el país que mas solicitudes ha presentado. Fuente: Elaboración propia a partir de WIPO (2013, p. 43).

Para nuestros fines, hemos dividido en cinco sectores de la tecnología como consta en la anterior Tabla 3, donde el mayor número de solicitudes presentadas correspondió a Estados Unidos con 662,084 solicitudes, destacando 220,804 para aparatos electrónicos, 181,862 para productos químicos y 129,302 para instrumentos entre los más representativos. El siguiente país con más solicitudes es Japón con 436, 254 donde se destaca 170,890 para la electrónica especialmente la tecnología informática, 95,598 en el sector químico, 71,120 para instrumentos, principalmente para la tecnología médica; los siguen Alemania con 237,460, China con 126,078, Corea con 111,930, Francia con 95,108 y Suiza con 49,252, solicitudes de patentes por sector tecnológico. En conclusión, las innovaciones hoy en día abarcan una amplia gama de campos de la tecnología donde por la información obtenida supra solo participan los países desarrollados, como creadores, mientras los países de menor desarrollo participan en el mercado como consumidores de tecnología.

### Impacto de los Indicadores del Acuerdo Sobre los ADPIC en el Comercio Internacional

El objetivo del siguiente apartado, es describir y analizar en forma sucinta como las creaciones intelectuales protegidas a través de las patentes, modelos de utilidad, marcas y diseños industriales son estratégicamente manejadas por los países desarrollados, buscando ser más competitivos en el comercio internacional, valiéndose para ello de convenios internacionales como son: el Tratado de Cooperación en materia de Patentes, el Sistema de Madrid y el Sistema de la Haya.

### El Tratado de Cooperación en Materia de Patentes (PCT)

El PCT cuenta con 142 miembros, brinda a los solicitantes de patentes un medio ventajoso para obtener protección por patente en múltiples países. En la Tabla 4 encontramos que los países que utilizan esta vía PCT son los denominados de mayores ingresos o países desarrollados, destacándose entre estos, las solicitudes de los EEUU, Japón y Alemania que en conjunto suman el 52,6% del total mundial de entradas en la fase nacional/regional vía PCT. Siendo EEUU el principal país en solicitar la protección de sus patentes. Por ejemplo de mayor a menor porcentaje, el 53,5% del total de solicitudes de patentes que realizan los no residentes en México, las realiza EEUU, del mismo modo el 49,8% del total de solicitudes que realizan los no residentes en Canadá, los realiza EEUU, lo mismo ocurre con el 45,5 % de Australia, el 43,6 % de Singapur, el 33,9% de Japón. Es decir EEUU asegura y exige el cumplimiento de las disposiciones de PI a aquellos países en los que realiza mayores inversiones.

Tabla 4: Porcentaje de entradas en la fase nacional/regional del PCT. (2013)

País de origen	Oficina de Patentes											Total
	AU	CN	CH	OE	JP	CO	MX	RS	SG	EU	Otros	
China	0.7	0.5	1.5	1.0	0.7	0.7	0.2	1.2	0.9	1.1	0.2	0.8
EEUU	45.5	49.8	28.8	33.5	33.9	33.4	53.5	29.1	43.6	14.3	15.1	29.5
Finlandia	0.9	0.9	1.7	1.7	0.9	1.7	1.1	2.2	1.6	1.2	3.0	12.0
Francia	2.7	4.0	4.0	5.2	4.5	3.7	4.0	5.9	3.0	6.0	1.5	4.0
Japón	5.6	6.2	25.0	15.3	22.4	30.2	3.1	8.0	12.4	26.9	2.6	15.6
Rep. Corea	1.7	1.3	3.9	2.1	3.5	0.9	1.8	4.1	1.5	3.1	4.0	2.1
Suiza	5.0	4.1	3.3	3.2	3.1	3.3	5.8	6.9	5.4	2.1	1.5	3.1

En esta Tabla 4 se presenta las entradas de patentes a fase nacional/regional del PCT por país de origen, donde se puede apreciar el potencial de mercado de los países desarrollados a través de las patentes y la estrategia de penetración a los mercados de interés. Fuente: Elaboración propia a partir de WIPO, (2013, p. 30). NOTA: Australia (AU), Canadá (CN), China (CH), Oficina Europea (OE), Japón (JP), Corea (CO), México (MX), Rusia (RS), Singapur (SG), Estados Unidos (EU).

### El Sistema de Madrid Para el Registro Internacional de Marcas

El Sistema de Madrid (SM) ofrece a los propietarios de marcas la posibilidad de proteger su marca en el territorio de las 85 Partes Contratantes, mediante la presentación de una única solicitud en una oficina nacional o regional de PI. De acuerdo con el informe de WIPO (2010). En 2009, los 100 principales solicitantes con arreglo al SM representaron casi el 10% de todas las solicitudes internacionales de registro de marcas, destacando a los solicitantes europeos y asiáticos dentro de las 10 primeras.

Tabla 5: Los 10 Principales Solicitantes Con Arreglo al Sistema de Madrid (2010)

No.	Nombre del Solicitante (Sistema de Madrid)	País de Origen	Solicitudes Presentadas
1	novartis ag	Suiza	136
2	lidl stiftung & co.kg	Alemania	109
3	hekel ag & co. kgaa	Alemania	98
4	zhejiang province haomenglai grup co.,	China	96
5	ltd	Japón	74
6	shimano inc.	Eslovenia	74
7	krka	Hungría	70
8	richter gedeon nyrt.	Francia	67
9	l'oreal	Alemania	64
10	bsh bosh und siemens hausgerate gmbh	Hungría	63

En esta Tabla 5 se presenta las 10 principales solicitudes de registro de marca, que corresponde a los países de mayor desarrollo económico. Así por ejemplo Suiza presenta 136 solicitudes para la marca correspondiente a NOVARTIS AG. Seguido de la Empresa LIDL STIFTUNG & CO.KG de Alemania con 109 solicitudes. Fuente: Elaboración propia a partir de WIPO, (2010, p. 90).

Podemos apreciar en la anterior Tabla, que la empresa farmacéutica Novartis AG, de Suiza, encabeza la lista con 136 solicitudes. Los alemanes ocupan 16 puestos entre los 50 principales solicitantes. La empresa Zhejiang Province Haomenglai Group Co. LTD de China, que ocupa el cuarto puesto, es una de las cuatro empresas chinas que figuran en la lista de los 50 principales solicitantes. Empresas de Eslovenia y Hungría ocupan el 6° y el 7° lugar, respectivamente. Es necesario aclarar que entre las 10 empresas y aún más entre los 100 principales solicitantes de marcas no se encuentra ningún país en vías de desarrollo. Recordemos que un registro internacional con arreglo al SM surte el mismo efecto que una solicitud de registro de la marca en cada una de las Partes Contratantes. En este sentido el SM constituye la mejor estrategia para que las empresas transnacionales puedan proteger sus marcas y su prestigio.

### El Sistema de la Haya

El Sistema de La Haya (SH) para el registro internacional de diseños industriales está constituido por tres tratados internacionales (Acta de Londres, Acta de La Haya y Acta de Ginebra) y es administrado por la OMPI. Al igual que los anteriores sistemas, éste ofrece a los solicitantes la posibilidad de registrar sus diseños industriales en varios países mediante la presentación de una única solicitud ante la Oficina Internacional de la OMPI. Si observamos la evolución de los registros internacionales de diseños industriales y su respectiva tasa de crecimiento, podemos notar que el número de registros inscritos disminuyó drásticamente durante el período comprendido entre 2003 y 2005, lo que puede explicarse según WIPO, (2010, p. 107) el hecho de que, a partir de 2003, se permitió solicitar diseños comunitarios por vía de la Oficina de Armonización del Mercado Interior (OAMI), con lo que los solicitantes podían presentar una única solicitud en esta oficina para proteger sus diseños en todos los países miembros de la UE. En 2008, el número de registros internacionales volvió a crecer considerablemente lo que, a su vez, puede atribuirse según el organismo antes citado en gran medida a la adhesión de la OAMI al Sistema de La Haya en ese mismo año. Situación contraria en los países de menor desarrollo, ya que no existe este tipo de iniciativas.

### CONCLUSIONES

La PI constituye por hoy uno de los temas de mayor complejidad dentro del ámbito del comercio internacional, específicamente el tema de la relación TLC y los indicadores de PI inmersos tanto en el IGC, el IGI, y el Acuerdo sobre los ADPIC. Si bien es cierto con el advenimiento de este último se llegó a controlar de alguna forma las infracciones a las creaciones intelectuales, en la actualidad se ha constituido en una herramienta de sometimiento para los países con menor desarrollo. Tal es el caso de las exigencias que imponen los EEUU para la firma de los TLC a países como Panamá, Colombia, Perú, Ecuador, entre otros; los cuales terminan firmando contratos de adhesión renunciando a su autonomía para controlar sus propios recursos. Entre las peticiones que realizan los EEUU para la firma del TLC se encuentran: la patentabilidad de segundos usos, extensión del plazo, patentabilidad de las técnicas de diagnóstico médico, licencias obligatorias, protección de los datos de prueba. Del mismo modo se exige la adhesión a tratados internacionales como son: El tratado de Budapest para el reconocimiento de depósitos de microorganismos y el Convenio internacional para la protección de las obtenciones vegetales (UPOV de 1991), entre otros. Por lo tanto ante la problemática planteada sobre que no se ha podido determinar con certeza, el impacto de los indicadores de competitividad relacionados con la PI en el Comercio Internacional, podemos concluir que los mayores y únicos beneficiarios por el momento son los países desarrollados. Posiblemente en un futuro, esperamos que muy cercano, todos los países nos encontremos en condiciones de explotar libremente nuestros recursos intelectuales y entrar de este modo a una sana competencia.

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# APLICACIONES MÓVILES UTILIZADOS EN LA DOCENCIA, CASO FACULTAD DE DERECHO, UNIVERSIDAD AUTÓNOMA DE BAJA CALIFORNIA

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## RESUMEN

*En la actualidad los dispositivos móviles han venido formando parte de nuestra vida diaria. En la mayoría de nuestras actividades se ve involucrado su uso. Las generaciones actuales ven el uso de estos dispositivos como parte de sus vidas tanto en la comunicación social, diversión y aprendizaje. Por lo cual se busca darles una herramienta de apoyo académico a los alumnos y maestros de la Facultad de Derecho Campus Mexicali con el fin de aprovechar las tecnologías existentes en nuestras instalaciones además de su interés en el uso y manejo con estos dispositivos. En base a lo anterior se buscó una aplicación la cual pueda apoyar las clases presenciales en salones y laboratorios de cómputo de la Facultad logrando ofrecer presentaciones y trabajos de calidad utilizando equipos y tecnologías modernos y actuales la cual se apoya con la utilización de dispositivos móviles (iphone, ipad, smartphones, tablet, etcétera) como herramienta de almacenaje y control de presentaciones para trabajos a exponer en clase utilizando los cañones de proyección y redes inalámbricas disponibles en la facultad.*

**PARABAS CLAVAS:** Enseñanza, Facultad de Derecho

## MOBILE APPLICATIONS USED IN TEACHING, CASE LAW SCHOOL, UNIVERSITY OF BAJA CALIFORNIA INDEPENDENT

### ABSTRACT

*At present mobile devices have been part of our daily lives. In most of our activities are involved use. Current generations are using these devices as a part of their lives both in social communication, fun and learning. Therefore it seeks to give a tool for academic support to students and teachers of the Law School Campus Mexicali in order to leverage existing technologies in our facilities in addition to its interest in the use and handling these devices. Based on the above application which sought to support face classes in classrooms and computer labs of the Faculty making presentations and provide quality work using modern equipment and technologies which supports the use of mobile devices (iphone, ipad, smartphone, tablet, etc.) as a tool for control storage and presentations for work to present in class using guns projection and wireless networks in school.*

**JEL:** M00

**KEYWORDS:** Teaching, Law School

### INTRODUCCIÓN

En los últimos años para los alumnos, las aplicaciones móviles han venido desplazando a las computadoras de escritorio y computadoras portátiles como medios de comunicación y medios de información. En la actualidad se puede tener por medio de estos aparatos electrónicos comunicación en tiempo real y búsqueda

de información en la palma de nuestras manos. Los alumnos ven en estos equipos una herramienta muy amigable y a la vez entretenida para su preparación académica. Es por esto que se buscó una aplicación que pueda ayudar tanto a los alumnos y maestros de la Facultad de Derecho Mexicali en el desarrollo y presentación de sus trabajos aprovechando las tecnologías existentes en la Facultad como son cañones y redes inalámbricas, además de poder utilizar los equipos tradicionales como computadoras personales y portátiles también ya existentes. Un dispositivo móvil o teléfono inteligente es un dispositivo electrónico que tiene las funciones de un teléfono móvil como hacer llamadas telefónicas y además de ser muy parecido a las funciones que desarrolla una microcomputadora personal. Una de las funciones que lo hacen muy parecido a una microcomputadora personal es la posibilidad de instalar programas adicionales desarrollados incluso por programadores independientes. Los dispositivos móviles actuales pueden interactuar con una variedad de sistemas operativos como Android, BlackBerry OS, Symbian, Windows mobile, iPhone OS, etcétera, con lo que puede haber una gran diversidad de desarrolladores de aplicaciones de software facilitando al usuario a realizar parte de sus tareas cotidianas.

## REVISIÓN LITERARIA

*Aplicaciones móviles:* Se le conoce como aplicación móvil a un programa informático que se puede descargar de algún sitio de internet e instalar en un teléfono o dispositivo móvil creado para llevar a cabo una tarea.

*Dispositivos móviles:* Son dispositivos electrónicos diseñados de pequeño tamaño físico con capacidades de procesamiento de datos con la opción de conexión a una red de datos, con memoria propia limitada diseñados para funciones específicas pero con la posibilidad de llevar a cabo funciones más generales.

### Características de los dispositivos móviles

*Portabilidad:* Accesibilidad a correo electrónico, crear y editar documentos, acceso a páginas electrónicas, utilización de aplicaciones acezado de cualquier lugar.

*Características técnicas:* Comúnmente de tamaño pequeño, capacidad de procesamiento, acceso a redes de cómputo.

*Internet:* Acceso a Internet por medio de tecnología Wi-Fi o 3G.

*Funcionalidad:* Geo localización, cámara digital

### Sistemas Operativos Para Dispositivos Móviles

*Android:* Sistema Operativo para dispositivos móviles basado en GNU/Linux inicialmente desarrollado por google. Permite desarrollo de aplicaciones por terceros.

*Symbian:* Es un Sistema operativo con una colección compacta de código ejecutable y varios archivos, la mayoría de ellos bibliotecas vinculadas dinámicamente.

*BlackBerry OS:* Sistema operativo multitarea que soporta desarrollo de aplicaciones JAVA.

*Windows Mobile:* Sistema operativo basado en Windows.

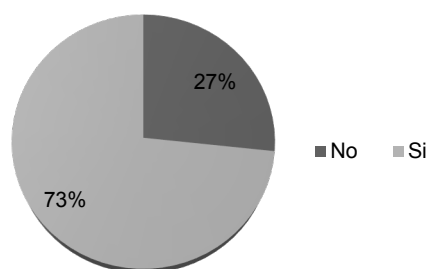
*iPhone OS:* Versión reducida de Mac OS X Optimizada para procesadores ARM.

## METODOLOGÍA

Para conocer la disposición de dispositivos móviles, el uso de internet por medio de la redes inalámbricas proporcionadas por la UABC, la utilización de equipo de video proyección disponible en laboratorio de cómputo para apoyo en las aulas de la facultad y la utilización de las computadoras de los laboratorios de cómputo por parte de los alumnos de la Facultad de Derecho Campus Mexicali de la UABC se realizó una encuesta entre 746 alumnos de un total de 2478 representando un 30 % del alumnado total de las cuales se obtuvo la siguiente información.

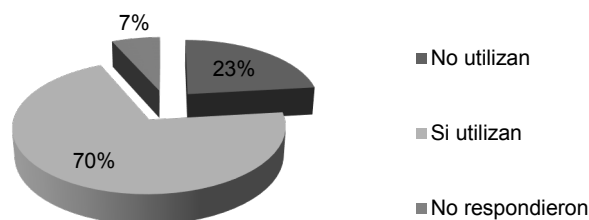
### Encuesta

Figura 1: Alumnos Que Disponen de Dispositivo Móvil



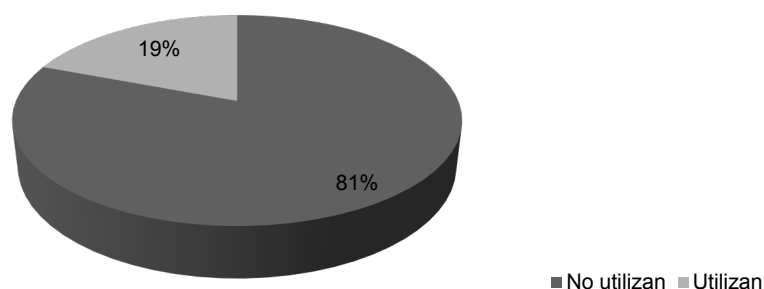
Para conocer la disposición y utilización de dispositivos móviles o teléfonos inteligentes entre los alumnos de la Facultad de Derecho Mexicali se realizó una encuesta entre el alumnado en el cual se obtuvo como resultado que el 73% dispone de un dispositivo móvil y lo utiliza con gran frecuencia y el 23% no dispone de algún dispositivo móvil.

Figura 2: Utilización de Internet Por Parte de los Alumnos



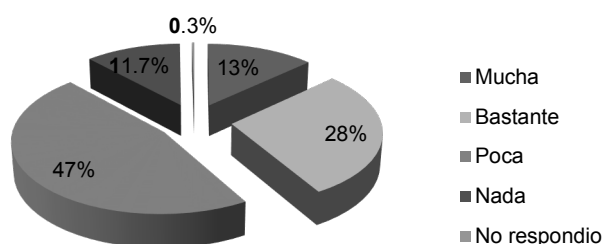
Para conocer el uso y demanda de las redes inalámbricas disponibles como apoyo para el acceso a información hacia internet se realizó una encuesta entre el alumnado en el cual se obtuvo como resultado que el 70% utiliza el Internet frecuentemente, el 23% no lo utiliza y el 7% prefirió no responder.

Figura 3: Utilización de Equipo de Video Proyección



El uso del servicio de equipo de video proyección para exposición en salones de clase, según resultados de la encuesta aplicada, indican que el 19% de los alumnos utilizan semanalmente este servicio y el 81% no hace uso de este servicio.

Figura 4: Alumnos Que Utilizan Centro de Cómputo



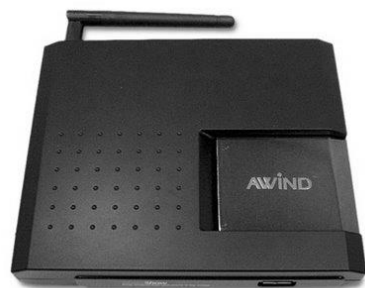
La Facultad dispone de un laboratorio de cómputo el cual ofrece a los alumnos un área de trabajo para realizar tareas, prácticas e investigaciones jurídicas, de la encuesta aplicada se obtuvo como resultado que el 13% de los alumnos utilizan con MUCHA frecuencia el centro de cómputo, el 28% de los alumnos utilizan con BASTANTE frecuencia el centro de cómputo, el 47 % de los alumnos utilizan con POCA frecuencia el centro de cómputo, el 11.7% de los alumnos NO utilizan el centro de cómputo y el 0.3% de los alumnos no respondió.

## CONCLUSIONES

En base a las encuestas realizadas y en base a lo investigado en opciones de aplicaciones móviles para utilización en la docencia, se encontró e incorporo una aplicación llamada MobiShow la cual se ejecuta en la mayoría de los dispositivos móviles con diferentes sistemas operativos y nos ayuda a transmitir imágenes

figas a un proyector de video con la opción de ser utilizada con conexión inalámbrica. Con la ayuda de un dispositivo de AWIND, como se muestra en la figura 5, nos permite visualizar contenido de teléfonos inteligentes en una pantalla externa sin necesidad de cables. Este receptor se conecta a nuestro teléfono inteligente mediante Wi-Fi y dispone de una salida VGA que conectamos a un televisor o un proyector de video. Por medio del software de aplicación para nuestro dispositivo móvil podremos enviar el contenido a nuestra pantalla, sin vernos limitados por la resolución del teléfono. Esta aplicación puede ayudarnos a visualizar presentaciones realizadas en Power Point y además puede transmitir video de alta resolución.

Figura 5: Equipo de Interconexión Inalámbrico Para Conectar a Equipo de Proyección



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# **DISEÑO DE UN SISTEMA DE INDICADORES DE GESTIÓN PARA LA DIRECCIÓN DE DESARROLLO ECONÓMICO DEL H. AYUNTAMIENTO DEL MUNICIPIO DE EL GRULLO, JALISCO**

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Enrique Robles Rodríguez, Instituto Tecnológico Superior de el Grullo

## **RESUMEN**

*Todas las actividades pueden medirse con parámetros que enfocados a la toma de decisiones son señales para monitorear la gestión, así se asegura que las actividades vayan en el sentido correcto y permiten evaluar los resultados de una gestión frente a sus objetivos, metas y responsabilidades. Estas señales son conocidas como indicadores de gestión. Un indicador de gestión es la expresión cuantitativa del comportamiento y desempeño de un proceso, cuya magnitud, al ser comparada con algún nivel de referencia, puede estar señalando una desviación sobre la cual se toman acciones correctivas o preventivas según el caso. Para trabajar con los indicadores debe establecerse todo un sistema que vaya desde la correcta comprensión del hecho o de las características hasta la de toma de decisiones acertadas para mantener, mejorar e innovar el proceso del cual dan cuenta. Los indicadores son una forma clave de retroalimentar un proceso, de monitorear el avance o la ejecución de un proyecto y de los planes estratégicos, entre otros. El presente trabajo muestra un tablero de indicadores de gestión diseñados para la medición de cada uno de los programas que se manejan en la Dirección de Desarrollo Económico del H. Ayuntamiento de El Grullo, Jalisco, México; como una iniciativa de mejora para el área y que a pesar de los cambios de administración y gobierno que ocurren cada tres años, se pueda llevar una continuación y seguimiento estadístico sobre los apoyos y programas ofrecidos por el área con la finalidad de buscar siempre aumentar el número de beneficiarios posibles.*

**PALABRAS CLAVE:** Indicador, Gestión, Desarrollo Económico

## **DESIGN OF A H. HALL ECONOMIC INDICATORS SYSTEM FOR MANAGEMENT DEVELOPMENT DIRECTION OF THE TOWN GRULLO, JALISCO**

## **ABSTRACT**

*All activities can be measured with parameters focused decisions are signals to monitor management and ensures that the activities are in the right direction and to assess the results of a management meet its objectives, goals and responsibilities. These signals are known as indicators. A performance indicator is a quantitative expression of the behavior and performance of a process, whose magnitude, when compared to a reference level, it may be signaling a deviation on which corrective or preventive actions are taken as appropriate. To work with a whole system indicators that go from the correct understanding of the fact or characteristic to making the right decisions to maintain, improve and innovate the process which should be made aware. Indicators are a key form of feedback process, to monitor the progress or the implementation of a project and strategic plans, among others. This paper shows a management indicators designed to measure each of the programs that are handled in the Directorate of Economic Development City Council of Cranbrook, Jalisco, Mexico, as an improvement initiative for the area and that despite changes in government administration and occurring every three years, you can take a*

*continuation and statistical monitoring of supports and programs offered by the area in order to find always increase the number of potential beneficiaries.*

**JEL:** M100

**KEYWORDS:** Flag, Management, Economic Development

## INTRODUCCIÓN

Todas las actividades pueden medirse con parámetros que enfocados a la toma de decisiones son señales para monitorear la gestión, así se asegura que las actividades vayan en el sentido correcto y permiten evaluar los resultados de una gestión frente a sus objetivos, metas y responsabilidades. Estas señales son conocidas como indicadores de gestión. Un indicador de gestión es la expresión cuantitativa del comportamiento y desempeño de un proceso, cuya magnitud, al ser comparada con algún nivel de referencia, puede estar señalando una desviación sobre la cual se toman acciones correctivas o preventivas según el caso. Para trabajar con los indicadores debe establecerse todo un sistema que vaya desde la correcta comprensión del hecho o de las características hasta la de toma de decisiones acertadas para mantener, mejorar e innovar el proceso del cual dan cuenta. Los indicadores son una forma clave de retroalimentar un proceso, de monitorear el avance o la ejecución de un proyecto y de los planes estratégicos, entre otros. El presente trabajo muestra un tablero de indicadores de gestión diseñados para la medición de cada uno de los programas que se manejan en la Dirección de Desarrollo Económico del H. Ayuntamiento de El Grullo, Jalisco, México; como una iniciativa de mejora para el área y que a pesar de los cambios de administración y gobierno que ocurren cada tres años, se pueda llevar una continuación y seguimiento estadístico sobre los apoyos y programas ofrecidos por el área con la finalidad de buscar siempre aumentar el número de beneficiarios posibles. Todo ello con el objetivo de diseñar e implementar procesos de gestión eficientes para la dirección de Desarrollo Económico así como disminuir el retroceso en las metas establecidas por la administración en los cambios de gobierno y asegurar un desarrollo económico sostenido. De igual forma, la sociedad se beneficiaría mejorando el impacto de los programas en la sociedad.

## REVISIÓN LITERARIA

Los indicadores son elementales para evaluar, dar seguimiento y predecir tendencias de la situación de un país, un estado o una región en lo referente a su economía, sociedad, desarrollo humano, etc., así como para valorar el desempeño institucional encaminado a lograrlas metas y objetivos fijados encada uno de los ámbitos de acción de los programas de gobierno. La comparabilidad del desarrollo económico y social es otra de las funciones de los indicadores, ya que estamos inscritos en una cultura donde el valor asignado a los objetos, logros o situaciones sólo adquiere sentido respecto a la situación de otros contextos, personas y poblaciones, es decir, es el valor relativo de las cosas lo que les da un significado (Extraído el 20 de marzo desde:

[www.inegi.gob.mx/inegi/contenidos/espanol/prensa/contenidos/articulos/economicas/indicadores.pdf](http://www.inegi.gob.mx/inegi/contenidos/espanol/prensa/contenidos/articulos/economicas/indicadores.pdf)).

### Conceptos de Indicador

Herramientas para clarificar y definir, de forma más precisa, objetivos e impactos, son medidas verificables de cambio o resultado diseñadas para contar con un estándar contra el cual evaluar, estimar o demostrar el progreso con respecto a metas establecidas, facilitan el reparto de insumos, produciendo productos y alcanzando objetivos. Una de las definiciones más utilizadas por diferentes organismos y autores es la que Bauer dio en 1966: “Los indicadores sociales son estadísticas, serie estadística o cualquier forma de indicación que nos facilita estudiar dónde estamos y hacia dónde nos dirigimos con respecto a determinados



objetivos y metas, así como evaluar programas específicos y determinar su impacto” (Extraído el día 20 de marzo de 2014, desde:

<http://www.inegi.gob.mx/inegi/contenidos/espanol/prensa/contenidos/articulos/economicas/indicadores.pdf>).

Medida estadística de un aspecto determinado de la realidad, ya que expresa las propiedades de un fenómeno o situación del que interesa conocer el estado en que se encuentra. El indicador por tanto, es un referente de aquello que será medido bajo la consideración de varias escalas o dimensiones y por definición, provienen de relacionar dos o más datos significativos que contribuyen a la realización del seguimiento o evaluación de una situación o fenómeno señalado (Extraído el día 20 de marzo de 2014, <http://planeacion.ucol.mx/indicadoresinstitucionales/publicaciones/glosario/>).

Datos que nos permiten medir de forma objetiva los sucesos del mercado para poder respaldar acciones. Pero ¿cuáles son los más fiables? Son variables que intentan medir u objetivar en forma cuantitativa o cualitativa, sucesos colectivos para así, poder respaldar acciones. Es la definición de los indicadores y entre los atributos de un buen indicador están la disponibilidad, especificidad, confiabilidad, sensibilidad y alcance".

#### Características de un Indicador

**Disponibilidad:** los datos básicos para la construcción del indicador deben ser de fácil obtención sin restricciones de ningún tipo.

**Simplicidad:** el indicador debe ser de fácil elaboración. Validez: la validez de los indicadores significa que éstos deben tener la capacidad de medir realmente el fenómeno que se quiere medir y no otros.

**Especificidad:** si un indicador no mide realmente lo que se desea medir, su valor es limitado, pues no permite la verdadera evaluación de la situación al reflejar características que pertenecen a otro fenómeno paralelo.

**Confiabilidad:** los datos utilizados para la construcción del indicador deben ser fidedignos (fuentes de información satisfactorias).

**Sensibilidad:** el indicador debe ser capaz de poder identificar las distintas situaciones aún en áreas con distintas particularidades, independientemente de la magnitud que ellas tengan en la comunidad.

**Alcance:** el indicador debe sintetizar el mayor número posible de condiciones o de distintos factores que afectan la situación descrita por dicho indicador. En lo posible el indicador debe ser globalizador (Extraído el día 20 de marzo de 2014, ¿Qué son los indicadores y para qué sirven?

[www.estrategiasdeinversion.com/noticias/20120705/son-indicadores-para-sirven#iZJ4xdOxphQPk17W](http://www.estrategiasdeinversion.com/noticias/20120705/son-indicadores-para-sirven#iZJ4xdOxphQPk17W)).

#### ¿Para Qué Sirve un Indicador o Su Importancia?

Un indicador se usa para describir un problema: Cómo y dónde ocurre y cómo afecta a éste. Los indicadores se desarrollan recolectando datos y se expresan a través de fórmulas matemáticas, tablas o gráficas. Los indicadores son útiles para poder medir con claridad los resultados obtenidos con la aplicación de programas, procesos o acciones específicos, con el fin de obtener el diagnóstico de una situación, comparar las características de una población o para evaluar las variaciones de un evento.

Permite identificar las diferencias existentes entre los resultados planeados y obtenidos como base para la toma de decisiones, fijar el rumbo y alinear los esfuerzos hacia la consecución de las metas establecidas con el fin de lograr el mejoramiento continuo de los servicios. Los indicadores pueden ser relativos a: Impacto, cobertura, eficiencia, calidad y recursos.

### ¿Qué es un Indicador de Gestión?

Un indicador de gestión es la expresión cuantitativa del comportamiento y desempeño de un proceso, cuya magnitud, al ser comparada con algún nivel de referencia, puede estar señalando una desviación sobre la cual se toman acciones correctivas o preventivas según el caso. Los indicadores de Gestión resultan ser una manifestación de los objetivos estratégicos de una organización a partir de su Misión. Igualmente, resultan de la necesidad de asegurar la integración entre los resultados operacionales y estratégicos de la empresa. Deben reflejar la estrategia corporativa a todos los empleados. Dicha estrategia no es más que el plan o camino a seguir para lograr la misión. Los indicadores de gestión, se entienden como la expresión cuantitativa del comportamiento o el desempeño de toda una organización o una de sus partes: gerencia, departamento, unidad u persona cuya magnitud al ser comparada con algún nivel de referencia, puede estar señalando una desviación sobre la cual se tomarán acciones correctivas o preventivas según el caso. Son un subconjunto de los indicadores, porque sus mediciones están relacionadas con el modo en que los servicios o productos son generados por la institución. El valor del indicador es el resultado de la medición del indicador y constituye un valor de comparación, referido a su meta asociada. Los indicadores de gestión suministran la información necesaria para el ejercicio del control económico de la gestión, concebido éste en su triple vertiente de control de eficacia, control de eficiencia y control de economía (Extraído el 20 de marzo desde: [www.escuelagobierno.org/inputs/los%20indicadores%20de%20gestion.pdf](http://www.escuelagobierno.org/inputs/los%20indicadores%20de%20gestion.pdf)).

### Dirección de Desarrollo Económico del Municipio de el Grullo, Jalisco

La Dirección de Desarrollo Económico es la encargada de Promover el desarrollo económico, la competitividad y atraktividad de nuestro municipio de manera sustentable, fortaleciendo la planta productiva, impulsando la inversión local, nacional y extranjera que propicie una mayor derrama económica y una mejor calidad de vida para el Municipio y de sus comunidades e impulsora de los Sectores Productivos, procurando la sustentabilidad y la competitividad en la Industria y las Empresas, con participación importante en el desarrollo y Bienestar del Municipio, en coordinación con los diferentes niveles de gobierno, la Iniciativa Privada, Instituciones Educativas, ong's, y evaluada por la Sociedad. Líneas de acción de los programas de la Dirección de Promoción Económica

a)	Desarrollo de Ideas De Negocio
b)	Financiamiento e inversión
c)	Empleo y autoempleo
d)	Productividad
e)	Atención a la vivienda
f)	Capacitación y calidad
g)	Cooperativismo
h)	Subsidios a MIPYME's
i)	Estudios de factibilidad
j)	Comercio y abasto

La dirección de promoción económica de El Grullo ofrece sus servicios mediante programas que emergen de las secretarías de los gobiernos estatales y federales, dichos programas son difundidos con estructuras y procesos documentados para su ejecución. Sin embargo, basado en la experiencia personal, se requiere que la dirección municipal de desarrollo cuente con un sistema que permita hacer estos programas más efectivos a la hora de bajarlos al ámbito municipal. Los programas de Desarrollo Económico desde el punto de vista municipal están enfocados a beneficiar en lo individual y en lo colectivo y por tanto cada programa y acción

ejecutada debe estar dirigida hacia este fin. De tal forma que no se obtengan resultados mínimos y aislados sino que desencadenen una serie de consecuencias positivas en lo colectivo.

### Procesos y Programas

#### Desarrollo de Ideas de Negocio

Trabaja por el desarrollo de ideas de negocio cuyo objetivo sea establecerse en el Municipio y que sean candidatas a tener un fuerte impacto regional. Este proceso se divide en dos:

Proyectos de inversión de El Municipio. Emergen directamente de la administración pública y buscan beneficiar a más de un productor teniendo como objetivo principal la creación de nuevas cadenas productivas.

Acompañamiento a proyectos individuales de inversión. Nacen desde el sector privado específicamente de empresas que buscan crecer o desarrollarse y buscan el acompañamiento para llevar a cabo su idea.

Programas que se incluyen. Dentro del sistema del Instituto Nacional del Emprendedor, INADEM, (2013), Fondo de Apoyo para la Micro, Pequeña y Mediana Empresa, Fondo Pyme. Definición del programa El FONDO PYME es un instrumento que busca apoyar a las empresas en particular a las de menor tamaño y a los emprendedores con el propósito de promover el desarrollo económico nacional, a través del otorgamiento de apoyos de carácter temporal a programas y proyectos que fomenten la creación, desarrollo, viabilidad, productividad, competitividad y sustentabilidad de las micro, pequeñas y medianas empresas. Dentro del Fondo PYME se encuentran los siguientes programas de apoyo.

Programas de Sectores Estratégicos y Desarrollo Regional  
Desarrollo de Proveedores  
Competitividad Regional  
Reactivación Económica

### Crédito

Incluye la gestión, promoción y acompañamiento a empresas para participar en programas de financiamiento de los diferentes niveles de gobierno así como de fideicomisos y fondos públicos de inversión. Programas que intervienen. Fondo Jalisco de Fomento Empresarial (FOJAL): La principal finalidad del FOJAL es otorgar una respuesta a las necesidades de asesoría integral, capacitación y financiamiento para las micro, pequeñas y medianas empresas del estado, fomentando con esto la creación, sobrevivencia y consolidación de las mismas.

### Empleo y Autoempleo

Se conforma por programas de capacitación para el empleo, programas de empleo temporal, bolsa de empleo municipal, campañas de fomento al autoempleo, promoción de la formalidad al empleo y ferias de empleo. Programas que intervienen. Servicio Nacional del Empleo Es la institución pública a nivel nacional que atiende, de manera gratuita y personalizada, los problemas de desempleo y subempleo en el país. Su misión consiste en ofrecer servicios de información, vinculación y orientación, así como proveer apoyos de tipo económico, de capacitación y de movilidad laboral.

*Productividad:* Integra tanto el desarrollo de opciones productivas para el municipio, y el encadenamiento productivo de esas opciones.

*Programas que intervienen:* Productividad Jalisco (PROJAL) Este programa contempla diversas acciones a realizar por parte de los sectores público, social y privado a fin de impulsar el desarrollo económico, La generación, La conservación y la creación de empleos mejor remunerados, la inversión, la competitividad y la productividad de los sectores económicos, así como la atención de situaciones económicas emergentes, para mejorar el nivel de vida de la población e impulsar el desarrollo equilibrado y sustentable del Estado.

*Consejo Estatal de Promoción Económica (CEPE):* El CEPE, es un Organismo Público Descentralizado del Ejecutivo del Estado con personalidad jurídica y patrimonio propio, sectorizado a la SEPROE, que en coordinación con la misma dependencia, se encarga de promover la inversión en el Estado. Su participación en el contexto del Plan Estatal de Desarrollo Jalisco 2030, motiva la integración de este Plan Institucional 2007-2013, estructurado bajo los lineamientos y supervisión de la Secretaría de Planeación del Gobierno del Estado. El Plan Institucional CEPE 2007-2013 incorpora las estrategias, políticas, objetivos y metas, en concordancia con las políticas públicas definidas en el entorno nacional y local. (Consejo Estatal de Promoción Económica. <http://www.jalisco.gob.mx/>. Recuperado 08, 2013, de <http://www.jalisco.gob.mx/es/gobierno/organismos/1856>).

*Capacitación y calidad:* Se refiere a la oferta de oportunidades de formación para las empresas locales enfocadas principalmente a elevar la calidad y la competitividad de las empresas. Programas que intervienen. Instituto Jalisciense de la Calidad, INJAC, 2013. Somos un Instituto que promueve en las organizaciones la adopción de Sistemas de Gestión de: Calidad, de Mejora, Ambiental y de Competitividad. Apoyamos a la micro, pequeña y mediana empresa a través de capacitación y consultoría especializada a desarrollar sistemas, mejorar sus procesos de forma que incremente la calidad de los productos y/o servicios que ofrecen a sus clientes.

*Cooperativismo:* Comprende las labores y acciones en conjunto con las sociedades cooperativas de El Municipio a fin de hacer real los principios de este modelo de asociación.

*Programas que intervienen:* Instituto Nacional de Economía Solidaria (INAES) Órgano desconcentrado de la Secretaría de Economía, cuyo propósito es apoyar los esfuerzos organizados de productores indígenas, campesinos y grupos populares-urbanos, para impulsar proyectos productivos y empresas sociales que generen empleos e ingresos para la población, lo cual permite mejorar sus condiciones de vida y propicia el arraigo en sus comunidades de origen, a través de los apoyos que otorga dicha institución.

*Atracción de la inversión y oferta exportable:* Busca potencializar y exponer las cualidades económicas y estratégicas propias del Municipio de El Grullo a fin de posicionarlo como una opción atractiva de inversión para las empresas externas y de esta forma desarrollar el sector empresarial. En el tema de oferta exportable se trabaja por potencializar la producción local y ofrecerle los medios para la internacionalización de su producto. Programas e instituciones que intervienen. SEIJAL JALTRADE

JALTRADE es la respuesta del sector Empresarial y el Gobierno del Estado de Jalisco para aprovechar las oportunidades derivadas del proceso de globalización de las economías Tiene como principal propósito, fomentar el comercio del Estado de Jalisco en el exterior, a través de:

Incrementar el conocimiento de los procesos de exportación y los mercados internacionales, mediante diferentes esquemas de capacitación y consultoría.

Proveer información estratégica y análisis en materia de comercio exterior a la comunidad empresarial interesada, que coadyuve a la toma de decisiones.

Promover los productos y servicios de Jalisco en el extranjero a través de la participación de empresarios en misiones comerciales, ferias internacionales y la articulación con Organismos Federales e Internacionales.

Coordinar acciones con Instituciones y Organismos relacionados con el comercio exterior del Estado de Jalisco para la unificación de esfuerzos en el impulso de las exportaciones.

Operar recursos económicos estatales para apoyar proyectos que fomenten la exportación (Programa Productividad Jalisco). (JALTRADE. <http://www.jalisco.gob.mx/>. Recuperado 08, 2013, de <http://www.jalisco.gob.mx/es/gobierno/organismos/1856>).

*Consejo Municipal de promoción económica y empleo:* Busca velar por el desarrollo real y sostenido de la economía municipal mediante la unión de capacidades y puntos de vista de las diferentes organizaciones económicas del municipio que resultan en ideas y nuevas políticas que generen el desarrollo.

### De la Definición y el Objeto

*Artículo 2:* El Consejo Municipal de Promoción Económica y del Empleo es el órgano ciudadano auxiliar de la Administración Municipal, que tiene como objeto establecer las bases para: Fomentar y promover el desarrollo y la competitividad en materia económica. Elaborar e implementar las estrategias generadoras de fuentes de empleo, consolidando las existentes y promoviendo el autoempleo, el cooperativismo y cualquier otra forma de asociación cuyo objeto sea afín al presente reglamento. Establece políticas generales e incide en la formación, evaluación y seguimiento del Plan Municipal de Desarrollo, procurando un equilibrio sustentable del mismo. Promover el desarrollo de los sectores de la Economía Municipal tales como, el industrial, comercial, turístico, agroindustrial, artesanal y de servicios.

Reglamento del consejo Municipal de promoción económica y empleo de El Grullo, 2012

## **METODOLOGÍA**

La metodología empleada para el presente trabajo fue la consulta directa sobre los programas con el encargado del área, en este caso el Director de Desarrollo y Promoción Económica del H. Ayuntamiento de El Grullo. Una vez que se proporcionó la información se revisó, analizó y resumió para su adecuada presentación y entendimiento y poder elaborar el tablero de indicadores.

## **RESULTADOS**

Como resultados del presente trabajo, se muestra un tablero de indicadores por cada uno de los programas que se manejan en la Dirección de Promoción Económica del H. Ayuntamiento del Municipio de El Grullo; como una iniciativa de mejora para el área y que a pesar de los cambios de administración y gobierno que ocurren cada tres años, se pueda llevar una continuación y seguimiento estadístico sobre los apoyos y programas ofrecidos por el área con la finalidad de buscar siempre aumentar el número de beneficiarios posibles. Todo ello con el objetivo de diseñar e implementar procesos de gestión eficientes para la dirección de Desarrollo Económico así como disminuir el retroceso en las metas establecidas por la administración en los cambios de gobierno y asegurar un desarrollo económico sostenido. De igual forma, la sociedad se beneficiaría mejorando el impacto de los programas en la sociedad.

Tabla 1: Tablero de Indicadores de Gestión Para la Dirección de Desarrollo y Promoción Económica del Municipio de el Grullo

Clave	Proceso	#	Nombre del Indicador	Unidad de Medida	Fórmula de Cálculo	Frecuencia	Registro	Encargado de Medir
0.01	Proyectos inversión	1	Total de proyectos ejecutivos terminados	Unidades	Número de proyectos terminados / Número de proyectos planeado a recibir	Anual	Registro de folios de proyectos	PROYECTISTA
		2	Porcentaje de productores a beneficiar	%	Diferencia entre total de productores de los ramos del proyecto - Productores participantes en el proyecto a beneficiar/ total de productores de ramos *100	Anual	DENUE y registros proyecto	PROYECTISTA
		3	Impacto laboral promedio de los proyectos	Unidades	Diferencia del número de empleos a generar por proyectos y los empleos Creados	Anual	Fichas técnicas de cada proyecto	PROYECTISTA
		4	Promedio de retorno de la inversión propuesta	Años	Suma de tiempo de retorno / Número de proyectos	Anual	Fichas técnicas de cada proyecto	PROYECTISTA
		5	Total de proyectos que entran dentro de alguno de los sectores estratégicos.	Unidades	Proyectos que se encuentran dentro de los sectores - Proyectos que no se encuentran dentro de sectores	Anual	DENUE y registros proyecto	PROYECTISTA
		6	Incremento de proyectos productivos	%	(Diferencia de proyectos actuales y antiguos /Proyectos año anterior*100)	Anual	Informe anual y padrón de proyectos	PROYECTISTA
		7	Monto total de inversión pública propuesta	\$	Suma de inversión proveniente de los diferentes niveles de gobierno	Anual	Fichas técnicas de cada proyecto	PROYECTISTA
		8	Monto total de inversión privada propuesta	\$	Suma de la propuesta de aportación privada	Anual	Fichas técnicas de cada proyecto	PROYECTISTA
		9	Numero de cadenas productivas a las que se integran los proyectos	Unidades	Suma de cadenas productivas que se ven afectadas	Anual	SEIJAL - Registros	PROYECTISTA
		10	Porcentaje convocatorias atendidas con proyectos	%	Diferencia del total de convocatorias y convocatorias atendidas/Total de convocatorias * 100	Semestral	INADEM - Registro de proyectos	PROYECTISTA
		11	Tasa de crecimiento de solicitudes de crédito	%	Diferencia del total de solicitudes anteriores y del año actual / solicitudes del año anterior*100	Anual	Relación de créditos otorgados	AGENTE OPERATIVO FOJAL
		12	Monto de créditos FOJAL otorgados	\$	Suma total de créditos aprobados - 2%	Semestral	Relación de créditos otorgados	AGENTE OPERATIVO FOJAL
		13	Porcentaje de comportamiento de inconformidades de solicitantes	%	Diferencia del total de inconformidades presentadas el año anterior y año actual/ Inconformidades año anterior* 100	Anual	Relación de créditos otorgados	AGENTE OPERATIVO FOJAL
		14	Nivel de rechazo de solicitudes	%	Diferencia del total de proyectos rechazados el año anterior y año actual/ proyectos rechazados* 100	Anual	Relación de créditos otorgados	AGENTE OPERATIVO FOJAL
		15	Tasa de solicitudes aprobadas	%	Diferencia del total de proyectos rechazados el año anterior y año actual/ proyectos rechazados* 100	Anual	Relación de créditos otorgados	AGENTE OPERATIVO FOJAL

0.03	Empleo	16	Monto de créditos a empresas de transformación Total beneficiarios	\$	Suma de créditos a industria	Mensual	Relación de créditos otorgados	AGENTE OPERATIVO FOJAL
		17	programa capacitación en la práctica laboral Total	Personas	Suma de asistentes por temporada	Trimestral	Registro de participantes	Auxiliar P.E.
		18	beneficiarios capacitación para el empleo	Personas	Suma de beneficiarios	Trimestral	Registro de participantes	Auxiliar P.E.
		19	Porcentaje de incremento beneficiados del programa de fomento al autoempleo	\$	Diferencia del total de beneficiarios el año anterior y año actual/ Beneficiarios año anterior* 100	Trimestral	informe	Auxiliar P.E.
		20	Total de plazas laborales ofertadas en la dirección	Unidades	Suma de plazas ofertadas por la dirección	Anual	Control de solicitudes de personal	Auxiliar P.E.
		21	Total de solicitudes de empleo recibidas	unidades	Suma de solicitudes de empleo	Anual	Control de solicitudes de empleo recibidas	Auxiliar P.E.
		22	Porcentaje de desempleo local	%	PEA - Registrados en Seguridad Social/PEA*100	Trienio	Informe	Auxiliar P.E.
		23	Porcentaje de unidades económicas en Industria	Unidades	Número de unidades económicas en el municipio menos unidades Económicas del sector industria/ total de U.E.*100	Anual	Padrón de licencias municipales	Auxiliar D.E.
		24	Porcentaje de incremento de industrias	%	Industrias establecidas en año anterior - total de industrias/ industrias año anterior*100	Anual	Informe	Auxiliar D.E.
		25	Inversión Municipal en capacitación especializada	\$	Monto total de inversión en temas de capacitación especializada para industria.	Anual	Reporte	Auxiliar D.E.
0.04	Productividad	26	Inversión a sector primario por Fomento Agropecuario	\$	Total de recursos gestionados y entregados al sector primario	Anual	informe	Auxiliar D.E.
		27	Proyectos aprobados por el Consejo Estatal de Promoción Económica.	Unidades	Suma de proyectos aprobados	Anual	informe	Auxiliar D.E.
		28	Proyectos productivos aprobados por PROJAL	Unidades	Suma de proyectos aprobados	Anual	informe	Auxiliar D.E.
		29	Total de beneficiarios del programa de capacitaciones regionales del INJAC	Personas	Sumatoria de participantes en uno o más cursos	Semestral	Informe capacitación	Director D.E.
0.05	Capacitación y calidad	30	Calificación promedio de jornada trimestral de capacitación.	%	Suma de promedios de cada curso/ Número de cursos	semestral	Informe de resultados de encuestas	Dir. D.E.
		31	Total de empresas locales certificadas en ISO 9001	Unidades	Suma de empresas locales certificadas	anual	certificados	Dir. D.E.
		32	Total de aportación municipal para	\$	Suma de las aportaciones por cada curso gestionado		Informe capacitación	Dir. D.E.

		capacitación INJAC						
0.06	Cooperativismo	33	Porcentaje de incremento de Soc. Cooperativas	%	Soc. Coop. Registradas en el año anterior - Soc. Coop. Del año actual/ Soc. Coop. Registradas el año anterior *100	Anual	Padrón de Sociedades Cooperativas del Municipio de El Grullo.	Auxiliar de la Dirección de Desarrollo Económico
		34	Incremento de asociados a Cajas Populares	Personas	Socios en el año anterior - Socios del año actual/Socios Registradas el año anterior *100	Anual	Base de datos del INAES	Auxiliar de la Dirección de Desarrollo Económico
		35	Monto total Anual de inversión INAES	\$	Suma montos de proyectos aprobados	Anual	Convenio	Director
		36	Porcentaje de crecimiento de empresas exportadoras	Unidades económicas	Empresas exportadoras registradas el año pasado - Empresas exportadoras del año actual/ Empresas exportadoras del año pasado*100	Anual	Padrón Municipal de licencias	Aux. de la dirección
		37	Inversión pública en infraestructura económica	\$	Total de la inversión en infraestructura económica de acuerdo a montos de inversión estatal en Municipios	Anual	Informe de inversión pública	Aux. de la dirección
0.07	Atracción de la inversión y oferta exportable	38	Ficha técnica del Municipio para inversionistas	Ficha	Ficha técnica actualizada y entregada a la SEDECO	Anual	Ficha técnica	Aux. de la dirección
		39	Convenio de colaboración con SEIJAL	Convenio	Convenio firmado por Ayto. y SEIJAL	Triannual	Convenio firmado	Aux. de la dirección
		40	Monto total de las becas otorgadas y ejecutadas por JALTRADE	\$	Suma de los costos individuales de becas JALTRADE	Anual	Relación de becarios	Aux. de la dirección
		41	Empresas participantes en expos comerciales	unidades	Total de empresas registradas a participar en exposiciones comerciales	Anual	Listado	Aux. de la dirección
		42	Empresas participantes exposiciones internacionales	unidades	Suma de empresas participantes en exposiciones internacionales o misiones comerciales	Anual	listado	Aux. de la dirección
0.08	Consejo Municipal de desarrollo económico y Empleo	44	Sesiones de consejo	Unidades	Total de sesiones de consejo	Semestral	Actas	Director
		45	Promedio de asistencia a sesiones	Promedio	Suma de totales de asistencia por reunión/reuniones durante el año	Anual	Control de reuniones realizadas	Director
		46	Iniciativas ciudadanas presentadas por consejo	Razón	Razón: Iniciativas estudiadas contra iniciativas presentadas al Ayuntamiento	Anual	Minutas	Director
		47	Proyectos propuestos del consejo al Mpio.	Unidades	suma de proyectos emergidos	Anual	Minutas	Director
		48	Porcentaje de asuntos resueltos por el consejo	%	Número de asuntos que ingresan - Número de asuntos resueltos/Total de asuntos ingresados *100	Anual	Minutas	Director

Fuente: Elaboración propia.



## CONCLUSIONES

Con el diseño del sistema de indicadores se deja el precedente para su implementación dentro de la dirección de desarrollo económico y por ende se abre la posibilidad de consolidar a esta dirección como un organismo público descentralizado que impulse de forma efectiva el desarrollo económico municipal.

Se recomienda que se capacite al personal de la dirección a fin de que adquieran las capacidades necesarias para poder implementar el sistema y que de esta forma sean ellos quienes apoyen a los directores nuevos a implementarlo. Otro de los temas que se deben profundizar es el del diseño organizacional que complemente y refuerce este proyecto. Como conclusión se consideró necesario recalcar que se trata de un proyecto muy amplio y que puede dar pie a otro sin número de proyectos e investigaciones que fortalezcan y concreten la aplicación del sistema.

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# PERTINENCIA Y CALIDAD EN PROGRAMAS DE ESTUDIOS SUPERIORES

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## RESUMEN

*La globalización económica mundial ha afectado de manera profunda a la educación en todos sus niveles. Por ello, se convierte en un imperativo la revisión de los planes de estudio sobre todo a nivel de educación superior en donde las tecnologías de la información y la comunicación (TICs) han permeado también el mundo del trabajo. En un entorno cambiante donde el conocimiento se vuelve obsoleto de manera vertiginosa, se hace pertinente la revisión permanente de los programas de estudio. En este contexto se registra el actual estudio, donde se presentan los resultados obtenidos en una investigación a 129 egresados de la carrera de mercadotecnia para determinar si el perfil de egreso responde a las necesidades del entorno y si estos cuentan con las competencias necesarias para insertarse en la actividad laboral. Dentro de los objetivos planteados con los resultados de esta información se contempla el mejoramiento y diseño de los planes de estudio, así como evaluar el nivel de satisfacción de los egresados con su formación. La evaluación de la pertinencia y calidad es otro de los propósitos, así mismo, la identificación de las necesidades de formación en posgrados. Se incluye también un análisis del modelo de regresión logística para determinar cuáles son las variables independientes que inciden de manera importante en la inserción al mercado de trabajo.*

**PALABRAS CLAVES:** Planes y Programas de Estudio, Mercado de Trabajo, Competencias Laborales

## RELEVANCE AND QUALITY IN HIGHER EDUCATION PROGRAMS

### ABSTRACT

*The economic globalization has profoundly affected education at all levels. Therefore, it becomes imperative a permanent revision of curricula especially at the higher education level where the information and communication technologies (ICTs) have also permeated the world of work. In a changing environment where knowledge becomes obsolete exponentially, the ongoing review of the curriculum becomes relevant. In this context, the current study present the results of an investigation to 129 graduates of the marketing bachelor to determine if the graduate profile meets the needs of the business environment and whether they have the necessary skills to insert themselves in the labor market. In that sense, a cuestionary was applied to determine the necessity to improve and redesign the curricula, to assess the level of satisfaction of the students related to the program, also the evaluation the relevance and quality and the identification of training needs in postgraduate courses. It also includes an analysis of the logistic regression model to determine the independent variables that have a great impact on the insertion to the labor market integration.*

**JEL:** M00

**KEYWORDS:** Plans and Study Programs, Labor Market, Labor Skills

### INTRODUCCIÓN

Ante los desafíos que impone la globalización en las instituciones de educación superior, surge la preocupación en la UABC por la evaluación institucional como una estrategia para optimizar su calidad,

reconociendo su relación inseparable de la pertinencia, ya que esta no se logra con respuestas educativas de baja calidad; de igual modo la calidad de la educación superior no se puede omitir la valoración de su pertinencia. En 1998 la UNESCO concibió a la pertinencia como la adecuación entre lo que la sociedad espera de las instituciones y lo que estas hacen. De allí la valoración de la pertinencia social de la ES no sea tarea fácil especialmente si se adopta el concepto amplio de pertinencia social. Sin duda la evaluación sirve para dos propósitos, rendir cuentas a la sociedad con una evaluación externa y evaluación interna que permita la autorregulación y mejoramiento de procesos administrativos y académicos. Las categorías son la pertinencia que tiene que ver con la misión de la educación, mientras que la eficiencia se relaciona con la forma en que adquiere su funcionamiento y la eficacia con los logros obtenidos.

Hoy en día, es importante la revisión permanente de los planes y programas de estudios, en virtud del entorno tan cambiante que incide de forma importante en las instituciones de educación superior en el mundo. Es aquí donde la revisión de los planes y programas de estudio se justifica ampliamente para evitar la obsolescencia de los conocimientos que se imparten en las aulas y por ello, se ha venido trabajando en la revisión sistemática de las necesidades que han sido señaladas por los egresados. La estructura del mercado laboral es una instancia que ha sido afectada de manera profunda por la globalización económica y por el desarrollo de las tecnologías de la información y la comunicación (TICS), de tal manera que como institución educativa, la UABC requiere de hacer acopio de todos esos conocimientos, actitudes, habilidades y destrezas que está requiriendo el mercado laboral.

El presente trabajo de investigación pretende recoger las opiniones de los egresados en términos del empleo actual que desarrolla así como las razones que influyeron en los empleadores para otorgarles un puesto de trabajo. En general se pretende conocer el entorno laboral en el cual se desenvuelve actualmente así como su grado de satisfacción con los servicios recibidos por la Facultad de Ciencias Administrativas (FCA), el contenido de las asignaturas cursadas y su grado de aplicación en el trabajo. También se rescatan algunas opiniones de los egresados sobre su formación recibida, su opinión sobre la institución, así como una evaluación de los docentes, y sobre la organización académica y el desempeño institucional y la pertinencia de los conocimientos adquiridos en las aulas universitarias. Dentro de los objetivos planteados en la investigación destacan los siguientes: Evaluar la pertinencia y la calidad de los planes de estudios, Mejorar el diseño de los planes de estudio. Obtener indicadores de la calidad de la educación, Evaluar el nivel de satisfacción de los egresados con su formación, Conocer el nivel de inserción de los egresados en el mercado laboral y en sus carreras profesionales.

## **METODOLOGÍA**

El procedimiento que se siguió para localizar a los egresados de las distintas carreras fue a través de un padrón de egresados que tiene la Facultad de Ciencias Administrativas. El contacto se realizó vía correo electrónico, por teléfono y una gran mayoría en los centros de trabajo. Una vez localizados se procedió a aplicarles la encuesta a través del cual se localizó a los egresados para aplicar la encuesta; posteriormente los cuestionarios se concentraron y se analizaron cada uno de ellos para ver si estaban debidamente contestados. Ya con los cuestionarios aplicados procedimos a diseñar el sistema de captura en el Programa Estadístico para Ciencias Sociales (SPSS). En este caso se capturaron 129 encuestas que contestaron estudiantes egresados del programa de la licenciatura en Mercadotecnia. Una vez capturada la información del instrumento aplicado, se hicieron varias corridas en el programa para ver si la información estaba completa y no tenía inconsistencias. El siguiente paso fue obtener la distribución de frecuencias de cada una de las variables contenidas en el Instrumento. Procedimos después a realizar las Figuras en el programa Harvard Graphics. Enseguida se trabajó en la redacción del reporte final. El instrumento fue diseñado para capturar la información precisa, objeto de este estudio e incluyó un total de 46 preguntas distribuidas en las siguientes temáticas:

Aspectos socio demográficos  
 Formación Académica  
 Trayectoria y ubicación en el mercado laboral  
 Desempeño profesional  
 Opinión sobre formación profesional  
 Opinión sobre la formación recibida  
 Recomendaciones para mejorar el perfil de formación profesional  
 Opinión sobre la institución  
 Opinión sobre la organización académica y desempeño institucional  
 Opinión sobre la organización institucional  
 Satisfacción con la UABC y la carrera cursada (ver anexo)

### Sujetos

Los sujetos encuestados fueron los egresados de la licenciatura en Mercadotecnia de primera generación hasta el periodo 2013-1.

### Universo

El universo de encuestados lo constituyen los egresados de las licenciatura en Mercadotecnia de la primera generación hasta 2013-1 que suman un total de 434 egresados

### DETERMINACION DEL TAMAÑO DE MUESTRA

N= Universo o Población

n= Tamaño de muestra

Z= Nivel de confianza 95%

P= 0.50%

q= 0.50%

e= .07%

$$n = \frac{NZ^2pq}{e^2(N-1)+Z^2pq}$$

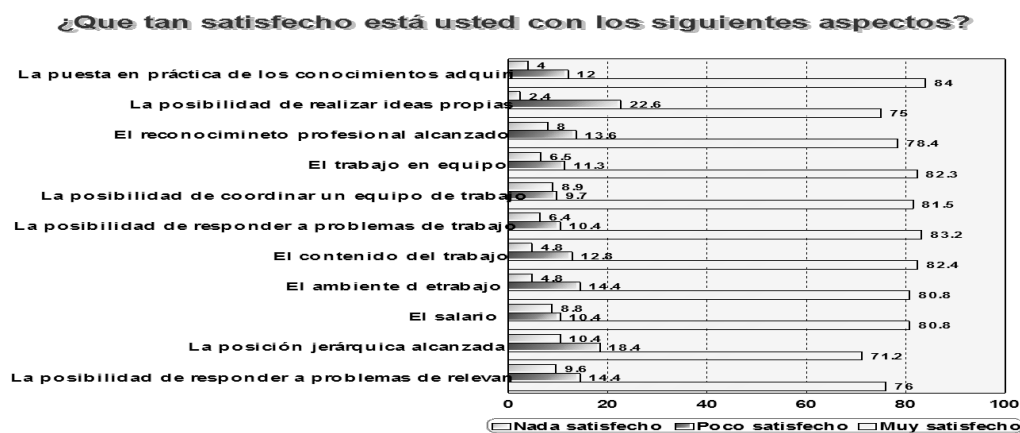
$$n = \frac{434*(1.96)^2*0.5*0.5}{(0.07)^2(434-1)+(1.96)^2*0.5*0.5}$$

$$n = \frac{416.8136}{3.0821} = 135.2368 \approx 135$$

## RESULTADOS

Podemos observar en la Figura 1 que los porcentajes significativos sobre el grado de satisfacción que tienen los egresados en los siguiente aspectos: El 84% se encuentra muy con la puesta en práctica de los conocimientos adquiridos en la licenciatura, el 75% se declara muy satisfecho con la posibilidad de realizar ideas propias, el 78.4% se manifiesta muy satisfecho por el reconocimiento profesional alcanzado, el 82.3% se encuentra muy satisfecho con el trabajo en equipo, el 81.5% se siente muy satisfecho con la posibilidad de coordinar un equipo de trabajo, el 83.2% se encuentra muy satisfecho con la posibilidad de responder a problemas de trabajo, 82.4% se siente muy satisfecho con el contenido del trabajo, 80.8% se dice muy satisfecho con el ambiente de trabajo, el 80.8% se dice muy satisfecho con el salario que percibe. También el 71.2 se manifiesta muy satisfecho con la posición jerárquica alcanzada, el 76% se dice muy satisfecho con la posibilidad de responder a problemas de relevancia social. Como podemos constatar los porcentajes de satisfacción son muy altos con respecto a lo “nada satisfecho y poco satisfecho”.

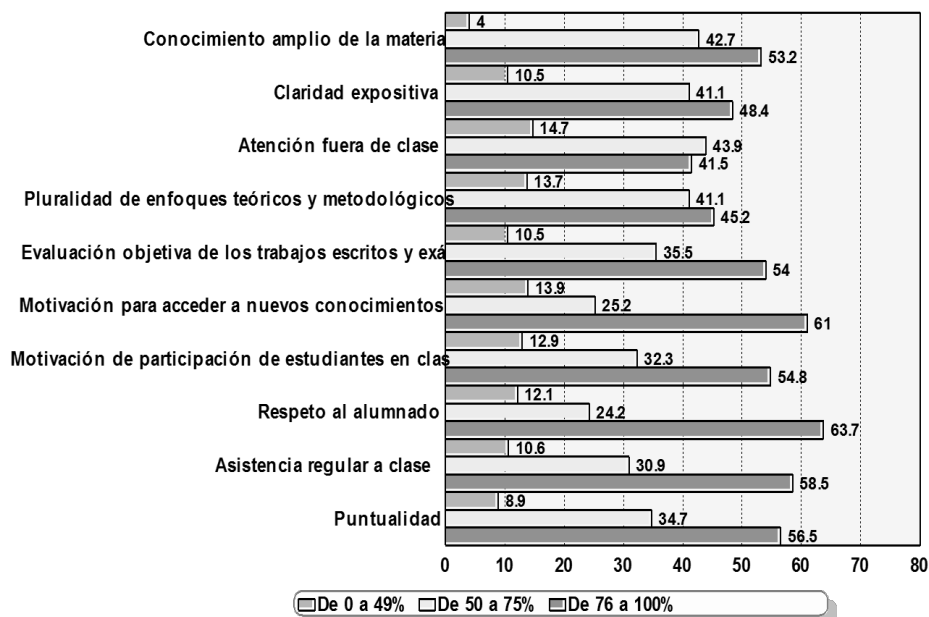
Figura 1: Grado de Satisfacción Con la Formación Recibida y Correspondencia Con las Funciones del Cargo



Fuente: Investigación sobre seguimiento de egresados de Mercadotecnia 2013

Figura 2: Experiencia Laboral Extra UABC, Actualización Profesional y Actuación

A continuación enlistamos algunas características básicas de los docentes y su actividad, haciendo una evaluación al conjunto de los profesores, indique que porcentaje de los docentes de la carrera que usted cursó, cumplía las siguientes condiciones

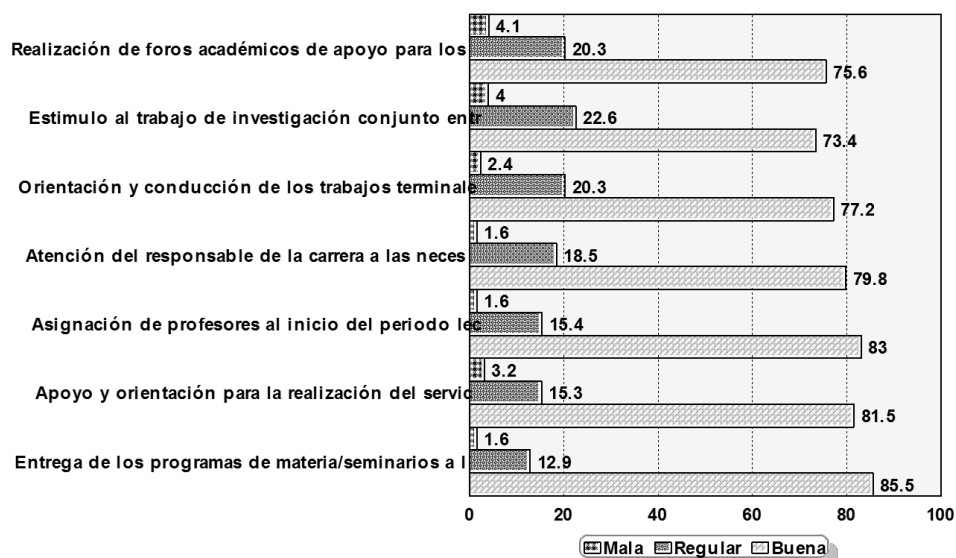


Fuente: Investigación sobre seguimiento de egresados de Mercadotecnia 2013

En esta Figura 2 se evalúa el desempeño de los profesores que laboran en la Facultad de Ciencias Administrativas, las opiniones vertidas corresponden a los egresados de las distintas carreras, así encontramos que el 53.2% de los entrevistados dijeron que los profesores tenían amplio conocimiento de la materia y que su rango de dominio fluctuaba entre un 76 a un 100%. La calidad expositiva la valoraron

entre un 50 y 75%, para el 41.8% la atención fuera de clase estaba en un rango de 75 a 100%. En general todos los aspectos sometidos a votación se encuentran en el rango de 76 a 100%. De lo anterior se deduce que la evaluación al magisterio es sobresaliente, sobre todo lo que se relaciona con su actuación en el aula.

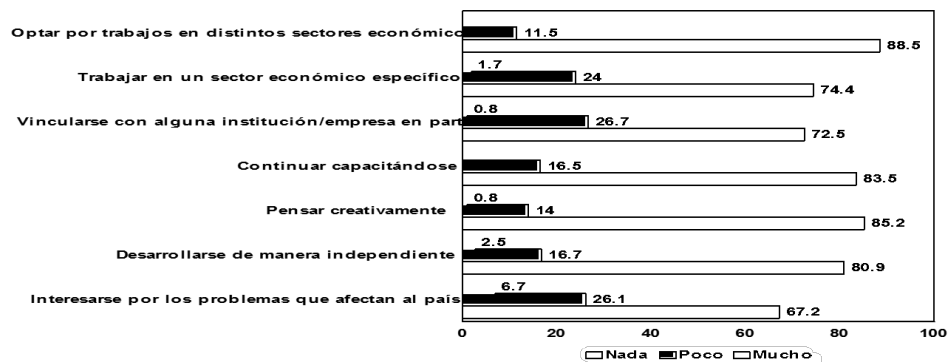
**Indique en que medida fueron atendidos los siguientes aspectos referidos a la organización académica y administrativa de la carrera que usted estudió**



**Fuente: Investigación sobre seguimiento de egresados de Mercadotecnia 2013**

En la Figura 3 los egresados evalúan aspectos sobre la organización académica y administrativa en los siguientes aspectos: Realización de foros académicos de apoyo para los cursos y seminarios, estímulo al trabajo de investigación conjunto entre profesores y alumnos, orientación y conducción de los trabajos terminales o tesinas, atención del responsable de la carrera a las necesidades académicas de los alumnos, asignación de profesores al inicio del periodo lectivo, apoyo y orientación para la realización del servicio social, entrega de los programas de materia/seminarios a los alumnos. Se puede observar que en todos los aspectos evaluados más del 70% de las opiniones de los egresados las califican de buena

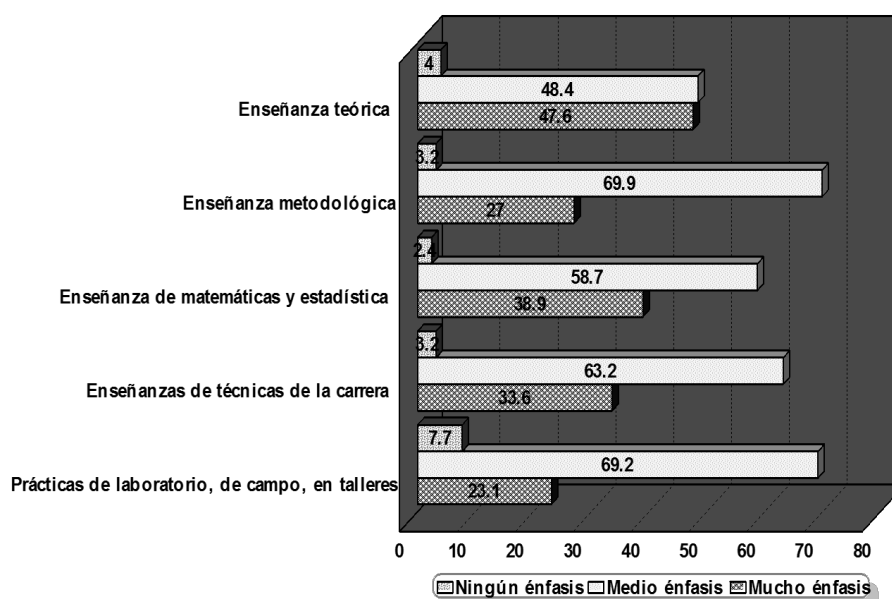
**Señale en que medida la formación de licenciatura lo preparó para lo siguiente**



**Fuente: Investigación sobre seguimiento de egresados de Mercadotecnia 2013**

No hay duda que las opiniones de los egresados nos sirven para la reestructuración de planes y programas de estudios, aun cuando son parciales son importantes ya que como complemento se requeriría la opinión de expertos docentes y por supuesto la opinión de los empleadores. Así encontramos que el 46.7% de los egresados opina que se hizo mucho énfasis en su formación teórica. En tanto que el 53.7% opina que se le dio medio énfasis a la enseñanza metodológica. El 48.2 opina que se le dio medio énfasis a la enseñanza de las matemáticas y estadística y solo el 34.5% considera que se le dio medio énfasis a estas asignaturas. La opinión sobre la enseñanza de técnicas fue con medio énfasis de acuerdo con el 45.4% de las opiniones. Y para el 43.9% que la formación en prácticas de laboratorio, trabajo de campo y talleres fue con medio énfasis.

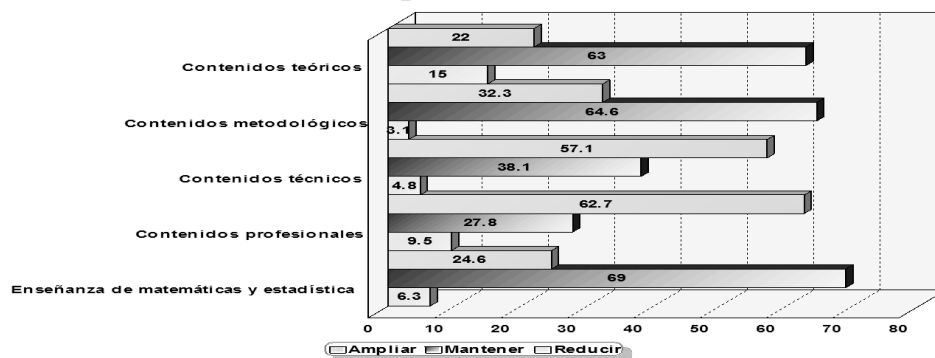
**En su opinión, ¿Cuál es el grado de énfasis otorgado a los diferentes contenidos en el plan de estudios de licenciatura que usted estudió?**



**Fuente: Investigación sobre seguimiento de egresados de Mercadotecnia 2013**

En la Figura se destaca el grado de énfasis en el Plan de Estudios en aspectos como: la enseñanza teórica, metodológica, matemáticas y estadística, técnicas de la carrera, las prácticas de laboratorio, de campo y talleres.

**¿Que modificaciones sugeriría al plan de estudios que usted cursa los siguientes rubros?**



**Fuente: Investigación sobre seguimiento de egresados de Mercadotecnia 2013**

Las sugerencias son: el 63% que el plan de estudios cursado se mantenga igual en sus contenidos teóricos. Que también se mantengan los contenidos metodológicos igual en opinión del 64.6% de los egresados. Según el 57.1% que los contenidos técnicos se amplíen, mientras que el 62.7% considera que los contenidos profesionales se deben ampliar. Por último el 69% que la enseñanza de las matemáticas y estadística deben permanecer igual.

## CONCLUSIONES

El grado de satisfacción en la aplicación de los conocimientos adquiridos en la licenciatura es muy variado sin embargo podemos decir que en su mayoría los egresados se encuentran satisfechos con la aplicación de sus conocimientos. Se encuentran también muy satisfechos ya que en su empleo actual tiene posibilidades de desarrollar ideas propias, también se encuentran satisfechos por el conocimiento que han alcanzado y por el reconocimiento también al trabajo en equipo que viene desarrollando, el ambiente de trabajo según su opinión es muy satisfactorio, igualmente se encuentran satisfechos por el nivel de salario que obtienen actualmente. La posición jerárquica que actualmente ocupan, los mantienen satisfechos y se encuentran también ante la posibilidad de responder a problemas de relevancia social y de hacer algo de provecho para la sociedad. El egresado manifiesta que se hizo mucho énfasis teórico a los contenidos en los planes de estudio de las carreras y medio énfasis en la enseñanza metodológica, también manifiesta el mismo énfasis en la enseñanza de las matemáticas y estadística, en la enseñanza técnica, en laboratorios, talleres y trabajo de campo. La formación recibida lo ha estimulado para estar informado mediante la lectura de medios escritos. Manifiesta que su formación en parte ha contribuido a ser más participativo en asuntos de interés público y que lo ha motivado para promover iniciativas benéficas para la colectividad.

Las recomendaciones que hacen los egresados para mejorar el plan de estudios son: Que los contenidos teóricos se mantengan igual e inclusive que se amplíen, así mismo que los contenidos metodológicos y los contenidos técnicos se amplíen y que se deben ampliar los contenidos profesionales así como la enseñanza de las matemáticas y la estadística. La percepción que tienen los egresados sobre la calidad de la UABC varía de alta a muy alta y los porcentajes de no aprobación de este concepto son muy bajos.

El sentido de pertenencia es muy alto de tal forma que está dispuesto a aconsejar y recomendar a un pariente o amigo para que estudie en la UABC, por el reconocimiento social regional y nacional que tiene la institución. Los egresados hacen una evaluación de los docentes manifestando que tenían un amplio conocimiento de la materia, que eran claras sus exposiciones y que la tensión fuera de clase era buena, que existía claridad en los enfoques teóricos metodológicos, así como objetividad en la evolución de los trabajos escritos y exámenes. Características necesarias para motivar y ascender a nuevos conocimientos ya que esto les permitía a ellos motivarse para participar en clase con un respeto y restricto hacia el alumnado así como una asistencia puntual al salón de clases. Realizan una evaluación sobre la organización académica y el desempeño institucional argumentando como muy buenos los cursos y seminarios, así como un estímulo al trabajo entre profesor y alumno. La orientación y conducción de los trabajos por parte de los docentes es buena, la Atención hacia los alumnos también es buena, orientando en todo momento para la realización de servicio social así como la entrega a tiempo del plan de trabajo a realizar durante todo el semestre.

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# COMPETITIVIDAD DE LA INDUSTRIA DEL MUEBLE EN LA REGIÓN CENTRO OCCIDENTE DE MÉXICO EN EL MERCADO DE LOS ESTADOS UNIDOS

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Jaime Apolinar Martínez Arroyo, Universidad Michoacana de San Nicolás de Hidalgo

## RESUMEN

*El presente artículo expone un estudio sobre los factores de competitividad en la industria exportadora del sector mueblero en la Región Centro Occidente de México. Los resultados indican que se trata de una industria con una competitividad alta, de acuerdo a las variables independientes de mercado, canales de distribución, precio, tecnología, calidad y servicios. Los resultados muestran que esta industria exportadora radica su competitividad en las tres primeras, sin embargo, no son sostenibles en el largo plazo.*

**PALABRAS CLAVE:** Competitividad, Industria del Mueble, Exportación, Estados Unidos

## ABSTRACT

*This article shows a study about competitiveness factors in the Center Eastern region of Mexico furniture exporting industry. The results indicate that it is an industry with high competitiveness according to the independent variables of market, distribution channels, price, technology, quality, and services. The results demonstrate that this exporting industry lays in its competitiveness in the first three mentioned variables; however, they are not sustainable at a long term.*

**JEL:** M10; M 16; M21; Q17

**KEYWORDS:** Competitiveness, (Montoya Rendón & Montoya Rendón, 2011), Exportation, United States

## INTRODUCCIÓN

Los muebles son todos aquellos enseres, artefactos y utensilios, generalmente apoyados sobre el suelo, que se encuentran en el interior de las casas y los edificios en los que el ser humano desarrolla su vida familiar, su trabajo y su ocio (BANCOMEXT, 2000). El comercio internacional de muebles representa aproximadamente el 1% del comercio mundial de la industria de elaboración. Este valor registró un crecimiento rápido hasta 2008 (US\$ 117 billones), seguido por una fuerte contracción de -19% en 2009 y una recuperación en 2010 y 2011. Se prevé un crecimiento del 4% en el comercio mundial de muebles entre 2012 y 2013 (Centro de Estudios Industriales, 2013). En donde el rubro “muebles de madera utilizados para dormitorio” el de mayor dinámica (10%), seguido por los “demás muebles de madera” (8,4%) (Ministerio de Comercio Exterior y Turismo de Perú, 2010). La producción de muebles en el mercado internacional está concentrada en los Estados Unidos, Italia y China. Es en estos países donde se concentra cerca del 45% de esta industria. En lo referente a los principales exportadores Italia es el líder, seguido de China, Canadá y Alemania. En cuanto a los principales importadores a nivel mundial son E.U., Alemania y Reino Unido, éstos cuentan con el 52.22% del consumo internacional.

Los EEUU concentran el 34.7% del consumo total de muebles a nivel mundial y registra uno de los crecimientos más dinámicos (16.7%). Esta tendencia al alza de las importaciones estadounidenses se mantendrá, dada la reducción de las inversiones de los fabricantes nacionales, quienes han optado por la

subcontratación en terceros países, principalmente en China y otros países asiáticos que se tornaron más competitivos debido al menor costo de la mano de obra. En el año 2010, México sólo aportó 1.1% de las exportaciones globales de muebles. Sin embargo, a nivel Latinoamérica, México ocupa el primer puesto seguido por Brasil, Chile, Colombia, Argentina, Bolivia y Perú (Rodríguez, 2010).

Las principales regiones productoras en nuestro país son el Distrito Federal (13.6%), Puebla (13.6%), Jalisco (11.6%), Nuevo León (11.6%), Baja California y Chihuahua (8.4%), y Michoacán (3.2%). Dado el panorama para incursionar en el comercio internacional es importante conocer cómo se encuentran los niveles de competitividad. Este tema puede ser estudiado desde el punto de vista macroeconómico (países) y desde la perspectiva microeconómica (industrial o empresarial) que permita identificar elementos esenciales sobre la estrategia funcional e inserción en los mercados internacionales. Es en este sentido que el presente estudio pretende analizar cuáles son los factores que explican la competitividad de la industria exportadora de mueble de la región Centro Occidente de México (RCOM), – esta región esta integrada por los Estados de Jalisco, Michoacán, Guanajuato, Colima, Nayarit y Aguascalientes. Es importante destacar que el estado de Colima no reportó industria exportadora de mueble para el período de estudio.

El Banco de Comercio Exterior (2010), reportó que la industria exportadora del mueble en México ha perdido su posición competitiva con respecto a los países exportadores ya que en el año 1999 ocupaba la posición 5 a nivel mundial y para el año 2010 se encuentra en el lugar 15, en donde presenta una caída en 10 posiciones (EL ECONOMISTA, 2011). Rodríguez (2010) afirma, que el sector mueblero mexicano se quedó estático, ya que se mantiene con un estilo artesanal, y además de un escaso diseño y poco avance tecnológico. Esta falta de dinamismo ya causa estragos en la industria en México. A finales de la década de los 90's, el sector mueblero nacional estaba constituido por al menos 20,000 empresas que generaban 150,000 empleos y aportaban 2.6% del Producto Interno Bruto (PIB). En la actualidad, en cambio, el sector mueblero mexicano representa 1.3% del PIB y genera 129,000 empleos directos y cuenta con 17,000 empresas aproximadamente; de las cuales 86.9% son pequeñas, 10.8% medianas y únicamente 2.3% son grandes, según cifras de la Secretaría de Economía (SE).

El objetivo de la presente investigación es identificar las variables que determinan la competitividad y de qué manera inciden éstas en el sector exportador de muebles de madera en la Región Centro Occidente de México (RCOM) en el mercado de los Estados Unidos. La hipótesis que se describe a continuación surge como resultado del análisis del marco teórico y del análisis documental del sector exportador de muebles de madera con un sentido causa-efecto para tratar de dar respuesta a los problemas que enfrentan los socios y propietarios de este industria con la finalidad de implementar estrategias para mantener la competitividad en el mercado de los Estados Unidos. La competitividad de las empresas exportadoras de muebles de madera de la Región Centro Occidente de México, se explican por la calidad, los canales de distribución, el nivel de precios, los servicios ofrecidos, la tecnología y el mercado.

En este trabajo se presentan el método de investigación y los materiales utilizados, la recolección y procesamiento de la información que se captó en el estudio de campo; se explica la obtención de datos y el procesamiento de la variable dependiente, así como de las variables independientes. En el análisis e interpretación de resultados se exponen los obtenidos al procesar la información que fue recabada en campo. La concentración de los datos permite a través de la escala de medición utilizada, la comprobación de la hipótesis planteada y pasar a la discusión de los resultados. Por último, se presentan las conclusiones de la investigación y las referencias consultadas

## REVISIÓN DE LA LITERATURA

Al llevar a cabo la revisión de la literatura respecto a las variables que inciden en la competitividad se han identificado diferentes autores entre los que destacan (Cetindamar & Kilitcioglu, 2013), (Martinez, Espitia,

& Valenzo, 2013), (Montoya Rendón & Montoya Rendón, 2011), (Valenzo, Martinez, & Bonales, 2010), (Ambastha & Momaya, 2004), (Rudelius, 2004), (Chavez Ferreiro, 2004), (Bonales, 2003), (INEGI, 2001), (Azua, 2000), (Chauca, 2000), (Gaiter & Frazier, 2000), (Azua, 2000), (BANCOMEXT, 1999), (Kotler & Armstrong, 1998), (Alvarez, 1998), (Gutiérrez, 1997), (Torres Hernández, 1997), (Baldwin, 1995) (Scott & Lodge, 1995), (Krugman, 1994), (Hernandez & Rodriguez, 1994), (García, 1993), (Zikmund, 1993), (Monteverde, 1992), (Porter, 1990), (Morita & SONY, 1990), (Kirkland, 1988), (Wilensky, 1986), (Levitt, 1986), (Berryman & Zeithaml, 1985), (Martínez M., 1976), (Donnelly, 1976) con la revisión de estos autores se lograron identificar 91 variables que inciden en la competitividad, en donde se realizó un análisis exploratorio y de frecuencia, el cual consistió en la realización de un cotejo de variables empleadas en los diversos estudios empíricos y las variables sugeridas a ser empleadas en los estudios teóricos, de las cuales seis se citan con mayor frecuencia y son; la calidad, los canales de distribución, el precio, los servicios, la tecnología y el mercado y a continuación se conceptualizan estas variables.

En primer lugar, la Calidad, Gaiter y Frazier (2000, p. 630) 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. Los Canales de Distribución conceptualizado por Martínez (1976, p.4) afirma que son el conjunto de elementos materiales y humanos, externos a la empresa y que utiliza para completar su acción distribuidora. Estos elementos son de tres tipos: zonas o locales de almacenamiento, medios de transporte y personal. El Precio, en el sentido más estricto, es “la cantidad de dinero que se cobra por un producto o servicio, o la suma de los valores que los consumidores dan a cambio de los beneficios de tener o usar el producto o servicio” (Kotler y Armstrong, 1998p. 89). Los Servicios son “una tarea o actividad instrumentada que se efectúa para un cliente y/o una actividad llevada a cabo o consumada que implica la participación del consumidor, como el uso, mas no la propiedad, de los productos o instalaciones de una organización” (Zikmund, 1993).

Los servicios tienen las siguientes características; intangibilidad (Levitt, 1986), inseparabilidad (Zikmund, 1993) (Donnelly, 1976), variabilidad (Kotler & Armstrong, 1998) y caducidad (Berryman & Zeithaml, 1985). La Tecnología es definida por Morita y SONY(1990) como un conocimiento organizado para fines de producción, que se encuentra incorporado a la fuerza de trabajo (habilidades). Y finalmente, el Mercado son aquellos consumidores potenciales con el deseo y la capacidad para comprar un producto o servicio en específico. Las personas conscientes de sus necesidades insatisfechas podrían tener el deseo de adquirir el producto; pero eso no basta por sí solo, también deben tener la capacidad de comprarlo, que podría comprender la autoridad de tiempo y dinero para ello (Rudelius, 2004). La Competitividad es usada frecuentemente por los gobiernos, empresas y los medios de comunicación como un concepto “vago”. Sin embargo, aún en los investigadores existe la ausencia de un consenso en cuanto al concepto de competitividad lo cual ha propiciado que los estudiosos hayan abordado dicho concepto desde distintas perspectivas teóricas (Valenzo, Martinez, & Bonales, 2010).

Como es el caso de Krugman (1994) y Baldwin (1995) quienes argumentan que, en el ámbito internacional, la competitividad no es un concepto relevante, ya que los principales países no están de ninguna forma compitiendo entre ellos, por lo que se trata más de un asunto interno de la nación que de un aspecto externo. En esta misma línea, Porter, (1990) señala que la competitividad de una nación depende de la capacidad de sus industrias para innovar y mejorar. Asimismo, Scott & Lodge, (1995) consideran que la competitividad es cada vez más un asunto de estrategias y estructuras, y cada vez menos una consecuencia de las dotaciones naturales de un país. Para Ambastha & Momaya (2004), 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. 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 éste exige.

**Problema de Investigación:** Se desconoce si las variables definidas en el marco teórico son determinantes en los niveles de competitividad por parte de las empresas exportadoras de muebles en los Estados Unidos; sin embargo, se han definido como propuesta y se espera probarlo a través del proceso de investigación.

## **METODOLOGIA**

El método de investigación contendrá un diseño no experimental, ya que lo que se pretende es observar el fenómeno en su contexto natural para después analizarlo, es decir, cómo se encuentra la competitividad en el sector exportador mueblero y emitir el análisis de las variables de estudio. A su vez, esta investigación, tendrá un diseño transeccional (transversales), ya que los datos recogidos sólo se recopilaron en un único momento de la investigación que comprendió el periodo de junio 2009 a febrero 2010. Además, tendrá un diseño transversal correlacional ya que lo que se busca es describir las relaciones que se presentan y de esta manera conocer el nivel de relación que tienen las variables independientes (calidad, canales de distribución, precio, servicios, tecnología y mercado) y la variable dependiente “Competitividad”. En lo concerniente, al método de recolección de los datos, se utilizó un cuestionario para recoger las actitudes de los gerentes de las empresas exportadoras de muebles en la RCOM, el cuestionario fue diseñado con 50 ítems y se sometió a una prueba piloto previa.

Para la validez y la confiabilidad se obtuvo en el análisis de fiabilidad del  $\alpha$  (alfa) de Cronbach el resultado de 0.921. Estos datos se procesaron en el programa de cómputo denominado Windows, Office (Word, Excel y Power Point en su versión 2007) y SPSS para Windows versión 17. También es importante agregar que éste es un estudio de campo y por lo tanto, se realizó in situ, en donde los sujetos de estudio de esta investigación fueron aquellos directivos, dueños o encargados de las empresas exportadoras de muebles de madera ubicadas en la RCOM. Al mismo tiempo, esta investigación tendrá un carácter deductivo- inductivo, ya que de las teorías revisadas de la Competitividad se llevó al plano empírico en las empresas exportadoras de muebles ubicadas en la RCOM. Esta investigación tendrá un carácter mixto (cuantitativo-cualitativo) predominantemente cualitativo de las variables seleccionadas, con la finalidad de realizar un análisis de la competitividad.

En lo referente al universo, se tomó en cuenta el directorio proporcionado por BANCOMEXT que realizó y publicó en su página de Internet actualizado en 2010, en donde son 23 empresas las que se dedican a la exportación de muebles al mercado de los Estados Unidos; de este universo se realizó un censo, en donde se lograron aplicar a 20 empresas. En esta investigación se utilizó una escala tipo Likert, la cual es en estricto sentido, una medición ordinal, la cual “consiste en un conjunto de ítems presentados en forma de afirmaciones o juicios ante los cuales se pide la reacción de los sujetos” que permitirá determinar en qué nivel de Competitividad se encuentran las empresas exportadoras de muebles en el mercado de los Estados Unidos.

## **RESULTADOS**

El análisis de las respuestas obtenidas de la instrumentación de los cuestionarios aplicados a las empresas exportadoras de muebles ubicadas en los estados de Michoacán, Jalisco, Guanajuato y Aguascalientes, dan cuenta de la situación que guarda este sector en términos de la competitividad. La competitividad se mide considerando las variables en estudio, lo cual incluye las 50 preguntas del cuestionario y la totalidad de los entrevistados, resultando la mediana de 180.00 unidades que ubicadas en la escala muestran la opinión generalizada de que es Alta Competitividad en la Región Centro Occidente. Cabe destacar que ninguna empresa calificó como Baja o Muy Baja Competitividad (en el rango de 50 a 130 puntos).

Tabla 1: Rango de Escalas Para la Investigación de la Competitividad

Muy Baja Competitividad	Baja Competitividad	Regular Competitividad	Alta Competitividad	Muy Alta Competitividad
50	90	130	170	210
			180.00	250

En esta tabla se observan los diferentes rangos de Competitividad en la Administración de la Cadena de Suministro en donde se clasifican en diferentes rangos; Muy Baja, Baja, Regular, Alta y Muy Alta. La mediana fue de 180.00 puntos lo que representa que el sector exportador del mueble en la RCOM presenta niveles de competitividad Alta.

Fuente: Elaboración propia con base en la Investigación de Campo.

Tabla 2: Índice de Competitividad Por Variable en la Industria Exportadora del Mueble

Variables	Puntaje Alcanzado	Puntaje Esperado	Índice De Competitividad SCM
Calidad	695	900	77.20%
Canales de Distribución	679	900	75.40%
Precio	804	1100	73.10%
Servicios	198	300	66.00%
Tecnología	703	1100	63.90 %
Mercado	522	700	74.50%
Total	3601	5000	72.00%

La tabla 2 se presenta el índice de Competitividad y se puede apreciar que la variable Calidad fue la mejor evaluada y solamente alcanza niveles del 77.20%, seguido por los Canales de Distribución con un 75.40%, el Mercado y el Precio alcanzaron niveles de 74.50% y 73.10 respectivamente y las variables Servicios obtuvo un 66% y la Tecnología un 63.90 % las cuales fueron las que obtuvieron las peores calificaciones y de manera general se alcanza un 72.00 % de la Competitividad del Sector Exportador del Mueble en la RCOM. Fuente: Elaboración propia con base en el Trabajo de Campo.

Los datos obtenidos en el trabajo de campo se procesaron utilizando los programas SPSS 17.0 para Windows, Microsoft Word, y Excel que permitieran probar el grado de dependencia entre las variables independientes y la variable dependiente. Los datos al aplicar el coeficiente de correlación de Spearman (r) en esta investigación fueron los siguientes:

Tabla: 4 Matriz del Coeficiente de Correlación de Spearman (R) Bivariadas

Variables	Calidad	Canales de Distribución	Precio	Servicios	Tecnología	Mercado	Competitividad
Calidad	1.000	0.658**	0.550*	0.150	0.437	0.579**	0.728**
Canales de Distribución	0.658**	1.000	0.845**	0.377	0.471*	0.741**	0.933**
Precio	0.550*	0.845**	1.000	0.460*	0.350	0.488*	0.789**
Servicios	0.150	0.377	0.460*	1.000	0.257	0.491*	0.488*
Tecnología	0.437	0.471*	0.350	0.257	1.000	0.676**	0.718**
Mercado	0.579**	0.741**	0.488*	0.491*	0.676**	1.000	0.839**
Competitividad	0.728**	0.933**	0.789**	0.488*	0.718**	0.839**	1.000

En la tabla 4 se presenta la matriz del coeficiente de correlación de Spearman en donde se puede apreciar que la variable Canales de Distribución es la que presenta mayor correlación con un 0.933\*\*, seguida por la variable Mercado con un 0.839\*\*, el precio del producto se correlaciona en un 0.789\*\*, la calidad del producto se relaciona un 0.728\*\*, la tecnología del sector mueblero se correlaciona un 0.718\*\* y finalmente la que se correlaciona de manera moderada con un 0.488\*\*. Los niveles de correlación se expresan de la siguiente manera: \*\*. La correlación es significativa al nivel 0,01 (bilateral), \*. La correlación es significativa al nivel 0,05 (bilateral). Fuente: Información obtenida de la investigación de campo

## DISCUSIÓN DE RESULTADOS

Los resultados muestran que 13 de 20 empresas exportadoras de muebles ubicadas en los estados de Michoacán, Jalisco, Guanajuato y Aguascalientes son Altamente Competitivas. A la vez que el mercado, el precio y los canales de distribución son las variables que más inciden en la competitividad. Lo que sugiere que la fuente de ventaja competitiva de las empresas de la industria del mueble de la RCOM, se ubica en estos rubros. Los resultados arrojados no tienen un carácter estrictamente comparativo con otros países y

con ello la explicación de la pérdida de posición competitiva del país se establece que tiene como causas: a) los resultados son parciales referentes a una región y b) no se cuenta con un estudio similar en estos países que arrojen información al respecto. Así pues, en este sentido, el estudio tiene un carácter general.

## CONCLUSIONES Y RECOMENDACIONES

Las variables seleccionadas sugieren que más de la mitad de las empresas son altamente competitivas. Sin embargo, la pérdida de posición competitiva de la industria del mueble nacional sugiere que otros países tienen fuentes de ventaja competitiva superior, por ejemplo, los casos de China, Italia y Estados Unidos. En tanto que la fuente de ventaja de las empresas RCOM son el precio, los canales de distribución y la relativa cercanía con el mercado más grande del mundo lo que, sin embargo, no garantiza una fuente de ventaja sostenible. La calidad, los servicios y la tecnología mostraron los niveles de correlación más bajos respecto a la Competitividad, y que muestra que no hay fuente de ventaja, por lo cual se debe buscar una fuente de ventaja Competitiva sustentable en la calidad, la innovación en diseño y tecnología, así como en los servicios de venta y posventa. La organización de la industria del mueble de madera de exportación en la RCOM, no promueve las sinergias y las economías de escala. Se aprecia que la producción de tipo artesanal no genera economías de escala suficientes para mantener un ritmo de crecimiento acorde con los principales competidores del mundo en este rubro. El promedio del índice de competitividad de las empresas exportadoras de Muebles de RCOM se ubican en 180.00 (Alta Competitividad). El índice de competitividad propuesto para las empresas exportadoras de mueble de la RCOM es aprobado en sus variables independientes, (mercado, canales de distribución, precio, tecnología y servicios) lo cual demuestra elementos importantes para poder identificar la competitividad a escala nacional. Se sugiere un estudio sobre esta industria a escala nacional para conocer la situación del sector, así como las posibles medidas estratégicas para su mejora.

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# EL COMPORTAMIENTO DEL CONSUMIDOR EN LA ADQUISICIÓN DE ARTÍCULOS ELECTRÓNICOS: CASO COLIMA, MÉXICO

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## RESUMEN

*Conocer a los consumidores no es tarea fácil ya que, con frecuencia, formulan sus necesidades y deseos de una forma y actúan de otra. A pesar de esto es tarea cotidiana de los especialistas en marketing analizar cómo van cambiando sus necesidades, preferencias y comportamiento de compra en general.*

*El actual estilo de vida ha hecho de los aparatos electrónicos, como son los teléfonos celulares, tabletas y plasmas, los artículos preferidos de los consumidores en las principales concentraciones urbanas de nuestro país. Hasta la fecha se desconoce con certeza el comportamiento actual que tienen los consumidores en la adquisición de artículos electrónicos en la ciudad de Colima, es decir, las variables que intervienen en su intención y posterior decisión de compra. Ese es el objetivo principal en esta investigación.*

**PALABRAS CLAVE:** Comportamiento del Consumidor, Intención de Compra, Aparatos Electrónicos

## CONSUMER BEHAVIOR AT THE PURCHASE OF ELECTRONICS: CASE COLIMA, MEXICO

### ABSTRACT

*Knowing consumers is not easy task since, often formulated their needs and desires in a way and act another. Despite this is everyday task of marketing specialists analyze how changing your needs, preferences and purchase behavior in general. The current style of life has made electronic devices, such as cell phones, tablets and plasmas, favorite items for consumers in the major urban concentrations of our country. To date is unknown with certainty the current behavior of consumers in the purchase of electronics in the city of Colima, i.e., the variables involved in its intention and subsequent decision to purchase. That's main objective in this research.*

**JEL:** M00

**KEYWORD:** Behavior of Consumer, Purchase Intention, Electronic Devices

## INTRODUCCION

El estudio del comportamiento del consumidor tiene sus orígenes en tres orientaciones de negocio filosóficamente diferentes que llevaron a una tendencia de negocios que actualmente se conoce como *marketing*. La primera orientación, que con frecuencia se denomina orientación a la producción, se extendió aproximadamente desde la década de 1850 hasta finales de 1920, y se enfocó en el perfeccionamiento de la

capacidad de producción, es decir, en la satisfacción por sentirse capaces de producir grandes cantidades de producto. La segunda orientación es a las ventas y se extendió aproximadamente desde 1930 hasta mediados de 1950. Esta orientación se enfocó en vender cada vez más y, en algunos casos, una cantidad mayor de lo que la empresa era capaz de producir. Sin embargo, para mediados de 1950 las compañías comenzaron gradualmente a cambiar a una orientación de mercado (*marketing*). El supuesto fundamental en el concepto del *marketing* es que para tener éxito una empresa debe determinar las necesidades y los deseos de sus mercados meta y proveer las satisfacciones deseadas mejor que las de su competencia. De esta manera, el estudio del comportamiento del consumidor hace especificaciones precisas acerca de las diferentes actitudes que adoptan.

## REVISIÓN LITERARIA

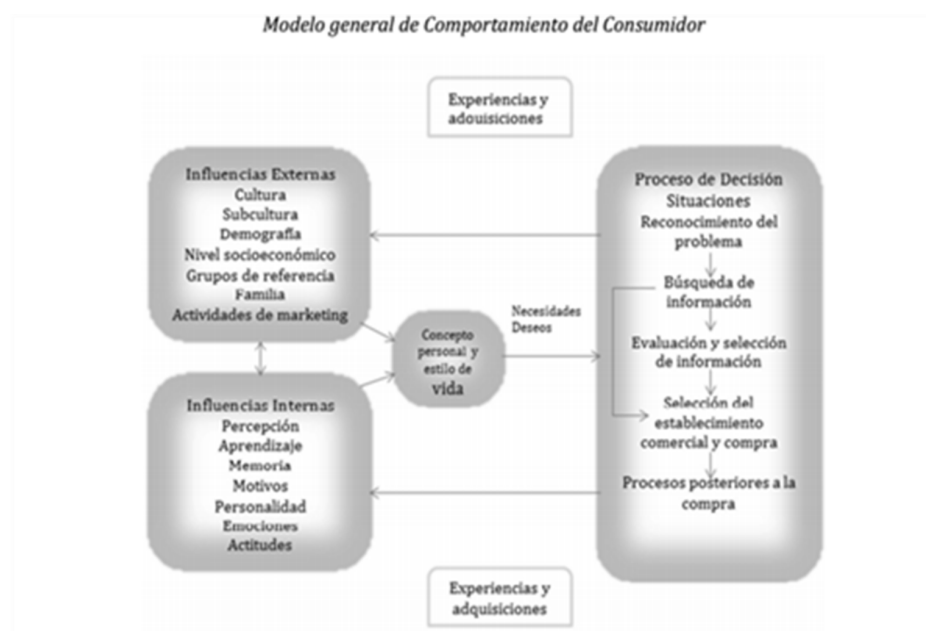
Dado que no existen investigaciones formales al respecto a nivel local, en este punto es importante resaltar algunas ideas clave que permitan una conceptualización general del tema. En primer lugar está el concepto de comportamiento humano que básicamente es estudiado por disciplinas como la psicología, sociología, antropología, criminología y sus diferentes ramas. Al respecto, el Instituto Universitario de Puebla (2012) dice que “es el conjunto de comportamientos exhibidos por el ser humano e influenciados por la cultura, las actitudes, emociones, valores de las personas y los valores culturales, la ética, el ejercicio de la autoridad, la relación y la genética”. Ahora bien, hablar sobre el comportamiento del consumidor genera especificaciones en cuanto a los diferentes tipos de actitudes de los consumidores. Canclini (1995) señala que “el consumo es el conjunto de procesos socioculturales en que se realizan la apropiación y los usos de los productos”, pero al mismo tiempo “el consumo implica el uso que el comprador hace del producto adquirido” (Blackwell R. D., 2001).

Esto implica que en el acto de consumir aparecen diferentes comportamientos y si, al mismo tiempo, se consideran una amplia gama de circunstancias en las que el consumidor está inmerso la situación se convierte en una mucho más compleja. Por eso y de acuerdo con Leon G. Schiffman y Leslie Lazar (2010), “el comportamiento del consumidor es la actitud que exhiben al buscar, comprar, utilizar, evaluar y desechar productos y servicios que ellos esperan que satisfagan sus necesidades”. De esta manera, “el comportamiento del consumidor se basa en la manera en que los consumidores y las familias o los hogares, toman decisiones para gastar sus recursos disponibles (tiempo, dinero y esfuerzo) en artículos relacionados con el consumo.” (Schiffman & Lazar Kanuk, 2010, p. 5). De ahí la importancia de la satisfacción que el consumidor obtiene en su compra, de lo contrario su insatisfacción puede terminar en una mala publicidad para los usuarios que aun no adquieren este producto, crear una mala fama o influir en el comportamiento de otros consumidores para que vaya cambiando.

El comportamiento del consumidor tradicionalmente se refiere al estudio sobre las razones por las que compra la gente. Sin embargo, para Blackwel, Miniard, Engel (2002) el comportamiento del consumidor se define como “las actividades que las personas efectúan al obtener, consumir y disponer de productos y servicios”. Obtener se refiere a las actividades que llevan a la compra o recepción de un producto. y algunas de estas incluyen la búsqueda de información en relación con las características y elecciones del producto. La evaluación de productos o marcas alternativos y la compra. Los analistas del comportamiento del consumidor examinan estos comportamientos, toman en cuenta la forma en que los consumidores adquieren los productos. Consumir, se refiere a cómo, dónde, cuándo y en qué circunstancias los consumidores utilizan los productos. Problemas relacionados con el consumo pudieran incluir decisiones relativas si los consumidores utilizan los productos en su casa u oficina.

Disponer, es la forma en que los consumidores se deshacen de productos y empaques Los mismos autores refieren que el comportamiento del consumidor también se puede definir como un campo de estudio que se enfoca en las actividades del consumidor. Conforme ha evolucionado el estudio del comportamiento del

consumidor, también ha evolucionado su alcance. Hawkins (2004) señala que el comportamiento del consumidor “es un proceso que incluye numerosas actividades que abarcan las que preceden, acompañan y siguen a las decisiones de compra y en las que el individuo interviene activamente con el objeto de efectuar sus elecciones con conocimientos de causa”. Este proceso consta de 3 etapas: a) Pre compra, en la que el consumidor detecta necesidades y problemas, busca información, percibe la oferta comercial, realiza visitas a las tiendas, evalúa y selecciona alternativas; b) Compra, en la que el consumidor selecciona un establecimiento, delimita las condiciones del intercambio y se encuentra sometido a una fuerte influencia de variables situacionales que proceden, fundamentalmente de la tienda; c) Pos compra, que tiene lugar cuando se utilizan los productos, lo que lleva a su vez a la aparición de sensaciones de satisfacción o insatisfacción. El comportamiento del consumidor comprende no solo la decisión de compra, sino también un conjunto de actividades directamente asociadas. Condicionan la decisión de compra en cierta forma proporcionando realimentaciones capaces de influir en las elecciones que efectuará el consumidor. (Mollá Descals, Berenguer Contrí, Gómez Borja, & Quintanilla Pardo, 2006)



Fuente: HAWKINS, Del I et al. (2004). *Comportamiento del Consumidor. Construyendo estrategias de marketing*. 9ª Edición. México: Ed. Mc Graw Hill

También es importante resaltar que dentro de las variables del comportamiento del consumidor se encuentra la mezcla de mercadotecnia, donde el precio, la plaza, elaboración y calidad del producto así como la promoción y los canales de distribución que se utilizan repercutirán de manera positiva o negativa tanto en la introducción de un producto al mercado como en el mantenimiento de éste por un largo periodo. Finalmente, se aborda la intención como el momento en que se ha mostrado interés a una compra. Una intención de compra es cuando el prospecto o cliente ingresa en un método de pago e intenta obtener el producto o servicio que éste sitio ofrece. La intención de compra se define como “el estado mental que refleja el plan del comprador de adquirir un número específico de unidades de una marca, en un periodo de tiempo determinado”. (Howard, 1993) Sobre la influencia de compra se tiene que, a mayor nivel de riesgo percibido, el consumidor busca mayores niveles de información como la mejor estrategia para reducir el riesgo y posteriormente realizar la compra.

Esta búsqueda incluye la utilización de opiniones de amigos, revistas especializadas, consulta con expertos del sector. (Ruiz de Maya & Grande Esteban, 2006) En el modelo de la teoría de la acción razonada que

representa una integración completa de los componentes de la actitud de una estructura diseñada por la obtención de mejores explicaciones y predicciones respecto del comportamiento. De acuerdo con este modelo ampliado, en la intención de alguien también se requiere medir las normas subjetivas que influyen en su intención de actuar. Una norma subjetiva se mide directamente evaluando los sentimientos del consumidor hacia lo que otros personajes relaciones (familiares, amigos, compañeros de clase o de trabajo) pensaría de la acción que se considera.

## METODOLOGÍA

De acuerdo al estado del arte y su alcance el presente estudio es principalmente de corte cualitativo, dado que se trata de analizar información suficiente para describir la relación de las variables de intención de compra y comportamiento del consumidor ante un proceso como la adquisición de aparatos electrónicos. Además, mediante un acercamiento a los sujetos de estudio de acuerdo con su perfil de consumidor, se pretende conocer otros factores como son los motivos, los valores, las circunstancias internas, sociales y familiares que los lleva a un acontecimiento como el que se describe en el presente trabajo. Esta investigación se ubica en la Ciudad de Colima, México en la que participan consumidores (hombres y mujeres) de 30 a 50 años. Para la consideración de la edad de quienes conforman la muestra se utilizaron datos del INEGI en donde se indica que el estrato que presenta mayor actividad económica es el que comprende dichas edades. De esta manera, en el universo serán consideradas las personas bajo los criterios de edad: 30 a 50 años; residencia: ciudad de Colima; situación económica: activas; filtro: que hayan comprado un aparato electrónico en los últimos 6 meses y que acudan a los principales centros comerciales de la ciudad.

## RESULTADOS

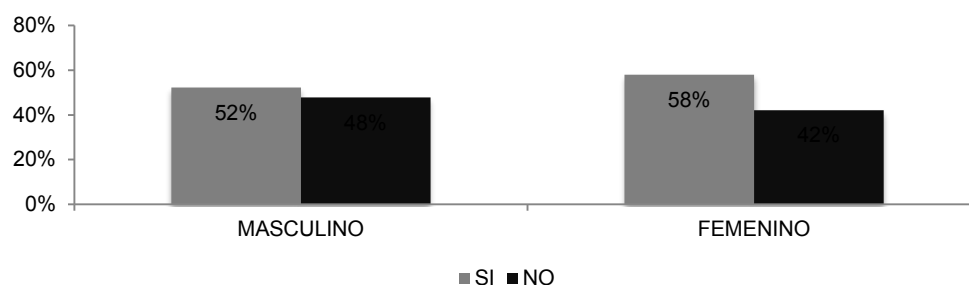
En cuanto a la adquisición de aparatos electrónicos (celulares, plasmas y tabletas) y de acuerdo con la Tabla 1 y la Figura 1, la adquisición por género en un período no mayor de dos meses se conforma de la siguiente manera: 52% de hombres y el 58% de mujeres. Se puede observar una diferencia marginal de apenas 6%.

Tabla 1: Distribución Porcentual Por Género

	SI		NO		TOTAL	
	FRECUENCIA	%	FRECUENCIA	%	FRECUENCIA	%
<b>MASCULINO</b>	92	52%	84	48%	176	100%
<b>FEMENINO</b>	120	58%	87	42%	207	100%
<b>TOTAL</b>	212		171		383	

Fuente: Elaboración propia.

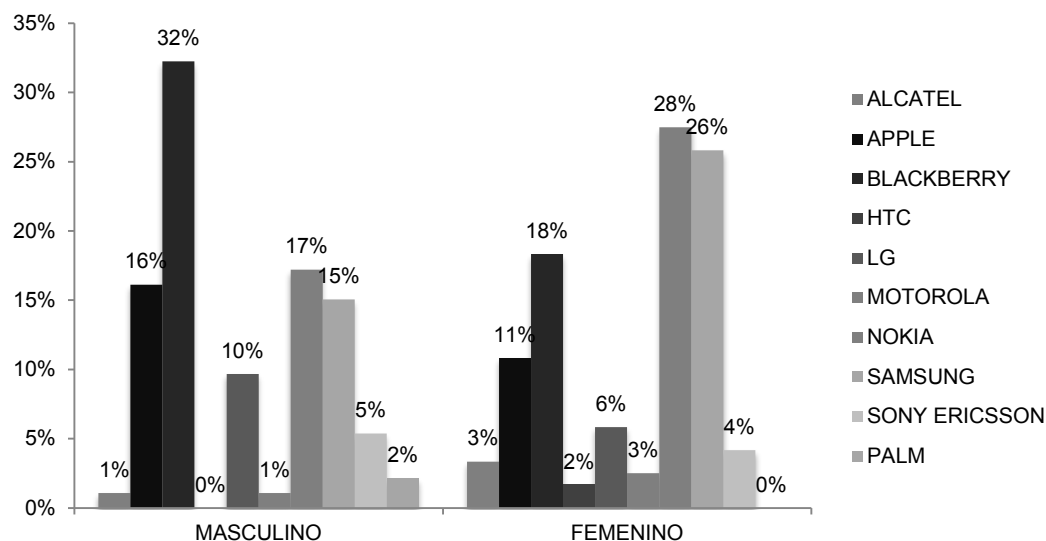
Figura 1: Distribución Porcentual Por Género



Fuente: Elaboración propia

En la Figura 2 se muestran las marcas más compradas diferenciándolas por género. En el caso de los hombres son: *BlackBerry* (32%), *Nokia* (17%) y *Apple* (16%), mientras que para las mujeres son: *Nokia* (28%), *Samsung* (26%) y *BlackBerry* (18%). Es importante hacer notar que en el estudio la marca *BlackBerry* es preferida más por hombres que por mujeres (32% contra 18%), y que la marca *Nokia* tiene mayor preferencia por mujeres que por hombres (20% contra 17%).

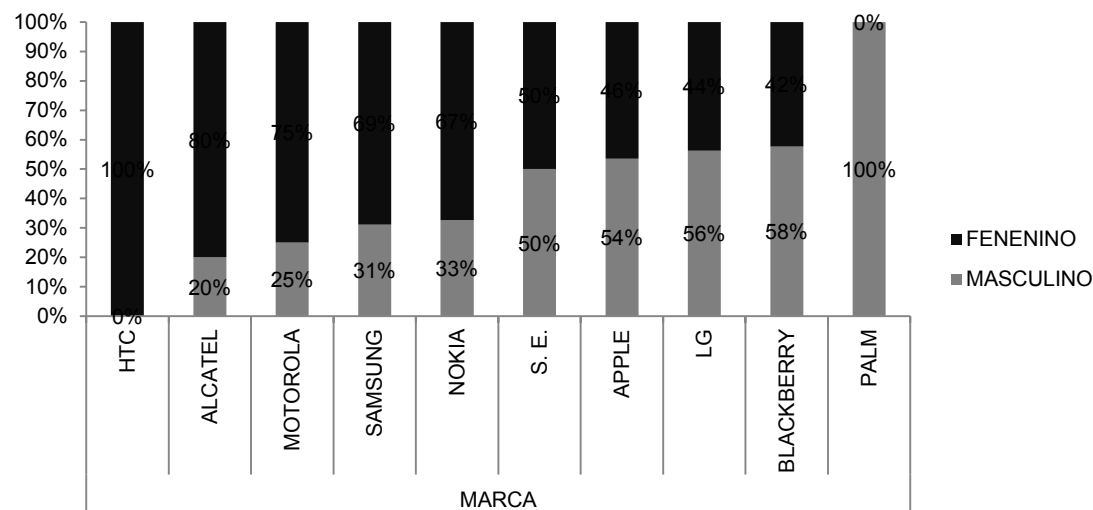
Figura 2: Proporción de Marcas Preferidas Por Género



Fuente: Elaboración propia.

La Figura 3 muestra la distribución de las marcas por sexo. Notablemente se observa que el 100% de los usuarios de la marca *HTC* son mujeres y los de la marca *PALM* son hombres. El resto de las marcas tienen diferentes proporciones por cada género, pudiéndose observar para qué marcas hay proporcionalmente más usuarios.

Figura 3: Proporción Por Género y Marca



Fuente: Elaboración propia.

Al relacionar algunas de las variables sociodemográficas con la de uso diario se encontró que todas se asocian de forma significativa, (Tabla 2).

Tabla 2: Relación de las Variables Sociodemográficas y la Proporción de Uso

	X 2	GL	P-VALUE
EDAD	11.691	9	0.031
GÉNERO	1.250	1	0.026
OCUPACIÓN	0.837	3	0.041
LOCALIDAD	4.365	1	0.037

Al relacionar las variables sociodemográficas con la forma de prepago se ha encontrado que solamente la variable género se asocia de manera significativa, (Tabla 3).

Tabla 3: Relación de las Variables Demográficas y la Forma de Prepago

	X 2	GL	P-VALUE
Edad	22.809	18	0.198
Género	3.407	2	0.009
Ocupación	1.148	6	0.979
Localidad	9.369	2	0.182

Al relacionar las variables sociodemográficas con las diferentes marcas se ha encontrado que solamente las variables de género y localidad se asocian de forma significativa, (Tabla 4).

Tabla 4: Relación de las Variables Sociodemográficas y las Marcas

	X 2	GL	P-VALUE
Edad	78.850	81	0.547
Género	17.604	9	0.040
Ocupación	25.061	27	0.571
Localidad	19.840	9	0.019

En conclusión, se tiene que entre los encuestados la proporción de usuarios de teléfonos celulares, plasmas y tabletas es de 55% en comparación con estudios encontrados que indican que la proporción nacional en México es del 39% (Ortega, 2010), esto ubica a la zona metropolitana de Colima por encima de la proporción nacional de usuarios de teléfonos celulares. Por otro lado, los resultados muestran que los usos más comunes son: la navegación en internet y el uso de las redes sociales, datos que coinciden con el estudio realizado por Ofcom (2011). En esta información repunta el primero de los usos (navegación en internet). Finalmente, en los resultados de esta investigación también se encontró que no existe diferencia significativa en los diferentes usos que dan los hombres y las mujeres a dichos dispositivos electrónicos.

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# ACTITUD Y COMPORTAMIENTO DE CONSUMO EN LA INDUSTRIA HOTELERA EN FUNCIÓN DE LA PERCEPCIÓN DE PRÁCTICAS SUSTENTABLES

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## RESUMEN

*Esta investigación busca medir la actitud, percepción y preferencia de consumidores denominados clientes recurrentes de hoteles en relación a la implementación de prácticas sustentables. Para esto se aplicó un cuestionario a 208 personas obteniéndose que: una alta valoración de la reputación del hotel y una mayor disposición a pagar extra por los servicios de hoteles sustentables incide en una percepción positiva de los establecimientos generando un mayor nivel de compromiso y cuidado con el medioambiente. Además se encontró que las personas desconocen el significado de sustentabilidad, y no manifiestan interés por informarse y realizar prácticas que contribuyan al cuidado medioambiental. También se desconoce la existencia de leyes en Chile en torno al turismo sustentable no reconociendo la existencia de deficiencias en este aspecto. Se obtuvo que los hoteles en general son percibidos como caros pero esto no es influyente en la selección, por otra parte las personas se hospedan principalmente por motivos de placer y no de trabajo, así mismo están dispuestas a pagar extra pero no están dispuestas a sacrificar gran parte de su presupuesto por visitar hoteles que realicen prácticas sustentables. Respecto a la caracterización de los posibles consumidores se tiene 3 perfiles: "No comprometidos", "Influenciables" y "Comprometidos".*

**PALABRAS CLAVE:** Sustentabilidad, Actitud, Imagen, Hoteles Ecológicos

## ABSTRACT

*This research seeks to measure the attitude, perception and preference of recurring customers of hotels in relation to the implementation of sustainable practices. Then a questionnaire was administered to 208 hotel customers in which it was obtained that: a high value on the reputation of the hotel and a greater willingness to pay extra for services sustainable hotels strikes a positive perception of the establishments generating a higher level of commitment and care with environment. It was also found that people ignore the meaning of sustainability, and they are not interested in receiving information and engaging in practices that contribute to environmental care. The existence of laws regarding sustainable tourism is also unknown in Chile not recognizing the existence of deficiencies in this regard. It was found that the hotels are generally perceived as expensive but this is not influential in the selection process, on the other hand people are mainly staying for pleasure and not for work-related reasons, also they are willing to pay extra but they don't want to sacrifice much of their budget for visiting ecological hotels. In relation to the characterization of potential consumers, 3 clusters were founded: "Uncommitted", "Influential" and "Committed".*

**JEL:** L83, Q56, M32, Q50

**KEYWORDS:** Sustainability, Attitude, Image, Ecological Hotels

## INTRODUCCIÓN

Chile hoy en día es considerado uno de los países con más altos ingresos per-cápita en Latinoamérica, su crecimiento económico se ve respaldado por muchas áreas, y últimamente la que destaca es el sector turismo. El aporte al PIB corresponde a un 1.5%, sin embargo y pese a todas las medidas que pudiesen tomarse en torno al crecimiento de este sector hay uno muy importante y por el cual esta investigación centra sus objetivos: la Sustentabilidad. En Chile no existen hoteles 100% ecológicos pero sí que realizan prácticas que son amigables con el medioambiente, pero estas prácticas no pasan por ser producto de un nivel de consciencia mayor o una preocupación por la problemática actual sino más bien pasa por ser un tema de estrategia diferenciadora que han adoptado algunos establecimientos que genere el menor impacto en términos de inversión y el mayor impacto económico en términos de ganancias. En base a lo anterior se desarrolló para esta investigación una definición de objetivos que buscaron medir la actitud, percepción y preferencia de consumidores denominados clientes recurrentes de hoteles, en relación a la implementación de prácticas sustentables.

## REVISIÓN LITERARIA

### Imagen General

La imagen global proyectada por una empresa o negocio, es un concepto relevante para muchos investigadores, y es un factor importante en la toma de decisión de los consumidores. Respecto al gran número de estudios realizados, autores como Baloglu & McCleary (1999), Bloemer & Ruyter (1998), Chen & Tsai (2007), Ryu & Jang (2007), tratan de definir la fuerte influencia e impacto de la imagen global en el comportamiento de los consumidores, sin lograr una definición consensuada. Para algunos es un conjunto de creencias, impresiones y pensamientos que las personas pueden tener sobre un lugar, para otros es un concepto que mezcla las percepciones más complejas de los consumidores con los atributos que más se destacan o se caracterizan en una empresa o negocio, así como también es considerado un factor que evalúa las funciones de dichos atributos (Crompton, 1979, Gartner, 1986, Bloemer & Ruyter, 1998). Al respecto investigaciones iniciales trataron de describir el comportamiento de los consumidores, en efecto, Martineau (1958) concluye que se trata de una representación psicológica y distorsionada de la realidad objetiva que conciben las personas, lo que los lleva a interesarse y actuar de manera determinada. Así mismo, se encontró que ciertos consumidores actúan influenciados por información previa respecto a un producto aun sin tener experiencia real de haberlo consumido.

Los investigadores más interesados en la teoría de la imagen en el ámbito de los negocios han llegado a la conclusión de que la imagen se forma a través de tres fases secuenciales: fase cognitiva (creencias), fase de imágenes afectivas (sensaciones) y la fase en general (intención de conducta), las que se vinculan a la idea de “imagen” como un concepto de actitud (Doyle & Fenwick, 1974; James et al., 1976). Aun así, la definición más citada es: “La conceptualización que refleja el conjunto de creencias, ideas e impresiones que las personas tienen de un producto, servicio, destino, individuo, empresa o marca, la cual es procesada con el tiempo” (Kotler et al. 1993). La imagen es vista como un factor importante tanto en los negocios en general así como en la industria del turismo y el sector hotelero. De este modo ha sido necesario que se destinen esfuerzos por hacer de esta imagen un atributo positivo desde la perspectiva de los clientes.

### Actitud Hacia la Conducta

La *actitud* refleja la disposición personal hacia la realización o no de la *conducta*. La *actitud hacia una conducta* muestra el grado en que la actuación de la conducta está valorada positiva o negativamente. Según el modelo racional-evaluativo la *actitud hacia una conducta* viene determinada por el número total de *creencias conductuales* accesibles que unen la conducta con los resultados y la evaluación de dichos

resultados. Aunque la gente puede formar muchas *creencias* diferentes sobre un propósito, se asume que solamente las *creencias* que sean fácilmente accesibles en la memoria influyen en la *actitud* en un momento dado. La capacidad de acceder a las *creencias* tiende a aumentar en función tanto de la frecuencia con la cual la expectativa se activa y como la novedad de su activación, así también por la importancia que se da a dichas creencias. Por otro lado, ante la importancia que las reacciones evaluativas tienen en los propósitos psicológicos, investigadores han manifestado la necesidad de medirlas (Jarvis & Petty 1996). Existe un acuerdo general que indica que la *actitud* representa una evaluación sumaria de un propósito psicológico sujeto a dimensiones tales como bueno-malo, perjudicial-beneficioso, agradable-desagradable, y simpático-antipático (Ajzen & Fishbein, 2000; Eagly & Chaiken, 1993; Petty et al., 1997). De acuerdo a Ajzen & Fishbein (2000), la *actitud*, en el modelo racional-evaluativo se presenta espontánea e inevitablemente a partir de la *creencia* sobre el *propósito*. Cada *creencia* asocia el *propósito* de una acción a cierta *cualidad*, y la *actitud* de la persona hacia un *propósito* es determinada por los valores subjetivos de las *cualidades* de los *propósitos*.

### Conductas Ambientales

Hay un gran número de investigaciones enfocadas a las conductas ecológicas responsables como acciones que son un aporte al cuidado y conservación del medioambiente (Axelrod & Lehman, 1993; Grob 1990). De lo anterior se desprende que las personas pueden actuar motivadas por la percepción subjetiva que les genera un problema ambiental grave. El que una persona se comporte de determinada forma o realice una determinada practica ecológica no implica que lo realice en todos los aspectos de su vida, como por ejemplo, reciclar plástico no implica que también recicle papel, es por esto que las personas tienden a comportarse de diferente forma o manifestar su compromiso con el medioambiente de diversas maneras (De Castro, 2001; Corral-Verdugo, 2002; Lee et al., 1995; Van Liere & Dunlap, 1981).

### Variables Sociodemográficas

La edad, el nivel educativo, el sexo, e incluso el nivel de ingresos, parecen ser variables sociodemográficas que se relacionan con los comportamientos ambientales en general. De acuerdo a Dunlap & Van-Liere (1978) las personas jóvenes y con un nivel educativo alto, son las que presentan actitudes pro-ambientales más positivas hacia la realización de comportamientos ambientales. No obstante, en otros trabajos se encontraron bajas correlaciones entre tener una actitud positiva hacia el comportamiento pro-ambiental y la edad (Amérigo & González, 1996; Samdahl & Robertson, 1989). Con respecto al sexo, el trabajo de Hines et al. (1987) indica que no ejerce una influencia significativa sobre la puesta en marcha de este tipo de conductas, aunque, en estudios más recientes se ha encontrado que las mujeres están significativamente más dispuestas a proteger el medio ambiente que los hombres (Amérigo & González, 2001; Kalof et al. 2002; Stern & Dietz, 1994; Stern et al., 1993; Stern et al., 1995). En la misma línea, Zelezny, Chua y Aldrich (2000), en una revisión de trabajos publicados entre 1988 y 1998, concluyen que existen mayores evidencias empíricas que apoyan que las mujeres realizan más comportamientos pro-ambientales que los hombres. De forma general, se puede indicar que los estudios realizados con el objetivo de comprobar la influencia que tienen los factores sociodemográficos en la puesta en marcha de conductas pro-ambientales, a menudo ofrecen resultados poco concluyentes e incluso contradictorios (Saphores et al., 2006).

## METODOLOGÍA

El proceso de investigación incluye dos fases, exploratoria y concluyente. En la primera etapa y dada las diversas variables a considerar al momento de identificar cómo obtener los datos, se realiza una revisión bibliográfica buscando comprender la situación actual de la Sustentabilidad, los Hoteles y en general, de los entes participantes. Así mismo se realiza el diseño de la encuesta, diseño de la muestra y marco muestral. Posteriormente en la fase concluyente se efectúa un análisis univariado de los datos buscando generar un

perfil del encuestado, posteriormente se realizan análisis multivariados como correspondencias entre variables y preguntas de percepción que pudieran generar los primeros indicios respecto al comportamiento actual de los consumidores. Del mismo modo se desarrolla un análisis factorial exploratorio con el objetivo de identificar los perfiles de conglomerados encontrados mediante un análisis clúster.

## RESULTADOS

En primer lugar se realiza un perfil del encuestado, respecto al sexo se destaca una mayor presencia de mujeres con un 59% de la muestra, en contraposición a los hombres que representan un 41% del total de los datos. En términos de la edad, se pueden destacar dos rangos etarios que fueron los que aportaron mayor cantidad de información para este estudio, el primero es aquel donde las personas tienen principalmente entre 41 y 54 años (36%), seguido muy de cerca por el rango donde las personas tienen entre 25 y 40 años (33%). Respecto de la situación laboral, destaca la presencia de personas trabajando a tiempo completo (72%), seguido por personas con trabajo de medio tiempo (12%) y estudiantes (10%). Además cabe destacar el nivel educacional de los mismos, un 67% de los encuestados dijo poseer el grado académico Universitario, seguido por Licenciatura con un 14%, Secundaria un 8%, Master 8% y 2% posee el grado de Doctor. Por último la mayor parte de ellos se hospeda por motivos de placer y no de trabajo.

### Análisis de Percepción: Sustentabilidad

En relación al conocimiento del concepto *Sustentabilidad* así como la relación de este con la actual situación de Hoteles Ecológicos en Chile, se puede evidenciar que el 47% de los encuestados no saben si han pernoctado en un hotel de estas características alguna vez, seguido de un 30% que afirma haber estado en alguno, mientras que el 23% restante manifiesta no haberlo hecho. De esto puede deducirse que en la industria hotelera las prácticas sustentables han tomado gran fuerza y son realizadas con mayor frecuencia producto de la consciencia que está instaurándose en este sector de la economía que entrega importantes ingresos y aportes a nivel productivo. Por contraparte las personas no poseen una clara definición respecto al concepto de un Hotel 100% Ecológico, principalmente por que en Chile no existe uno y por lo tanto no hay una referencia tangible. Adicionalmente, se ahonda en el grado de conocimiento por parte de los encuestados acerca de la existencia de normativas o leyes relacionadas a *Sustentabilidad Turística*, además de la valoración percibida respecto de la normativa o contexto vigente en relación a este tema.

En este análisis se evidencia una gran cantidad de respuestas asociadas a las personas que indican que “No saben” si existen leyes actualmente y “No saben” si hay deficiencias en este aspecto, representados por un 39% de la muestra, demostrándose así el bajo nivel de preocupación respecto a temas medioambientales y por sobre todo en términos de *Sustentabilidad Turística*. Del mismo modo se destaca un 38.5% de encuestados que reconocen deficiencias en terminos de *Sustentabilidad Turística* en Chile.

Tabla 1: Deficiencia En Términos de Sustentabilidad Turística Frente al Conocimiento Sobre Existencia de Leyes Para el Turismo Sustentable

¿Sabe Si Existen Leyes Para El Turismo Sustentable?	¿Hay Deficiencia en Términos de Sustentabilidad Turística En Chile?			
		Sí	No sé	No
Sí		13.9%	7.7%	2.4%
No sé		17.8%	39.9%	1.0%
No		6.7%	6.7%	3.8%
		38.5%	54.3%	7.2%
				100.0%

La Tabla 1 representa el cruce entre las variables ¿Hay deficiencia en términos de sustentabilidad turística en Chile? y ¿Sabe si existen leyes para el turismo sustentable?, cabe destacar que ambas preguntas tenían tres opciones de respuesta, sí, no y no sé. Fuente: Elaboración propia.

### Análisis de Percepción y Correspondencias: Actitud

La actitud se categoriza bajo dos conceptos: *Prácticas realizadas con mayor frecuencia* y *Nivel de compromiso con el cuidado del medioambiente*. Respecto a las *Prácticas realizadas con mayor frecuencia* destacan el “Uso de ampolletas de bajo consumo” (16.8%), “Uso responsable de agua y luz” (15.9%), “Ahorrar” (12.5%) y el “Uso de colores claros para favorecer la entrada de la luz” (11.5%). De este modo las prácticas más recurrentes se relacionan con actitudes más tangibles y naturales, mientras que aquellas prácticas que requieren un nivel de conocimiento o compromiso mayor como “Reutilizar el agua”, “Reciclar y separar residuos” o “Construir con materiales reciclados” son menos realizadas, esto nuevamente sugiere que el concepto sustentabilidad no está del todo arraigado en los consumidores, dicho de otro modo existe un problema asociado a la información o conocimiento, más allá de compromiso, con la *Sustentabilidad*. Esto toma fuerza al analizar el *nivel de compromiso con el cuidado del medioambiente* donde se obtuvo en primer lugar “Medio” (51.4%) seguido de “Alto” (27.3%). En resumen, los encuestados manifiestan estar comprometidos con el cuidado del medioambiente sin embargo las prácticas que realizan demuestran un escaso conocimiento del tema.

### Análisis de Percepción y Correspondencias: Imagen

Para determinar el nivel de importancia asignado a las diferentes formas de medir la Imagen es que se realizó un análisis de correspondencia. En cuanto a las características que definen *Imagen*, “Reputación del Hotel” y “Los hoteles 5 estrellas son los más ecológicos” son los más relevantes para este modelo en contraposición a la importancia de un “Programa de fidelización”. En efecto, al observar la alta valorización de “Reputación del Hotel”, se puede afirmar que esta característica se considera muy importante para la concepción de una imagen positiva sobre estos establecimientos.

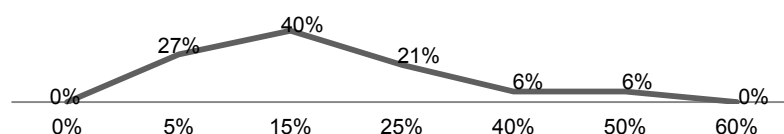
### Análisis de Percepción y Correspondencias: Boca a Boca

En relación al concepto *Boca a Boca* y su implicancia con la *Intención de visita a Hoteles*, se busca indagar en la importancia que le otorgan los usuarios a los comentarios que reciben respecto a los hoteles que concurren. Para establecer el nivel de asociación y representación es que se realizó el análisis de correspondencias. La variable más significativa e importante es “*Importancia de buscar opiniones de terceros*”, por lo tanto se puede asumir que los clientes dependen de la información, de la comparación y de la observación para poder formar una percepción que finalmente se traduzca en una *Intención de visita* y una *actitud* hacia los comportamientos ecológicos.

### Análisis de Percepción y Correspondencias: Probabilidad de Pagar Más

En cuanto a la variable “¿Visitaría un Hotel Ecológico?”, un 98% de los encuestados manifiesta estar de acuerdo mientras el 2% restante señala no saber, esto sugiere la existencia de la *intención de visita*. Al respecto, de quienes sí estarían dispuestos a visitar un Hotel Ecológico un 57% afirmó que pagaría extra, un 23% manifestó lo contrario, mientras que un 20% se muestra indeciso. Al respecto se desprende que existe una disposición positiva a visitar Hoteles Ecológicos y a pagar extra por hospedarse en estos, a continuación corresponde conocer qué tanto más están dispuestos a pagar los clientes.

Figura 1: Porcentaje de Pago Extra Por Servicios de Hoteles Ecológicos



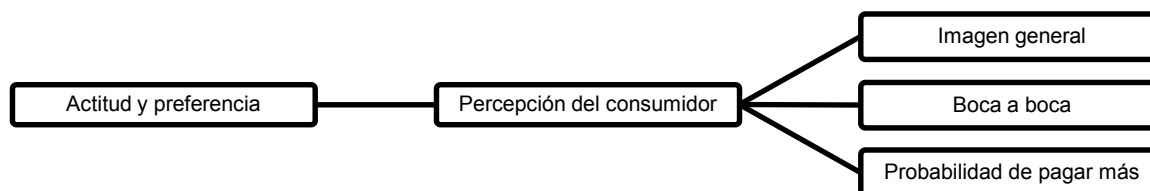
La Figura 1 muestra la relación entre el porcentaje de pago adicional por hospedarse en Hoteles Sustentables, siendo estos porcentajes 0%, 5%, 15%, 25%, 40%, 50%, y 60%, frente a la cantidad de encuestados de cada categoría. Al respecto, se aprecia una mayor cantidad de preferencias por un pago del 15% extra o adicional. Fuente: Elaboración propia.

En la Figura anterior el eje de las abscisas muestra los distintos porcentajes adicionales a pagar para quienes sí están dispuestos a hacerlo, al respecto, el 40% de los encuestados pagaría a lo más 15% extra por los servicios ecológicos ofrecidos, un 27% pagaría sólo hasta un 5% adicional y un 21% de personas pagaría hasta 25% extra. Por lo tanto, y como se afirmó anteriormente, las personas sienten la intención de visitar hoteles con prácticas sustentables y consideran la opción de pagar más por estos servicios, sin embargo esta disposición se traduce en un nivel de pago extra de un 15% sobre los valores de sus preferencias actuales.

### Análisis de Relaciones (Correspondencias)

Para poder establecer relaciones entre las variables relevantes para esta investigación y generar un modelo final es que se realiza una comparación entre los 3 posibles vínculos generados entre la Actitud hacia comportamientos verdes: *Imagen general* del hotel, el *Boca a boca* y la *Probabilidad de pagar más*, con el fin de poder determinar si el modelo inicial es o no consistente.

Figura 2: Modelo Inicial - Actitud Hacia Comportamientos Ecológicos



La Figura 2 muestra el Modelo inicial - Actitud hacia comportamientos ecológicos. Este modelo propone la existencia de una relación causal entre Imagen general, Boca a boca, y Probabilidad de pagar más, hacia el concepto de Actitud y preferencia por comportamientos ecológicos. Fuente: Elaboración propia.

**Análisis de Relaciones: Actitud v/s Imagen:** Este análisis arrojó, en relación a la proporción de inercia de las 2 primeras dimensiones un 83% de explicación de la varianza total, pero sin embargo un nivel de significancia de 0.129, lo que indica la inexistencia de una relación causal significativa entre las variables, ya que la hipótesis nula que indica independencia de las variables es aceptada. Ahora, considerando el nivel de asociación o dependencia de ambas variables a nivel global, es posible indicar un nivel de Significancia de  $0.021 < 0.05$  lo que significa que se rechaza la hipótesis nula y por lo tanto existe una dependencia entre ellas, que va en la dirección Imagen → Actitud.

**Análisis de Relaciones: Actitud v/s Boca a Boca :** En la relación Actitud v/s Boca a Boca se puede observar que si bien la proporción de inercia es para las 2 primeras dimensiones de un 90% que explica la varianza total, el nivel de Significancia es de 0.575 respecto al 0.05 o menos que se permite para decir que se rechaza la hipótesis nula. De este modo queda descartado que el Boca a Boca sea influyente a la hora de percibir

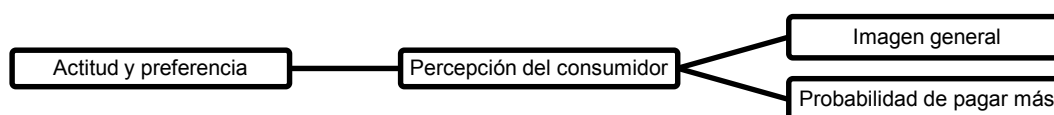


de buena (o mala) forma un Hotel Ecológico y que esto finalmente pueda verse reflejado en una actitud positiva (o negativa) de compromiso. Cabe destacar que respecto a la significancia de las variables globales como “Actitud” v/s “Boca a Boca”, esta corresponde a  $0.575 > 0.05$  por lo que es posible decir que se acepta la hipótesis nula de independencia de ambas, en otras palabras no es posible establecer un nivel de asociación o relación.

*Análisis de Relaciones: Actitud v/s Probabilidad de pagar más* :Por último, en la relación Actitud v/s Probabilidad de pagar más se obtiene un nivel de significancia de 0.003, es posible rechazar la hipótesis nula que indica independencia de las variables. La proporción de inercias en las 2 primeras dimensiones explica el 83.5% de la varianza total del modelo. Y en lo que respecta a la proporción de pago extra, 15% es el nivel más aceptado en este sentido, seguido por un 5% y finalmente un 25% más. Respecto a la significancia encontrada en la medición de la variable “Actitud” v/s “Probabilidad de pagar más” como variables globales se puede decir que esta es de  $0.003 < 0.05$ , lo cual indica que se rechaza la hipótesis nula y por lo tanto es posible afirmar la no existencia de relación causal entre las variables pero sí un nivel de dependencia en la dirección “Probabilidad de pagar más → Actitud”.

### Modelo Final

Figura 3: Modelo Final - Actitud Hacia Comportamientos Ecológicos



La Figura 3 muestra el Modelo final - Actitud hacia comportamientos ecológicos. Este modelo evidencia la existencia de una relación causal entre Imagen general, y Probabilidad de pagar más, hacia el concepto de Actitud y preferencia por comportamientos ecológicos. Al respecto, se destaca la eliminación del concepto Boca a boca debido a que no supera la prueba de hipótesis de significancia. Fuente: Elaboración propia.

La *Actitud y Preferencia* de consumo de servicios ecológicos, lograda por la *percepción de los clientes* a raíz de las variables independientes se puede justificar finalmente por la asociación de esta última con la variable *Imagen general* del hotel y *Probabilidad de pagar más* por estos servicios.

En base a la *Imagen general* se puede afirmar que por medio de claras y definidas creencias (cognitivas) de los consumidores, así como también por aquellas sensaciones e intenciones de conducta que vinculan a la idea de *Imagen general* como un concepto de actitudes favorables, se logra en definitiva una *Imagen general* positiva. Respecto a la *Disposición a pagar más*, esta se justifica netamente mediante la valoración personal por el medioambiente y el entorno, lo cual indica que a mayor actitud mayor probabilidad de pagar más.

### Análisis Factorial

Con el fin de poder determinar el número de variables óptimas para establecer las relaciones influyentes en términos de percepciones y preferencias de los posibles conglomerados de consumidores de servicios hoteleros se realiza un análisis factorial considerando la importancia de las siguientes variables exógenas: “Ubicación”, “Política ambiental establecida”, “Precio”, “Atractivo del Hotel”, “Seguridad”, “Programa de Fidelización”, “Confort en habitaciones” y “Certificación Ecológica”.

Tabla 2: Matriz de Comunalidades

	Inicial	Extracción
Ubicación	1.000	0.681
Política ambiental	1.000	0.807
Precio	1.000	0.416
Atractivo del Hotel	1.000	0.523
Seguridad	1.000	0.642
Programa de fidelización	1.000	0.410
Confort de habitaciones	1.000	0.301
Certificación ecológica	1.000	0.834

*Método de extracción: análisis de componentes principales. La Tabla 2 muestra la Matriz de comunalidades correspondiente al análisis factorial realizado. Al respecto se destaca la baja comunalidad de las variables Precio, Programa de fidelización, y Confort de habitaciones. Fuente: Elaboración propia.*

Considerando los resultados de la matriz de comunalidades, la determinación de conglomerados se realizará en base a las siguientes variables: “Ubicación”, “Política ambiental establecida”, “Atractivo del Hotel”, “Seguridad” y “Certificación Ecológica” agrupadas en dos factores.

### Análisis de Conglomerados

Por medio del análisis de K-Medias se agruparon los datos de la muestra mediante las distancias presentes entre ellos respecto a las cinco variables mencionadas en el análisis anterior y se desarrolla un proceso iterativo que entregó los centroides finales de cada conglomerado. Luego se inició el proceso de iteración con 2 clústeres para finalmente concluir en 4 (siendo el cuarto muy pequeño). La caracterización de los conglomerados no depende en ninguna medida de las variables sociodemográficas, además se puede destacar el nivel de significancia idóneo de las variables. Una caracterización posible de apreciar se puede distinguir en las relaciones mostradas por los datos en cada clúster:

*Cluster 1: Los No Comprometidos* recibe esta denominación ya que reúne a personas que le entregan una muy alta importancia a la presencia de los atributos de tipo subjetivo, como *Ubicación*, *Atractivo del Hotel* y *Seguridad*. Para estos resulta muy importante que el hotel en el cual se hospeden se encuentre en una buena y/o estratégica ubicación favoreciendo las actividades que realicen durante su estancia ya sea por motivos de placer o negocios. Además valoran en gran medida el atractivo del hotel, lo cual puede ser reflejo de un cierto status que las personas quieren encontrar en dicho lugar, así como también sinónimo de calidad y confort. Sumado a lo anterior consideran importantísima la seguridad en estos establecimientos, por lo que puede ser un punto decisivo en su intención de visita y finalmente en su elección. Por contraparte no cumplen con el perfil de consumidores comprometidos con el cuidado medioambiental que valoran la presencia de las variables *Política Ambiental* y *Certificación ecológica*, reiterándose la baja importancia asociada a estas características.

*Cluster 2: Los Influenciables* recibe esta denominación y caracterización ya que en él se reúnen personas que le entregan una mediana importancia a la presencia de los atributos de tipo subjetivos como la *Ubicación*, el *Atractivo del Hotel* y la *Seguridad*. De este modo las personas de este grupo puede que estén indecisas ya que cumplen parcialmente con el perfil de consumidor comprometido con el cuidado medioambiental, podrían estar más informadas y podrían considerar la necesidad de hacer algo más por contribuir al cuidado del medioambiente, pero hasta el momento no les resulta relevante.

*Cluster 3: Los Comprometidos* recibe esta denominación porque sin duda reúne las características imprescindibles para ser considerado como el grupo más comprometido con el cuidado del medioambiente y la realización de prácticas sustentables. Los clientes de este conglomerado se caracterizan por considerar muy importante que el hotel cuente con una buena ubicación, además creen muy importante que el hotel sea atractivo y cuente con buenas medidas de seguridad. Además de cumplir con todas las características de tipo subjetivas exigen tener una clara *política ambiental establecida* que debe ser comunicada a los

clientes y una *certificación ecológica* que refleje las buenas prácticas y estrategias seguidas por esta cadena hotelera.

## CONCLUSIONES

Respecto al concepto *Sustentabilidad* no existe una clara definición entre los consumidores, así mismo no consideran necesario informarse antes de visitar un hotel ni tampoco la presencia de medidas que certifiquen la realización de prácticas sustentables en los hoteles a la hora de decidir por alguno. Los hoteles 100% ecológicos en Chile no existen, pero sí existe una gran cantidad que realiza prácticas que resultan amigables y protectoras para el medioambiente, sin embargo al momento de optar por certificaciones que respalden su buen actuar los hoteles aún no se sienten realmente motivados. Los clientes que recurrentemente se hospedan en hoteles lo hacen principalmente por motivos de placer y no de trabajo, lo cual refuerza la idea de que los encuestados poseen un nivel socioeconómico medio o alto pero jamás bajo. La mayor parte de ellos está dispuesto a pagar hasta un 5% más por un Hotel Ecológico, lo cual permite afirmar que valoran el cuidado del medioambiente.

Para informarse de los hoteles y servicios relacionados, los clientes prefieren sistemas en línea ya que les permite un mayor nivel de información, comparación, y opiniones, entre otras alternativas que generarán una *Imagen* del Hotel, al respecto si bien los Hoteles son vistos como caros, esto no es un factor que resulte decisivo en la selección final del hotel. Además se puede afirmar que la reputación de estos sí es relevante a la hora de percibirlos y puede influir de manera positiva al momento de generarse una actitud y preferencia respecto a la adopción y conciencia de prácticas que favorezcan el cuidado del medioambiente. No hay una conducta fija que determine el proceso de selección de hoteles sustentables, principalmente por el hecho de que en Chile no hay un parámetro de comparación o referencia que permita indagar en los patrones de conducta de los clientes que visiten hoteles sustentables.

Al comparar la relación establecidas entre las variables propuestas en el modelo según la Edad y el Sexo de los encuestados, se puede afirmar que es la edad la que presenta una mayor asociación y justificación para representar las diferencias, en efecto, clientes con un rango etario entre 25 y 40 años son quienes más manifiestan haber visitado hoteles que realizan prácticas sustentables, lo cual puede deberse principalmente a que este grupo es el que más interés manifiesta en términos medioambientales. Se identificaron tres conglomerados que indicaron perfiles característicos asociados a los clientes de este tipo de servicios, donde destacó la existencia de uno muy afín al compromiso ecológico, denominado *Los comprometidos*, el cual valora de sobremanera la presencia de una *Política ambiental establecida* y una *Certificación ecológica*, así como también la presencia de las variables subjetivas correspondientes a *Ubicación*, *Atractivo del hotel* y *Seguridad*. Los dos grupos restantes no cumplen con el perfil de cliente que se pretende lograr: los denominados *No Comprometidos* y *Los influenciables*.

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# LA CADENA DE VALOR, UNA VENTAJA COMPETITIVA PARA LAS PEQUEÑAS Y MEDIANAS EMPRESAS AGRÍCOLAS.

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## RESUMEN

*En la actualidad los mercados globales exigen empresas competitivas, y esto la obtienen mediante actividades que permitan elevar los niveles de preferencia hacia sus productos o servicios por parte de los integrantes de su mercado o bien, elevar barreras que impidan que sus posiciones de mercado sean superadas por otros competidores. El trabajo se realizó en la zona rural del valle de San Quintín del municipio de Ensenada, Baja California. El estudio es descriptivo, transversal, no experimental. En esta investigación se realiza un estudio sobre la aplicación de la cadena de valor en pequeñas y medianas empresas (Pymes) agrícolas en las zonas rurales y sus ventajas. La investigación es de tipo correlacional, se utilizó el cuestionario como fuente de información con un análisis de confiabilidad medido por el alpha de Cronbach de 0.885, con una escala de medición tipo Likert, sobre una muestra de 20 pequeñas y medianas empresas del sector agropecuario cuya rama principal es la agrícola. El trabajo enfatiza el concepto, aplicación y beneficios de la cadena de valor. Muestra cómo las empresas agrícolas (pymes) al integrarse a la cadena, obtienen beneficios al establecer sistemas de procesos y de control en sus actividades, al adquirir tecnología suficiente para automatizar sus sistemas productivos y de información, al mejorar la gestión administrativa y fortalecer su estructura organizacional.*

**PALABRAS CLAVES:** Cadena de Valor, Micro, Pequeñas y Medianas Empresas Agrícolas, Ventaja Competitiva

## THE VALUE CHAIN, A COMPETITIVE ADVANTAGE FOR SMALL AND MEDIUM AGRICULTURAL ENTERPRISES

### ABSTRACT

*Today's global markets require companies competitive, and that obtained by the activities to raise levels of preference for their products or services by the members of your market or raise barriers to their market positions you are overtaken by other competitors. The study was conducted in the rural area of the San Quintin Valley town of Ensenada, Baja California. The study is descriptive, transversal, not experimental. In this research, a study on the application of the value chain in small and medium enterprises (SMEs) in rural agricultural areas and its advantages are performed. The research is correlational, the questionnaire as a source of information with a reliability analysis measured by Cronbach's alpha of 0.885, with a Likert scale of measurement on a sample of 20 small and medium enterprises in the agricultural sector was used as main branch is agricultural. The work emphasizes the concept, implementation and benefits of the value chain. How the agricultural enterprises (SMEs) to join the chain, make a profit by establishing systems and control processes in their activities, to acquire enough technology to automate their production systems and information management to improve and strengthen the administrative structure organizational.*

**JEL:** M1, R1

**KEYWORDS:** Value Chains, Micro, Small And Medium Business, Competitive Advantage

## INTRODUCCION

El papel que en la actualidad las micro, pequeñas y medianas empresas (Mipymes) agrícolas desempeñan, demostrando su capacidad efectiva para propiciar el desarrollo económico y social de las regiones rurales de nuestro país, ha sido de gran beneficio para las grandes empresas. En México, las Mipymes representan más del 95% del total de las unidades económicas establecidas, generando más del 50% de los empleos del país, información proporcionada por la Secretaría de Economía. La clasificación de las empresas se realiza de acuerdo a la Ley para el Desarrollo de la Competitividad de la Mipyme, publicada en el Diario Oficial de la federación en 2002 y parten del número de trabajadores adscritos a cada unidad económica. Sin embargo, por encontrarse en lugares rurales en su mayoría de las veces, estas empresas agrícolas carecen de capacidades técnicas, gerenciales, financieras, tecnológicas, por lo que les resulta difícil cumplir con los requerimientos que los mercados globales determinan. El trabajo de investigación analiza el concepto de cadena de valor, su aplicación por medio de un Modelo aplicado a empresas agrícolas y da a conocer las ventajas competitivas que se logran al utilizar un modelo de cadena de valor agrícola, donde los actores principales son las grandes organizaciones en colaboración con las micro, pequeñas y medianas empresas.

## REVISION LITERARIA

### Análisis Conceptual de la Cadena de Valor Aplicada a Empresas Agrícolas

La Cadena de valor se define como una red de alianzas o estrategias entre varias empresas de negocios independientes. Se crean cuando las empresas deciden colaborar conjuntamente para lograr un fin común. Las una una visión, objetivos, estrategias y metas comunes, al igual que comparten los riesgos y beneficios que pudieran resultar de la unión. El objetivo principal de integrarse en una cadena de valor, es la optimización sistemática, con la finalidad de lograr metas que difícilmente lograrían en forma individual, para ello requieren de una efectiva comunicación, coordinación y coordinación. La cadena de valor es una herramienta de análisis estratégico que identifica y describe a través de esquemas visuales, cuales son las actividades empresariales dentro de la organización que realmente genera valor al consumidor.

### Modelo de Cadena de Valor de Michael Porter

Para Porter las empresas son un conjunto de actividades que se desempeñan para diseñar, producir, llevar al mercado, entregar y apoyar a sus productos. Todas esas actividades pueden ser representadas usando una cadena de valor, como se puede ver en la figura 1. En este modelo las actividades tienen un valor que influye en el costo, precio y en la calidad de los productos o servicios. Estas actividades se dividen en dos tipos:

**Actividades Primarias:** Las actividades primarias en la cadena de valor son las implicadas en la creación física del producto, su venta y transferencia al comprador así como la asistencia posterior a la venta. Se dividen a su vez en las cinco categorías genéricas que se observan en la imagen.

**Logística interna:** Las empresas necesitan gestionar y administrar una manera de recibir y almacenar las materias primas necesarias para crear su producto, así como el medio para distribuir los materiales. Cuanto más eficiente sea la logística interna, mayor es el valor generado en la primera actividad.

**Operaciones:** Toman las materias primas desde la logística de entrada y crea el producto. Naturalmente, mientras más eficientes sean las operaciones de una empresa, más dinero la empresa podrá ahorrar, proporcionando un valor agregado en el resultado final.



*Logística Externa:* Después de que el producto está terminado, la siguiente actividad de la cadena de valor es la logística de salida. Aquí es donde el producto sale del centro de la producción y se entrega a los mayoristas, distribuidores, o incluso a los consumidores finales dependiendo de la empresa.

*Marketing y Ventas:* Marketing y ventas es la cuarta actividad primaria de la cadena de valor. Aquí hay que tener cuidado con los gastos de publicidad, los cuales son una parte fundamental de las ventas.

*Servicios:* La actividad final de la cadena de valor es el servicio. Los servicios cubren muchas áreas, que van desde la administración de cualquier instalación hasta el servicio al cliente después de la venta del producto. Tener una fuerte componente de servicio en la cadena de suministro proporciona a los clientes el apoyo y confianza necesaria, lo que aumenta el valor del producto.

*Actividades de Apoyo:* Sustentan a las actividades primarias y se apoyan entre sí, proporcionando insumos comprados, tecnología, recursos humanos y varias funciones de toda la empresa. Las líneas punteadas reflejan el hecho de que el abastecimiento -compras-, la tecnología y la gestión de recursos humanos pueden asociarse con actividades primarias específicas, así como el apoyo a la cadena completa. La infraestructura no está asociada a ninguna de las actividades primarias sino que apoya a la cadena completa.

Figura 1: Muestra el Modelo de Cadena de Valor de Michael Porter



### La Cadena de Valor y la Ventaja Competitiva

Para Porter las actividades de valor son los tabiques discretos de la ventaja competitiva. Como cada actividad es desempeñada en combinación con su economía, determinará si una empresa tiene un costo alto o bajo en relación con sus competidores. Cómo se desempeña cada actividad de valor también determinará la contribución a las necesidades del comprador y por lo mismo, a la diferenciación. El comparar las cadenas de valor de los competidores expone diferencias que determinan la ventaja competitiva. *La cadena de valor* en términos estratégicos es una importante herramienta que debe ser usada en la gestión de negocios. Una empresa obtiene una ventaja competitiva cuando realiza un análisis estratégico, que logra satisfacer al cliente ofreciéndole productos de mayor calidad o más baratos que la competencia.

### **METODOLOGÍA**

El trabajo se realizó en la zona rural del valle de San Quintín del municipio de Ensenada, Baja California. El estudio es descriptivo, transversal, no experimental. En esta investigación se realiza un estudio sobre la aplicación de la cadena de valor en pequeñas y medianas empresas (Pymes) agrícolas en las zonas rurales.

y sus ventajas. La investigación es de tipo correlacional, se utilizó el cuestionario como fuente de información con un análisis de confiabilidad medido por el  $\alpha$  de Cronbach de 0.885, con una escala de medición tipo Likert, sobre una muestra de 20 pequeñas y medianas empresas del sector agropecuario cuya rama principal es la agrícola.

En un primer punto se realizó un análisis del significado de la cadena de valor, se estudió la población agrícola que estuviera dentro de la clasificación de Micro, Pequeñas y Medianas Empresas, de acuerdo al número de trabajadores de las mismas. Se aplicó el Modelo de Cadena de Valor de Porter a una Empresa Productora de Fresa de la Región, esta empresa está clasificada dentro de las grandes empresas. Por ser una empresa exportadora y estar en el mercado internacional debe sujetarse a normas y leyes de calidad de otros países, lo que incrementa sus costos y no puede elevar los precios, ya que se encuentra sujeta a grandes mercados que mueven la economía nacional. Dentro del estudio de la empresa se arrojó que dentro de las actividades primarias, en sí las relacionadas directamente con la producción del producto es la que se podría adecuar a las necesidades de la empresa.

San Quintín es una zona totalmente rural, integrada por un número contado de grandes empresas dedicadas a la producción agrícola y un sin número de Mipymes formales y no formales, familiares que se dedican a pequeñas producciones debido a su capacidad financiera. Por lo que la empresa productora de fresa, se asocia estratégicamente a 20 Mipymes dedicadas a la producción del mismo bien. Aquí la empresa productora proporciona la semilla y la materia prima necesaria para producir la fresa y las Mipymes utilizando sus tierras, sus trabajadores, producen a favor de las grandes productoras.

## RESULTADOS

De la aplicación del Modelo de Porter en las empresas agrícolas se generó información importante para la toma de decisiones de las mismas, ya que los empresarios consideran la cadena de valor como una herramienta de análisis estratégica, que les ayuda a identificar qué actividad está generando menor o mayor costo, cual es importante para los procesos que se realizan para que las empresas funcionen correctamente. También al utilizar un esquema visual y describir paso a paso el proceso, se determinó cuáles actividades realmente generan valor al consumidor final.

Al utilizar el modelo en las grandes empresas, estas redujeron sus costos y obtuvieron mayor margen, mientras que las empresas agrícolas que colaboraron estratégicamente produjeron productos de alta calidad entrando al mercado de exportación. También es importante mencionar que de la aplicación del modelo en las Mipymes, se benefician mejorando sus procesos administrativos,

## CONCLUSIONES

Es un mercado globalizado y de competencia, la tendencia hacia la unión de las grandes empresas con las micro, pequeñas y medianas empresas agrícolas, es una realidad, las primeras reducen costos mientras que las segundas (Mipymes), introducen al mercado productos de alta calidad. Las Mipymes agrícolas aprovechan las oportunidades de los mercados especializados en productos agrícolas para introducirse y mantenerse en altos puestos de competencia. El uso de un Modelo de Cadena de Valor es un factor que origina ventaja competitiva y que se puede emplear para fortalecer los procesos administrativos en las micro, pequeñas y medianas empresas y así poder competir en una economía globalizada.

Las Mipymes al integrarse a una cadena de valor, necesitan adecuar algunos de sus procesos, ya que en muchas ocasiones carecen de sistemas de control y gestión administrativa, no hacen planeación y no cuentan con la tecnología suficiente para automatizar sus sistemas productivos y de información. Por eso

al vincularse a estas cadenas de valor reciben estos beneficios y fortalecen su estructura administrativa, resultando para ellos una ventaja competitiva frente a otras empresas similares a ellas.

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# LA CAPACITACIÓN Y LA MOTIVACIÓN LABORAL COMO FACTOR DE IMPORTANCIA PARA EL LOGRO DE OBJETIVOS ORGANIZACIONALES

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## RESUMEN

*Mencionando algunos problemas principales que nos acogen en esta investigación refiriéndonos a las mejoras en la producción. La mejora de la productividad es el resultado de la mejora de las relaciones humanas, derivada de la participación de los trabajadores, de su inclusión en la toma de decisiones y en la resolución de problemas. Existe una relación positiva entre satisfacción laboral y compromiso organizacional. Tanto la motivación como la satisfacción laboral dependen de la satisfacción de las necesidades de los individuos y su congruencia con las de la organización. Por esta razón, la satisfacción de las mismas genera un individuo más motivado, capacitado y satisfecho laboralmente Si las empresas detectaran la importancia de la capacitación tendrían mejores oportunidades de éxito ya que permite detectar situaciones en la empresa y así trabajar en estas ya que si se capacita y motiva al Capital Humano es sinónimo de éxito en la organización.*

**PALABRAS CLAVE:** Comunicación, Liderazgo, Motivación y Trabajo En Equipo

## JOB TRAINING AND MOTIVATION AS A FACTOR OF IMPORTANCE FOR THE ACHIEVEMENT OF ORGANIZATIONAL OBJECTIVES

### ABSTRACT

*Mentioning some major problems welcome us in this investigation referring to improvements in production. Improving productivity is the result of the improvement of human relations, derived from the participation of workers , their inclusion in decision -making and problem solving . There is a positive relationship between job satisfaction and organizational commitment. Both motivation and job satisfaction depend on meeting the needs of individuals and their congruence with the organization. For this reason, the satisfaction of these generates a more motivated and satisfied individual qualified occupationally If companies detected the importance of training would have better chances of success and to detect situations in the company and thus work on these because if it enables and motivates the Human Capital is synonymous with success in the organization*

**KEYWORDS:** Communication, Leadership, Motivation and Teamwork

### PLANTEAMIENTO

En la actualidad el nombre de Recursos Humanos ha cambiado, desde el nombre hasta la función y tratamiento en la empresa situación que es distinta comparada con épocas pasadas, ahora es conocido con el nombre de Capital Humano ya que se le da más valía porque se convierte en un generador de riqueza igual o más importante que el recurso financiero, esto ha provocado el cambio de los requerimientos humanos en las empresas y la satisfacción laboral. Siendo considerado el Capital Humano como generador de riqueza y la fuerza de la producción se hace necesario la detección de necesidades de capacitación, que

es un tema que está en boga, ya que las empresas en la actualidad están a la vanguardia de todas las posibles soluciones a los problemas particulares de cada una. La capacitación viene a dar solución a muchos problemas que tienen las entidades ya que es un factor determinante para dar solución a problemas de los diferentes departamentos de acuerdo a la problemática y requerimientos que se tengan en la organización.

## INTRODUCCION

Mencionando algunos problemas principales que nos acogen en esta investigación son en su mayoría la mala comunicación, el liderazgo, motivación y el trabajo en equipo. Generalmente los supervisores no toman en cuenta a su personal, refiriéndonos a las mejoras en la producción, así como también se hacen asignaciones erróneas en actividades, ya que unos hacen las tareas de otros. Es pertinente señalar que ante estos errores se buscan culpables y no soluciones, algunos empleados señalan que hay favoritismo por parte de la gerencia que no hay liderazgo para la asignación de actividades, los supervisores y mandos medios recibían instrucciones por parte de dos jefes lo cual es una falta de liderazgo. Partiendo de la misión, visión, valores y objetivos así como de los valores se pudo observar que no estaba en esa sintonía con la organización, ya que no se cumplían las expectativas de los clientes, tanto en las entregas en tiempo así como la calidad del producto.

Además los trabajadores no tenían el balance con la familia y el trabajo, pasaban mas tiempo en el trabajo que con la familia, aunado a ello, los problemas de carácter técnico y de calidad que se sucedían frecuentemente en los departamento de moldeo, fundición, calidad y mantenimiento. Tomando como base lo anterior se procedió a elaborar una lluvia de ideas involucrando a todo el personal tanto operativo, mandos medios y directivos, para encontrar realmente la causa raíz del problema. En general se considera de vital importancia la detección de la capacitación que requiere la empresa sobre todo porque en algunas empresas no se preocupan por el personal sino por la producción y es un área a atacar por la administración. Con el proceso de capacitación se logran resultados tangibles, medibles y cuantificables ya que mediante la información, adecuación y organización se pueden implementar los cambios necesarios para el logro de los objetivos de la empresa.

## METODOLOGIA DE LA INVESTIGACION

*Tipo de investigación:* el tipo de investigación esta basada en un enfoque cuantitativo, ya que se mostraran los resultados de una capacitación realizada a la empresa manufacturera y poder analizar si realmente funciona o no la implementación de programas de capacitación para el logro de los objetivos.

*Diseño de investigación:* esta investigación reúne las características del diseño de investigación de campo, ya que se observan los fenómenos en su contexto natural, de tal manera que se analizará y nos permitirá conocer los factores que determinan las necesidades de capacitación.

*Población:* la población esta ubicada en una empresa manufacturera llamada Lacermex, S.A de C.V.

*Delimitación:* Industrias Lancermex S.A. de C.V. fue fundada por el Señor George Alfred "Jud" Schroeder en el año de 1976, inicia sus operaciones en la Ciudad de San Antonio haciendo solo partes de las Maquina Dispensadoras de Bebidas como Desconectores, Carbonadores y Accesorios, convirtiéndose así en un proveedor de la Empresa Coca-Cola.

Posteriormente, Industrias Lancermex S.A. de C.V: fue incorporado en México a principios de 1990, y en el año del 2006 fue adquirida por la compañía HOSIZAKI. Lancermex es una subsidiaria de Lancer Corp. de los Estados Unidos. Lancer se ha ganado una buena reputación para ofrecer máquinas dispensadora de bebidas de alta calidad a precios moderados, fabrica y remanufactura maquinas dispensadoras para bebidas

*Misión:* Ser líderes en la producción de máquinas dispensadoras de bebidas a través de la mejora continua en nuestros procesos de calidad y entrega oportuna

*Visión:* Ser líderes mundiales de productores de máquinas dispensadoras de bebidas en un plazo no mayor de 10 años

*Muestra:* Es la representativa de la empresa para ser estudiada y analizada. Se reúne información de personal de confianza y sindicalizados.

### Objetivos

Entre los objetivos de esta investigación está el objetivo general de la detección de necesidades de capacitación en los diferentes departamentos

Obtener resultados cuando ya se ha implementado un programa de capacitación.

Diagnosticar las necesidades del Capital Humano, tales como saber que lo motiva, impulsa y como afecta la mala administración en él.

### Marco Teórico

La organización necesita personas para que funcione de forma normal, pero si lo que desea es que funcione de forma excelente esas personas necesitan estar motivadas.

Sugerencias que pueden mejorar esta situación son:

Mejorar la comunicación entre empleados y empresa

Respeto mutuo

Buscar la conciliación entre trabajo y familia

Reconocer el trabajo de los empleados

Mostrar interés por las necesidades del empleado

Establecer retos constantes para evitar la rutina

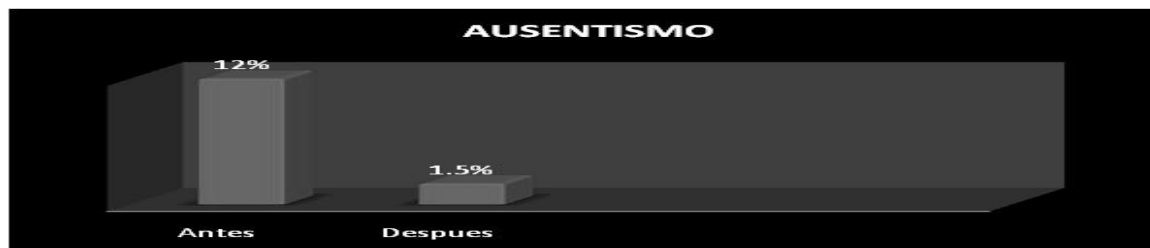
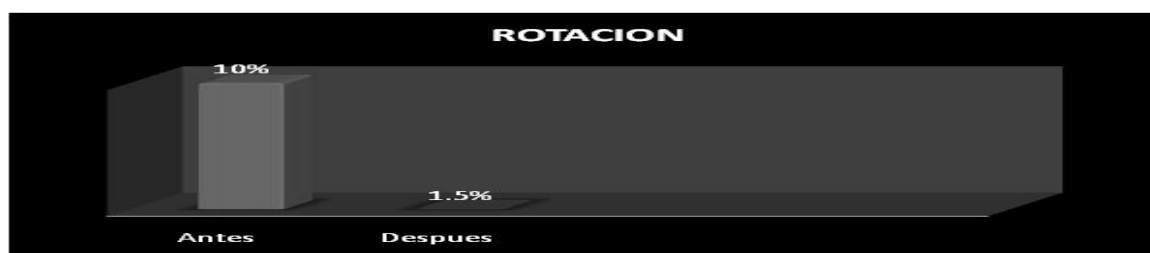
Crear equipo

Instaurar entrevistas personales y evaluación de satisfacción.

Con pequeñas acciones se puede lograr aumentar de forma significativa el nivel de motivación de los empleados. Cuando no se realiza una comunicación efectiva en la empresa el empleado puede tener un sentimiento de falta de pertenencia a la empresa y reconocimiento, sumándose la falta de interés por su trabajo.

## **RESULTADOS**

Lancermex Piedras Negras realizó por medio de una encuesta las necesidades de entrenamiento y se dio a la tarea de proporcionar Capacitación a los niveles directivos, personal de confianza y sindicalizados, se muestran las gráficas de los resultados a continuación





#### Detalle De Horas De Entrenamiento Y Tiempo Extra

### CONCLUSIONES

Una vez que se tuvo el programa de capacitación se lograron los siguientes resultados en la empresa Lancermex, S.A. de C.V.:

- Reducción de rotación a 1.5 %
- Reducción de Ausentismo a 2%
- Ambiente laboral mejoro notablemente
- Reducción de tiempo extra total
- Reducción de Scrap de 970,000 a 150. Dlls
- Se elimina el segundo turno como consecuencia de la Reducción de tiempo extra
- Eliminación de quejas de cliente
- Se elevan las ventas por la conquista de nuevos mercados

Si bien es cierto que el aumento del salario económico es importante para mejorar la calidad de vida, también es cierto que, pasado cierto período, la nueva remuneración se diluye en satisfacer ciertas necesidades. Si las empresas detectaran la importancia de la capacitación tendrían mejores oportunidades de éxito ya que permite detectar situaciones en la empresa y así trabajar en estas ya que si se capacita y motiva al Capital Humano es sinónimo de éxito en la organización.

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# **ECUADOR: CONTABILIDAD GUBERNAMENTAL Y SU PASO A LA ADAPTACION DE NORMAS INTERNACIONALES DE CONTABILIDAD EN EL SECTOR PUBLICO (NICSP)**

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## **RESUMEN**

*Por una parte, muchos países de Sur América vienen aplicando la Contabilidad Pública bajo el Método de Acumulación o Devengo. Por otra, el International Federation Of Accountants (IFAC) a través de la Junta de Normas Internacionales de Contabilidad para el Sector Público (ISPASB), busca armonizar la información contable y financiera de las entidades públicas a nivel mundial. ¿Cuál podría ser la relación entre la práctica actual de la Contabilidad Pública en los países de la América del Sur y las normativas propuestas por IFAC? El estudio refleja la conceptualización y aplicación del devengado en diversos países y la situación contable que vive Ecuador en estos momentos. El devengado como principio ha diferenciado los registros contables entre el Sector Público No Financiero Ecuatoriano y el Sector Comercial Privado. Sin embargo, este modelo se ha ido integrando con el Sistema de Administración Financiera (ESIGEF). Esta integración supone el primer paso en el camino de integrarnos internacionalmente en el campo de Contabilidad Pública. Esta integración suponemos podrá permitir realizar la rendición de cuentas de forma clara y transparente.*

**PALABRAS CLAVES:** Devengado, ISPASB, Rendición De Cuentas, IFAC

# **ECUADOR: GOVERNMENTAL ACCOUNTING AND PASSING TO THE ADAPTATION OF INTERNATIONAL ACCOUNTING STANDARDS IN THE PUBLIC SECTOR (IPSAS)**

## **ABSTRACT**

*On the one hand, many countries in South America have applied under the Public Accounting Method Accrual or Accrua. In addition, the International Federation Of Accountants (IFAC) through the Board of International Accounting Standards for the Public Sector (ISPASB), seeks to harmonize the accounting and financial reporting by public entities worldwide. What could be the relationship between the current practice of public accounting in the countries of South America and the standards proposed by IFAC? The study reflects the conceptualization and implementation of accrual in various countries and accounting situation in Ecuador right now. The accrual principle of accounting records has differentiated between the Nonfinancial Public Sector Private Sector Ecuadorian and Commercial. However, this model has been integrated with the Financial Management System (ESIGEF). This integration is the first step on the road to integrate internationally in the field of Public Accounting. This integration may allow a assume accountability clear and transparent.*

**JEL:** M4, M40, M41, M48

**KEYWORDS:** Accrual, ISPASB, Accountability, IFAC

## INTRODUCCIÓN

En Ecuador la obligatoriedad de la aplicación de las Normas Internacionales de Información Financiera (NIIF) ha sido introducida partir del año 2006 en el sector privado. De esta forma la Información Financiera Contable dejaba atrás las Normas Ecuatorianas de Contabilidad y empezaba la aplicación de las Normas Internacionales de Contabilidad. Así, se suprime los principios anteriores y nace la obligatoriedad del Devengo. El Sector Público No Financiero acompaña a este cambio dejando atrás la base simplista del uso del flujo de caja y manteniendo el Devengado como el Principio que contablemente registra los hechos económicos existen o no movimientos de dinero en la instancia de la obligación o derecho monetario (Ecuador, Ministerio de Economía y Finanzas, 2005)

La contabilidad como ciencia ha evolucionado y ha estado inmersa en muchos diseños de re-análisis en las investigaciones internacionales. En el tiempo los cambios se han concentrado en forma de micro y macro-contabilidad en dos sectores económicos, como son el sector privado y el sector público. La micro-contabilidad ha sido usual en el Sector Privado a través de la utilización de sistemas de registro construidos en base a los flujos de efectivo. La contabilidad macroeconómica en este sector utiliza el criterio del devengado. Mientras que en el Sector Público donde, en forma general y dependiendo el país, los registros se caracterizan por la atribución de los flujos de recursos y gastos, se utiliza como criterio el término de “percibido” (Hauque, 2008)

## REVISIÓN LITERARIA

La revisión bibliográfica realizada abarca el periodo desde el año 1971 hasta 2013. Este estudio se apoya en los trabajos de los autores cuyas investigaciones del campo de contabilidad han sido publicadas en las revistas indexadas, además de las leyes y normativas contables que rigen en cada país.

## METODOLOGÍA

En este estudio, se analiza la conceptualización y la aplicación del devengado en diversos países de Latinoamérica. La presentación de diferentes formas utilizadas en los países de referencia, nos sirve para analizar la situación contable que vive Ecuador en estos momentos. Para poder hacerlo, se ha considerado la información procedente de varias bases de datos, publicaciones y muestras de trabajos sobre el tema.

### La Contabilidad Pública y las Normas Internacionales de Contabilidad Para el Sector Público (Nicsp)

Hablar del devengado no es nuevo. Este principio (Assum Cima, 1977) describe como la relación con el sentido económico de la contabilidad y la eliminación de la versión simplista de la caja. Este modelo ha sido adoptado por las empresas privadas alrededor del mundo. Sin embargo, *Government Public Finance Statistics System* (GPFS) influido por el Fondo Monetario Internacional, mostró la resistencia a este sistema y defendería la utilización de la base de caja como una herramienta más adecuada para los flujos y stock en el Sector público. En el estudio realizado por Raimondi (1974) se propone el cambio del principio de “equidad” debido a falta de un sustento teórico y se exige la aplicación del “devengamiento” por su uniformidad y aplicabilidad en la emisión de estados financieros contables independiente del área. El estudio sugiere también que el devengo sea el principio básico de la contabilidad.

Por otro lado el Fondo Monetario Internacional empezó regulando las normas internacionales con las Estadística de Finanzas Publicas. El método utilizado ha sido el Sistema de Cuentas Nacionales de las Naciones Unidas (SNA) del año 1953 con sus posteriores revisiones del 1963 y 1968, basado en flujos de caja y en el método de acumulación. De esta forma la SNA presenta un modelo de valores devengados

modificados. Así se puede constatar que esta conceptualización sostiene las prácticas contables históricas que han surgido en determinadas condiciones y como la composición de varias líneas de fuerzas (Ryan, 1998) En la actualidad la Junta de Normas Internacionales de Contabilidad para el Sector Público (IPSASB) ha publicado 32 Normas Internacionales de Contabilidad para el Sector Público (NICSP) con el fin de armonizar la información financiera. Dichas normas han sido aplicadas, adaptadas o modificadas por diferentes países. Sin embargo, lo que sí es notorio que muchos países de Latinoamérica solo aplican la base de acumulación acorde a su gestión pública y estructura política que mide los intereses propios de cada nación. De esta forma están creando manuales propios y normas técnicas que se relacionan con las NIIF y NIC. En nuestra investigación hemos desarrollado un cuadro que nos permita visualizar, lo que acabamos de presentar (Tab.3):

Tabla 17: Método del Devengado y las NICSP

1971 Raimondi	1974 Raimondi	1977 Assum Cima	1993	2001 Fmi	2003 Ipsasb	2013 Ipsasb
se expresa que el devengado debe ser parte de los principios contables	escribe “ ensayo sobre el principio del devengamiento”	describe: “la relación con el sentido económico de la contabilidad y la eliminación de la versión simplista de la caja”	fmi se adscribe totalmente al sistema del devengado	nueva versión del sistema de estadísticas de finanzas públicas	creación del marco conceptual para informes financieros con propósito general de entidades del sector público	la junta de normas internacionales de contabilidad para el sector público desarrolla el manual de procedimientos internacionales del sector público
			estudio del manual de la balanza de pagos	el ifac y el ipsasb adopta el “método de acumulación”	únicos responsables de emitir niif – nic	adopto por primera vez las nicsp basadas en la acumulación
		otros datos importantes del año 2013: para el 2013 el ipsasb, da un plazo de 3 años de gracia para su implementación. el estudio 14 nos habla de la “transición a la base contable de acumulación o devengo” se crea la nicsp 32.				

*Fuente: elaboración propia*

Son contados los países de Latinoamérica que no aplican la Base de Acumulación o Devengo. Paraguay es una de esas excepciones, ya que aun maneja la base de registro del percibido, motivada a que cada entidad del sector público es un ente contable. De esta manera y a pesar que este país cuenta con una Dirección General de Contabilidad Pública, vuelve el sistema débil que no permite dar respuestas a todas las necesidades de transacción poniendo en duda la integridad y la transparencia en la información financiera. Sin embargo, se nota el uso de un manual de registro y las normas propias que le permiten al Sector Público Paraguay rendir cuentas (Giachino de Paladino, 2011)

#### Análisis de la Contabilidad Gubernamental en Ecuador

A continuación con el objetivo de complementar la presentación del sistema de financiación pública hemos resumido a nivel macro la información del Ministerio de Finanzas sobre el escenario fiscal para el periodo 2012-2015. Los ingresos permanentes se los conoce por ser recursos del Estado, que se perciben de manera continua, periódica y previsible que no disminuyen la riqueza nacional (proviene de los Recursos Fiscales y financian los Ingresos del Grupo 1-Corrientes. Los ingresos no permanentes son recursos del Estado que se perciben de forma temporal, por situación específica, excepcional o extraordinaria. Estos pueden generar una disminución de la riqueza nacional por provenir de las ventas de activos públicos o endeudamiento

público. Este tipo de fuentes financian a los ingresos del Grupo 2-Capital y 3-Financiamiento. La tabla 4 nos muestra claramente que en el Ecuador las cifras económicas se leen a nivel presupuestario siempre teniendo en cuenta la reducida importancia de la información financiera. La reducción de este tipo de información, no permite emitir mayor opinión sobre otros valores como son los activos fijos, clases de contratos de construcción (NICSP-11), costes de endeudamiento (NICSP-5), información que reposa en el Estado de Situación Financiera y otros estados que representan el Sistema Único de Contabilidad. Debido a ello el Ministerio de Finanzas se encarga de consolidar la información de las entidades y organismos que formen parte del estado (Ecuador, Ministerio de Finanzas, 2012).

Tabla 3: Posición Del Devengado en Diferentes Países de América Latina

países	organismo rector	aplica nicsp	fecha de implementacion	documento	base de registro
<b>argentina</b>	contaduria general de la nacion	adaptacion	propias	ley de adm. financiera y de los sistemas del control del sector publico	base del devengado modificado
<b>bolivia</b>	ministerio de economia y finanzas publicas	convergencia	2009 - actualizo	ley 1178- 1990	base del devengado
<b>brasil</b>		aplica siaf	propias		base del devengado
<b>chile</b>	contraloria general de la republica	convergencia	2010 al 2015	cgr. resolución 2011 nicsp	base del devengado
<b>colombia</b>	min hacienda ministerio de hacienda y credito publico	armonizacion transicion-adopcion -	2004 (ejecucion de proyecto)	decreto -3048-2011	base del devengado
<b>costa rica</b>	ministerio de hacienda costa rica	plan de accion armonizacion	enero 2016, propias	decreto ejecutivo -36961-h	base del devengado
<b>ecuador</b>	ministerio de finanzas			acuerdo 329	base del devengado base del flujo de caja modificado
<b>honduras</b>		no aplica	propias		
<b>mexico</b>	gobierno federal y estatal	armonizacion	2011- propias	ley general de contabilidad gubernamental	base del devengado
<b>paraguay</b>	direccion general de contabilidad publica	no	propias nicsp 1 al 17 enero del 2004 y nicsp 18 al 21 marzo del 2006	ley de administracion financiera del estado	base real del percibido
<b>peru</b>	direccion general de contabilidad publica	gradual		ley general del sistema nacional de contabilidad	base del devengado
<b>república dominicana</b>	secretaria de finanzas	intensificar	proceso	ley de creación de la dirección general de contabilidad gubernamental	devengado modificado
<b>uruguay</b>	contaduria general de la nacion	adaptar	2003	ordenanzas de la contraloria general de la nacion	devengado modificado solo presupuestario

Fuente: elaboración propia

## RECOMENDACIONES

En nuestro estudio se evidencia que los países de América Central y del Sur en su mayoría aplican metodologías de registro del Devengo a excepción de Paraguay que se mantiene con el devengado y la base del percibido. El Devengado en el Sector Público ha dejado atrás la base del flujo del Efectivo. Esta puede ser la razón por qué muchos países del mundo, en especial los del continente suramericano, están tomando medidas de implementación, convergencia, transición, armonización adopción a las NICSP. Las medidas tomadas deben proteger los sistemas financieros de estos países que el cambio propuesto no se realice de forma caótica y sobre todo garantizar la transparencia de la información pública.

El ISPASB ha publicado 32 NICSP hasta la actualidad. La última ha sido basada en la Concesión de Servicios llamada “La Concedente”. Países como Costa Rica, Chile, Colombia se han volcado por la capacitación desarrollando planes de acción de convergencia. Las normas desarrolladas deberán permitir les la posibilidad de aplicar a sus sistemas de contabilidad los Métodos de Acumulación o Devengo. Esta tarea de capacitación y debate está acompañada por la Asociación Interamericana de Contabilidad. La

Asociación agrupa más de 21 países en América y realiza cada dos años conferencias y congresos para debatir, comunicar y mejorar la información financiera contable. Una de las sugerencias presentadas en su última conferencia en el año 2011, en referencia al AREA 3 – Sector Público, indicó que el Sistema de Contabilidad Gubernamental debe ser el núcleo integrador del sistema de administración financiera. El sistema de administración financiera debe estar basado en NCISP a efectos de ser utilizado como una herramienta para luchar contra la corrupción y hacer la rendición de cuentas más transparente (Asociación Interamericana de Contabilidad – AIC, 2011).

Cada país aplica el Devengado conforme a su sistema contable. Sin embargo, para adoptar o armonizar las NICSP no solo bastará con estudios del mismo, de su impacto y de los costos económicos. Se deberá obtener también el apoyo por parte del Estado en forma de las políticas regulatorias, cambios tecnológicos, adopción de nuevos regímenes de contabilidad, marco conceptual, catálogos de cuentas, y el ámbito tributario. Con este fin, lo más importante parece ser el mantenimiento de la capacitación y la participación de los profesionales a la hora de definir estas políticas. Esta tarea no será realizable con éxito sin proporcionar les unas herramientas adecuadas.

Tabla 18: Programación Fiscal 2012-2015. Presupuesto General del Estado (En Millones de Usd)

	2012 Proy.	2013 Proy.	2014 Proy.	2015 Proy.
<b>Total de Ingresos y Financiamiento</b>	<b>21,796</b>	<b>23,513</b>	<b>23,884</b>	<b>23,656</b>
Ingresos	17,905	19,239	19,207	19,262
Financiamientos	3,891	4,274	4,677	4,394
<b>Total de Gastos, Amortizaciones y Otros</b>	<b>21,796</b>	<b>23,513</b>	<b>23,884</b>	<b>23,656</b>
Gastos	19837	21452	21781	21793
Amortizaciones	1465	1712	2102	1862
Otros pasivos	494	349	-	-
<b>PLAN ANUAL DE INVERSIONES</b>	<b>4714</b>	<b>4706</b>	<b>4498</b>	<b>4191</b>

Fuente: MF- Subsecretaría de Consistencia Macro Fiscal, Ministerio de Coordinación y Políticas Económicas (2012)

## CONCLUSIONES:

Ecuador goza de la aplicabilidad del Devengado como principio. Sus Normas Técnicas se acogen a los Sistemas de Administración Financiera. Su ente Rector definido por el COPLAFIP lo lidera el Ministerio de Finanzas. Sin embargo su información financiera se revela mas a nivel presupuestario, considerando al devengo como una simple acumulación de valores. Esta apreciación debe cambiar teniendo en cuenta las experiencias de otros países en la aplicación del Devengado y la Partida Doble.

Actualmente Ecuador no aplica las NICSP en su sistema financiero. Nuestra investigación sugiere la consideración de su aplicación en el entorno financiero del Ecuador. Sugerimos también que los gremios contables de Ecuador, como la Federación Nacional de Contadores y el Instituto de Investigaciones Contables, hagan los estudios de impacto sobre la aplicación de las NICSP en Ecuador. Al igual que analicen profundamente el tema de los activos y la necesidad de obtener información coherente consistente con las NICSP y su metodología internacional. Este tipo de análisis y preparación de la introducción de las NICSP al sistema financiero ecuatoriano, permitiría reducir los costes y el riesgo del cambio propuesto y sobre todo la malversación de los fondos públicos.

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# IMPORTANCIA DEL DISEÑO ORGANIZACIONAL DE UNA EMPRESA DENTRO DE LA MERCADOTECNIA ESTRATÉGICA; CASO ESPECÍFICO CAFFE SORPRESO

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## RESUMEN

*El presente trabajo se basa en el análisis y diseño de la arquitectura ideal de la empresa Caffè Sorpreso; el cual contempla la revisión y evaluación de la estructura organizacional actual, tomando como base la matriz de análisis de Rummler-Brache. En el diseño organizacional planteado es necesario examinar la cadena de valor, basada en la teoría general de sistemas (entrada-proceso-salida). Stoltze (2004) esta cadena de valor es útil para identificar y estructurar los procesos estratégicos, procesos claves, procesos de apoyo y procesos evaluación que integran el mapa de los que componen la organización Caffè Sorpreso. Al final el diseño de los medios claves (producción, servicios y mercadotecnia) se llevó a cabo con base a los procedimientos y actividades que han sido analizadas al interior de la empresa. Para entonces obtener una arquitectura que facilite y contribuya a que las diversas funciones del negocio estén plenamente identificadas, y que los elementos que la componen contribuyan alineados con todas las acciones de la organización.*

**PALABRAS CLAVE:** Diseño Organizacional, Mercadotecnia Estratégica,

## THE IMPORTANCE OF ORGANIZATIONAL DESIGN ON A COMPANY WITHIN THE STRATEGIC MANAGEMENT PLAN; THE CASE OF CAFFE SORPRESO

### ABSTRACT

*This work is based on the analysis and design of an ideal architecture for the company Caffè Sorpreso; which observes the vision and valuation of the actual organization structure, taking as base the Rummler-Brache. On the proposed organizational design its necessary to examine the value chain, based on the general systems theory (entrance-process and exit). Stoltze (2004) this value chain is useful to identify and structure the strategic processes, key processes, support processes and valuation processes that integrate the organization map of Caffè Sorpreso. At the end the design of the key media (production, services and marketing) was based on the procedures and activities that have been analyzed at the company's interior. In order to obtain an architecture that facilitates and contributes to the adequate identification of the diverse functions of the company, and that the elements that integrate it help to promote every action from the organization.*



**JEL:** M10, M30, M31, M39

**KEYWORDS:** Organizational Design, Strategic Marketing,

## INTRODUCCIÓN

La respuesta corporativa a las cuestiones sociales y ambientales, mejor conocido como Responsabilidad Social Corporativa (RSC), ha sido estudiada por varios autores que la han visto progresar por las siguientes tres etapas: maximización de utilidades, administración de la confianza y administración de la calidad de vida (Gray, 1977). Se puede identificar cómo las empresas muestran una serie de etapas de transición, en lo que a Responsabilidad Social se refiere; la primera cuando a través de este concepto las empresas denotan una herramienta para mejorar procesos, venderse e incluso posicionarse; la segunda, cuando por medio de ésta intentan alcanzar la confianza de los actores tanto internos, en el caso por ejemplo de los trabajadores, como los externos, en el caso de los proveedores y clientes entre otros; y por último la tercera, a través de la cual buscan lograr la calidad de vida para el contexto en el que interactúan. En adelante, trataremos de identificar las idealidades o ventajas asociadas a estas etapas. Las empresas tienden a mostrar motivaciones diversas para la adopción de una política de Responsabilidad Social Corporativa. Estas motivaciones pueden ir desde el cumplir con los requerimientos legales obligatorios básicos encaminados a controlar prácticas empresariales destructivas, tradicionalmente implementadas por los gobiernos, hasta considerarla como una herramienta para incrementar la productividad y mejorar el desempeño financiero de la empresa (Panwar, Rinne, Hansen y Juslin, 2006).

### Marco Teórico

De acuerdo con (Kaufman, 2004) que empieza por plantear una visión ideal donde habla de tres tamaños de análisis o de tres formas de enfocar el análisis para la planeación estratégica. La primera revisión denominada Micro que sería lo más pequeño, lo individual, donde el análisis solamente se concentra en pequeñas tareas y por lo tanto es sumamente limitado, en este aspecto de Micro lo que alcanza a evaluar se abocará a atender a los clientes internos, en este nivel de planificación los resultados por lo tanto no tienen efectos en el entorno, enseguida se plantea lo que sería un nivel de planificación Macro donde ya busca algunos de los clientes externos como satisfacerlos, sin embargo a las conclusiones que llega son limitadas, para llevar a cabo su modelo es realizarlo en la empresa y el entorno esto es a través del modelo denominado Mega, donde el modelo Mega se compromete a realizar las contribuciones de valor a la sociedad. Éste modelo Mega contempla un análisis de los clientes externos, también incluyendo clientes/ciudadanos en la comunidad a la que sirve la organización, de esta manera podemos decir que el modelo Mega incluye a los niveles Macro y Micro este modelo también plantea que se debe identificar y seleccionar necesidades, por otro lado definir la misión actual, con esto se llevara a la empresa a una serie de fases, en las cuales se irá alcanzando diferentes metas, una primera fase de alcance, donde posteriormente viene una fase de planificación y finalmente una implementación y mejora continua, cada una estará definida por actividades diferentes.

En la fase de alcance lo más importante es definir el objetivo de la misión; En la fase de planificación aquí tratamos de hacer un análisis FODA (Koontz & Weihrich, 2002) y de ahí derivar las misiones a corto y largo plazo que a su vez derivarán en el Plan Estratégico en todo este proceso iremos avanzando hacia la implementación. La fase de implementación se compone de diferentes aspectos donde se tiene que proporcionar los planes operacionales y tácticos para posteriormente obtener recursos, implementar y luego evaluar para determinar la efectividad y la eficacia de la estrategia. Finalmente se debe revisar y mejorar cada uno estos aspectos cuando sea necesario y regresar. Definir la misión, es decir al alcance y empezar de nuevo el proceso.

El modelo de elementos organizacionales (OEM) es una de las guías básicas para la planificación Mega (Kaufman, 2004), el modelo contempla elementos organizacionales que se identifican y vinculan a través de toda la organización, no importa si es pública o privada, aquí habría que considerar los factores críticos de éxito número tres (FCE 3) que es el uso de los tres niveles de planificación y resultados y el factor crítico de éxito cuatro (FCE 4), preparar los objetivos, incluyendo aquellos para la visión ideal y los objetivos de la misión, que tienen indicadores de cómo saber cuándo se ha llegado.

El modelo OEM (Organizational Elements Model) tiene tres niveles de resultados y dos tipos de procesos, recursos y medios. Los elementos organizacionales son los siguientes: consecuencias, outputs y productos. Y como hemos dicho, por otro lado están procesos e inputs. Las Consecuencias en este sentido, significan resultados a nivel de la sociedad, es decir, consecuencias son aquello que los resultados añaden valor a la sociedad, a la comunidad en la que la organización se desarrolla; De esta manera llegaríamos a una planificación Mega. Es evidente que hoy en día hacer el bien social es una obligación empresarial, no una opción.

Outputs serán los resultados que pueda lograr en el nivel Macro para los clientes externos y no el logro de los resultados externos que es una medida sino la entrega de los resultados fuera de la organización que puede lograr consecuencias al nivel Mega. Cuando se refiere a los tres niveles de planificación Mega, Macro y Micro, se asevera que en el nivel Mega la planificación se dirige a la sociedad como principal cliente y beneficiario de lo que logra la organización. En el caso del nivel macro es cuando el cliente y beneficiario principal es la misma organización y finalmente hablamos del nivel micro de planificación, cuando el cliente, es el beneficiario principal es un individuo o pequeño grupo, es decir, que no es la sociedad en general. De esta manera existen tres fines o resultados que contribuyen de esta manera al logro de los objetivos de la organización. Se deben escribir objetivos para cada uno de ellos, en este caso al nivel Mega se estaría hablando de consecuencias, para el nivel Macro (Outputs) y finalmente para el nivel Micro (Productos). De esta manera se podría entender los tres tipos de resultados que se esperan.

Las tres principales consideraciones para desarrollar objetivos útiles serían las siguientes: diferenciación entre medios y fines, fiabilidad de la medición de los resultados, ordenar y clasificar los elementos organizacionales cubiertos. Mega consecuencias, Macro outputs y Micro productos. Se dice que todos es medible, entonces en este caso los objetivos de acuerdo a una clasificación se puede tener un nivel de medición. Las cuatro escalas de medidas serían: la nominal, la ordinal, el intervalo y de razón. Los objetivos son medibles en una escala de intervalos o de razón, mientras que las metas, finalidades y propósitos más generales utilizan escalas nominales y ordinales. Los objetivos deberían medirse sobre la base de una escala de intervalos o de razón para poder asegurar su exactitud y fiabilidad.

Las necesidades identificadas dentro del modelo de Kaufman, indican que no es un desajuste en los recursos, procesos, métodos o en el cómo hacer las cosas, es realmente, un desajuste entre los resultados actuales de los resultados deseados o requeridos. Por lo tanto la determinación de necesidades identifica dichos desajustes y situando un orden de prioridad para ser resueltos. Tres ventajas para definir necesidad como desajuste en los resultados serían los siguientes: primero la dimensión que debería ser de una necesidad identificada no sirve como objetivo mensurable, número dos la dimensión que debería ser sirve como evaluación y criterios de mejora continua y número tres tiene la justificación para que una proposición dada no sea rechazada nuevamente, con estas tres formas podemos explicarle de una mejor manera a alguien de la dirección que quieren decir con un desajuste de los resultados. La número tres nos da una clara idea de poner precio a lo que es y que debería ser, puede decirnos como dar claridad sobre el costo de alcanzar esa necesidad y el costo de ignorar la necesidad.

El proceso mediante el cual se define los desajustes en resultados y se seleccionan los más importantes para su reducción o resolución se denomina determinación de necesidades. De acuerdo con (Kaufman, 2004),

los pasos para la determinación de necesidades: El primero paso es planificar usando información de una determinada necesidad sin incluir lo que comúnmente llamamos deseos. El segundo paso es identificar los tres niveles determinación y planificación de necesidades que serán incluidas: el mega, macro y micro y comprometerse a la determinación y planificación de necesidades que se inicia en el nivel mega. El paso tres es identificar a los participantes en la determinación de necesidades y planificación, en este caso entenderemos como participantes a tres ejes muy importantes por un lado quienes implementan, por otro lado los receptores y en el otro ángulo la sociedad, estos son los tres socios que determinarán las necesidades. De esta manera haremos sentir a los participantes como dueños, tanto en el proceso, como de los resultados, en vez de ser indiferentes u obstruirlo tenderán a ser sus campeones. El paso cuatro será obtener la participación de los socios en la determinación de necesidades y planificación. El paso cinco es obtener la aceptación de Mega como marco de referencia de la determinación de necesidades y planificación. El paso seis es recopilar información sobre necesidades externas e internas. El paso siete es enumerar las necesidades identificadas, documentadas y acordadas. El paso ocho es ubicar las necesidades en orden de prioridades, basándose en los costos de encontrar y no encontrar las necesidades, ordenar según su prioridad y reconciliar diferencias.

Y finalmente el paso nueve es enumerar los problemas, necesidades seleccionadas a resolver y obtenga el acuerdo de los socios. El Dr. Bernárdez destaca lo que denomina Tecnología del Desempeño Humano, (Bernardez, 2008) esta metodología define cinco grandes fases para la implementación de proyectos de mejora del performance. En este caso Bernárdez se ocupa primero del análisis de la ejecución de la empresa para luego pasar a un análisis de causas y finalmente a la selección y diseño de intervenciones, es decir dónde se harán cambios para la mejora continua y la implementación y gestión de la ejecución, concluyendo con la evaluación y el seguimiento que permita mejorar el desempeño y regresar al análisis de la ejecución. En parte este modelo se utilizan algunos elementos de los modelos anteriores incluso algunas de las partes utiliza por ejemplo elementos de los análisis, principalmente en la definición del desempeño (Kaufman, 2004) en la fase de análisis de causas.

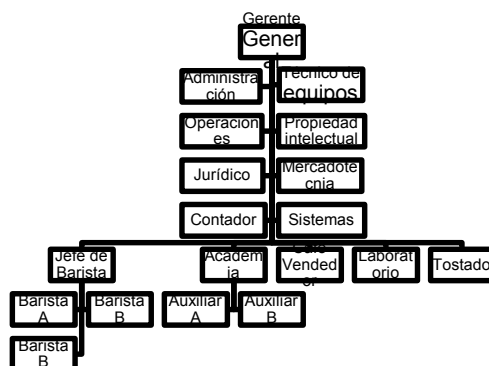
## METODOLOGÍA

Partiendo de los fines que se pretenden alcanzar, en cuanto a la estructura adecuada para el desarrollo de objetivos del plan estratégico se plantea en primer lugar un análisis de la conformación actual de la organización. En este sentido se presenta que, la organización Caffé Sorpreso tiene una estructura funcional, en la que al realizar un análisis de necesidades de los procesos con base en la matriz de Rummler y Brache se encontró que su conformación no es la adecuada como se muestra en la figura 1, por lo tanto las metas y los objetivos no es posible que sean logrados en la forma en que está construida actualmente el negocio, dado que existe una carente coordinación que permita a las diferentes áreas interactuar y alinearse de manera eficiente.

Este esquema sirve de base para el planteamiento y cambio de la distribución de las áreas que son necesarias, de tal modo que el negocio logre el cumplimiento de los objetivos plasmados en el tablero de control y logren los fines determinados por el negocio.

Una de las ventajas del modelo funcional de acuerdo Bernárdez (2007) es su capacidad de multiplicar el alcance del control a través de la distribución de funciones e inserción de niveles intermedios de supervisión, para asegurar que la complejidad o volumen de las operaciones no influyan en la seguridad o calidad. Sin embargo la empresa no ha aprovechado las bondades de este tipo de estructura, de este modo se visualiza que estos fueron incluyéndose, conforme se iba necesitando de su función dentro de la misma, para entonces considerarla y asignarles un lugar en la estructura, aunque esto fue sin ningún análisis previo de las necesidades que deberían ser cubiertas por el puesto requerido.

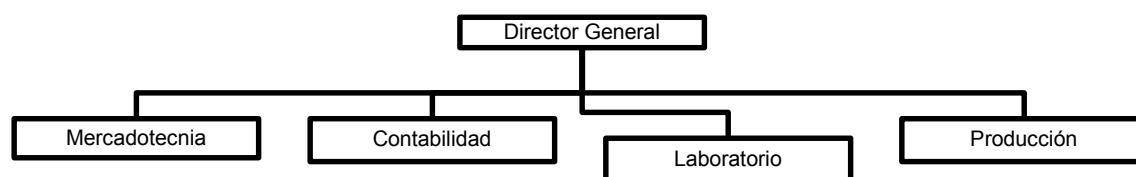
Figura 1: Estructura Actual de la Empresa Caffé Sorpreso



Fuente: Elaboración propia a partir de Song (2012)

Bernárdez (2007) asevera que no existe una forma organizacional que se considere de mayor eficiencia o ideal para una organización, la respuesta será una combinación de diferentes modelos que permita optimizar las ventajas que se sumarían a lo que requiere la empresa. De este modo Caffé Sorpreso podría continuar con una estructura funcional (Figura 2), sin embargo su diseño debe de conformarse con base en un análisis de los requerimientos y actividades, que deben ser cubiertas por el puesto y son esencialmente necesarios en la creación de valor. En este sentido que sea de tipo mecánica en los procesos que requiere de la estandarización, de este modo en las actividades que requieren flexibilidad y adaptabilidad ante el entorno cambiante, bajo un modelo orgánico que permita el trabajo en conjunto, coordinados y de la oportunidad a equipos auto dirigidos sin predecir el comportamiento de algunas contingencias que puedan llegar a presentarse.

Figura 2: Ejemplo de una Estructura Funcional



Elaboración Propia a partir de Daft(2007)

Para la revisión de los diferentes tipos de organización, se utiliza una tabla comparativa que permite llevar a un análisis de las características que conducen a la definición de la estructura adecuada, que se adapte a los requerimientos y medios con los que cuenta la empresa. Con base en los requerimientos de mercado y el tipo de organización lo esencial es la estructura funcional, el diseño permitirá distinguir las diferentes funciones que deberán desempeñar cada uno de los involucrados en el desarrollo de los objetivos, algo relevante a considerar es no perder de vista la visión mega en la que pretende establecer sus bases la empresa, de acuerdo con Kaufman (2004) esto permitirá aumentar el valor del producto o servicio, convirtiendo al plan de negocios en una estrategia que relaciona el bien común de la empresa y los clientes, de esta manera se logró la identificación de los consumidores a través de las acciones comprometidas de la organización para con ellos.

El siguiente paso es la justificación de los puestos y áreas funcionales, los cuales han sido detectados y son esencialmente necesarios para el logro de las metas, en esta etapa se define la estructura que será presentada a la organización, con el objetivo de eliminar y separar aquellos procesos que no están directamente

involucrados en la creación de valor del negocio. La siguiente etapa tiene como finalidad la identificación de los procesos propuestos en la cadena de valor, de este modo se acentúen como actividades primarias o de apoyo. A través de este análisis se determine la relevancia y contribución que tienen estos elementos en los resultados de la organización. Así mismo esto favorece para darle un seguimiento a las entradas y salidas que hacen que los diferentes niveles jerárquicos estén relacionados, y conectados con las metas que pretende el negocio.

Una vez consumada la anterior etapa se presenta el mapa de los procesos de la organización Caffè Sorpreso, y de ese modo la estructura de los elementos clave identificados, para entonces consolidar la secuencia e interacción que tienen en la creación de valor de la organización. Esto permitirá visualizar la conformación de la empresa y la forma en que se llevan a cabo las diferentes actividades esenciales entre los procesos que las integran. De este modo la siguiente etapa es llevar a cabo un análisis y discusión de los resultados obtenidos, para entonces destacar las conclusiones a partir de la propuesta realizada, la cual tiene como finalidad resolver la carencia de una estructura adecuada para el desarrollo de objetivos del plan estratégico, para entonces alcanzar las metas del negocio en el mercado de venta de café, en este sentido llevar a cabo el compromiso de la visión mega que identifica a la organización.

Esta investigación reúne información relevante que permite evaluar la profundidad y diversidad de las actividades de Responsabilidad Social Corporativa, además de examinar cómo empresas con características distintas, aunque dentro de un mismo contexto, utilizan opciones diferentes en relación al manejo o administración de sus relaciones internas, con sus inversionistas y empleados, así como externas, con proveedores-clientes y comunidad en general (Freeman, 1984; Nasi, 1995). El primer aspecto de la investigación requiere del análisis teórico de la realidad local y de los estudios sobre la temática de estudio, esto se logra mediante las siguientes estrategias:

*Como primera estrategia, se elaboró un marco contextual que describe las empresas del sector cervecero en el estado de Baja California, su realidad, entorno, características e importancia.*

*Como segunda estrategia, se desarrolló un marco teórico de los conceptos que componen las variables de estudio de esta investigación, partiendo del análisis de literatura relevante sobre el tema, consultando bibliografía, bases de datos, ponencias, actas, memorias y actas de congresos.*

En esta primera parte se analizaron los aspectos teóricos relativos a la delimitación conceptual, para continuar con aspectos relacionados con la Responsabilidad Social Corporativa.

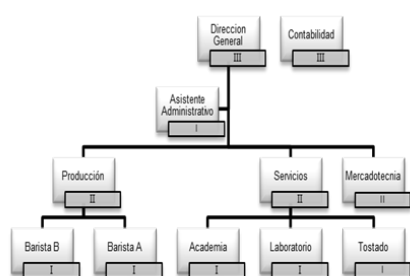
## RESULTADOS

Los resultados obtenidos parten de la justificación de los puestos considerados para la estructura propuesta, de tal modo que estos se definen a continuación: Justificación de los puestos y áreas funcionales propuestas. La estructura funcional propuesta (Figura 3) está construida partiendo de un enfoque de la metodología de manufactura esbelta, en donde se pretende eliminar de la organización el desperdicio que puedan presentar las diversas áreas consideradas así como las funciones de cada puesto. De acuerdo con Ohno (1978), (1988) citado por Bernardez (2009) este sistema de producción se basa en la completa identificación y supresión de las causas del desperdicio, en este sentido una de las claves de este sistema está en adelgazar eliminando la corriente creación de valor. La organización Caffè Sorpreso busca que todas las áreas tengan identificado las funciones así como la coordinación y alineación con cada uno de los procesos del negocio. Ballesteros (2008) coincide en que este sistema tiene varias herramientas que ayudan a eliminar todas las operaciones que no influyen directamente en el producto, aumentando el valor de cada actividad realizada y descartando lo que no se requiere. De este modo se lleva a cabo la reducción de desperdicios y la mejora de las operaciones, basándose siempre en el respeto al trabajador. Se debe eliminar todo aquello por lo cual el

cliente no está dispuesto a pagar, como sobreproducción, espera, transportes innecesarios, sobreprocesamiento o procesamiento incorrecto, inventarios, movimientos innecesarios, productos defectuosos o retrabajos.

Así mismo la estipulación de las responsabilidades y actividades de la gerencia son un motor base que permite a la organización orientarse en la dirección que le indica la visión y misión estipuladas, de acuerdo con Coulter & Robbins(2005) no existe un estilo de liderazgo que siempre sea el más eficaz, sin embargo las funciones han sido determinadas de tal manera que esté involucrado directa e indirectamente en el cumplimiento de las metas organizacionales. La creación de las coordinaciones y la asignación de sus funciones tienen como objetivo desarrollar con mayor eficiencia los procesos clave de la organización, Sánchez (2008) destaca que la importancia de una coordinación está en que las actividades correspondientes sean comprendidas y bien comunicadas al capital humano a cargo. La naturaleza de las diferentes asignaciones y la similitud de unas con otras facilitará la posibilidad de un agrupamiento en mejores condiciones de tiempo y costos, de tal manera se logre simplificar el organigrama así como el intercambio de información entre los distintos elementos jerárquicos. Los niveles I, II y III han sido diseñados con el objetivo de consolidar la base de la empresa, de tal manera que sus funciones y la interacción entre ellos, las coordinaciones y los clientes permiten que no se aislen con el objetivo organizacional, para que la información y el intercambio de experiencias enriquezcan las estrategias planteadas. De acuerdo con Bernárdez (2008) el presupuesto Mega que es con el que trabaja la organización, permitirá el desarrollo del capital intelectual que se esté consolidando, logrando incrementar el valor de los servicios y los productos cafeteros de la empresa.

Figura 3: Propuesta de Replanteamiento de Estructura Organizacional



Fuente: Elaboración propia

Lo siguiente es distinguir las actividades que destacan a los procesos principales para entonces integrarlos en la cadena de valor. De acuerdo con Vidal (2004) el modelo de la cadena valor de Porter se clasifica en actividades primarias y de apoyo, las primeras son aquellas que dan valor al producto así mismo tienen que ver con el flujo primario de materiales y servicios (logística interna y externa, producción, mercadotecnia y ventas y servicio posventa). Sin embargo las actividades de apoyo son importantes para el buen funcionamiento del negocio pero no aportan valor al producto o servicio creado (infraestructura de la organización, administración de recursos humanos, desarrollo tecnológico y abastecimiento). De esta manera la organización al definir la importancia de sus procesos podrá enfocarse en aquellas funciones que son principales en la entrega del producto final del negocio.

### Cadena de Valor de la Empresa Caffè Sorpreso

De acuerdo con Porter (1991) cada empresa es un conjunto de actividades que se realizan para construir, producir, llevar al mercado, entregar y apoyar a sus productos. La cadena de valor de una empresa y la forma en que desempeña sus actividades individuales son un reflejo de su historia, su estrategia y su enfoque para desarrollar el plan del negocio y muestra los medios fundamentales para realizar las actividades de las mismas. De este modo Porter (1991) manifiesta que existen cinco categorías genéricas de actividades primarias relacionadas con la competencia, y cada categoría es divisible en varias funciones distintas que se respaldan del sector industrial en particular y de la estrategia de la empresa, a continuación se describen estas funciones a las que hace referencia el autor en su obra literaria:

*Logística interna:* Son las actividades asociadas con el recibo, almacenamiento, y diseminación de insumos del producto, como manejo de materiales, almacenamiento, control de inventarios, programación de vehículos y retorno de proveedores.

*Operaciones:* Son las actividades asociadas con la transformación de insumos en la forma final del producto, como es maquinado, empaque, ensamble, mantenimiento del equipo, pruebas, impresión u operaciones de instalación.

*Logística Externa:* Son actividades que están asociadas con la recopilación, almacenamiento y distribución física del producto a los compradores, como almacenes de materias terminadas, manejo de materiales, operación de vehículos de entrega, procesamiento de pedidos y programación.

*Mercadotecnia y ventas:* Son las actividades asociadas con proporcionar un medio por el cual los compradores logran comprar el producto e inducirlos a hacerlo como publicidad, promoción, fuerza de ventas, cuotas, selecciones del canal, relaciones del canal y precio.

*Servicios:* Son actividades asociadas con la prestación de servicios para realzar o mantener el valor del producto, como la instalación, reparación, entrenamiento, repuestos y ajuste del producto. Así mismo el mismo autor describe las siguientes actividades de apoyo:

*Abastecimiento:* Se dedica a comprar insumos usados en la cadena de valor de la empresa. Aunque los insumos adquiridos se asocian comúnmente con las actividades primarias, están presentes en cada actividad de valor incluyéndolas actividades de apoyo (provisiones de laboratorio y los servicios independientes de pruebas comprados en el desarrollo de tecnología, mientras que contabilidad de la organización es un insumo comúnmente comprado con la infraestructura).

*Desarrollo de tecnología:* Cada actividad de valor representa tecnología, ya sean conocimientos, procedimientos, o la del equipo de proceso. El conjunto de tecnologías empleadas por la mayoría de las organizaciones es amplio, partiendo desde el uso de aquellas que son utilizadas para preparar documentos y transportar bienes, a aquellas que representan tecnologías representadas en un mismo producto.

*Administración de Recursos Humanos:* La administración de recursos humanos consiste de las actividades en la búsqueda, contratación, entrenamiento, desarrollo y compensaciones de todo tipo del capital humano. Respalda tanto a las actividades primarias como las de apoyo.

*Infraestructura de la empresa:* Consiste de varias actividades, incluyendo la administración general, planeación, finanzas, contabilidad, asuntos legales gubernamentales y la administración de calidad. De acuerdo con Carrión (2007) el objetivo final del análisis de la cadena de valor es identificar las fuentes de ventajas competitivas, es decir, las partes de la empresa que contribuyen de forma diferencial a la creación de valor. Dichas fuentes de ventaja competitiva pueden identificarse como una actividad concreta (ya sea

básica o de apoyo). Como interrelaciones entre las actividades o inclusive interrelaciones dentro del sistema de valor, es decir, interrelación entre empresas, en este sentido en la figura 4 se presenta la cadena de valor que representa a la organización Caffè Sorpreso.

Figura 4: Cadena de Valor de la Organización Caffè Sorpreso



*Fuente: Elaboración propia*

## CONCLUSIONES

El correcto diseño y revisión de la estructura organizacional es vital para establecer las estrategias de la empresa, para entonces lograr la competitividad y su continuo desarrollo antes los retos que se presentan. Así también es importante la identificación y la gestión de las actividades que se realizan y determinar la relación en la creación del producto, lo anterior permite destacar la importancia de la correcta representación gráfica de la cadena de valor y del mapa de procesos de la empresa. Así mismo, el mapa de procesos permite identificar el nivel de intervención que tienen los elementos involucrados en el negocio y como se llevan a cabo las actividades y a quienes afectan. Por lo tanto es de suma importante para la empresa su eficiente planteamiento, con el fin lograr incrementar la mejora del desempeño de los procesos involucrados en los resultados del negocio. La estructura y distribución de las actividades propuestas, son en este momento las que se requieren en la organización Caffè Sorpreso para el alcance de las iniciativas planteadas en el plan estratégico del negocio, sin embargo el crecimiento de la empresa y las exigencias del mercado estarán empujando a la incorporación de otras áreas de apoyo al termino del cumplimiento del plan estratégico, buscando la mejora continua del desempeño de la organización.

Para determinar los procesos clave en la organización Caffè Sorpreso, se llevó a cabo un análisis e identificación de la contribución que tienen al momento de crear el valor y la satisfacción de los clientes, ya que no todas las actividades tienen este protagonismo, de este modo se detectó al proceso de mercadotecnia, producción y servicios que están directamente involucrados en la actividad clave del negocio. Continuando con lo expuesto en el anterior párrafo, para considerar un proceso dentro de las actividades clave es necesario determinar una influencia relevante en el producto final que construye la organización, ya que esto significa abrir un espacio dentro de la estructura, de este modo aquellos elementos que aportan indirectamente serán desplazados como de apoyo, e incluso si es mínima su contribución tendrán un lugar como procesos externos fuera de la estructura principal.

Es necesario que los procesos estratégicos, apoyo y evaluación trabajen alineados con elementos claves, para al alcance de los fines del negocio, el cual comienza por identificar las expectativas de los clientes para entonces satisfacer sus necesidades, siempre bajo el enfoque que define al negocio, buscando la mejora del valor del producto entregado a los consumidores. Completando lo expuesto en el anterior párrafo se



puntualiza que, los mapas de procesos clave de mercadotecnia, producción y servicios deben trabajar en una dinámica de intercambio de información, con el objetivo incrementar la eficiencia de las actividades que se llevan a cabo al interior de estos elementos, ya que el intercambio y contribución mutua permitirá que se alcancen los fines del negocio. Una de las principales recomendaciones es que la organización Caffè Sorpreso debe estar abierta a los cambios del entorno y variables externas que están fuera del control de la organización, de tal modo que, a pesar de que la estructura propuesta fue diseñada considerando todas las situaciones durante el cumplimiento del plan estratégico, se debe tomar en cuenta algunas alternativas de mejora que surjan durante este periodo. Así mismo al finalizar el cumplimiento del plan estratégico se deberá revisar las actividades de los procesos clave, a modo de realizar los ajustes necesarios a causa de las nuevas necesidades del mercado, dado que al cumplimiento de todas la iniciativas pudieran haberse detectado algunas funciones que requieren de algún cambio o bien ya no son necesarias, con el objetivo de incrementar la eficiencia de los procesos de producción, servicios y mercadotecnia.

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# EL CLIMA ORGANIZACIONAL COMO FACTOR DE COMPETITIVIDAD EN LAS FRANQUICIAS DE COMIDA RÁPIDA EN TIJUANA, B.C., MÉXICO

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## RESUMEN

*El presente trabajo contempla una investigación para conocer la relación que existe entre el clima organizacional como factor de competitividad en las franquicias de comida rápida en Tijuana, B.C.; sin lugar a dudas el primordial activo de las organizaciones es el recurso humano ya que es a través de un buen equipo de trabajo que la empresa logra sus objetivos y metas asegurando así su desarrollo y posicionamiento en el mercado, no se debe dejarse de lado el clima organizacional y la importancia que este tiene dentro de las empresas. De aquí la importancia de analizar el clima organizacional en las franquicias de comida rápida en Tijuana, B.C. como factor de competitividad para determinar si esta influye de manera directa en su crecimiento e incluso en el éxito de la compañía. Para lograr los resultados se han realizado 66 encuestas representativas a los empleados de las franquicias de comida rápida registradas en el Sistema de Información Empresarial Mexicano, (SIEM), correspondiente a Tijuana, en Baja California. México. La investigación cuantitativa se aplica para el levantamiento de encuestas, a través de cuestionarios a los empleados de las franquicias de comida rápida de Tijuana, B.C., se procesa la información recabada con aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial.*

**PALABRAS CLAVES:** Franquicias, Clima Organizacional, Competitividad

## ORGANIZATIONAL CLIMATE AS A FACTOR OF COMPETITIVENESS IN FAST FOOD FRANCHISE IN TIJUANA, B.C., MEXICO

### ABSTRACT

*This research includes an investigation to determine the relationship between organizational climate as a factor of competitiveness in the fast food franchises in Tijuana, BC; undoubtedly the primary asset of organizations is the human resource and that it is through a good team, the company achieves its goals and objectives ensuring their development and market positioning, so you should not ignore the organizational climate and the importance this has in companies. Hence the importance of analyzing the organizational climate in fast food franchises in Tijuana, BC as a competitive factor to determine whether this directly affects their growth and even the success of the company. To achieve the results were representative surveys conducted 66 employees of fast food franchises registered Mexican Business Information System (SIEM, for its acronym in Spanish), corresponding to Tijuana, Baja California, Mexico. Quantitative research is applied to the lifting of surveys through questionnaires to the employees of fast food franchises in Tijuana, BC, will process the information received in the application of SPSS software for descriptive and inferential analysis.*

**JEL:** M00

**KEYWORDS:** Franchise, Organizational Climate, Competitiveness

## INTRODUCCIÓN

Las franquicias en México tienen un papel importante en el mercado nacional debido a su aportación económica a diversas entidades del país la ubican como una actividad productiva dinámica y relevante. La Asociación Mexicana de Franquicias (AMF) prevé que estos negocios generen 12 mil empleos durante el 2013. Las franquicias en el país generan ventas por más de 10 mil millones de pesos anuales, y representan el 7% del Producto Interno Bruto (PIB) nacional, en este año estiman generar 12 mil empleos, estimo Diego Elizarrarás Cerda, presidente de la Asociación Mexicana de Franquicias, asimismo estas han generado 2,300 empleos este año. El presidente de la AMF Diego Elizarrarás señaló que en la actualidad, el sector franquicias representa 6% del Producto Interno Bruto de México y genera ventas por más de 95,000 millones de pesos, dos factores que hacen que la industria se encuentre bien posicionada a nivel internacional. En México existen 1,000 marcas, las cuales generan 70,000 puntos de venta y 750,000 empleos directos. Por otra parte, Miguel Marón Manzur, subsecretario para la Pequeña y Mediana Empresa de la Secretaría de Economía, puntualizó que se está trabajando para fortalecer el sector, ya que el Programa Nacional de Franquicias ha creado desde su aparición 11,303 empleos e instaló 1,504 puntos de venta en todo el país. (El Economista, 2011).

Asimismo el Economista (2011), hacer referencia que en México, menos de 4% de las franquicias tienen más 50 unidades, más de 60% de estos negocios se encuentran en el rango de aperturas de 1 a 50 unidades y sólo 1% por arriba de 100 establecimientos. De acuerdo con el ranking de las 100 franquicias más exitosas a nivel mundial (2011), la franquicia de comida rápida Mac Donald's se encuentra en el cuarto lugar con \$81,016 millones de dólares, contando con 26,209 franquicias desde 1955 (Chen, 2011). Asimismo el ranking de las 100 franquicias más exitosas a nivel mundial hace referencia de que Pizza Hut se encuentra en el séptimo lugar con 5, 305 millones de dólares y el 58% de su incremento se debe al desemepeño que ha tenido en China.

Subway es una de las franquicias más exitosas en México, de Acuerdo con datos proporcionados por Rodríguez (2011), en el Financiero, para este año, las expectativas de la marca es abrir cien unidades más, y su meta para 2015 es estar operando mil 200. Uno de los conceptos de alimentos que está teniendo un gran desarrollo en territorio mexicano es Subway, empresa que cerró 2010 con 510 tiendas operando -en esta año abrieron 70 unidades-, y con un incremento en ventas de entre 7 y 8 por ciento. Una vez mencionado todo lo relacionado al ámbito económico, es importante mencionar como en la actualidad muchas empresas tienen limitados los departamentos de recursos humanos dedicándolos únicamente al reclutamiento, selección, contratación y pago de sueldos y salarios, dejando de lado el clima organizacional y la importancia que este tiene dentro de las organizaciones. Esta situación también se repite en las franquicias, que es la poca importancia que se le da al área de recursos humanos, dejando de lado al personal que ahí labora, lo que puede afectar su crecimiento y competitividad. Sin lugar a dudas el principal activo de las empresas es el recurso humano ya que es a través de un buen equipo de trabajo, la empresa logra sus objetivos y metas asegurando así su desarrollo y posicionamiento en el mercado.

Algo que no se debe perder de vista es el trato que se da a los empleados, es de vital importancia en estos tiempos, no solo para incrementar el nivel de eficiencia o de productividad, también para mejorar las relaciones interpersonales internas, así como el servicio a los clientes y lograr que estos sean competitivos. Por lo tanto, se debe tomar en cuenta el clima organizacional que prevalece en la empresa, para generar el sentido de pertenencia del empleado, esto se puede lograr a través de los sueldos y salarios, la autonomía en el área de trabajo, la capacitación, el trabajo en equipo, la innovación, el apoyo hacia el empleado y la comunicación existente dentro de la organización. Lo que va a impactar de manera directa el ambiente de trabajo, a través de la satisfacción laboral del empleado, sintiéndose este más comprometido y cuando se

presenten épocas de crisis como la que estamos viviendo en la actualidad, en lugar de estar desmotivados, se da un mayor compromiso y esfuerzo de salir adelante. De aquí la importancia de analizar el clima organizacional en las franquicias de comida rápida en Tijuana, B.C. como factor de competitividad para determinar si este influye de manera directa en su crecimiento e incluso en el éxito de la compañía.

## REVISIÓN LITERARIA

### Franquicias

Las franquicias son una opción de negocio, en la cual, la mayoría de las veces se tiene identificado su mercado, así como su reutilizabilidad. (Secretaría de Economía 2011). Asimismo Pons (2011), menciona que la franquicia es la comercialización de bienes y servicios, bajo una marca y un sistema operativo por los cuales se reciben beneficios y regalías. La franquicia es un formato de comercialización, cuya definición legal se presenta de la manera siguiente: Existirá Franquicia cuando con la licencia de uso de una marca se transmitan conocimientos técnicos, para que la persona a quien se le concede pueda producir o vender bienes o prestar servicios de manera uniforme y con los métodos operativos, comerciales y administrativos establecidos por el titular de la marca, tendentes a mantener la calidad, prestigio e imagen de los productos o servicios a los que ésta distingue. (Feher, Ferenz; Gallástegui, 2001)

Pons (2011), hace referencia de la siguiente clasificación de franquicias: a) Franquicia maestra, es la que corresponde a la suscripción del acuerdo de voluntades por la cual el franquiciante otorga exclusividad al franquiciado para desarrollar la franquicia en una determinada región (pueblo, provincia, etc.) otorgándole a la vez, la opción de sub-franquiciar el modelo de negocio entre los interesados locales. b) Franquicia individual: es el clásico contrato entre un comerciante independiente que adquiere los derechos de explotar el modelo del empresario en una sola unidad. c) Franquicias múltiples: es el caso anterior, agregada la facultad de abrir un número determinado de locales dentro de un área acordada. Se debe tener en cuenta que este contrato no acepta la posibilidad de sub-franquiciar. d)

Franquicia corner: son aquellas que se instalan en pocos metros cuadrados y forman parte integrante de un mega espacio o mega evento, como por ejemplo, un supermercado o meramente un discurso político o evento de disciplina deportiva. Estas pueden ser corner fijo o corner móvil. e) Franquicia de productos: se transmite la posibilidad de vender dentro de un local, determinados productos del franquiciante. f) Franquicia de servicios: se trata del franquiciante otorgando su transferencia del saber hacer en la prestación de un determinado servicio como inmobiliaria, capacitación, asesoramiento contable, jurídico, etc. g) Franquicia de distribución: si hablamos de tornillos, no franquiciamos la fábrica de tornillos, si no su distribución, el contrato lleva inserto y delimitada perfectamente la extensión zonal, permitida al franquiciado. La franquicia contiene las siguientes ventajas: Productos probados y aceptados, bienes y servicios que ofrecen un plus al consumidor final, demanda a largo plazo, la transmisión de conocimientos vía manuales, capacitación y asistencia técnica (apoyo continuo), conocimiento de la inversión total antes de emprender el negocio, estrategias de mercadotecnia y comercialización probadas por el franquiciante maestro, que son transmitidas inmediatamente al franquiciatario para la aplicación en su negocio o punto de venta.

### El Clima Organizacional Como Factor de Competitividad

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) 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). De tal manera que el clima organizacional lo constituyen todos aquellos factores que influyen en la conducta de una organización y que son comunes a puestos no necesariamente relacionados entre sí. Es decir, éste describe como las organizaciones (tomadas como un todo) difieren una de otra en un desempeño típico. Dichas diferencias son influenciadas por y expresadas a través de cosas tales como: procedimientos operativos, estructura organizacional y otros factores que aunque no estén escritos, son poderosos en influyen en el comportamiento. (Reddin, 2004).

Es en este punto en donde los gerentes deben ser altamente sensibles para identificar el clima organizacional en las empresas, porque es difícil cambiarlo, se requiere de capacidades, habilidades y destrezas de parte de los directivos, así como de un conocimiento profundo de la organización para determinar las estrategias a seguir para lograr el cambio organizacional. De acuerdo con Bohlander y Snell (2008), El análisis del ambiente competitivo de la empresa es esencial para la planeación estratégica, este incluye las organizaciones específicas con las que la empresa interactúa. En la planeación estratégica se analiza para adaptarse o influir en la naturaleza de la competencia. Una regla general en este análisis es: cuanto más poder tenga cada una de estas fuerzas, menos rentable y, por tanto menos atractiva será el sector. De acuerdo con Reddin (2004), existen cuatro climas organizacionales básicos los cuales se necesita conocer derivados de dos dimensiones del clima. Estas dos dimensiones son: Orientación a la tarea (OT) y Orientación a la Relación (OR). La orientación a la tarea (OT), enfatiza la productividad, hace que el trabajo sea realizado, iniciando, organizando y dirigiendo y la orientación a la relación (OR), enfatiza a la gente y se evidencia por: escuchar, confiar y motivar. Estas dos variables dan como origen a cuatro tipos básicos de clima organizacional, dependiendo el grado en el que estén presentes, como se muestra a continuación:

Reddin (2004), menciona que existen un total de 23 características que diferencian a los cuatro climas básicos de una organización. Por ejemplo: El modo de interacción de un clima organizacional orientado a sistemas es corregir. El modo de un clima organizacional orientado a la gente es aceptar. El clima organizacional orientado a la producción tiende a enfatizar el dominio y la dirección. El clima orientado al trabajo en equipo quiere unir a otros en el servicio del trabajo. Una vez identificado el clima organizacional básico de la empresa y se define si estos pueden ser apropiados o inapropiados al ambiente, es claro que hay ocho tipos de clima organizacionales que cuando la competitividad es considerada. Es decir, surgen cuatro tipos de climas más competitivos y cuatro tipos de clima menos competitivos. Cuando se mencionaron los cuatro climas básicos de la organización, no se hizo referencia al ambiente. Sin embargo, el clima organizacional real de una empresa debe relacionarse a este ambiente. Las diferentes combinaciones de alta y baja de la orientación a la tarea, de la orientación a la relación y de la orientación a la efectividad, dan como resultado ocho tipos de clima, cuatro orientados a actividades, es decir a lo que se hace y cuatro orientados a los resultados, es decir a lo que se logra. Estos cuatro climas orientados a actividades y los cuatro climas orientados a resultados, son derivados de climas organizacionales básicos. Cuando estos son impulsados inapropiadamente, el clima básico con orientación a la producción recibe el nombre de clima autoritario, cuando el clima básico orientado a la producción es usado apropiadamente recibe el nombre de clima productivo. La Figura 2 marca la posición de los ocho tipos de clima con relación a su uso en el ámbito de la empresa.

De acuerdo a los ocho climas organizacionales representados en la Figura 2, que representan los ocho climas organizacionales de acuerdo a Reddin (2004), se describen de la siguiente manera: Clima Estancado. El clima estancado es aquel que resulta de una baja orientación a las relaciones en un medio ambiente en donde dichas orientaciones son inapropiadas, creando por lo tanto una condición en la que el esfuerzo individual y el estado de ánimo se mantienen en un nivel mínimo. Este clima es percibido como una alta dosis de pasividad. Clima de Sumisión. El clima de sumisión es aquel que refleja una baja orientación a la tarea y una alta orientación a las relaciones en un ambiente en donde dichas orientaciones son inapropiadas creando por lo tanto una orientación a acciones amigables que no favorecen la competitividad. Este clima motiva que la organización sea percibida como agradable, cálida y amable; con una alta dosis de pasividad Clima Autoritario. El clima autoritario es aquel que refleja una alta orientación a la tarea y una baja orientación a las relaciones en un ambiente en donde dichas orientaciones son inapropiadas, creando por lo tanto una atmosfera en la que predomina el autoritarismo sin que esta característica ayude a la competitividad. El clima es apreciado como crítico y amenazante. Clima Ambiguo. Es aquel que refleja una alta orientación a la tarea y una alta orientación a las relaciones en un ambiente en donde solo una de ellas es requerida, creando por lo tanto una atmosfera de ambigüedad en la que el interés en la participación de los actores no favorece a la competitividad.

Clima de Equidad. Es aquel que refleja una baja orientación hacia la tarea y una baja orientación a las relaciones en un ambiente en donde dichas orientaciones son apropiadas, creando por lo tanto un impacto favorable a la competitividad por medio del orden, el control y la equidad. Clima Humanitario. Es aquel que refleja una baja orientación a la tarea y una alta orientación a las relaciones en un ambiente en donde dichas orientaciones son apropiadas, creando por lo tanto condiciones para una alta efectividad por medio de la confianza y el aprecio a los seres humanos Clima Productivo. Es aquel que refleja una alta orientación a la tarea y una baja orientación a las relaciones en un ambiente en donde dichas orientaciones son apropiadas, creando por lo tanto condiciones para la alta efectividad por medio de una dirección puntual y vigorosa. Clima Desafío. Es aquel que refleja una alta orientación a la tarea y una alta orientación a las relaciones en un ambiente en donde dichas orientaciones son apropiadas, creando por lo tanto condiciones para la alta competitividad a base del esfuerzo comprometido mas allá de los propios límites de la capacidad, conocimiento y experiencia. El clima es percibido por el alto nivel de logro de los objetivos y por la práctica sistemática de la motivación mutua para el logro de un alto desempeño; alto compromiso de la gente en el trabajo; toma de decisiones en equipo como recurso para elevar la calidad de estas y para desarrollar nuevas alternativas. De acuerdo a lo anterior el clima organizacional se constituye desde el dueño, presidente o gerente general de la compañía, los factores de competitividad que influyen en el mismo, sin orden de importancia son los siguientes tomándose como las variables dependientes para efectos de esta investigación: Autonomía. Percepción del trabajador acerca de la autodeterminación y responsabilidad necesaria en la toma de decisiones con respecto a procedimientos del trabajo, metas y prioridades. La percepción que tienen los miembros de la organización, con respecto a la recompensa que reciben, por su contribución a la empresa. (Koys y Decottis, 1991). Apoyo.

La percepción que tienen los miembros acerca del respaldo y tolerancia en el comportamiento dentro de la institución, esto incluye el aprendizaje de los errores, por parte del trabajador, sin miedo a la represalia de sus superiores o compañeros de trabajo. (Koys y Decottis, 1991). Comunicación. Es considerada como un proceso por medio del cual hay intercambio de información entre individuos o computadores en el interior de las organizaciones, por medio del uso de símbolos comúnmente aceptados. Tres dimensiones son consideradas en toda comunicación: el emisor o emisores, el medio de comunicación y el intercambio de información (Monge, 2008)

Presión. La percepción que existe con respecto a los estándares de desempeño, funcionamiento y finalización de la tarea. (Koys y Decottis, 1991). En estricto sentido, el trabajo bajo presión se refiere a realizar una tarea bajo condiciones que ejercen tensión, llámese menos tiempo, menos recursos (humanos,

materiales y técnicos), menos espacio, esmero en lograr el resultado con eficiencia (bien hecho al primer intento), con nula, poca o mucha supervisión cercana que haga ‘presión’ para lograr el objetivo. Reconocimiento. Se define como la respuesta dada por una compañía a los comportamientos, esfuerzos y logros alcanzados por los colaboradores. (Perea, 2013), asimismo es la percepción que tienen los miembros de la organización, con respecto a la recompensa que reciben, por su contribución a la empresa. (Koys y Decottis, 1991) Equidad. La percepción que los empleados tienen, acerca de si existen políticas y reglamentos equitativos y claros dentro de la institución. (Koys y Decottis, 1991). Innovación.

La percepción que se tiene acerca del ánimo para asumir riesgos, ser creativo y asumir nuevas áreas de trabajo, en donde tenga poco o nada de experiencia. (Koys y Decottis, 1991). Percepción a la organización. Es el proceso de interpretar mensajes por medio de nuestros sentidos para dar orden y significado a nuestro entorno. Entonces la percepción es de las personas y utiliza nuestros sentidos para crear una interpretación de lo que sucede a nuestro alrededor dentro de la empresa. (Johns y Sacks, 2010). Motivación. Es aquello que origina una propensión hacia un comportamiento específico. Este impulso a actuar puede provocarlo un estímulo externo (que proviene del ambiente) o puede ser generado internamente en los procesos mentales del individuo. (Chiavenato, 2011). Remuneración. Es el total de todas las retribuciones que se otorgan a los empleados a cambio de sus servicios. (Mondy, 2010)

Capacitación y desarrollo. La capacitación constituye un esfuerzo continuo diseñado para mejorar la competencia de los empleados y el desempeño de la organizacional, en tanto que el desarrollo implica un aprendizaje que va más allá del trabajo actual y tiene un enfoque a largo plazo. (Mondy, 2010). Ambiente físico y cultural. En cuanto al ambiente físico evalúa el sentimiento de los trabajadores respecto de los elementos físicos que conforman su ambiente de trabajo. Se recogen percepciones y expectativas respecto de los espacios físicos y los implementos de trabajo. (Reinoso y Araneda, 2007), en tanto que La cultura de una organización no está definida por una sola arista, sino que comprende un conjunto dinámico de valores, ideas, hábitos y tradiciones, compartidos por las personas que integran una organización y que regulan su accionar dentro de la misma. (Parades, 2012). Visión. Es la imagen que la organización tiene de sí misma y de su futuro, es decir, es el acto de verse así misma proyectada en el tiempo y en el espacio. (Chiavenato, 2012). Satisfacción general. Es un indicador promedio que puede sentir el trabajador frente a las distintas facetas de su trabajo, es decir, la satisfacción por facetas es el grado mayor o menor de satisfacción frente a aspectos específicos de su trabajo: reconocimiento, beneficios, condiciones del trabajo, supervisión recibida, compañeros del trabajo, políticas de la empresa. (Ortiz y Cruz, 2008) Buscando que la organización debe estar orientada más a resultados, solo que el clima puede ser el correcto dependiendo del ambiente, es decir de la forma en que están estructuradas las tareas. No hay un clima organizacional más competitivo que otro, este debe ser apropiado a la situación real bajo la cual opera la empresa. De igual manera la competitividad del clima también dependerá de la naturaleza de las expectativas de la fuerza de trabajo con la que cuente la empresa a todos los niveles.

## MÉTODO

La metodología de investigación es cuantitativa y cualitativa. La variable dependiente el clima organizacional, Hernández Sampieri y Méndez (2012), lo definen como un conjunto de percepciones de los individuos respecto a su medio interno de trabajo. Estas reflejan la interacción entre los elementos individuales, las características y procesos de la organización (Schneider, Ehrhart y Macey, 2011; Datta et al., 2010; Neal et al., 2005). En cuanto a las variables independientes se tomaron las siguientes: autonomía, trabajo en equipo, apoyo, comunicación presión, reconocimiento, equidad, innovación, percepción a la organización, motivación, remuneración, capacitación y desarrollo, ambiente físico y cultural, visión y satisfacción general.

Para el presente trabajo se eligió una muestra de 66 franquicias de comida rápida afiliadas al padrón del Sistema de Información Empresarial Mexicana (SIEM) Marzo 2011 delegación Tijuana, Baja California. A los empleados de las franquicias de comida rápida se les aplicó un cuestionario conformado por 99 preguntas relacionadas al tema de estudio. Una vez recopilada la información de los cuestionarios, se procedió a la elaboración de una base de datos en SPSS y posteriormente se realizó el respectivo análisis y su interpretación. Se utilizó una escala de medición de likert. Se elaboraron los cuadros y gráficos que nos permite determinar el clima organizacional como factor de competitividad en las franquicias de comida rápida de Tijuana, B.C., México.

**Objetivo General**-Determinar el clima organizacional como factor de competitividad en las franquicias de comida rápida de Tijuana, B.C., México.

**Objetivo específico**-Determinar si los elementos de autonomía, trabajo en equipo, apoyo, comunicación presión, reconocimiento, equidad, innovación, percepción a la organización, motivación, remuneración, capacitación y desarrollo, ambiente físico y cultural, visión y satisfacción general son parte del clima organizacional como factor de competitividad en las franquicias de comida rápida de Tijuana, B.C., México.

### Muestra

El diseño de la muestra es resultado de la identificación de una población total de 110 empresas de franquicias de comida rápida, afiliadas al padrón del Sistema de Información Empresarial Mexicana (SIEM) Marzo 2011 delegación Tijuana, Baja California y de la consideración del porcentaje de presencia sobre la población total, dando como resultado 66 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 franquicias de comida rápida 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 66 encuestas, estas fueron válidas y ninguna fue excluida al momento de analizar la información.

**Tabla 1: Total de Empresas Según SIEM, Marzo 2010**

	Población	Muestra
Total de empresas	124	66

*La tabla muestra que el total de empresas registradas, integran una población de 124 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 66 empresas estas fueron válidas y ninguna fue excluida al momento de analizar la información.*

**Validación del Instrumento**-A los empleados de las franquicias de comida rápida se les aplicó un cuestionario conformado de 99 preguntas, el cual fue validado relacionado al tema de estudio. Se utilizó una escala de medición de likert. Se elaboraron los cuadros que permiten un análisis de los factores que inciden en la competitividad de las franquicias de comida rápida. La validez del cuestionario se determinó mediante el coeficiente de confiabilidad de Alfa-Cronbach, por medio del programa SPSS: el resultado arrojado por dicho programa fue de .80, un grado de confiabilidad aceptable (y a que esta por arriba .60 y de 0.70, puntuación mínima aceptable).

**Tabla 2: Análisis de Fiabilidad**

Alfa de Cronbach	No. de Elementos
.923	99

*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 .923, un grado de confiabilidad aceptable (ya que esta por arriba .60 y de 0.70, puntuación mínima aceptable.). Fuente: elaboración propias con datos del spss (2013)*



## RESULTADOS

### Correlaciones Bivariadas (Matriz de Pearson) de las Variables Independientes

Para determinar las variables en las que existe correlación se utilizó la Matriz de Correlación de Pearson. Los resultados de las correlaciones permiten concluir que dos variables están relacionadas con otras dos variables: Se propone como estrategia de investigación que, a partir de la evidencia empírica que arroja la matriz de coeficientes de correlación de Pearson, considerar sólo aquellas correlaciones significativas al rango de 0.01 y 0.05 y de una magnitud igual o mayor a 0.50, lo cual representa una correlación positiva de moderada a fuerte. Como se muestra en la Tabla 3. Resultando las variables independientes con una correlación más alta de acuerdo al criterio establecido con anterioridad, los elementos que son parte del clima organizacional como factor de competitividad en las franquicias de comida rápida de Tijuana, B.C., México., presentándose a continuación:

Tabla 3: Correlaciones Bivariadas (Matriz de Pearson) de las Variables Correlación Entre Variables Correlación

Autonomía – Autonomía	.664**
Trabajo en Equipo- Trabajo en Equipo	.608**
Innovación – Apoyo	.605**
Innovación – Innovación	.646**
Remuneración – Remuneración	.610**
Remuneración y Reconocimientos	.608**
Promoción y Carrera – Promoción y Carrera	.634**
Capacitación y Desarrollo – Capacitación y Desarrollo	.610**
Satisfacción General – Visión	.624**

*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 la que la innovación incide en el apoyo en un 0.605 y la remuneración y reconocimientos inciden en un 0.608 y la satisfacción general y la visión en un 0.624 presentando correlaciones significativas en el nivel de 0.01, asimismo se presentan correlaciones directas en la variable de autonomía con un 0.664, trabajo en equipo con un 0.608, innovación en un 0.646, promoción y carrera en un 0.634 y capacitación y desarrollo en un 0.610. \*\*La correlación es significativa en el nivel 0.01 \* La correlación es significativa en el nivel 0.05*

Los resultados de las correlaciones anteriores permiten concluir que las siguientes variables están relacionadas con el clima organizacional: autonomía, trabajo en equipo, innovación, apoyo, remuneración, reconocimientos, promoción y carrera, capacitación y desarrollo, satisfacción y visión. Dando como resultado un clima de organizacional de desafío: Porque existe autonomía en la toma de decisiones ya que se da un balance entre el colaborador y el equipo de trabajo en cuanto a que decide el modo en que ejecutará su trabajo, propone sus propias actividades, organiza su trabajo como mejor le parece de acuerdo a sus necesidades. Se manifiesta el trabajo en equipo por la alta coordinación y el esfuerzo de manera conjunta enfatizando en el logro de objetivos y planes, por lo cual el alto desempeño es motivado de manera continua. Dando como resultado el compromiso de los empleados con los propósitos de la organización. Esto se logra porque la mayoría de las veces en el departamento en que se desempeña el empleado comparten la información más que guardársela, existe una comunicación permanente entre los compañeros de trabajo y se da una relación cordial, por lo mismo existe la confianza entre ellos y reconocen sus fallas o errores cuando se equivocan.

La innovación porque se le permite al empleado tener altos estándares de sí mismo por la búsqueda incesante de nuevos desafíos que se presenten dentro de la empresa y su trabajo. El apoyo se refleja en el énfasis en el equilibrio personal-trabajo ya que se da una alta orientación a la tarea y una alta orientación a las relaciones en un ambiente donde dichas orientaciones son apropiadas, dando como resultado la alta competitividad a base del esfuerzo y el compromiso. Se logra a través de que el jefe respalda al empleado

cuando este se equivoca, para que aprenda de sus errores, asimismo es tratado con respeto y desempeña labores propias del puesto para el cual fue contratado. Las empresas premian el esfuerzo de los colaboradores a través del establecimiento de objetivos claros y medibles para que los puedan alcanzar y recompensar sus logros a través de incentivos, por lo tanto los empleados se encuentran satisfechos con los sueldos que les pagan y consideran justo el pago, así como con las promociones y ascensos que realiza la empresa y los incentivos tanto profesionales o personales que otorga la organización.

El reconocimiento si se da en la empresa ya que existe un programa de incentivos tales como: el empleado del mes y colocar su fotografía, es decir, si perciben el valor de los empleados que laboran en la organización a través de la evaluación de las tareas asignadas. Se logra a través de que el jefe reconoce los puntos fuertes de sus empleados y se los hace notar, lo utiliza como ejemplo de lo que se debe de hacer bien y reconoce a sus colaboradores cuando realizan un buen trabajo. Las empresas analizadas manejan la promoción y carrera, dentro de la empresa, existiendo criterios definidos para las promociones, como la antigüedad, evaluaciones de desempeño, disposición del empleado y la actitud frente a su jefe y compañeros de trabajo. En cuanto a la capacitación y desarrollo, el empleado considera que la organización ofrece capacitación de acuerdo con su misión y objetivos y le pregunta acerca de sus intereses y necesidades de capacitación. Además de que la empresa destina los recursos suficientes para capacitar a su personal. Ante la satisfacción el empleado se encuentra satisfecho con su trabajo, con la relación que mantiene con su jefe, los resultados de sus actividades, el desarrollo que tiene en la empresa y de las relaciones interpersonales con sus compañeros. De acuerdo a la visión de la empresa, los empleados consideran que la organización tiene un objetivo y un camino que otorga sentido y rumbo a su trabajo, de igual manera sabe muy bien lo que la organización espera de él y existe una planeación a largo plazo en la empresa.

## CONCLUSIONES

En un entorno difícil para crear empresas exitosas en nuestro país, una buena opción para los empresarios es el invertir en franquicias, porque representan una forma más rápida, no sólo para entrar en los negocios, sino también para acceder a nuevas tecnologías, estrategias de mercado, capacitación de personal y La manera con la que los empleados perciben a la organización ya sea de manera sutil, con calidez o bondad y asimismo evalúan el ambiente laboral, es uno de los aspectos claves en el desempeño y la competitividad de la empresa. En específico, cuando el medio ambiente se vuelve más competitivo y por ende complejo. Es una realidad a la que se están enfrentando las empresas, los directivos necesitan contar con información confiable para determinar estrategias que les permita incluir y generar un compromiso con los empleados de la compañía, es decir, organizar y alinear los objetivos del equipo de trabajo en aumento de la calidad, eficiencia, productividad y que esto de cómo resultado que: la organización se vuelva competitiva o se eleve su competitividad.

Las empresas que están orientadas a los resultados tienen como objetivo primordial el ser efectivas, es decir, tienen capacidad de alcanzar los objetivos que se fijan. Por lo tanto es importante conocer que todos tipos de climas organizacionales logren que las organizaciones sean más competitivas, equitativas y con un amplio sentido de humanismo. De tal manera que las organizaciones logren percibir el clima organizacional idóneo y que este sea de acuerdo a sus necesidades, con la finalidad de alcanzar una respuesta eficiente que contribuya a la capacidad de ubicar al recurso humano con el objetivo de que sean también competitivos. Para obtener esta efectividad se mezclan una serie de factores que involucran a los diferentes departamentos de la empresa, indicadores establecidos, el tipo de clima organizacional que prevalece en la empresa y las expectativas que tengan los colaboradores en todos los niveles para que se logre el resultado esperado. Un clima organizacional propicio es una inversión a largo plazo para cualquier empresa, representa una excelente herramienta para elevar el potencial de sus colaboradores e incrementar su competitividad, motivo por el cual las organizaciones en la actualidad deben prestarle el debido cuidado y valorarlo,

buscando un clima favorable que le brinde a sus empleados lo mejor para que este se sienta motivado, con ganas de colaborar y que sepa y sienta que es parte de la empresa.

Tiene muchas ventajas un clima favorable positivo, tales como: elevar la competitividad y productividad de los empleados, el que sean creativos, innovadores, baja rotación, satisfacción laboral, generar compromiso y lealtad. Por lo cual el identificar claramente un clima organizacional le permite a la empresa conocer cuáles son las causas que provocan un clima negativo y establecer estrategias y acciones para mejorarlo, con la finalidad de lograr que la empresa permanezca en el mercado y sea competitiva. Si bien es cierto que este formato de las franquicias disminuye notablemente los riesgos y posibilidades de fracasar, no se debe descuidar el clima organizacional porque está directamente relacionado al factor humano que es un eje vital en cualquier organización. No obstante, las franquicias de comida rápida de Tijuana, B.C. México, manejan un clima organizacional de desafío ya que existe una alta orientación a la tarea y una alta orientación a las relaciones en un ambiente apropiado, en donde existe el reconocimiento por las tareas desempeñadas y el apoyo del jefe inmediato. Por lo tanto se propician las condiciones para lograr una alta competitividad, por el tipo de clima organizacional que tienen estas empresas, otro factor que es decisivo es la visión de las compañías, porque tienen establecidas estrategias a largo plazo que se encuentran alineadas con los objetivos de sus empleados. Es decir, que cuando los empleados conocen las metas y objetivos estos le encuentran sentido y un rumbo a su trabajo y de antemano sabe las expectativas que se tienen de él y los estándares que tiene que cumplir para el logro y el buen desempeño de las tareas asignadas. Cabe resaltar que los empleados se encuentran satisfechos con su trabajo y por la relación que mantienen con su jefe, lo cual indica una relación de cordialidad, incluso hasta con sus compañeros de trabajo. Este tipo de empresas tienen bien definido el concepto de innovación, porque se le permite al empleado tener altos estándares de sí mismo, porque se le permite proponer ideas y que busque de manera permanente nuevos desafíos que se presenten dentro de la empresa y su trabajo.

Las franquicias de comida rápida perciben el valor de los empleados que laboran en la organización a través de la evaluación de las tareas asignadas. Se manifiesta el trabajo en equipo por la alta coordinación y el esfuerzo de manera conjunta enfatizando en el logro de objetivos y planes, por lo cual el alto desempeño es motivado de manera continua. Dando como resultado el compromiso de los empleados con los propósitos de la organización. Asimismo, el apoyo se refleja en el énfasis en el equilibrio personal-trabajo ya que se da una alta orientación a la tarea y una alta orientación a las relaciones en un ambiente donde dichas orientaciones son apropiadas, dando como resultado la alta competitividad a base del esfuerzo y el compromiso. Es importante resaltar que no porque las franquicias de comida rápida presentan este tipo de clima organizacional de desafío, se pretenda decir que se aplica a todas las organizaciones. El clima organizacional es de acuerdo a la situación que en ese momento este atravesando la empresa y que el clima organizacional si es factor de competitividad que influye en el crecimiento e incluso en el éxito de las franquicias de comida rápida en Tijuana, B.C. México. Por último, se puede concluir que los elementos de autonomía, trabajo en equipo, innovación, apoyo, sueldos y salarios, reconocimientos, promoción y carrera, capacitación y desarrollo, satisfacción y visión son parte del clima organizacional como factor de competitividad en las franquicias de comida rápida de Tijuana, B.C., México.

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# ESTRATEGIAS DE IMPLEMENTACIÓN DE MEJORA CONTINUA EN EL ÁREA DE ALMACÉN PARA UNA EMPRESA MEDIANA

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## RESUMEN

*El presente trabajo tiene como finalidad el diseño e implementación de estrategias de mejora continua que impacten en el desarrollo del área de almacén de materiales de una empresa mediana que provee servicios de outsourcing a la industria manufacturera de la región de Tijuana Baja California. Se realizó una investigación de tipo exploratoria utilizando la observación para identificar las variables de la problemática, posteriormente se complementó con una investigación concluyente utilizando como herramienta de recopilación de información las entrevistas al personal que labora en el área de almacén de materiales. Se identificaron teóricos y teorías para la mejora continua de las empresas complementando la investigación. Se concluyó con la elección de la herramienta 9's como estrategia para estandarizar las actividades del área abordada y así lograr el desarrollo empresarial dentro del almacén de materiales de una empresa que brinda servicios de outsourcing.*

**PALABRAS CLAVE:** Administración, Almacén, Estandarización, Mejora Continua, Procesos

## IMPLEMENTATION STRATEGIES OF CONTINUOUS IMPROVEMENT AREA WAREHOUSE FOR MEDIUM

### ABSTRACT

*This documents objective is the design and implementation of continuous improvement strategies that impact on the development of materials storage area of a medium sized company that provides outsourcing services to the manufacturing industry in the Tijuana Baja California. Of exploratory research was conducted using observation to identify the variables of the problem, then supplemented with conclusive research using as a tool for information gathering interviews with staff working in the area of warehouse materials. We identified theorists and theories for continuous improvement of enterprises complementing research. It concluded with the election of the 9's tool as a strategy to standardize activities of a specific area and achieve the development of the business within the warehouse materials a company that provides outsourcing services.*

**JEL:** L150, M110, M190

**KEYWORDS:** Management, Storage, Standardization, Continuous Improvement Processes

## INTRODUCCIÓN

Uno de los grandes retos de toda empresa es ser reconocida por la calidad de los productos y servicios que ofrece a sus clientes y actualmente se suma el identificarla como una empresa socialmente responsable. Para solventar satisfactoriamente los retos a los que se enfrentan, se genera el compromiso con las personas

que laboran para crear un ambiente de libertad y armonía que le permita a la organización crecer al igual que a sus miembros, lo anterior representa establecer una serie de programas que proporcionen los satisfactores necesarios para lograr este compromiso, generando la cultura de mejoramiento continuo, la cual conduce adoptar un sistema de gestión de calidad. Para hacerlo realidad se requiere efectuar algunos cambios tales como: crear propuesta de calidad, comprometerse, motivar y auto motivarse. Como parte de un programa de gestión de calidad, la empresa promueve el trabajo en equipo siguiendo diferentes metodologías administrativas como puede ser el modelo japonés de las 9's, donde la esencia es trabajar en un ambiente de libertad que genera la necesidad de mantener el bienestar integral, desarrollo humano y seguridad laboral. El presente trabajo se desarrolla en una empresa mediana que brinda servicios de outsourcing en el departamento de almacén de materiales, el cual se encarga de cubrir las necesidades de los departamentos dentro de la empresa, tales como la recepción, revisión, control, preparación y surtido de los productos necesarios para cumplir con la demanda de sus clientes, como también la de transportación de los mismos a los diferentes destinos. Por la relevancia de sus actividades y el constante movimiento y servicio es importante establecer un sistema de control de actividades y de información para cumplir en tiempo y forma, a su vez, surge la necesidad de contar con una comunicación efectiva que permita entre otras cosas un constante entrenamiento y seguimiento de las actividades del departamento.

La problemática con la que se enfrenta el almacén de materiales de la empresa es que no cuenta con políticas, procedimientos y programas que permitan la estandarización de los procesos que frecuentemente se efectúan, ejemplo de ello es el control, manejo, recepción y despacho de mercancías. Por las razones anteriormente mencionadas se propone e implementa la metodología japonesa de las 9's, misma que constituye un propulsor de sensibilización que favorece el compromiso e identidad del personal con las actividades, equipo e instalaciones de trabajo, lo que garantiza el éxito del modelo japonés y su mantenimiento, exigiendo la cooperación del personal operativo así como de altos niveles jerárquicos. La implementación en cada actividad y/o tarea que realizan y que además funciona como una herramienta de control consiste en clasificar, limpiar, separar, disciplinar, tener constancia, compromiso, coordinación y estandarización, busca un ambiente de trabajo coherente con la filosofía de una calidad total, destacando el compromiso y constancia del personal ante la empresa. Las 9's pueden ser aplicadas en cualquier tipo de empresa u organización que desee llegar a la satisfacción de la calidad tanto en el producto como en el servicio e incluso en lugares ya organizados y limpios esta metodología ayudara a reforzar cada procedimiento realizado en las empresas.

## REVISIÓN LITERARIA

¿Qué es calidad? La calidad se define como el conjunto de características que posee un producto o servicio obtenido en un sistema productivo, así como la capacidad de satisfacción de los requerimientos el usuario (Cuatrecasas Arbós, 2012), también se debe entenderse como el grado en el que un conjunto de características (rasgos diferenciadores) cumple con ciertos requisitos (necesidades o expectativas establecidas), los requisitos deben satisfacer las expectativas del cliente. (Alcalde, 2009). El término de calidad envuelve diferentes conceptos y opiniones de los cuales aterrizan a un mismo enfoque el adquirir productos y servicios con excelente calidad y que cubran nuestras necesidades. La calidad supone el cumplimiento por parte del producto de las especificaciones para las que ha sido diseñado, que deberán ajustarse a las expresadas por el cliente (Cuatrecasas Arbós, 2012). Este término ha evolucionado con el paso de los tiempos, presentando variaciones desde su concepción pasando de ser una simple realización de la verificación (control o inspección de productos) a generar la calidad desde sus orígenes.

Hasta llegar a lo que es la Calidad Total, la cual persigue el cumplimiento de los requerimientos, donde el sistema es la prevención, el estándar es cero defectos y la medida es el precio del incumplimiento (Alemán, 2002), también (Verdor & Mahiques, 2006) la define como una estrategia de gestión que tiene como objetivo lograr de una manera equilibrada la satisfacción de los clientes, empleados, accionistas y sociedad

en general. Al momento de establecer el plan estratégico de un departamento para dar cumplimiento a cada acción con el objetivo de satisfacer al cliente, se debe estandarizar por eso (Pulido, 2003) menciona que es todo aquello que está documentado y norma el comportamiento de la gente, hacer estándares ha sido el reto de la administración en todas las empresas, sin embargo, las únicas que han tenido éxito con sus estándares han sido aquellas donde su personal ha participado para hacerlos, porque sólo con el involucramiento activo de todos se logra, mientras que (Martínez, 2005) se refiere a que los objetos deben ser iguales, y es indispensable en muchos aspectos de la vida cotidiana para ser eficientes., con la estandarización se debe controlar cada actividad así como las funciones que desempeña cada empleado que pertenece al área.

Guerra López (2007) argumenta que la mejora continua depende del conocimiento hacia dónde vamos, y el monitoreo continuo de nuestro curso para llegar desde donde estamos hasta donde queremos estar. El objetivo de una cultura de mejora continua, es por lo tanto, apoyar un viaje continuo hacia el logro de la visión organizacional mediante el uso de retroalimentación de desempeño. Es indispensable resaltar que no se debe llegar a tener una calidad total en cada actividad que se realice, si no, buscar la mejora continua en cada procesos que se realiza dentro de cada área, en donde se busca obtener un ambiente agradable, lugar de trabajo acorde y sobre todo un control en cada proceso con la finalidad de evitar demoras y errores en algún proceso. Éste se define según (Velasco, 2010) como la secuencia ordenada de actividades repetitivas cuyo producto tiene valor intrínseco para su usuario o cliente, entendiendo como valor todo aquello que se aprecia o estima por el que lo percibe al recibir el producto, mientras que para (Soto, 2005) es la manera natural de organizar el trabajo, así como la secuencia de actividades que tiene un producto. Para seguir en una mejora continua es necesario que se lleve a cabo nuevos programas de calidad que permitan mejorar, es por eso que las organizaciones se preocupan por seguir actualizándose y una manera es seguir nuevas tendencias es la implementación de la metodología de las 9's.

El programa 9's permite mejorar y mantener las condiciones de organización, orden y limpieza en el lugar de trabajo. No es una mera cuestión de estética. Se trata de mejorar las condiciones de trabajo, de seguridad, el clima laboral, la motivación del personal y la eficiencia y, en consecuencia, la calidad, productividad y competitividad de la organización. (UTT, 2014) Esta metodología permite dar respuesta a la necesidad de mejorar el ambiente de trabajo, así como busca la reducción de pérdidas por la calidad, tiempo de respuesta del personal en el cuidado del sitio de trabajo y crea las condiciones para aumentar la vida útil de los equipos de cómputo y maquinaria. La implementación de un sistema de calidad supone ante todo: una operativa de trabajo, una eficacia en todos los aspectos, formas de realizar el trabajo, formación y gestión. (Cabarcos, 2006), además exige como primer paso, definir los sistemas actuales de fabricación o prestación de servicio de servicio y gestión de la empresa (Rey, 2006).

Dicha implementación tiene como resultados permite conservar el sitio de trabajo mediante controles periódicos sobre las acciones de mantenimiento de las mejoras alcanzadas con la aplicación de las 9's y reduce las causas potenciales de accidentes y se aumenta la conciencia de cuidado (UTT, 2014). Las 9 'S es una metodología que hace énfasis en ciertos comportamientos que permiten un ambiente de trabajo limpio, ordenado y agradable, debe su nombre a la primera letra de la palabra de origen japonés. La tabla 1 permite visualizar a todo el personal en que consiste la metodología de las 9's, invitando a los colaboradores a desarrollar la cultura de mejora continua de la empresa. Como se puede observar en la tabla 1, se resume la metodología de las 9's, todo un reto que debe de tener una organización, donde mantiene disciplinas de trabajo que se coordinan con el personal.

La figura anterior explica los pasos que se llevan en la aplicación de las 9's en una organización, los resultados obtenidos al aplicar cada uno de los pasos se vinculan a una Mejora Continua en la calidad tanto del producto como del servicio, seguridad y medio ambiente. Por consiguiente este modelo será enfocado a las necesidades del área de almacén con la finalidad de estandarizar actividades y funciones que realizan para la correcta distribución de cada una de ellas, cumpliendo los parámetros de los clientes al momento de

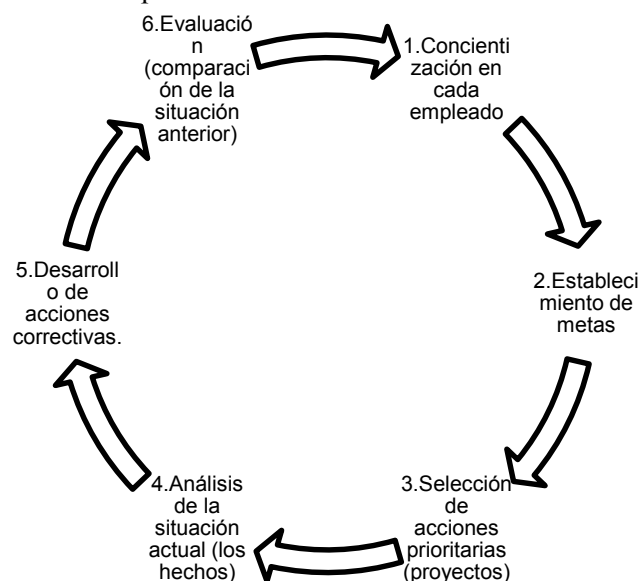


la adquisición del bien o servicio. Uno de los retos de toda organización es mantener disciplinas de trabajo y de orden, en la actualidad existen controles, procedimientos y mecánicas de trabajo que nos permiten obtener resultados óptimos en eficiencia, Productividad y grandes utilidades tanto por producto como por los procesos. Las pérdidas por este concepto van desde tiempo perdido, documentación Extraviada, deficiente hábito en archivo e inclusive robo de información confidencial. A raíz de esto la gran mayoría de las empresas adoptan las prácticas del modelo japonés. Que como tales, reflejan los aspectos de la cultura de este país. Es así que el trabajo se inicia con algunas consideraciones sobre los valores de la Sociedad Japonesa.

Tabla 1: Conceptos y Significados de la Metodología Japonesa 9'S

S	Práctica	Herramienta	Pronóstico
<b>Seiri</b>	Identificar todos los artículos innecesarios. Eliminar todo aquello que definitivamente no se utiliza. Encontrar un lugar de almacenamiento para las cosas que no se usan con frecuencia. Asignar e identificar un lugar para cada artículo.	Listado de cosas que son necesarias e innecesarias mediante la frecuencia de utilidad.	Mantener los elementos necesarios cerca de la "acción", mientras que los innecesarios se deben retirar del sitio o eliminar.
<b>Seiton</b>	Determinar la cantidad exacta que debe haber de cada artículo. Asegurar que cada artículo este listo para su uso. Crear los medios para asegurar que cada artículo regrese a su lugar.	Etiquetas de colores.	Ubicar los elementos necesarios en sitios donde se puedan encontrar fácilmente para su uso y retornarlos al sitio asignado.
<b>Seiso</b>	Identificar los materiales necesarios y adecuados para la limpieza del área de trabajo. Asignar un lugar adecuado y funcional a cada artículo utilizado para mantener limpia el área. Establecer métodos de prevención que eviten que se ensucie el área. Implementar las actividades de limpieza como rutina.	Lista de verificación de inspección y limpieza.	Crear el hábito de mantener el sitio de trabajo en correctas condiciones.
<b>Seiketsu</b>	Desarrollar condiciones de trabajo que eviten retraso en las primeras 3's. Estandarizar procedimientos de almacén. Realizar las actividades asignadas al personal conforme lo indica el procedimiento establecido por la metodología de las 9's. Información de procedimientos al alcance del personal que labora en el área de almacén.	Mapeo (Ayuda visual)  Tarjetas de control de entradas y salidas parciales	Conservar lo que se ha logrado aplicando estándares a la práctica de las tres primeras "S".
<b>Shitsuke</b>	Haz visible los resultados de las 5's. Provocar la crítica constructiva entre el personal del área. Comprender la importancia del respeto por las políticas.	Platica de motivación para seguir la disciplina 5's.  Lluvia de ideas de las 5's.	Lograr el hábito de respetar y utilizar correctamente los procedimientos, estándares y controles previamente desarrollados.
<b>Shikari</b>	Mejorar el ambiente laboral. Constancia en una actividad. Facilitar las tareas cotidianas. Desarrollo de hábitos. Dar seguimiento a los estándares establecidos.	Continuar con el seguimiento de los hábitos Seguimiento a los acuerdos establecidos. Reconocer el seguimiento que se está dando a las 9's	Fomentar la participación continua del personal en los buenos hábitos.
<b>Shitsukoku</b>	Crear un sentido de pertenencia. Esfuerzo para cumplir la meta. Realizar y completar todas las tareas. Proyectar la actitud positiva en los empleados.	Lista de verificación con ponderación acorde a las actividades cumplidas.	Motivar a todo el personal a comprometerse y no a involucrarse.
<b>Seishoo</b>	Formar equipos de trabajo. Fomentar la comunicación en el trabajo. Coordinación y plan de trabajo en cada actividad. Alcanzar los objetivos y metas definidas.	Formato de coordinación con cronograma de fechas establecidas.	Trabajar de una manera sincronizada de acuerdo al orden y plan establecido de trabajo.
<b>Seido</b>	Aplicación de procedimientos, instrucciones, políticas, etc. Seguir el plan de trabajo establecido. Normas que indiquen lo que cada quien tiene que hacer.	Formato de estandarización de procedimientos, documentación, herramientas de cada S.	Establecer métodos, normas, etc., difundirlas en forma continua.

Figura 1: Procedimientos Para la Aplicación de las 9'S



La figura 1 nos muestra el proceso para la aplicación de las 9's, permitiendo visualizar a los colaboradores en qué fase de la implementación de la metodología se encuentra.

## METODOLOGÍA

La presente investigación es de tipo cualitativo. No experimental (observar y medir las cosas como son), descriptivo transaccional que recaba datos en un solo momento. El método de recolección de datos se realiza a través documentación necesaria que proveerá la empresa como fuente primaria de información. Los tipos de investigación que se utilizó para desarrollar este proyecto es explorativo y descriptivo. Explorativo porque se realiza cuando el objetivo es examinar un tema o problema de investigación poco estudiado que no ha sido abordado antes (Díaz Narvaéz, 2009). Se considera esta clase de estudio de investigación porque existe poca información. Los estudios descriptivos buscan especificar las propiedades, las características y los perfiles de personas, grupos, comunidades, procesos, objetivos o cualquier otro fenómeno que se someta al análisis.

Es decir miden, evalúan o recolectan datos sobre diversos conceptos (variables), aspectos, dimensiones o componentes del fenómeno a investigar (Díaz Narvaéz, 2009). La investigación es de tipo cualitativa, esta investigación proporciona profundidad a los datos, dispersión, riqueza interpretativa, contextualización del ambiente o entorno, detalles y experiencias únicas. Una vez concebida la idea del estudio de investigación, se requiere conocer sobre el almacén de materiales, que es el lugar en donde se implementa la metodología de las 9's. Para llevar a cabo la investigación se realizaron visitas de campo sin agendar citas previas con el supervisor con el objetivo de observar el funcionamiento del almacén de materiales de la empresa, en donde se verificó la existencia de códigos o nomenclaturas que identificaran a los productos, señalamientos de zonas de trabajo, corroborar que las diversas actividades a ejecutar en el área de trabajo fueran estandarizadas de acuerdo a políticas y procedimientos.

Para finalizar el estudio exploratorio se desarrolló una entrevista no estructurada a los empleados del área del almacén para medir el ambiente laboral, cumplimiento de los objetivos y el conocimiento-ejecución de los procedimientos. En base a la problemática que se identificó en el área de almacén el cual se encuentra dentro de las instalaciones de la empresa, se propone la implementación de la metodología de las 9's. Esta metodología de las 9's consiste en crear un propulsor de sensibilización para favorecer el compromiso e identidad del personal con las actividades repetitivas que ejercen de manera estandarizada con la finalidad

de lograr una sistematización en cada proceso que se realice dentro del área de almacén de materiales, lo cual garantiza el éxito de las 9's y su mantenimiento, lo que exige un compromiso total con el personal operativo como de altos niveles jerárquicos.

Para la implementación del manual de 9's se generó un costo de apoyo a personal de staff, papelería y herramientas de apoyo durante la ejecución de dicho manual, con la finalidad de sensibilizar a los colaboradores y crear un compromiso empleado-empresa. Tabla 2 muestra la inversión que se realizó para la implementación de la metodología de las 9's dentro del almacén de materiales, es importante mencionar que solo representa los costos originados por el colaborador (practicante) que lideró el trabajo durante 28 semanas. La tecnología utilizada en dicha implementación fue básica ya que se utilizó la paquetería de Office 2012 y el software Doing Business As (DBA) para consultas de partes dentro del almacén de materiales. Para la ejecución de la metodología se utilizaron los siguientes recursos: computadora, impresora, herramientas de corte y medición como papelería y algunos letreros de señalización en áreas específicas dentro del área de almacén de materiales. El tiempo de elaboración y ejecución del manual de 9's fue de 24 semanas, donde se realizaron diferentes actividades cada una ejecutada en tiempo y forma de acuerdo a la planeación, esto con el fin de no tener contratiempos y ofrecer la mejor implementación de dicha metodología al área de almacén de materiales. El personal que se requirió en el área de almacén para la implementación de este manual son dos: el personal de staff encargado de realizar pequeñas ejecuciones y el auxiliar de almacén el cual le dio seguimiento a cada etapa.

Tabla 2: Costo de Implementación de la Metodología de las 9'S

Costo de la implementación Metodología 9's	
Descripción	Cantidad
Apoyo económico practicante	41,024
Papelería	5,000
Herramientas	1,000
<b>Total</b>	<b>47,024</b>

Esta metodología de 9's es una innovación en el área de almacén ya que no se cuenta con algún antecedente de trabajo estandarizado. Mediante el cronograma de actividades fijas se explicó cómo se realizó cada etapa de la metodología 9's, así como el seguimiento que se dará una vez ya entendida y desarrollada de manera cotidiana por el personal que labora en el área de almacén de materiales.

## RESULTADOS

Mediante el estudio exploratorio durante las visitas al almacén de materiales se observó lo siguiente:

La capacitación es informal pues se da, de manera oral sin contar con una herramienta de apoyo, únicamente se realiza un recorrido por el área de almacén de materiales sin agendar cita previa con el supervisor. No se siguen pasos, procesos y/o cronogramas: se proporciona de manera espontánea ya que no existen procedimientos estandarizados de las actividades dentro del almacén. No se proporciona información física o digital del manejo de materiales dentro del almacén, así como tampoco de la ubicación física de las mercancías. También se observó que el supervisor del almacén de materiales, no tiene tiempo suficiente para capacitar y verificar que el personal realiza las funciones que le corresponden con la puntualidad y eficiencia necesaria. No se cuenta con procedimientos estandarizados para la realización de las actividades. Las áreas donde se almacena el material no cuentan con los códigos de identificación de mercancías, señalamientos en las zonas de trabajo y no están delimitadas las áreas de excedentes de insumos. Los resultados de las preguntas dirigidas a los empleados del área de almacén coincidieron que el ambiente

laboral es bueno, pero falta compromiso y estandarización de las actividades y/o procedimientos dentro del área para el cumplimiento de los objetivos trazados por la alta dirección. Una vez que concluyen los estudios exploratorios aplicados se plantea el objetivo de implementar la metodología de las 9's dentro del almacén de materiales, utilizando el siguiente proceso.

#### Práctica de las 9'S Dentro del Área de Almacén de Materiales Seiri (Clasificación)

Se identificaron los materiales que eran innecesarios, se procedió a eliminar todo aquellos que definitivamente no se utilizaba y solo generaba costo y pérdida de espacio, se realizó una búsqueda en donde se podrían poner los materiales innecesarios, todas estas actividades y cambios generados durante la práctica de la clasificación se registraron en el formato de artículos necesarios e innecesarios. Una vez identificado, se estableció un lugar en el cual se colocaran los materiales necesarios en zonas de trabajo y materiales innecesarios en el segundo almacén el cual se utiliza como bodega.

#### Seiton (Orden)

Una vez realizada la clasificación de los materiales necesarios e innecesarios dentro del área, se reestructura la imagen del almacén, ya que no se tenía un orden en los materiales, la locación, el control de tarjetas, la visibilidad de la descripción de los materiales e iluminación adecuada, entre otros factores que empujaron a la decisión de darle un giro al orden y acomodo de los racks y material. Esta reubicación es minuciosa porque realiza el acomodo correcto de los materiales, de acuerdo a la frecuencia con que los clientes solicitan compras, que se canalizan al área de producción generando un tránsito al momento de surtir los kits. Con la ubicación correcta de cada artículo se dio a la tarea de colocar los materiales pequeños que podrían perderse fácilmente en bins, separándolos por cantidades pre-establecidas por los requerimientos del área de producción, se etiquetaron las bolsas indicando cantidad, descripción y lote. Cada material identificado de esa manera se le coloco tarjetas de control de entradas y salidas de materiales parciales con la finalidad de tener un mayor control de existentes en el almacén.

Ya identificados y colocados en los bins con tarjetas parciales se inició con la tarea de crear un documento en donde se realizaron plantillas para las etiquetas parciales a los materiales, etiquetas de descripción de los materiales, etiquetas de números de parte, mapeo de cada número de parte y por rack, letreros de identificación de cada rack dependiendo el color y clientes. Donde se encuentra cada material utilizado con mayor frecuencia para los procesos que se realizan en producción. En el documento se concentraron cedulas de números de partes que se manejan dentro del área de almacén de materiales, archivos con plantillas de impresión ya preliminares para agilizar el proceso, con el objeto de que cualquier persona consulte o modifique números de partes, localizaciones, renombrar racks. Dentro del orden de los materiales se mostró la falta de señalización de zonas de trabajo, espacio entre racks, transito del montacargas o algunas herramientas de movilidad de materiales, materiales excedentes, localizaciones de kits, área de escritorios entre otras. Se formó un equipo de trabajo en donde los participantes se encargaron de delimitar las zonas de trabajo, áreas de surtir, mesa de corte de alambre, materiales excedentes, con la finalidad de que el área de trabajo quede totalmente señalizada mediante la estandarización de actividades que se realizaran durante la jornada de trabajo.

Tabla 3: Formato de Artículos Necesarios e Innecesarios

Formato de Artículos Necesarios E Innecesarios					
Área de trabajo: Auditor: Fecha:					
Descripción	Cantidad	Utilidad	Reubicación	Fecha	Realizó ó

*Nota: en la columna de utilidad se colocaran los siguientes incisos dependiendo el seguimiento de la implementación. a-siempre, b-con frecuencia, c-nunca La tabla 3 permite clasificar los artículos necesarios e innecesarios dentro del área de almacén y reubicarlos a un espacio adecuado de acuerdo a su uso. Es un instrumento de apoyo que permite conocer fechas y persona que ejecuta la función. El llevar la práctica de seiri en el almacén fue muy difícil ya que el personal no estaba acostumbrado a clasificar el material necesario e innecesario teniéndolo todo en desorden, sin lugar específico y estorbando en el área de trabajo. Si el material innecesario que se encontraba en la zona de trabajo obstruía la ejecución de alguna actividad solo lo movían a otro lado, impidiendo que otro compañero realizara su labor; generando con esto un conflicto, donde ninguna de las dos partes accedía a asignarle un lugar con el objeto de no tener problemas con ese material. Esto mismo atrasaba que la implementación de la clasificación de los materiales.*

Tabla 4: Formato de Señalización de Artículos y Zonas de Trabajo

Área de Trabajo: Auditor: Fecha:						
Descripción	Localización Correcta	Ayuda Visual	Accesibilidad	Colocación correcta después	Realizó	Comentario

La tabla 4 es una lista de verificación de las distintas áreas que conforman el almacén de materiales, sirviendo de apoyo para corroborar que todos los artículos se encuentren en el lugar asignado y lleven el etiquetado correspondiente. Todo material dentro del área de almacén fue señalizado dependiendo la locación que se le asignó mediante el listado, con ello se facilita el acceso de búsqueda de materiales sobre todo con las ayudas visuales realizadas durante la clasificación y orden de cada material. El cambio de locación de cada número de parte fue registrado en el sistema DBA, este programa es utilizado para el control de materiales dentro de almacén, ordenes de compras, hojas de rutas, parking list, envíos, stocks, movimientos realizados de cada material con su respectivo número de parte, control de inventarios, entre otros movimientos generados por otros departamentos los cuales ayudan a mantener el informados al área de almacén si se genera algún cambio en algún número de parte.

### Seiso (Limpieza)

Establecimiento de una metodología de limpieza que evite que el área de trabajo se ensucie. Mediante la práctica de las dos 'S' anteriores se creó conciencia en el personal para mantener limpio el área, las herramientas de trabajo y colocar material que no se utilice en lugares que correspondan dependiendo si el material tendrá un reusó. Se formó un grupo de trabajo en donde se les explicó la importancia de mantener limpio el área, el no colocar artículos de uso innecesario en lugares no apropiados, ante la inasistencia del grupo de limpieza, se tomaron medidas de inspección en cada área de almacén, tomando fotos como evidencia para cambiar el comportamiento de los empleados. Una vez que se implementa las herramientas de limpieza, se establecen políticas con la ayuda de una lista de verificación y los comentarios generados por el personal se toman en cuenta para generar las políticas de limpieza en el área de almacén de materiales.

Seiketsu (Bienestar personal)

Una vez realizada la clasificación, organización y limpieza, se puede notar un ambiente laboral limpio, ordenado y cómodo para ejercer cualquier actividad. Por lo que el reto dar seguimiento de las herramientas de las primeras 3's, ya estandarizadas las actividades de las primeras 3's se formuló un rol donde se asignó un encargado de cada zona delimitada para mantenerla en óptimas condiciones de comodidad. En el rol se establecieron las metas que debemos cumplir para seguir dando el seguimiento a los formatos de las primeras 3's, como también, dar reconocimiento al personal que mantenga su zona de trabajo apegada a la metodología de las 9's. El uso de mapeos es uno de los puntos donde los empleados agilizan el proceso de elaboración de kits.

Tabla 5: Formato de Limpieza E Inspección del Área de Trabajo

Área de Trabajo:						
Auditor:						
Fecha:						
Descripción	10	7	4	1	Realizó	Comentario
Las áreas de trabajo se encuentran limpias al iniciar la jornada laboral.						
El equipo y herramientas se encuentran en condiciones de uso y limpio.						
Se utilizan detergentes y limpiadores adecuados.						
Es fácil identificar los materiales de limpieza, usos detergentes y limpiadores.						
Las medidas de limpieza son utilizadas.						
Los horarios de limpieza son adecuados durante la jornada.						

Shitsuke (Disciplina)

La disciplina es una de las 'S que no es visible ni tampoco se puede medir a diferencia de la clasificación, orden y limpieza. Este se da en la mente y voluntad de cada personal y en la conducta que demuestran al momento de ejecutar alguna actividad, para la implementación de la disciplina se crean pláticas de motivación, donde se estipularan los puntos a tocar, avances, metas realizadas, problemas surgidos durante la implementación de alguna política, algunas de las S, comportamiento de empleados, propuestas o críticas constructivas mediante en el transcurso de la implementación de la metodología. Las pláticas de motivación las realiza el supervisor del almacén con el objeto de dar a conocer los puntos generados por la demora de elaboración de kits, pero a su vez da reconocimiento al esfuerzo que se ha realizado para cambiar el comportamiento de cada miembro que labora dentro del área de almacén de materiales, logrando así el dialogo entre empleados acerca de los cambios que se han generado durante la aplicación de nuevas herramientas de control, ellos mencionaron varias mejoras que se deberían anexar a los formatos y la manera que se implementa cada S, logrando la motivación de seguir trabajando de esa manera y lograr cada una de las metas establecidas con la finalidad de trabajar en un ambiente de trabajo con óptimas condiciones.

Tabla 6: Formato de Limpieza E Inspección del Área de Trabajo

Área de Trabajo: Auditor: Fecha:						
Descripción Las áreas de trabajo se encuentran limpias al iniciar la jornada laboral. El equipo y herramientas se encuentran en condiciones de uso y limpio. Se utilizan detergentes y limpiadores adecuados. Es fácil identificar los materiales de limpieza, usos detergentes y limpiadores. Las medidas de limpieza son utilizadas. Los horarios de limpieza son adecuados durante la jornada.	10	7	4	1	Realizo	Comentario

Shikari (Constancia)

Para establecer la constancia entre los empleados es importante crear acuerdos que ayuden al seguimiento correcto de cada S un paso importantes es dar constancia a cada actividad y hábitos generados durante la implementación de esta metodología, por ello se fomentó un reconocimiento a cada personal que ejerce correctamente cada S. Durante las pláticas de motivación se generaron acuerdos, con el propósito de fomentar la participación continua del personal en los buenos hábitos. Para crear o medir esta S se estableció un formato de seguimiento de asuntos 9's, en el cual se hace mención del asunto que se está tratando, el responsable del área, el seguimiento que se le dará al acuerdo y por ultimo su cumplimiento. Al momento de aplicar este formato se presentó el asunto de supervisión de limpieza en el área de insumos, la cual no se llevaba toda la práctica de la limpieza en el anaquel de herramientas de camiones, por lo que se responsabiliza a una persona de staff para verificar que el personal encargado de la zona de insumos realice correctamente las herramientas para implementar la S de limpieza, ya establecido las actividades y acuerdos que debe realizar el encargado del área, se fijó la fecha y duración de la supervisión del asunto y se evalúa mediante la ponderación dividida en tres conceptos ( se cumplió con color verde, en proceso color amarillos y sin cumplir rojo) todo esto con el propósito de darle seguimiento a los hábitos establecidos en la metodología 9's.

Shitsukoku (Compromiso)

El compromiso se empieza a observar cuando se establecen los acuerdos y fechas, sin embargo se comprueban cuando estos son ejecutados correctamente, para esto es importante que el responsable de la implementación registro cada acuerdos cumplido ya se en las minutas de reunión o en el formato de seguimiento de acuerdos 9's. Para dar seguimiento al compromiso en los empleados se genera la motivación de seguir cumpliendo los acuerdos establecidos en cada ejecución de las S, en cada plática se menciona al empleado que más compromiso y constancia genero durante la implementación de la metodología. De tal manera que se generaron nuevas metas para darle continuidad a la metodología 9's y esto genera confianza de expresar algún comentario acerca de esta ejecución, como a su vez se crea la crítica constructiva en cada actividad. El propósito de esta platica fue fomentar el compromiso el cual se logró pero sobre todo dejar en claro a cada empleados que no es solo cumplir, realizarlo por realizar si no de lo contrario crear un compromiso de involucrarse en la actividad ejecutar esta metodología no solo en su trabajo en sus vidas personales logrando el bienestar en uno mismo y si estamos bien toda actividad que realicemos estará bien. Se aplicado el formato de compromiso de 9's logrando la motivación e involucramiento de todo el personal que labora en el almacén de materiales.

### Seishoo (Coordinación)

Para llevar a cabo la coordinación de todas las herramientas y actividades realizada en cada S, se busca que el personal tenga la disponibilidad para trabajar en forma colaborativa. Durante la implementación de las 9's y aplicación de formatos se formaron grupos de trabajo en el cual los empleados trabajaban de manera mutua con algún compañero, fomentando la comunicación interna durante las actividades ejecutadas. Al momento de que alguno de los dos participantes saliera a envíos el otro participante continuaba con la actividad dejando documentada cada actividad que realizó durante su ausencia. Durante la ejecución de las actividades se coordinó cada procedimiento como también, se llevó un plan de trabajo en donde se estipulaban las actividades que se realizarían durante la jornada de trabajo.

Se realizó un cronograma de actividades en el cual se estipuló cada actividad y la fecha en la cual se cumplió cada actividad, este cronograma formó parte de la motivación del personal al momento de observar cómo se cumplió cada meta propuesta por el responsable de la implementación de las 9's. Todas estas actividades son realizadas con el propósito de trabajar de manera sincronizada de acuerdo al orden y plan establecido de trabajo.

### Seido (Estandarización)

Para finalizar la metodología de las 9's, se pretende unificar el trabajo por medio de estándares que sustenten el correcto seguimiento de la metodología. A través de la aplicación de procedimientos, instrucciones, políticas, etc. y seguimiento del plan de trabajo establecido por áreas dentro del almacén, una vez aplicadas las 9's en el área de almacén de materiales, se aplicó el formato de sincronización de actividades en donde el responsable de la implementación de la metodología documenta cada proceso y a su vez recopilaba todas las metas, actividades, herramientas que se utilizaron para la implementación de la metodología. El propósito de esta última S es establecer procedimientos, políticas, normas y métodos de trabajo que ayuden a la difusión continua de cada una de las 9's. Por ello, se sugiere documentar cada idea, actividad o proceso que mejore las 9's de igual manera seguir el manual de 9's en caso de dudas acerca de la ejecución de alguna herramienta de la metodología.

## CONCLUSIONES

Los resultados de esta investigación nos arrojaron que es necesario que el área de almacén cuente con políticas y procedimientos establecidos y aprobados por la alta dirección, con la finalidad de estandarizar los procesos que se ejecutan en dicha área. Las preguntas dirigidas a los empleados mencionan que existe un buen ambiente de trabajo, sin embargo en la investigación exploratoria que se realizó mediante la observación se apreció la falta de señalización de las zonas de trabajo y códigos o nomenclaturas de los artículos almacenados, así como algunos sin etiquetar, entre otros aspectos. Una vez que se cuentan con los resultados obtenidos, se presenta como propuesta de mejora continua la implementación de la metodología de las 9's que consiste en sensibilizar al personal para favorecer el compromiso y sentido de pertenencia, mediante la sistematización de cada proceso que se ejecuta en el área de almacén, exigiendo el compromiso del personal operativo y de alta dirección para garantizar el éxito y funcionamiento del proyecto.

Durante la realización de este estudio se encontraron como limitantes la falta de interés por algunos de los colaboradores para cambiar sus hábitos de trabajo, sus funciones no estaban delimitadas ejecutando labores conforme iban surgiendo en la jornada laboral, teniendo como resultado que ninguno era responsable de determinadas acciones.

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# ESTUDIO DE LOS EFECTOS SOCIO-ECONÓMICOS DEL MAÍZ COMO ELEMENTO BÁSICO DE LA COCINA REGIONAL EN LOS MUNICIPIOS DE CUAUHTÉMOC, TECOMÁN Y MANZANILLO DEL ESTADO DE COLIMA

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## RESUMEN

*Este artículo tuvo como objetivo investigar los efectos socio-económicos del cultivo de maíz (Zea mays) en los municipios de Cuauhtémoc, Tecomán y Manzanillo. La importancia y usos del maíz crecen en la actualidad ya que se cuenta como un elemento tradicional muy importante, además de ser ingrediente principal de una extensa gama de productos de la cocina tradicional mexicana. El maíz representa una fuente importante de trabajo e ingresos, es una de las principales bases de la alimentación mexicana, y por lo tanto los cultivos son de vital importancia tanto para los productores, la población dedicada a la cocina regional y los consumidores. La pérdida del cultivo de maíz afectaría drásticamente las preparaciones tradicionales y como consecuencia cambiaría la perspectiva y la forma de comer de los locales y por consiguiente influiría en la economía de la población dedicada a la comercialización de alimentos y bebidas.*

**PALABRA CLAVE:** Maíz, Cocina Regional, Efectos Socio-Económicos

## STUDY OF THE SOCIO-ECONOMIC EFFECTS OF CORN AS A STAPLE OF REGIONAL CUISINE IN THE MUNICIPALITIES OF CUAUHTÉMOC, TECOMAN AND MANZANILLO IN THE STATE OF COLIMA

## ABSTRACT

*This article was intended to investigate the socio-economic effects of growing corn product (Zea mays) in the municipalities of Cuauhtémoc, Tecoman and Manzanillo. The importance and uses of corn have increased since it is considered as a very important and traditional element, in addition to being the main ingredient in a wide range of products in traditional Mexican cuisine. Corn represents an important labour source and income, it is one of the main bases of Mexican nutrition, and therefore crops are vitally important for producers, and both: population dedicated to regional cuisine and consumer population. Corn product loss would drastically affect the traditional preparations and as a result would change the perspective and locals way of eating and also influence the economy of the population engaged in the marketing of food and beverages.*

**JEL:** A12, D120, P32, O13, Z13

**KEYWORDS:** Corn, Regional Cuisine, Socio-economic Effects

## INTRODUCCIÓN

“La historia de un pueblo sedentario está estrechamente vinculada al cultivo de un producto agrícola. Tal es el caso de México con el maíz, y más aún: desde el norte de nuestra actual geografía política hasta el centro de Sudamérica el maíz ha sido el alimento fundamental de sus habitantes y con frecuencia ha devenido incluso en moneda indígena. De alguna manera, esta gramínea ha sido factor de unidad cultural y económica entre los pueblos del continente (Iturriaga, 2013 p.13).

El maíz, es uno de los pilares básicos de la alimentación mexicana, se ha adaptado y como resultado de este largo proceso de domesticación hoy en día podemos encontrar una amplia diversidad de razas de maíz, cultivadas bajo condiciones fisiográficas distintas, cada una con características que la diferencian con las demás variedades provenientes de otras regiones del territorio nacional, razón más que suficiente para que la preservación de dichos cultivos sea considerada de gran importancia.

En esta investigación se integran la historia y las características del maíz en nuestro país además de la evolución que esta planta ha tenido con el paso de los años. Se analiza además la situación actual de este producto en el estado de Colima y el lugar que ocupa dentro de la cocina tradicional de la región, y por último los efectos socioeconómicos positivos y negativos que pudieron detectarse en la vida de la población que trabaja el maíz en cualquiera de sus etapas: producción, transformación o consumo, específicamente en los municipios de Cuauhtémoc, Tecomán y Manzanillo.

En nuestro país, el maíz es una de las principales bases de la alimentación, se identifica como el más importante de los elementos incluidos en la trilogía básica de la gastronomía mexicana: maíz, frijol y chile; por lo tanto la pérdida de las distintas variedades de maíz afectaría directamente las formas tradicionales de preparación y como consecuencia modificaría radicalmente la perspectiva acerca de los alimentos, los sabores tradicionales y la forma de comer la cocina local, en este estudio específicamente la cocina del estado de Colima. De presentarse estos cambios la afectación puede influir en la economía de los miembros de la población que se sostienen directa o indirectamente de la gastronomía colimense.

## REVISIÓN LITERARIA

Los nahuas llamaron al grano y a la planta *tzintli* o *atzintzintli*, derivación de las voces *iziz centli*, que en nahuas que quiere decir grano de hormiga porque ya que según la leyenda nahua el hombre descubrió al maíz cuando vieron a una hormiga que llevaba unos granos a su hormiguero.

En la huasteca mexicana, se referían al maíz cultivado como *to-nacayo*, que significa nuestra carne, para los aztecas herederos de las viejas culturas del sureste, se referían al grano como *teocintle* o alimento de los dioses.; y los toltecas, quienes se atribuían el hallazgo del maíz silvestre en lo llamaron: *puxpuch*.

En el libro sagrado de los mayas, el *Popol-Vuh*, habla de los *pashil*, hombres hechos con masa de maíz y que se alimentados con granos de la misma planta. Según las leyendas y la historia, el maíz empezó a ser cultivado en Tamoanchán, en la Huasteca mexicana. En su libro *cocina prehispánica mexicana: la comida de los antiguos mexicanos*, el autor Heriberto García Rivas describe los conocimientos que los pueblos indígenas poseían acerca de la agricultura: “los antiguos indígenas mexicanos practicaron la hibridación del maíz por instinto. Acostumbraban sembrar su maíz en forma de mata, para lo cual hacían un hoyo en la tierra, y en el depositaban granos escogidos, seleccionados con cuidado: un grano de color rojo, uno morado, otro amarillo y uno blanco, los cuatro granos que por costumbre colocaban en cada hoyo de siembra. Sabían por experiencia que tal método favorecía más sus cosechas, pues el aire o los insectos mezclaban el polen de los distintos granos, mas fuertes.”

García Rivas menciona también “un pan de maíz” o lo que hoy conocemos como tortilla elemento icónico de la cocina mexicana tradicional y por consiguiente de la cocina colimota.

Se enumeran algunos de los usos de la planta:

El cabello de la mazorca tiene propiedades diuréticas

La hoja seca se emplea como papel envoltura para tamal, figuras y juguetes.

Del grano se obtiene almidón, aceite, alcohol, miel y whisky.

Del grano seco se obtiene pinole, palomitas y bebidas como cerveza de maíz, tesguino y tascalate. Del grano fresco se obtienen tortillas, atoles, pozoles, pozol y maicena.

El hongo del maíz o Cuitlacoche es un ingrediente muy utilizado en la cocina mexicana

La mazorca tierna se puede comer cocida o tostada.

El tallo, las hojas y granos se utilizan como forraje.

Raíz y horcones se emplean como abonos.

Olote se emplea como combustible y forraje pobre, pipas talladas, desgranador industrializado para papel, explosivos y disolventes.

Dentro de los usos y aplicaciones culinarios se pueden enumerar las siguientes preparaciones:

Masa de maíz sirve para elaborar sopes, tlacoyos, huaraches, tamales, gorditas, picaditas, talladas y como ingrediente principal del atole. También se utiliza para la elaboración de tortillas y estas a su vez son usadas en diversos platillos como tacos, enchiladas, burritos, chilaquiles, quesadillas, sopa de tortilla, flautas, totopos, tostadas, papadzules.

Harina de maíz se usa para hacer atole, galletas, pan, pasteles y como sustituto de la masa de maíz fresca, mezclándose con agua, polvo para hornear, sal y manteca de cerdo.

Maíz fresco, se consume asado o hervido, en forma de esquites, tlascales, sopa de elote y tamales de elote como guarnición o ingrediente de otros platillos como el arroz y ensaladas.

En la temporada de verano la alta humedad de las parcelas donde se siembra la milpa favorece la aparición de diversas especies de hongos, entre ellos el llamado huitlacoche. Las mazorcas con este hongo no producirán maíz aprovechable pero, justo antes de que las protuberancias estallen liberando las esporas, son cortadas con cuchillo se separan los granos tiernos y la masa fungosa que los aprisiona, obteniendo así el huitlacoche. En la parte nutrimental no son menos las bondades de dicha planta:

El maíz tiene un alto contenido en hidratos de carbono de fácil digestión.

Las sedas o estigmas de maíz son utilizadas como infusiones diuréticas, excelentes en la hipertensión, en la retención de líquidos..

Su aporte en fibra, favorece la digestión y reduce el colesterol.

Ofrece antioxidantes Betacaroteno, muy recomendado en la prevención del cáncer.

También nos ofrece vitaminas del grupo B, específicamente B1, B3 y B9, las cuales actúan ante el sistema nervioso.

El maíz contiene un biocarburante derivado del bioetanol caracterizado por mezclarse fácilmente con la gasolina.

La hoja seca del maíz sirve como fibra para tejidos y artesanías.

La misma hoja seca se puede incluir en la materia seca de la composta, o bien como papel para fumar.

Los olotes, o mazorcas desgranadas, se usan con fines decorativos y para realizar artesanías.

El almidón o fécula de maíz, se obtienen de la industrialización del grano

También se extrae aceite, el cual tiene un valor nutritivo y es de fácil digestión.

El alcohol del maíz se emplea en grandes cantidades en la fabricación del caucho sintético.

Las tusas de las mazorcas se emplean para hacer pipas baratas de fumar. De las tusas se extrae también la sustancia química frutal, importante en la elaboración de resinas, disolventes e insecticidas también se utiliza como combustible.

Los tallos y vainas se emplean para hacer colchones baratos.

La médula de los tallos sirve para elaborar algodón pólvora.

La pulpa de las cañas del maíz se emplea para fabricar papel. En la construcción de ciertos tabiques se utiliza cañas de maíz en vez de yeso.

David Oseguera Parra (1995), reconocido cronista colimense, narra que el maíz y el cacao fueron los productos de origen indígena que tuvieron mayor importancia para la conformación de la dieta regional. El cultivo de maíz, sin ocupar lugar desatado en la economía del estado, persistió todo el virreinato y para la época del porfiriato era suficiente para abastecer al mercado regional, e incluso para comerciar con regiones lejanas donde había escasez. El maíz no suplantó fácilmente al trigo en el gusto de la pequeña población de españoles y criollos que se asentó en la Villa de Colima desde 1523.

Casi un siglo después entre 1900 y 1906, el maíz y arroz contribuían con más del 75 por ciento del valor agregado agrícola en el estado de Colima. La especialización del estado en nuevo esquema de agricultura comercial durante el periodo de 1925-1939, reportaba un bajo diferencial en cultivos básicos como el maíz y el frijol, lo que nos habla de una buena producción de ambos ingredientes.

Colima cuenta con 10 municipios, los cuales Cuauhtémoc, Manzanillo y Tecomán, son municipios que producen, consumen y trabajan con el maíz en el ámbito culinario.

El maíz es el tercer producto agrícola en importancia después del arroz y el trigo para el 2013 se estimó una producción de 45 mil toneladas se tiene una superficie aproximada de 19 mil hectáreas de las cuales la mayor parte se cultiva durante el periodo de lluvias y algunas se trabajan durante las estaciones frías según datos publicados por la SAGARPA durante el año pasado.

La superficie de maíz en Colima es de 21 mil hectáreas distribuidas en los municipios de Cuauhtémoc, Comala, Minatitlán y Manzanillo y producen más de 600 millones de toneladas.

Por lo general los habitantes de los municipios mencionados anteriormente que trabajan con estos el maíz tienen años haciéndolo identificándose esta actividad como parte de las costumbres y tradiciones de dichas entidades.

Los establecimientos dedicados a la venta de alimentos llevan años en funcionamiento y reportan generaciones llevando a cabo la misma actividad y por consiguiente los habitantes los identifican por el sabor, la variedad de alimentos y la calidez con la que son atendidos, estos factores influyen mucho en la decisión de quienes acuden a ellos.

## METODOLOGÍA

La manera en la cual se recopiló la información fue mediante la aplicación de instrumentos de investigación como: encuestas y entrevistas además de visitas a lugares y con personas que trabajan el maíz en Cuauhtémoc, Manzanillo y Tecomán, El objetivo de esta investigación es identificar y analizar los efectos económicos, sociales y culturales del maíz dentro de la gastronomía típica en los municipios de Tecomán, Manzanillo y Cuauhtémoc del estado de Colima.

Las encuestas fueron enfocadas a personas entre 30 a 60 años, se aplicaron 20 en Cuauhtémoc y 110 en Tecomán, dando un total de 380. Esto con el fin de informarse sobre sus gustos por la gastronomía, su nivel

de vida económica así como los hábitos y los lugares que mas frecuentan, con la finalidad de identificar si hay tradición en lo que hacen o con el paso de los años se ha perdido.

## RESULTADOS

### De los ingresos generados en un establecimiento de alimentos y bebidas

El estudio se enfocó en establecimientos como cenadurías, fondas o restaurantes con conocimiento y experiencia comprobable en el negocio de la comida colimota. El estudio nos arrojó que el 45 por ciento de los encuestados prefería consumir cocina regional cuando comían fuera de casa, que el cheque promedio en estos establecimientos es de entre 200 y 350 pesos, dentro de las ventajas competitivas de estos establecimientos los encuestados refirieron la sazón y la popularidad del lugar dejando de lado el precio y el servicio. Guiados por la posesión de carro propio, se concluyó que el 73% tienen un nivel socioeconómico medio o medio alto

Análisis: Se elaboro esta pregunta para saber que establecimientos visitan mas las personas encuestada. Interpretación: Con el 79% de resultados demuestran que las personas encuestadas prefieren ir a un restaurante, el 15% va a cocinas económicas y solo el 6% acude a fondas. De los consumidores Las personas encuestadas son individuos que gustan de reunirse ya sea con la familia o con amigos y dentro de sus preferencias se encuentran establecimientos de cocina tradicional colimense y disfrutar platillos típicos, de 2 a 3 veces por semana, principalmente los fines de semana.

De los restauranteros De los restauranteros encuestados un 80 por ciento recibieron los “conocimientos” de cocina tradicional colimense de alguno de sus antecesores ( madres o abuelas). Los motivos por los cuales se deciden a formar parte del gremio de los alimentos y bebidas, se enfocan principalmente al gusto por la cocina tradicional puntualizando el que sus antecesores se los “inclulcaron “. Un dato relevante es que las personas que cumplieron las características buscadas para este estudio fueron en su totalidad mujeres dueñas de un establecimiento propio. Todas las emprendedoras de estos negocios elaboran sus productos de manera artesanal usando tecnología básica en la cocina como molinos eléctricos en lugar de metates o gas en vez de leña; pero siguen preservando el proceso de la nixtamalización del maíz de forma tradicional.

Pese a la disponibilidad del ingrediente en la actualidad algunas de estas restauranteras dueñas de un establecimiento de cocina regional son parte de una familia dedicada al trabajo del maíz, y así evitan costos extra cuando el precio del maíz se eleva o se escasea. Las ventas alcanzan su mejor comportamiento durante la temporada vacacional con la llegada del turismo. De los platillos más populares de la región se mencionó con mayor frecuencia el pozole blanco ya sea seco o con un poco de caldo y las enchiladas dulces además de los sopitos, los sopes gordos y las tostadas

El 63 por ciento de ellos compra el maíz en abarroteras por ser mas practico y económico, pero el 25 por ciento lo compra directamente con el agricultor siendo aun más barato pero implicando mayor trabajo y el 17 por ciento lo cultiva y cosecha a pesar de que al principio fue un poco más caro y con mayor trabajo pero, cuentan que así es como debe ser por tradición y sazón, costumbres que les fueron heredadas y fue comprobado porque el 50 por ciento respondió que si cambiaba de tipo de maíz en la elaboración de toda su comida podría perder clientes, el resto, 50 por ciento comento que el costo en la elaboración podría disparse.

### Nivel económico

Las encuestas nos arrojan que el nivel económico de las personas en la zona de Cuauhtémoc, Tecmán y Manzanillo, es medio a alto, el 47 por ciento de los encuestados se toman el fin de semana por lo general

para salir a divertirse formando parte de esto ir a centros de consumo de gastronomía colimota, ya que como el 31% tienen familia prefieren gastarlo en alimentos.

Se entrevistaron a 11 personas distribuidas en Manzanillo, Cuauhtémoc y Tecmán que cuentan con cenaduría de años de servicio quienes compartieron anécdotas y experiencia acerca de su cocina.

Los precios varían mucho de acuerdo al municipio siendo el puerto de Manzanillo más caro que Tecmán y Cuauhtémoc, es en este primer municipio en donde podemos encontrar menos lugares con años de experiencia trabajando con esta comida mientras que Tecmán y Cuauhtémoc son municipios con más tradiciones y que se caracterizan por mayor número de establecimientos de cocina tradicional.

La cocina tradicional colimota, a pesar de ser una gran fuente de empleos y de generación de ingredientes tradicionales puede verse no tan beneficiada, el escenario más conveniente sería encontrar un equilibrio para que ambos se manejen de la mejor manera y la gente que por años ha trabajado con esta cocina no se vea en la necesidad de elegir entre la economía o la preservación de la cultura y tradición culinaria que durante años han concebido como fuente de trabajo.

### Cuauhtémoc

Cuauhtémoc es un municipio que cuenta con tradiciones importantes como las fiestas patronales; una de las más representativas es la de San Rafael Arcángel que se llevan a cabo en el mes de octubre entrando la música el primer domingo del mes, en estas fiestas sacan al santo a la calle y hacen una peregrinación que inicia en el templo de la virgen de Guadalupe. Las personas visten a sus hijos como san Rafael en agradecimiento por un milagro o por pagar una manda. Después de la peregrinación se celebra una misa, al terminar la celebración, afuera del templo hay una verbena donde se ofrecen platillos típicos de Colima como los sopitos, tostadas, tacos dorados de papa, sopes gordos, enchiladas dulces, tamales y atole siendo el maíz el ingrediente principal de todas las preparaciones. En estas fiestas se organizan corridas de toros, jaripeos y por las noches en el jardín principal hay banda para las personas que gusten de este tipo de música. El 24 de octubre es el día del santo patrono y en la noche queman el tradicional “castillo”.

Por otro lado, una vez al año se lleva a cabo la feria gastronómica municipal, en ella los dueños de restaurantes, cocinas económicas y puestos ambulantes montan un stand donde presentan los platillos que ofrecen para darse a conocer o para hacer promoción a su establecimiento. A la feria acuden personas de todas las colonias y pueblos circunvecinos al municipio. Uno de los objetivos de esta feria es que se fomente la convivencia familiar para que esto sea una tradición que perdure a través de los años, otro objetivo es impulsar la cocina colimota para que las generaciones más jóvenes sigan en contacto con ella y la conserven.

Efectos sociales positivos :Las personas salen a disfrutar de una cena y lo hacen en familia para que los niños se den cuenta de cuáles son sus raíces y cuáles son los sabores que han prevalecido durante años.

En este municipio se fomentan mucho las técnicas antiguas de la siembra y la transformación del maíz para el consumo de los habitantes del pueblo, pasándolas de generación a generación.

También se da la convivencia entre familias cuando se encuentran en el templo principal del pueblo en las fiestas patronales de san Rafael Arcángel.

Efectos sociales negativos: No hay efectos negativos ya que Cuauhtémoc es un municipio que hoy en día conserva sus tradiciones y son el pilar de muchas familias.

Efectos económicos positivos: Una de las ventajas que tienen los habitantes del municipio de Cuauhtémoc es que aun cuentan con terrenos que se usan para la crianza de ganado y la siembra de diferentes productos tales como el arroz, frijol, caña de azúcar y el maíz, siendo este el de mayor producción.

Gracias a estas ventajas la población cosecha y procesa sus propios productos que son derivados del mismo, un claro ejemplo es una señora que tiene un restaurante de cocina colimota que su esposo siembra y cosecha maíz para el sustento del restaurante y con ello el bienestar económico de la familia. Con las ferias gastronómicas se impulsa a que las personas de dicho municipio consuman los platillos colimotas y así incrementan la economía de los restauranteros.

Efectos económicos negativos: Actualmente en Cuauhtémoc no existen suficientes establecimientos que ofrezcan comida regional colimota, y los que existen se conocen solo en la localidad. Es necesario dar a conocer los atractivos de este municipio ante los municipios vecinos como Cómala, la capital Colima para que así sean visitados por más personas y sus ventas se eleven.

Las personas que pertenecen a este municipio han solicitado apoyo para sus siembras de maíz, siendo esto el sustento de muchas familias cuauhtemenses; ya que los productos químicos que se utilizan para que la siembra sea favorable son muy costosos por lo que algunos agricultores se ven obligados a pedir préstamos. Actualmente los restaurantes de comida rápida se han vuelto cotidianos y dejan de lado a los restaurantes de cocina regional

### Tecomán

El municipio de Tecomán cuenta con tradiciones familiares importantes tales como la fiesta patronal de la Virgen de la Candelaria, que se lleva a cabo el día 2 de Febrero de cada año, en la procesión de la virgen cada familia se encuentra unida en las principales calles de Tecomán, para dar paso a los carros alegóricos, danzas y bandas de guerras, hasta terminar con la anda de la virgen.

Al llegar la virgen a su parroquia que está ubicada en el centro de dicho municipio, se hace una misa para venerar y celebrar su día, al concluir la misa la mayoría de la gente visitan establecimientos de antojitos mexicanos que tiene como base el maíz tales como el pozole, tostadas, enchiladas, entre otros, pero en especial los tamales con distintos rellenos acompañándolo con un atole que va elaborada a base de masa de maíz.

Los trabajadores del maíz en Tecomán cuentan con el beneficio de tener una tierra fértil y un amplio campo para tener una cosecha buena y por lo tanto ser uno de los municipios del Estado de Colima en el que la explotación del maíz es considerada una actividad relevante tanto económica como culturalmente

Efectos sociales positivos : La sociedad tecomense es tradicionalista basada en la unión familiar . Una de las más grandes manifestaciones de ellos son las fiestas patronales donde se consumen platillos típicos del Estado de Colima, elaborados a base de maíz.

Tecomán cuenta con un factor importante para el cultivo de maíz; grandes extensiones de tierra fértil destinadas a la cosecha del maíz que contribuyen a la obtención de un producto de buena calidad. Este factor constituye un ingreso a las familias tecomenses y motiva este sector de la población a seguir cultivando y no perder esa tradición,

Efectos económicos positivos: Se registra una derrama económica en especial durante las fiestas patronales, ya que los platillos que se consumen durante este tiempo se celebración tienen como base el maíz. Lo que incrementa los ingresos de las personas que trabajan con el maíz.

Efectos económicos negativos: Los recursos otorgados por el gobierno son pocos para la gente que trabaja con el maíz, por lo cual se incrementa el riesgo del abandono del campo por parte de los agricultores quienes buscan de mejores fuentes de ingresos y productos finales no tan favorables.



## Manzanillo

El bagaje culinario en este municipio no es tan abundante como en las demás en las demás entidades. El turismo se enfoca en actividades en la playa y gira en torno a los productos del mar, es muy poca la gente que cosecha y trabaja con el maíz. Este municipio también cuenta con fiestas patronales específicamente las de Santo Santiago celebradas a principios del mes de julio. La comida tiene su lugar privilegiado durante estas celebraciones: las golosinas o la tradicional fruta enmielada, pozole, sopitos, enchiladas, tostadas entre otros.

Como en el resto del estado, Manzanillo también celebra a la virgen de Guadalupe desde el 1 de diciembre hasta el 12 del mismo mes, los habitantes suelen poner afuera de sus casas un altar para la virgen, este va desde lo más sencillo pero significativo, hasta el más colorido y despampánate durante los 12 días de fiestas. Durante estos días se pueden observar diferentes actividades tradicionales del municipio como bailables afuera de la iglesia en ofrenda a la virgen de Guadalupe, puestos ambulantes de curiosidades que caracterizan estas fechas como trajes de indios para hombres y mujeres, collares, adornos para los altares de la virgen de Guadalupe, puestos de comida regional, golosinas y aguas frescas. El día 12 de diciembre después de la misa oficial que se celebra a las 8 de la noche, frente a la iglesia se prende el tradicional castillo, que está lleno de juegos pirotécnicos, que por 15 minutos iluminan las calles de Manzanillo ya que esta celebración se hace afuera de cada iglesia en las diferentes localidades de este.

En el mes de Mayo podemos disfrutar de 15 días de celebración por las fiestas tradicionales del municipio. En estas podemos encontrar juegos mecánicos para los niños y adultos, una gran número de cocina cotidiana, entretenimiento en el teatro del pueblo, peleas de gallos en el palenque seguido de bailes con grandes bandas o solistas, disfrutando de corridas formales o jaripeos en la plaza de toros, exposiciones de diferentes municipios y cosas de interés común.

El carnaval de Manzanillo es otra celebración que se lleva a cabo en el mes de Marzo, donde se hace un desfile de dos días con carros alegóricos de diferentes empresas, escuelas o negocios por el Boulevard Miguel de la Madrid, una de las calle principales de Manzanillo, empezando desde la comunidad de Santiago hasta el centro histórico acompañado de artistas e invitados de otros estados para presentar sus bailes o actuaciones que los caracterizan. En el centro histórico se hacen actuaciones en la explanada del pez vela un monumento característico de la ciudad.

Hace pocos años el 31 de diciembre se celebra “Manzanillo se ilumina” una noche donde por toda la bahía de Manzanillo se pueden apreciar una serie de juegos pirotécnicos a partir de las 12 de la noche dándole la bienvenida al año nuevo.

Efectos sociales positivos :Manzanillo es el puerto más importante del estado, esto es una ventaja, ya que se puede mostrar no solo al interior de la República sino a otros países los elementos gastronómicos que mas identifiquen al municipio. Los productos del mar y la cocina tradicional colimota, son dos elementos pueden unirse para crear una cocina de identidad, que diferencie al puerto con el resto de los municipios.

Efectos sociales negativos :Los habitantes de Manzanillo se ven rodeados por un entorno que cambia y se ajusta a un ritmo más rápido que la mayoría de los municipios. Las principales fuentes de trabajo radican en la actividad portuaria y la actividad turística, el núcleo familiar de Manzanillo no está tan cargado de tradicionalismo como lo están otros municipios. La gastronomía cotidiana se centra en los tacos, ya que no cuentan con un platillo o tipo de comida con el cual se identifiquen. Mucha de la población no es oriunda del estado o solo se establece por periodos de tiempo. Sus habitantes no hacen uso cotidiano de sus tradiciones, por lo tanto se encuentran perdidos entre las tradiciones de Colima y esto los pone en desventaja con Tecmán y Cuauhtémoc.

Efectos económicos positivos :Los pocos establecimientos de cocina regional colimense, cuentan con una extensa cartera de clientes cautivos, ya que se ha heredado la costumbre de consumir en esos lugares, siendo los fines de semana los días que más dinero generan estos restaurantes de cocina regional.

El dueño de un establecimiento como este, gasta un poco menos de la mitad de lo que gana el fin de semana sin necesidad de recurrir a las promociones ya que este tipo de comida se vende sola, siendo el pozole uno de los platillos más vendidos, mas económico de hacer y uno de los más caros.

Efectos económicos negativos :Los restauranteros no quieren arriesgar la tradición en la elaboración de sus platillos empleándolos de forma moderna, porque esto implicaría tener que cambiar la forma de elaboración y en algunos caso la ubicación del lugar, prefiriendo ante todo seguir conservando a sus clientes con el sazón, la tradición y el servicio que los caracteriza.

## CONCLUSIONES

El maíz es uno de los elementos más importantes en la historia de los mexicanos siendo este alimento principal desde la prehistoria hasta la actualidad. En el estado de Colima es parte importante para la conservación de las tradiciones del estado. En la actualidad el maíz es elemento importante en nuestra dieta, en Tecomán es la base primordial de algunos platillos, es un ingrediente representativo y de explotación abundante ya que es este municipio el que abastece al estado de Colima.

El tradicionalismo es un elemento que promueve el consumo del maíz ya que los platillos típicos se elaboran de este producto. El grano se utiliza principalmente para consumo humano, para lo cual es necesario que los granos se sometan a un proceso conocido como nixtamalización. En algunos lugares se recogen las mazorcas incipientes llamadas jilotes y hervidas o crudas se consumen, también se preparan en salmuera. La mazorca ya desarrollada se puede preparar a la brasa. La molienda del grano en seco produce hojuelas de harina de maíz, frituras, botana y aguardientes para fabricación de bebidas fermentadas.

El consumo de los alimentos a base de maíz, en la cocina regional colimota, afecta de manera positiva solo en los municipios de Cuauhtémoc y Tecomán, siendo estos los dos municipios con más tradicionalismo en sus habitantes y en los que la costumbre de la cocina tradicional se registra con mayor auge. Los restauranteros enfocados a la cocina tradicional en los municipios de Cuauhtémoc y Tecomán, cuentan con años de experiencia en las preparaciones de estos alimentos enfocándose principalmente en el sabor y la calidad de los productos, haciéndose de clientes cautivos, heredándose con el paso del tiempo las tradiciones a los hijos tanto de los restauranteros como de los consumidores de cocina tradicional, popularizando y conservando así la cocina colimota.

La situación en el municipio de Manzanillo es diferente debido al crecimiento elevado y acelerado, las costumbres y permanencia de las mismas es menor esto afectada en cierto nivel a las gastronomía ya que el consumo de la cocina regional es menor que en otros municipios. Sin embargo, Manzanillo tiene una ventaja sobre los demás municipios es un escaparate abierto al turismo en donde puede darse a conocer la gastronomía típica del estado La gastronomía de Colima es una fuente de ingresos para la economía siendo generadora de empleos que registran poca movilidad. El rubro de la cocina tradicional no implica grandes inversiones, las ventas al mes son suficientes y en algunos negocios positivamente superiores a las esperadas, en especial los días vacacionales.

Se puede decir que la cocina tradicional colimota se consume en diferentes proporciones debió a la ubicación de los diferentes municipios, en este caso Manzanillo cuenta con un consumo mínimo de platillos típicos de la región a diferencia de Tecomán y Cuauhtémoc donde sus habitantes aun son más apegados al consumo de estos alimentos y son más usados en la vida cotidiana. Por lo tanto sus ingresos son varían mucho ya que Tecomán y Cuauhtémoc tienen gran ingreso económico gracias a que la mayoría de los que

trabajan con este tipo de establecimientos aun cultivan su propio maíz, pero Manzanillo careciendo de esto tiene un número elevado de turistas que ayudan a equilibrar los ingresos específicamente de esta cocina.

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# METODOLOGÍA APLICADA PARA EL DESARROLLO DE UN INSTRUMENTO DE MEDICIÓN DE LA SATISFACCION DE LOS CLIENTES EN LAS INSTITUCIONES FINANCIERAS

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## RESUMEN

*En el presente artículo, se aborda la investigación enmarcada en el estudio de la calidad del servicio que prestan las Instituciones Financieras, el objetivo de la investigación es el desarrollo de un instrumento de medición que identifique el grado de satisfacción de los clientes y al mismo tiempo permita determinar las variables o áreas de oportunidad dentro de las instituciones financieras en busca de generar estrategias de mejora de servicio al cliente.*

**PALABRAS CLAVE:** Calidad en el Servicio, Cliente, Instituciones Financieras

## METHODOLOGY APPLIED FOR DEVELOPMENT OF AN INSTRUMENT FOR MEASURING CLIENT SATISFACTION IN FINANCIAL INSTITUTIONS

### ABSTRACT

*Framed in the study of the quality of service provided by financial institutions the research presented in this article, the aim of the research is to develop a measurement instrument that identifies the degree of client satisfaction while variables or to determine areas of opportunity within financial institutions for generating client service improvement strategies.*

**JEL:** C35, C42, C88

**KEYWORDS:** Service Quality, Client, Financial Institutions

## INTRODUCCIÓN

El tema servicio al cliente ha venido tomando fuerza dado el aumento de la competencia que hay entre las empresas y particularmente en las de servicios, en donde la calidad en el servicio es clave para lograr la diferenciación como ventaja competitiva, ya que los clientes son cada vez más exigentes, ya no sólo buscan precio y calidad, sino también, una buena atención, un ambiente agradable, comodidad, un trato personalizado y un servicio rápido. La relación y la interacción del cliente interno con el externo influyen directamente en la satisfacción de los clientes y la calidad del servicio. Medir el nivel de satisfacción de un cliente en el ámbito bancario es cada día más importante dado el alto índice de competencia dentro del mismo, desde la perspectiva comercial de las entidades financieras, el elemento que más tiende a diferenciar unas entidades de otras es la calidad de servicio prestado al cliente y el nivel de eficacia de las soluciones que se le ofrecen. En México, se han realizado diversos esfuerzos para recuperar el terreno perdido en lo

que se refiere a una cultura de la calidad en el servicio, es notorio observar como algunas empresas están realizando acciones encaminadas a mostrarles a sus clientes y usuarios su cambio de actitud y su nueva disposición hacia la verdadera satisfacción de sus necesidades. Con la competitividad entre empresas las opciones para los usuarios están aumentando, la alta dirección de las instituciones financieras está consciente de la necesidad de datos reales sobre el estado actual que guarda el servicio, es por esto que el desarrollo de un instrumento de medición de calidad en el servicio propio y único para instituciones financieras, aportara la información que les permita establecer estrategias para proporcionar un servicio más rápido y eficiente que cumpla con las expectativas y necesidades de los clientes.

## REVISION LITERARIA

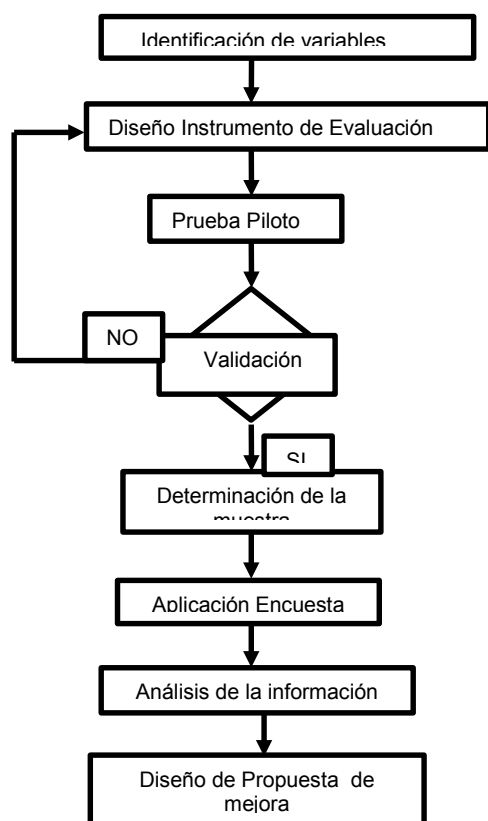
En lo referente a la medición de la calidad del servicio, existe una ardua controversia, la mayoría de los autores coinciden en señalar que en el sector bancario los trabajos son iniciados por Parasuraman, Zeithaml y Berry (1985, 1988) donde validaron el SERVQUAL, el modelo de mayor difusión y aplicación para la medición de la calidad de servicio, otros estudios en el ámbito bancario se deben a Cronin y Taylor (1994), quienes utilizan los usuarios bancarios para desarrollar el SERVPERF (Acosta, 2009), analizados los argumentos de ambas escalas se concluye la necesidad de investigar modelos de calidad que integren calidad, satisfacción del cliente, valor del servicio, así como su relación no sólo con las intenciones de compra sino también con la fidelidad concretada en comportamientos y de examinarlos a niveles particulares y globales de análisis. (Merino, 2004)

Un camino que han decidido tomar las entidades del sector bancario para adaptarse al entorno competitivo ha sido el de reorientar su filosofía para enfocarse en el servicio al cliente, con el fin de introducir el concepto de calidad del servicio en la mente de sus clientes, buscando con ello, su crecimiento (Sharma & Mehta, 2004), Conocer lo que el cliente espera es el primer paso y posiblemente, el más importante para proporcionar un servicio de calidad. Aunque parezca muy sencillo, para dar un servicio que los clientes perciban como excelente, la empresa necesita saber lo que los clientes esperan (Kotler, Bowen, & Makens, 1997). Luego de revisada la literatura relevante hasta la fecha sobre la calidad del servicio, se tiene una idea general de las formas que hay para su medición y se infiere que existe más de un método para abordar su conceptualización, con esto se concluye que lo realizado en esta investigación, será la propuesta de un modelo que se adapte a cada una de las necesidades de las distintas instituciones financieras y sea un aporte significativo hacia los tantos modelos de la calidad del servicio que hay presentes en la actualidad. La banca Mexicana ha pasado por diversas etapas, es en la actualidad cuando más penetración de mercado existe y más competencia por atraer y mantener a los clientes. En México existen 8933 sucursales bancarias, por entidades federativas Tlaxcala es una de las entidades con menor número de sucursales en la actualidad cuenta con 69 sucursales en operación. (Financial red LA ECONOMIA, 2012).

## METODOLOGIA

La presente es una investigación descriptiva, no experimental y transaccional donde se recolectaron los datos en un solo momento, con el propósito de describir las variables relacionadas con los aspectos clave del servicio al cliente en las instituciones financieras así como la interrelación entre estas. Se desarrolla una metodología de investigación basada en 7 etapas presentadas (Figura 1), que se apegan a las necesidades del proyecto, en este caso medir la satisfacción del cliente en las instituciones financieras.

Figura1: Etapas de la Metodología



En esta figura se representan las etapas a seguir para el desarrollo de la metodología. Fuente: Elaboración propia

### Etapas de la Metodología

A Partir Del conocimiento de las variables del servicio, se identifican las variables de estudio, y se realiza la organización de las mismas divididas en 4 variables y 17 sub-variables, la Tabla 1 muestra la clasificación de las variables de estudio.

Tabla1: Clasificación de las Variables del Servicio a Evaluar

Variables	Subvariables
Competencias	Cortesía
	Conocimiento
	Buen desenvolvimiento
	Amabilidad
Localización	Condición de las instalaciones
	Espacio distribuido
	Presentación del personal
Productos y Servicio	Mat. Físico de comunicación
	Calidad del servicio
	Accesibilidad y disponibilidad
Tiempo de atención	Facilidad para contactarse
	Capacidad de respuesta
	Tiempo reducido de espera
	Disminución de largas colas
	Horario de servicio

En esta tabla se muestra la clasificación de las variables del servicio a evaluar en las 2 Instituciones Financieras en el Municipio de Apizaco Tlaxcala. Fuente: Elaboración propia

### Etapas 2: Determinación de la Muestra

Se define la población sobre la cual se realiza la investigación de campo. La Tabla 2 incluye cada uno de los elementos de muestra de acuerdo a este estudio.

Tabla 2: Elementos de Muestra

Elementos	Usuarios y Clientes de las 2 Instituciones Financieras
Unidades de muestreo	Hombres y Mujeres usuarios del servicio de las sucursales
Alcance	2 sucursales bancarias de Apizaco Tlaxcala, México
Tiempo	Julio- Agosto 2013

*La tabla describe los elementos de la muestra de estudio. Fuente: Elaboración propia*

Una vez considerados los elementos de estudio, se calcula el tamaño de la muestra, para entrevistar a los clientes y usuarios se decidió utilizar un muestreo probabilístico, debido a que en este tipo de muestreo cada miembro del universo objetivo tiene una probabilidad fija de ser un miembro de la muestra objeto. La muestra se determina de acuerdo a la Fórmula [1] de población infinita o desconocida Murray & Larry, (2005):

$$= \frac{Z_{\alpha}^2 * p * q}{i^2}$$

Dónde:

n: Tamaño de la muestra

z: Valor correspondiente a la distribución de gauss,  $z_{\alpha} = 0.05 = 1.96$

p: Prevalencia esperada del parámetro a evaluar, en caso de desconocerse ( $p = 0.5$ ), que hace mayor el tamaño muestral

q:  $1 - p$  (si  $p = 70\%$ ,  $q = 30\%$ )

i: error que se prevé cometer si es del  $10\%$ ,  $i = 0.1$

Aplicando la Formula [1] tenemos: 81 encuestas por aplicar

### Etapas 3: Diseño de Instrumento de Recolección de Datos

Con los indicadores resultantes del estudio exploratorio previo se elaboró un cuestionario instrumento de medición, se realizó una prueba piloto con el objetivo de asegurar la claridad de las preguntas, además para limitar la extinción del cuestionario, conocer el tiempo en que se realiza la entrevista, averiguar si las instrucciones dadas a los entrevistados son las precisas, descubrir cualquier problema que pueda presentarse al editar, codificar y tabular cuestionarios. Se encontró que las preguntas no eran muy entendibles y que contenían algunos aspectos sin relevancia, así los cuestionarios fueron modificados en base a lo anterior. Posteriormente fue aplicado nuevamente el cuestionario modificado a los clientes y usuarios de las 2 instituciones financieras, para conocer sus percepciones acerca de la calidad del servicio. Para el instrumento de medición se optó por una escala tipo Likert, con la que el participante califica 20 ítems que reflejan las situaciones concretas y específicas del servicio. Dado el número de elementos, el tiempo máximo recomendable para su aplicación y que las operaciones de evaluación se efectuaban para cada ítem de manera consecutiva en: Competencias, Localización, Productos y Servicio, Tiempo de espera se seleccionó una escala Likert sencilla de 5 puntos positivos, donde se pide al participante que indique su nivel de acuerdo o desacuerdo con cada declaración asignándole una calificación numérica.

#### Etapa 4: Aplicación del Instrumento.

La aplicación del instrumento se realizó de la siguiente manera: Fue necesario acudir con los gerentes de cada una de las sucursales para explicarle los motivos de la investigación y se nos proporcionara un permiso para poder realizar las encuestas a los clientes y usuarios. El instrumento que se utilizó para medir la variable calidad de servicio, fue de elaboración propia, el cual consta de 20 ítems es una escala tipo Likert, que “consiste en un conjunto de ítems presentados en forma de administraciones o juicios, ante los cuales se pide la reacción de los sujetos a los que se les administra, se presenta cada afirmación y se le 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, las afirmaciones califican el objeto de actitud”. (Hernández Sampieri, 2003) La escala Likert cuenta con cinco alternativas de forma ascendente, a saber:

Totalmente no aceptable = 1

No aceptable = 2

Medianamente aceptable = 3

Aceptable = 4

Totalmente aceptable = 5

Donde cada alternativa representa el grado de acuerdo en que se encuentra el cliente con respecto a cada planteamiento. A fin de, evaluar la calidad de atención al cliente se procede a aplicar las encuestas, en dos bancos de la zona centro del Estado de Tlaxcala, específicamente en el municipio de Apizaco (Figura 2), esta etapa se llevó a cabo en los meses de Julio- Agosto 2013, la metodología a seguir se centra en la aplicación de un instrumento de carácter cualitativo, por tanto estadístico, en donde se recolectaron los datos referentes a la satisfacción del cliente.

Figura 2: Ubicación Geográfica del Municipio de Apizaco Tlaxcala, México



*La figura nos muestra la ubicación geográfica del Municipio de Apizaco Tlaxcala en México. Fuente: Elaboración propia*

#### Etapa 5: Análisis de la Información Arrojada

La interpretación de la información obtenida en la encuesta se realizó mediante el paquete estadístico IBM SPSS Statistics versión 21 debido a que es un programa que contiene las herramientas necesarias para analizar la información, ya que contiene una gama completa de procedimientos estadísticos para prueba de hipótesis, intervalos de confianza y análisis de correlación, además de ser preciso y fiable.



### Etapa 6: Validación

Para proceder al cálculo de fiabilidad de la escala se empleó el coeficiente Alpha de Cronbach Tabla 3 y se realiza la validez del contenido que consiste en una evaluación subjetiva pero sistemática de la representatividad del contenido de una escala para la tarea de medición actual. (Malhorta, 2008). Para evaluar la validez del contenido se ha realizado una buena definición conceptual del objeto de la medida de calidad de servicio bancario, además del estudio previo que genere los ítems que representan todas las dimensiones relevantes del estudio.

Tabla 3: Estadísticos de Fiabilidad

Alpha de Cronbach	Alfa de Cronbach Basada en los Elementos Tipificados	N de Elementos
0.767	0.766	20

*La presente tabla nos muestra la fiabilidad del instrumento, datos obtenidos con el programa estadístico IBM SPSS Statistics versión 21. De acuerdo a la literatura existente nos dice que el valor mínimo aceptable para el coeficiente alfa de Cronbach es 0,70; y dado que nuestro valor es de 0.767 nuestro instrumento se considera válido. Fuente: IBM SPSS Statistics versión 21*

### Etapa 7: Diseño de Propuesta de Mejora

Con base a los resultados, las Instituciones Financieras no logran que los clientes perciban una actitud de servicio adecuada, ya sea por el trato que se les da en el área de cajas y/o área de ejecutivos, o el interés que pueda tener el empleado para con las necesidades del cliente, esto originado del problema que experimentan los empleados de contacto con los clientes, que no obstante desean servirles mejor en ocasiones no reciben el apoyo necesario de la parte gerencial ya que actualmente no les otorgan capacitación enfocada a atención al cliente. El tiempo en que se proporciona el servicio a los clientes nunca será lo suficientemente bueno, pero los niveles de insatisfacción muestran resultados preocupantes. Para que se puedan mejorar los tiempos y acentuar la actitud de servicio es importante remarcar que la capacitación del personal es muy importante, es importante que esta capacitación este bien planeada y que cumpla con los criterios necesarios para complementar la calidad del servicio, así como las necesidades de información del cliente. El poder realizar un control adecuado de los factores que están afectando a la empresa, podrá evitar consecuencias negativas como la pérdida de clientes.

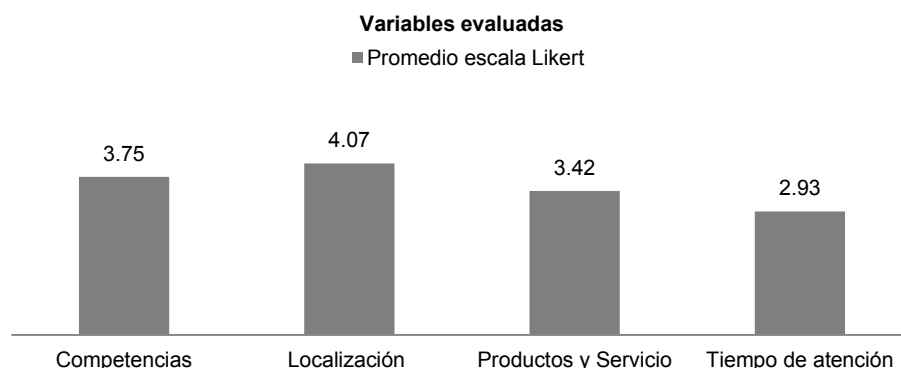
Un control de calidad adecuado a los requerimientos de la empresa es hoy en día una de las herramientas que podrán ayudar de manera más efectiva a reducir la inconformidad de los clientes y mejorar la calidad. Esto servirá para mantener satisfechos a los clientes actuales, para que los usuarios se conviertan en clientes, servirá como prestigio a la empresa y para tener satisfechos a los empleados. Establecer un control de calidad en una empresa en la que se tiene una interacción directa con el cliente, deberá de adecuarse a las necesidades de la misma, esto debido a que se debe incluir el elemento de medición ya que es una parte clave para obtener una retroalimentación de los clientes.

## **RESULTADOS**

Se presentan los resultados obtenidos en las 81 encuestas realizadas a los clientes y usuarios de las 2 sucursales de las Instituciones Financieras de Apizaco Tlaxcala, México. Las cuales tienen como finalidad medir la percepción de los clientes y usuarios de dichas sucursales con respecto a la calidad en el servicio ofrecido. La Figura 3, nos muestra los promedios de la escala Likert de cada una de las variables evaluadas, el criterio que se siguió para interpretar los resultados de la encuesta con una escala de Likert de 5 puntos fue: respuestas mayores o iguales a 3.5 se consideraron como aceptables y respuestas menores a 3.5 se consideraron como no aceptables. Este rango se definió con el propósito de que aquellos elementos de la calidad en el servicio que ofrecen las instituciones financieras que presenten valores menores a 3.5 sean tomadas en cuenta como áreas de oportunidad para lograr un nivel más alto de satisfacción.

Se puede observar que las variables Productos y servicios y Tiempo de Atención son las variables que tienen un promedio menor a 3.5 por lo que las consideramos como no aceptables, es decir no están cumpliendo con la calidad en el servicio requerida por el cliente. Por lo que tomaremos estas 2 variables como áreas de oportunidad, para las cuales se generaran estrategias preventivas y correctivas que incrementen su promedio y al mismo tiempo se logre cumplir con las expectativas y requerimientos de calidad que los clientes desean.

Figura 3: Promedios de la Escala Likert de las Variables Evaluadas



En esta figura se muestran los promedios de la escala Likert de cada una de las variables evaluadas. Fuente: Elaboración Propia

## CONCLUSIONES

En la actualidad existen una gran competencia entre las industrias financieras, por ello es fundamental que cuenten con una ventaja competitiva fundamental como lo es la calidad en el servicio al cliente, ventaja que se puede desarrollar fácilmente, siempre y cuando existan y se cumplan las políticas de atención al cliente establecidas por la empresa. La calidad en el servicio al cliente es uno de los puntos clave para permanecer entre la preferencia de los clientes, es de suma importancia poder detectar a tiempo posibles áreas de oportunidad dentro del servicio prestado a los clientes, para desarrollar las estrategias oportunas que lleven a lograr la satisfacción de los clientes y al mismo tiempo fidelizarlos con la institución.

## ANEXOS

Anexo 1: Cuestionario aplicado a usuarios y clientes de las 2 sucursales bancarias en Apizaco Tlaxcala, México. Muchas gracias por tomarse el tiempo para completar esta encuesta. Su opinión es de gran importancia para mejorar el servicio prestado en esta Institución Financiera la encuesta requiere sólo 5 minutos de su tiempo y sus respuestas serán totalmente anónimas.

### 1: ¿Considera que el personal del área de atención a clientes es un personal capacitado para desempeñar ese puesto?

- a) Sin capacitación    b) Capacitación baja    c) Capacitación media    d) Capacitado capacitado    e) Altamente

### 2: ¿La Información Que Maneja el Personal del Área de Atención a Clientes Es?

- a) Totalmente no actualizada    b) No actualizada actualizada    c) Medianamente actualizada    d) Actualizada actualizada    e) Totalmente

### 3: El Personal del Área de Atención a Clientes Emplea una Comunicación

- a) Totalmente Sin claridad      b) Sin Claridad      c) Medianamente clara      d) Clara Clara      e) Totalmente

4: El Personal Brinda una Atención Personalizada

- a) Nula      b) Escasa      c) Medianamente personalizada      d) Regular      e) Altamente personalizada

5: Considera Que el Personal del Área de Atención a Clientes Es

- a) Nada Amable Ni responsable      b) Escasamente Amable Y Responsable      c) Medianamente Amable y Responsable      d) Muy amable y responsable Amable y Responsable      e) Totalmente

6: Considera Que la Iluminación en la Sucursal Es

- a) Totalmente No adecuada      b) No adecuada Adecuada      c) Medianamente Adecuada      d) Adecuada      e) Totalmente

7: La Ventilación de la Sucursal Es

- a) Totalmente No adecuada      b) No adecuada Adecuada      c) Medianamente Adecuada      d) Adecuada      e) Totalmente

8: En La Sucursal, el Área de Cajas Se Encuentra Debidamente Distribuida y Señalizada

- a) Totalmente No señalizadas      b) No señalizadas      c) Medianamente Señalizadas      d) Señalizadas      e) Totalmente Señalizadas

9: El Área de Ejecutivos, Dentro de la Sucursal Se Encuentra Debidamente Señalizada

- a) Totalmente No Señalizadas      b) No Señalizadas      c) Medianamente Señalizadas      d) Señalizadas      e) Totalmente Señalizadas

10: Como Considera la Imagen del Personal

- a) Totalmente No adecuada      b) No adecuada Adecuada      c) Medianamente Adecuada      d) Adecuada      e) Totalmente

11: ¿La Capacidad de Respuesta del Personal es?

- a) Totalmente No aceptable      b) No Aceptable aceptable      c) Medianamente Aceptable      d) Aceptable      e) Totalmente

12: ¿La Atención Que Presta el Personal, Cubre Sus Necesidades Como Cliente?

- a) Nunca      b) Escasamente      c) Medianamente      d) Regularmente      e) Altamente

13: La Accesibilidad y Disponibilidad del Personal de Atención a Clientes es

- a) Nula      b) Escasa      c) Media      d) Regular      e) Alta

14: ¿La capacidad de respuesta del personal de atención a clientes es?

- a) Nunca      b) Escasamente      c) Medianamente      d) Regularmente      e) Altamente

15: ¿La Credibilidad del Personal Que Presta el Servicio de Atención a Clientes es?

- a) Nula      b) Escasa      c) Media      d) Regular      e) Alta

16: ¿El Tiempo de Espera Para Realizar una Operación es?

- a) Totalmente No Adecuado      b) No Adecuado      c) Medianamente Adecuado      d) Adecuado      e) Totalmente

17: Considera Que el Número de Personas del Área de Atención a Clientes es el Adecuado Para Prestar el Servicio

- a) Totalmente No adecuado      b) No Adecuado      c) Medianamente Adecuado      d) Adecuado      e) Totalmente

18: ¿El Personal de Atención a Clientes lo Canaliza al Área Donde lo Puedan Atender de Acuerdo a la Operación Que Desea Realizar?

a) Nunca canaliza    b) Intenta canalizar    c) En ocasiones Canaliza    d) Regularmente Canaliza    e) Siempre canaliza

19: El Personal de Atención a Clientes lo Orienta Para la Utilización de Canales Electrónicos

a) Totalmente No orienta    b) No orienta    c) Medianamente Orienta    d) Orienta    e) Totalmente

20: Considera Que el Horario de Servicio es

a) Totalmente No adecuado    b) No Adecuado    c) Medianamente Adecuado    d) Adecuado Adecuado    e) Totalmente

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# TURISMO DE SALUD, NUEVAS OPORTUNIDADES DE NEGOCIO EN EL MUNDO

Yesenia Balderas Ruiz, Universidad Nacional Autónoma de México

## RESUMEN

*Las nuevas tecnologías y los nuevos estilos de vida hacen cada vez más cercanas las distancias entre las cuestiones de salud y las tendencias de desarrollo en el turismo. Perfeccionando de esta forma el turismo de salud alrededor del mundo, uniendo estos dos conceptos. El turismo de salud se produce cuando los usuarios de servicios médicos, tratamientos de belleza o cualquier otro proceso que busque el bienestar físico y mental del individuo, se buscan o realizan fuera de su lugar de residencia; dándose que las naciones más desarrolladas exploran servicios en otras con menos desarrollo, pero que a su vez brindan servicios de salud con alta calidad y a un costo mucho menor que en su país de origen. Esta ponencia, detalla la información conocida respecto al turista de salud, la afluencia actual y los factores que determinan la elección entre un destino a otro, dando un panorama general del crecimiento económico que éste puede generar para el país destino.*

**PALABRAS CLAVE:** Turismo de Salud, Bienestar Físico y Mental, Crecimiento Económico, Calidad

## HEALTH TOURISM, NEW BUSINESS OPPORTUNITIES IN THE WORLD

### ABSTRACT

*The new technologies and lifestyles are closing the gap between health issues and development trends in tourism by linking these two concepts health tourism is improved worldwide. Health tourism is produced when users of medical services, beauty treatments or any other processes that seeks the physical and mental well-being of the subject is obtained outside the place of residence of the person in need of these procedures. having as a result that the more developed nations seek services in the less developed ones that provide such health services with higher quality and a lower cost than in their original country. This paper details information regarding the health tourist, the tourism flow and the factors that determine the choice between one destination to another and giving an overview of the economic growth that this movement generates for the destination country.*

**JEL:** I10 I11 I15 I18 I19 P46 F60

**KEYWORDS:** Health Tourism, Physical and Mental Wellbeing, Economic Growth, Quality

## INTRODUCCIÓN

En años recientes el surgimiento de grandes emporios turísticos focalizados en la integración humano – natural, el regreso a medios tradicionales de salud y a la creciente oferta internacional de servicio médicos internacionales, hicieron que en las últimas décadas se diera el boom en el resurgimiento del turismo de salud, concepto proveniente de la Grecia antigua. La unión de procesos de vanguardia para el bienestar físico y mental fomenta la búsqueda de nuevas alternativas de calidad y de bajo costo en cuestión del cuidado de la salud. Estas circunstancias conjugadas con los factores globales para procurar resolver estas necesidades, hacen mediante empresas privadas y el uso de la tecnología el desarrollo en el turismo de

salud. Lo anterior da una mayor importancia a las actividades de investigación no solo como generación de propuestas de forma cuantitativa por parte de los grandes grupos médicos, si no; para el desarrollo de nuevos destinos turísticos con un enfoque ya no de diversión dado que persigue el cuidado y mejoramiento de la salud en los individuos que disfrutan de estos servicios. Esta investigación, enfocada a la importancia y al crecimiento de los países para el fomento e implementación bajo el concepto de Turismo Salud, proyecta lo mejor de un lugar a su máxima expresión y permite un mayor crecimiento económico con el menor daño posible al ambiente en el país de implementación. Los datos proporcionados respecto al auge de la actividad medico - turística podrá también ser analizada con la idea de mantener los recursos existentes para que la actividad siga dando frutos a futuras generaciones de residentes y beneficios a los demandantes de servicios médicos.

## REVISIÓN LITERARIA

El término de turismo de salud es sumamente amplio, y se remonta a miles de años cuando peregrinos griegos viajaban desde el Mediterráneo al pequeño territorio en el Golfo Sarónico, llamado Epidauria; el cual fue el santuario del Dios sanador Asclepio. Convirtiéndose así Epidauria en el primer destino para el turista de salud. Se compone de todos aquellos turistas que buscan el bienestar, la belleza y el descanso, siendo esta su principal motivación para realizar el desplazamiento. En general, son todos aquellos viajes realizados con el fin de obtener beneficios relacionados con la salud, el bienestar o la estética. (Juan Carlos Lucena Navarro, 2012) La asociación Mexicana de Turismo de Salud A.C. divide al turismo de salud en tres grandes grupos: Turismo Medico, Turismo Wellness y Turismo de Medicina Alternativa y Complementaria (MAC).

Figura 1: Clasificación del Turismo de Salud



Conforme a la asociación mexicana de turismo de Salud clasifica al turismo de salud en tres grandes rubros el primero es el turismo medico enfocado a la medicina preventiva o diagnostico, quirúrgico o terapéutico. El segundo es el turismo MAC y por último el turismo de bienestar o mejor conocido por wellness que en la práctica estos últimos están muy relacionados entre si pues permiten la interacción a través de Centros de descanso o SPAs

Dentro del turismo medico se puede incluir conceptos que van desde la compra de medicamentos, tratamientos corporales, hasta sofisticados niveles de servicios de medicina o programas de bienestar. De los cuales; los turistas médicos principalmente se encuentran impulsados por calidad de los servicios, precio, la cobertura limitada de los seguros médicos en su país de origen, listas de espera para algunos tratamientos o cirugías, así como la facilidad y los bajos costos que implican determinados viajes internacionales. Se estima anualmente que alrededor del mundo existen entre 60,000 a 750,000 turistas de servicios médicos. De acuerdo a la publicación de la Universidad de Delaware, UDaily los principales destinos que están especializados en este sector son: Argentina, Brunei, Cuba, Colombia, Costa Rica, Hong Kong, Hungría, India, Jordania, Lituania, Malasia, Filipinas, Singapur, Sudáfrica, Tailandia y recientemente, Arabia Saudita, Emiratos Árabes Unidos, Corea del Sur, Túnez y Nueva Zelanda.

Particularmente, para 2009 el turismo médico en México generó una captación de ingresos por 122 millones de dólares anuales, de los cuales; 90 millones de dólares representaron el gasto por el uso de servicios médicos 32 millones de dólares costos de viaje. (Deloitte, 2010). Por su parte el diario “La Jornada” informo el aumento de los ingresos generados por el turismo médico en los últimos ocho años, los cuales ascendieron a mil 544 millones de dólares y se calcula que el año pasado llegaron a dos mil 847 millones de dólares revelando una diferencia de mil 303 millones de dólares. Mismo que se incrementa hasta 4 mil 196 millones de dólares si son incluidos los servicios del turismo de bienestar o wellness (Susana, 2014). La India por su parte busca convertirse en el líder mundial en turismo médico, anualmente este destino recibe 150,000 turistas que acuden por algún tratamiento médico como son: cirugías plásticas, cirugías cardíacas, ortopédicas, como también oftalmológicas, odontológicas, y cuidado del adulto mayor. Las autoridades pronostican una tasa medial anual de crecimiento del 30%. (Blanca, 2010). Mientras que para el 2013 Tailandia ocupó el primer lugar en turismo médico al concentrar un millón 200 mil de los visitantes siendo un 17% del total. (Susana, 2014). En la tabla 1 se presenta un rango de ahorros en servicios de salud que pueden obtener un paciente estadounidense si viajan a otro país a recibir el servicio. Asimismo se presenta un rango de horas de viaje en avión promedio que tendría que hacer el paciente para llegar en este caso a EEUU.

Tabla 1: Rango de Ahorro y Tiempo Estimado de Viaje en Diferentes Destinos

País	Rango de Ahorros en Procedimientos Médicos	Horas de Viaje	
Colombia	55 % -92%	mínimo	Máximo
Costa Rica	44% -89%	04:00	06:45
India	50% -97%	14:10	19:40
Israel	19% -86%	11:50	16:40
Jordania	14% -91%	12:00	18:10
Corea del Sur	50% - 85%	13:20	15:00
México	36% -89%	02:40	05:20
Tailandia	30% - 93%	19:40	21:40

*En esta tabla se describe el porcentaje de ahorro que representa el realizar actividades de turismo médico, así como la comparativa respecto al tiempo estimado de viaje entre el país de origen y Estados Unidos de América; Fuente: Promexico con datos de Medical Tourism Association.*

El auge en el turismo de bienestar (wellness) ofrece a los consumidores la opción de evaluar su “salud y bienestar” a través de una adecuada alimentación, condición física, medicina preventiva, balance emocional y espiritual, así como tratamientos especializados, todo ello conectado a un ambiente de respeto y cuidado de la naturaleza. El potencial que se encuentra dentro de este tipo de turismo es enorme y el margen de crecimiento muy elevado, debido al aumento progresivo de la esperanza de vida, al envejecimiento de la población, a una mayor preocupación por la salud. Por lo cual existe un enorme panorama para crear espacios de turismo de salud en sus distintas modalidades, en casi todo el mundo. Se puede mencionar que los países más desarrollados buscan alternativas de salud en países menos desarrollados, lo cual hace que puedan acceder a mayores servicios de salud a costos más accesibles como lo muestra la tabla 2.



Tabla 2: Porcentaje de Gasto En Salud Comparado con el Producto Interno Bruto

País	Producto Interno Bruto (2012) Billones de Dólares	Porcentaje de Gasto En Salud
Brasil	2,253	8.90%
Canadá	1,821	11.2%
Costa Rica	451	10.9%
Estados Unidos	16,244	17.9%
México	1,178	6.2%
Reino Unido	2,471	9.3%
Suecia	523	9.4%
Suiza	631	10.9%
Nueva Zelandia	167	10.1%

*Esta tabla compara a 9 naciones respecto al Producto Interno Bruto del año 2012 respecto al porcentaje de gasto en salud del mismo año. Fuente: Tabla elaborada con datos del banco de México.*

Queda entendido que el turismo de salud beneficia no solo al sector salud privado, teniendo un impacto positivo en la derrama económica en lo referente al comercio y al turismo.

Como ejemplo de lo anterior en el Periódico “La Nación” con datos del Consejo de la Promoción Internacional de la Medicina de Costa Rica (PROMED) para el 2011 atrajo a 48.253 turistas médicos y generó ingresos cercanos a los 338 millones; y se pronostica para el 2014 la atracción de 100.000 turistas de salud (Andrea, 2014).

## METODOLOGÍA

La intención de desarrollar una investigación focalizada en el turismo de salud, es el análisis de las tendencias actuales para el fomento de la salud en diferentes lugares del mundo tanto por el sector privado al proveer las instalaciones como por parte del sector público al fomentar el turismo de la zona. Como es sabido, la práctica del turismo de salud es una actividad que se remonta históricamente a los griegos y romanos, siendo que al paso del tiempo fue teniendo gran diversificación y cambios en la conceptualización de dicho segmento de salud y de turismo. Al definir cuáles son las variantes cuantitativas que determinan si un individuo es candidato de la práctica de turismo de salud o bien que variables cualitativas lo conducen al uso de servicios médicos fuera de su país de origen. Se pueden establecer los retos, propuestas y actores clave en el crecimiento futuro del turismo de salud a nivel mundial, siendo énfasis en los puntos que hacen de un proyecto exitoso en un país, para poderlo adecuar a otro.

## RESULTADOS

Los resultados a este trabajo de investigación permiten visualizar en un plano el comportamiento y las tendencias para el mercado del turismo de salud. Y que permiten la implementación de nuevas estrategias para captar el mercado y ser competitivo a la vista del turista. También es posible ver aspectos importantes como es el uso del seguro médico de gastos mayores, las ventajas a partir de una planeación y correcta adecuación al país o región donde se desee activar la economía con proyectos de turismo de salud.

## CONCLUSIONES

Elegir proyectos de turismo de salud es una opción de impulso al desarrollo de los países, ya que proporciona ingresos económicos positivos a la zona donde se localiza como al paciente que busca otra forma de turismo aunado al mejoramiento de la salud. Es posible situar la conformación de interrelación entre centros hospitalarios con grupos hoteleros para mejorar el posicionamiento de esta actividad dentro del contexto del mercado turístico. Con los proyectos de turismo de salud, es posible avanzar de manera mejorable con un crecimiento económico que beneficie con fuentes de empleo tales como la elevación en

el nivel de desarrollo de la zona, generación de fuentes de empleo y el ahorro económico para los turistas de salud. En 2014 se tienen varios congresos referentes al turismo de salud, entre los cuales se tiene el Congreso Internacional de turismo Medico en el mes de Abril en Costa Rica Mientras que La cumbre de Negocios en Turismo medico y bienestar en el mes de Noviembre en México.

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# ACULTURACION EN LA PRODUCTIVIDAD Y DISTRIBUCION DE LAS ARTESANIAS WAYUU EN SU MERCADO ACTUAL EN EL DEPARTAMENTO DE LA GUAJIRA-COLOMBIA

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## RESUMEN

*El objetivo de la presente investigación. Analizar la aculturación en la productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia. El estudio se sustenta en las teorías de los autores: Fernández, Guerra, Cadena, Chun, y Taylor, entre otro. Donde la aculturación es el resultado de un proceso en el cual un pueblo o grupo de gente adquieren una nueva cultura o aspectos de la misma, generalmente a expensas de la propia cultura. La investigación es descriptiva, de corte transversal, bajo un enfoque cuantitativo. Los resultados obtenidos reflejan que los diseños, dibujos, y símbolos que representan los patrones culturales de la etnia wayuu en sus tejidos, son sustituidos en los procesos de productividad y distribución en su mercado actual; Se identifican los efectos del desarrollo de la aculturación comercial en dichos procesos; y se aprecian los niveles de apropiación de los excedentes económicos que se generan por la alta intermediación en la comercialización de las artesanías wayuu. Se concluye, que los efectos de la globalización de los mercados influyen en la aculturación mercantil de estos productos artesanales.*

**PALABRAS CLAVES:** Aculturación, Representación Simbólica, Intermediación, Distribución, Productividad, Artesanías Wayuu, Departamento de la Guajira

## ACCULTURATION PRODUCTIVITY AND DISTRIBUTION OF WAYUU CRAFTS IN YOUR CURRENT MARKET IN THE DEPARTMENT OF GUAJIRA-COLOMBIA

### ABSTRACT

*The aim of the present investigation. Analyze acculturation productivity and distribution of Wayuu handicrafts in its current market in the Department of La Guajira, Colombia. The study is based on the theories of the authors: Fernandez, War, Chain, Chun, and Taylor, among other. Where acculturation is the result of a process in which a people or group of people acquire a new culture or aspects of it, usually at the expense of their own culture. The research is descriptive, cross-sectional, under a quantitative approach. The results show that designs, drawings, and symbols that represent the cultural patterns of the Wayuu ethnic group in their tissues are replaced in the process productivity and distribution in its current market, the effects of the development of commercial acculturation are identified these processes, and levels of appropriation of economic surplus generated by high intermediation in marketing Wayuu handicrafts are appreciated. We conclude that the effects of the globalization of markets influence the corporation acculturation of these handicrafts.*

**JEL:** JM3, JM31

**KEYWORDS:** Acculturation, Symbolic Representation, Brokerage, Distribution, Productivity, Crafts Wayuu, Department of Guajira

## INTRODUCCION

Las artesanías han estado en continua evolución, introduciendo y adaptándose a los cambios tecnológicos de cada época. Hasta la primera mitad del Siglo XX mantiene un cierto prestigio, símbolo de resistencia a la mecanización, en los años sesenta surge el reconocimiento social, empieza a ser coleccionada y exhibida en exposiciones y museos. En estas condiciones se llega al siglo XXI en el que se considera a la artesanía como una actividad residual, con un fuerte desprestigio, falta de cohesión como sector, carencias formativas en gestión empresarial y diseño y dificultades para acceder a fuentes de financiación. No obstante, los valores que se identifican con las culturas locales están en la artesanía que es local por su propia naturaleza, realizada con materiales locales y para clientes locales. Guerra (2003).

Desde el punto de vista textil, encontramos que las tejedoras wayuu han utilizado una amplia gama de técnicas en la elaboración de sus productos que van desde las más simples hasta las más complejas estructuras, incluyendo procedimientos tan elementales como los de pasamanería torzal, redes, cordones, nudos trenzados y más desarrollados como los de telar, tejidos planos, brocados y tejidos de estructuras diversas y tubular. Guerra (2003). La globalización y la liberación de los mercados, han generado una nueva idea económica promovida tanto por las empresas transnacionales, como por los mismos gobiernos, denominada neoliberalismo o de libre mercado, lo cual se podría considerar como una Aculturación comercial, porque las empresas trasnacionales han importado a los países latinoamericanos una nueva situación social y cultural, y también han impuesto normas de conducta a través de los procesos de producción y de consumo industriales y mercantiles, aspectos que son asimilados, en los procesos de producción y comercialización de las artesanías de la etnia wayuu en el

Departamento de la Guajira-Colombia. Por consiguiente, el proceso de aculturación consiste, por un lado, en la incorporación de elementos de la nueva cultura y, por otro, en el reajuste de los patrones culturales del individuo o grupo, motivados ambos por la necesidad de reorientar sus pensamientos, sentimientos y formas de comunicación a las exigencias de las realidades externas. A través de las actividades de incorporación y acomodación, el individuo va aprendiendo a desenvolverse, con altibajos, en la nueva cultura. Teniendo en cuenta que el proceso responde a una búsqueda de equilibrio (que a su vez implica una reorganización permanente). Desde otro punto de vista, la productividad es una de las principales preocupaciones de los administradores de este siglo, rebasa la frontera de Estados Unidos y se extiende a muchas otras partes del mundo, incluso Japón, admirado por sus mejoras de productividad, se interesan en la actualidad por mantener su competitividad en el mercado mundial. En Latino América implica medición, que es un paso esencial del proceso de control. Aunque prevalece un amplio consenso acerca de la necesidad de mejorar continuamente el desempeño laboral.

La productividad permite al empresario, determinar la relación insumo – producto, el cual sirve para evaluar el rendimiento de los talleres, máquinas, equipo de trabajo y empleados. La productividad implica tanta eficacia en el desempeño individual y organizacional. Por su parte, la eficacia es el cumplimiento de los objetivos; mientras que la eficiencia es el logro de las metas con la menor cantidad de recursos Koontz y otros (2006). De ahí, una organización es productiva si consigue sus metas paralelamente transformando sus insumos en productos al menor costo. En el mundo la mayoría de los mercados, el alojamiento físico y/o psicológico entre productores y compradores es tal, que el uso a los intermediarios es necesario para permitir un encuentro eficiente entre la oferta y la demanda. La necesidad de un canal de distribución para comercializar un producto, procede de la imposibilidad para el fabricante de asumir el mismo todas las tareas y las funciones que se punen las relaciones de intercambio, conforme a las expectativas de los

consumidores potenciales Stanton y otros (2006). Factores estos que se encuentran latentes en la comercialización de las artesanías producidas por las etnias wayuu.

El uso de intermediarios implica, por consiguiente, para la empresa una pérdida de control sobre algunos elementos del proceso de comercialización, ya que realizan una parte de una función que, teóricamente la propia empresa podrían ejercer. Desde el punto de vista, del fabricante, la elección de un canal de distribución, es pues, una decisión de importancia estratégica que debe ser compatible, no solo con los deseos del segmento objetivo seleccionado, sino también con los objetivos de la empresa. Lo cual es necesario que en la distribución de las artesanías de la etnia wayuu, se realice la elección de un canal de distribución apropiado a la importancia cultural que tienen estos productos artesanales.

Por tal motivo, se reconoce que las actividades en las comunidades indígenas wayuu, se destaca la producción de artesanías desarrollada por la mujer, quien tiene un papel importante dentro de la cultura wayuu; puede decirse que es la conductora y organizadora del clan, ahora bien, políticamente son muy activas e independientes en su sociedad. Pero se carece de una estructura de distribución que garantice que estos productos lleguen, a los mercados local, Nacional e internacional de forma eficiente. De igual forma las mujeres son expertas tejedoras y han conservado bellos diseños tradicionales en los chinchorros, mochilas, faja, cordones vistosos, borlas y mantas que son los trajes que usan las mujeres, han desarrollado numerosos objetos de utilidad con colores vistosos. Por ello, el adagio de los wayuu, que “ser mujer es saber tejer”. Comienza entonces, la vida del tejido. La madre, tías, hermanas mayores, primas que se dedican a hilar y tejer. Guerra (2003).

Es importante señalar, que en la producción y distribución de las artesanías de los pueblos indígenas, la identidad cultural está amenazada por los efectos de la aculturación, que es el resultado de un proceso en el cual un pueblo o grupo de gente adquieren una nueva cultura o aspectos de la misma, generalmente a expensas de la propia cultura. A diario, se suscitan procesos de aculturación en diferentes niveles y espacios, durante este proceso existe un intercambio de elementos culturales entre distintos grupos sociales. Las causas socioeconómicas, se relacionan con la situación laboral, salarios, falta de trabajo en relación al país de origen, las expectativas construidas sobre los países de destino, y la globalización de los mercados. En tal circunstancia hay que reconocer, que el efecto de la globalización en los mercados, influyen en la aculturación mercantil, en los procesos de productividad y distribución en las artesanías wayuu del Departamento de la Guajira-Colombia, así como la técnica de punta en cruz fue desarrollada por religiosas que lo aprendieron de los Españoles, fue apropiada por la mujer wayuu en la alta

Guajira, de igual forma, se está dando la aculturación en la productividad y distribución de las artesanías wayuu. Adoptando rasgo de la cultura mercantil existente en los mercados globalizados, asumiéndola como propia en dichos procesos. Por consiguiente, la aculturación comercial se ha generado a partir de las culturas actuales de libre mercado, que han sido originadas por la dependencia que tienen los procesos sociales de las grandes empresas trasnacionales, que existen en diferentes partes del mundo y que han traspasado otros aspectos que no sólo le competen al desarrollo tecnológico e industrial, sino que han llegado hasta el ámbito del desarrollo de las sociedades que se rigen por los nuevos procesos de comunicación social, en los que están involucradas las marcas de consumo mercantil, que tienen una influencia importante en las actuales sociedades de los países latinoamericanos, sobre todo aquellos, que se rigen por las leyes del mercado.

En la productividad y distribución, de las artesanías de la etnia wayuu se caracterizan por ser una expresión propia, auténtica, de riqueza espiritual, que atiende las necesidades de identidad al preservar las raíces, de subsistencia, recreación, comunicación y conocimiento. Es un factor sinérgico, porque puede satisfacer simultáneamente varias necesidades. Las artesanías pueden correr el riesgo de aculturación y de destrucción por varios motivos de aculturación mercantil, por el cambio en sus patrones tradicionales de diseño, dibujos y símbolos. Con lo anteriormente expuesto, se puede apreciar, cuando se sustituyen los patrones propios de

los productos artesanales, en el proceso de productividad y distribución por otros patrones que no reflejan los valores culturales de esta etnia, ocurre que en las artesanías wayuu aparecen nombres de personas, equipos de futbol, lugares, e innovaciones, por parte de los que comercializan dichos productos, o sea por la alta intermediación que se está dando en el momento, se están perdiendo las representaciones simbólicas abstractas de la cultura wayuu; al mismo tiempo, la aculturación por la acción evangélica, hacen desaparecer símbolos y representaciones que no encuadran con el sistema de creencias que se desea imponer. Por tal motivo, la aculturación no es solo un factor que obstaculiza el desarrollo de las representaciones étnicas en las artesanías wayuu, sino de la economía indígena en general por la desigual apropiación del excedente generado en las actividades económicas, debido a la dispersión de la oferta y la estructura oligopólica de la comercialización. Las leyes del mercado de los arijunas alteran la tradición, se trata de sacar provecho del negocio sin tener en cuenta el valor de los patrones culturales de los indígenas wayuu. La deficiente organización económica de los indígenas del Departamento de la Guajira-Colombia, frente a los intermediarios los coloca en una posición de desventaja, que originan una falta de retención del excedente, lo cual constituye uno de los componentes de la problemática socioeconómica de esta etnia.

Es importante, que las tejedoras de la etnia wayuu, traten de consolidarse y asociarse como grupo de productoras y distribuidoras, con el propósito de unificar la oferta, y puedan mejorar su capacidad de negociación, que les permitan una adecuada y justa articulación de compradores y vendedores, al mismo tiempo se requiere del apoyo de instituciones públicas y privadas que velen por la preservación y el desarrollo de sus patrones tradicionales. El propósito de la investigación fue analizar la aculturación en la productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia, estructurada bajo los siguientes lineamientos: en la sección de revisión literaria se plantean los argumentos que sustentan la Aculturación que genera la globalización de los mercados en los productos artesanales de esta etnia, cuyo objetivo es analizar los efectos de aculturación mercantil, con el fin de determinar si los diseños, dibujos y símbolos que representan los patrones culturales de la etnia wayuu en sus tejidos, son sustituidos en los procesos de productividad y distribución, a la vez se identifican los efectos del desarrollo tecnológico e industrial, se conoce los efectos que generan la intermediación, con la finalidad de proponer lineamientos estratégicos que minimicen la incidencia de la aculturación en los procesos de productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de la Guajira-Colombia. Seguidamente se presenta la metodología utilizada en la investigación, definiendo el enfoque epistemológico, tipo y diseño de investigación, población, muestra, y seguidamente se presentan los resultados y conclusiones de la investigación.

## REVISION LITERATURA

En la literatura relacionada con la aculturación se distinguen muchos conceptos, que permiten conocer cuáles son los postulados teóricos más relevantes, en la presente investigación se sustenta bajos los principios teóricos de Ortiz (1991), que señala que la aculturación es el nombre que recibe un proceso que implica la recepción y asimilación de elementos culturales de un grupo humano por parte de otro. De esta forma, un pueblo adquiere una filosofía tradicional diferente a la suya o incorpora determinados aspectos de la cultura descubierta, usualmente en detrimento de las propias bases culturales. La colonización suele ser la causa externa de aculturación más común. En este sentido, y partiendo de dicha premisa podemos subrayar que momentos históricos del descubrimiento de América por parte de Cristóbal Colón, dieron lugar a que los indígenas de las mencionadas zonas descubiertas se vieran en la obligación y en la necesidad de llevar a cabo un proceso de aculturación. Así, entre otras cosas, tuvieron que ir asimilando las creencias religiosas cristianas de España.

En tal sentido, son muchos y variados los casos similares a estos que se han producido a lo largo de la historia de la humanidad. Entre los mismos también pueden resaltarse que los aborígenes africanos durante el siglo XIX se vieron sometidos a un proceso de aculturación, en sus valores religiosos, costumbres, y

lengua. Los procesos de aculturación poseen distintos grados de supervivencia, dominación, resistencia, destrucción, modificación y adaptación de las culturas nativas una vez producido el acercamiento intercultural. La aculturación, lejos de ser un proceso lineal, se desarrolla en sucesivos movimientos de avance, retroceso, prueba, ensayo, acercamiento y alejamiento entre ambas culturas. Algunos autores señalan que el individuo experimenta procesos de aprendizaje, hábitos y fenómenos de la nueva cultura y des-aprendizaje o des-culturación de hábitos pertenecientes a su cultura de origen Chun (2002). En lo que respecta al concepto de productividad, Koontz (2006), la definen como, la relación entre la cantidad de bienes, servicios producidos, así como la cantidad de recursos utilizados. La productividad sirve para evaluar el rendimiento de los talleres, las maquinas, los equipos de trabajo o los empleados, se eleva cuando es posible generar más producto con igual cantidad de insumos o generar la misma cantidad de productos con los mismos insumos. La idea de la misma no implica necesariamente producir más, sino que es más bien una medida del grado de eficiencia con la que se generan los productos deseados, cualquiera que sea la cantidad de estos.

En lo que concierne al concepto de distribución, dentro de la mezcla de marketing, Stanton y otros (2004), señalan que consiste en hacer llegar el producto a su mercado meta. La actividad más importante para llevar un producto al mercado es la de arreglar su venta y la transferencia de derechos del productor al cliente final. Otras actividades (o funciones) comunes son promover el producto, almacenarlo, y asumir parte del riesgo financiero que surge durante el proceso de distribución. Para Fischer (2004) los intermediarios son grupos independientes que se encargan de transferir el producto del fabricante al consumidor, obteniendo por ello una utilidad y proporcionando al comprador diversos servicios. Estos servicios tienen gran importancia porque contribuyen a aumentar la eficacia de la distribución. En relación al concepto artesanías wayuu Guerra (2003), argumenta que son la expresión de cultura y tradición de siglos atrás que compila con el consentimiento de una gama de procesos técnicos y la aplicación de diversos oficios. El tejido ha sido siempre una tradición entre los wayuu y es una actividad tan significativa en esta cultura, que quien es hábil en estas labores, especialmente en el arte de tejer dibujos, es digno de mayor respeto y el poseer muchas piezas tejidas, es símbolo de poder y prestigio. Estos son los conceptos prioritarios que sirven de tapiz, para desarrollar la presente investigación.

## METODOLOGÍA

La presente investigación tiene un enfoque epistemológico positivista que enfatiza la participación del investigador activo y formativo de lo que ya conoce. Asimismo este enfoque conduce a considerar en el análisis de la información la lógica formal como un procedimiento válido, y fundamentales para la consecución de la objetividad, lo que implica el uso del método inductivo, el cual, según, Meléndez (2002), se encuentra referida aquellos procesos de reconocimiento que se inician mediante la observación de fenómenos, hechos o personas, con el propósito de obtener premisas y conclusiones de carácter general que puedan ser aplicadas a situaciones similares. El estudio se clasificó como descriptivo, porque se especificaron naturalmente todas las propiedades importantes encontradas en los componentes esenciales de la aculturación en la productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia; el diseño fue no- experimental, de corte transversal, especificando los efectos que causa la aculturación mercantil en los procesos de comercialización de los productos artesanales de esta etnia, aplicando tres instrumentos de recolección de datos en un solo momento, que para tal caso fue la encuesta directa.

Para la presente investigación se tomaran en cuenta tres (03) poblaciones: la población A, conformada por dos mil ocho (2.008) artesanas de la etnia wayuu; la población B, conformada por cinco (05) empresas comercializadoras de artesanías ubicadas en la ciudad de Riohacha (Tienda de Artesanías Numartes, Artesanías Cien por ciento Guajira, Artesanías Natca, Stan SENA “SAO – Olímpica”, Artes con Corazón Wayuu) y por último, la población C, constituida por los doscientos doce mil cuarenta y seis (212.046)

clientes potenciales. La muestra representativa para la presente investigación, se fundamento de acuerdo con Sierra (2001), que especifica que la muestra es la parte de un conjunto o población debidamente elegida, que se somete a observación científica en representación del conjunto, con el fin de obtener resultados válidos. Para la población artesana de la etnia wayuu la muestra fue de trescientos treinta y seis (336) sujetos; los clientes arrojo una muestra de cuatrocientos (400) sujetos; y para las empresas comercializadoras se realizo un censo poblacional. Finalmente se diseñaron los tres cuestionarios conformados por veinticuatro (24) ítems cada uno con tres (3) opciones de respuestas, según la escala de Likert, se determinó la confiabilidad y la valides de los mismos, se concluyo con el análisis e interpretación de los resultados obtenidos de la información recolectada con la aplicación de los cuestionarios.

## RESULTADOS

Después de interpretar los resultados obtenidos de la aplicación de los instrumentos dirigidos a las artesanas de la etnia wayuu, empresas comercializadoras, y clientes de los productos artesanales, con el propósito de analizar la aculturación en la productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia, se procede a señalar los siguientes resultados:

Tabla 1:Patrones Culturales

Alternativas		Empresas Comercializadoras								
Indicadores	Artesanas Wayuu						Clientes			
	SI	AV	NO	SI	AV	NO	SI	AV	NO	
Baile típico	100%	0	0	90%	10%	0	10%	90%	0	
Comidas típicas	80%	0	20%	10%	0	90%	80%	20%	0	
Muerte	80%	0	20%	0	10	90%	0	10%	90%	
Vida	80%	0	20%	80%	20%	0	90%	10%	0	
El mal	40%	0	60%	0	10%	90%	0	10%	90%	
El bien	80%	0	20%	90%	10%	0	80%	20%	0	
Castas	100%	0	0	90%	10%	0	90%	10%	0	
Animales	100%	0	0	0	60%	40%	40%	60%	0	
Naturaleza	80%	0	20%	90%	10%	0	90%	10%	0	
Espiritualidad	40%	0	60%	60%	40%	0	80%	20%	0	

*Leyenda: (AV) A veces. Esta tabla muestra que las artesanas de la etnia wayuu en sus procesos de productividad y distribución de sus artesanías, representan sus patrones culturales; las empresas comercializadoras prefieren poco las representaciones culturales de las comidas típicas, muerte, y el mal; al igual que los clientes se inclina poco por la muerte y el mal. Fuente: Elaboración propia.*

Tabla 2: Efectos de Desarrollo Tecnológico e Industrial

Alternativas		Empresas Comercializadoras								
Indicadores	Artesanas Wayuu						Clientes			
	Si	Av	No	Si	Av	No	Si	Av	No	
Manual	100%	0	0	50%	10%	40%	55%	5%	40%	
Telar	100%	0	0	0	0	100%	100%	0	0	
Maquinaria	0	0	100%	40%	10%	50%	65%	10%	25%	
Equipos	0	0	100%	45%	15%	40%	70%	5%	25%	
Taller	0	0	100%	60%	30%	10%	40%	20%	40%	
Sistematización	8%	5%	87%	75%	15%	10%	85%	5%	10%	
Comunicación	5%	5%	90%	80%	9%	11%	90%	5%	5%	

*Leyenda: (AV) A veces. En la tabla se muestra que las artesanas de la etnia wayuu fundamentan su trabajo manualmente, utilizando el telar; las empresas comercializadoras y los clientes se inclinan hacia los procesos tecnológicos e industriales en algunos casos. Fuente: Elaboración propia.*



Tabla 3: Efectos de la Intermediación

Indicadores	Artesanas Wayuu			Empresas Comercializadoras			Clientes		
	Si	Av	No	Si	Av	No	Si	Av	No
Supermercados	0	0	100%	0	5%	95%	0	0	100%
Almacenes	0	15%	85%	3%	3%	94%	0	0	100%
Organizaciones	7%	10%	83%	13%	2%	85%	0	0	100%
Pequeñas tiendas	35%	20%	45%	35	20%	45%	22%	4%	74%
Arijunas	48%	22%	30%	81%	8%	11%	25%	10%	65%
Artesanas	95%	5%	0	0	0	100%	85%	9%	6%
Agentes	6%	5%	89%	10%	5%	85%	0	0	100%

*Leyenda: (AV) A veces. En esta tabla se aprecia que las artesanas de la etnia wayuu reconocen que sus tejidos no son comercializados por los grandes supermercados, tiendas de prestigio u organizaciones comerciales; las empresas comercializadoras consideran que comercializan con arijunas y pequeñas tiendas; y los clientes manifiestan que compran sus productos a las artesanas y en algunos casos a los arijunas y en las pequeñas tiendas. Fuente: Elaboración propia.*

## CONCLUSIONES

Con base a los resultados obtenidos, con el propósito de analizar la aculturación en la productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia, y de acuerdo a los objetivos de esta investigación se procede a señalar las siguientes conclusiones: En relación al primer objetivo específico: Determinar si los diseños, dibujos y símbolos que representan los patrones culturales de la etnia wayuu en sus tejidos, son sustituidos en los procesos de productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia, se pueden estipular los siguientes hallazgos: Las artesanas de la etnia wayuu, manifiestan que sus productos artesanales, representan su baile típico, comidas propias de su cultura, que también simbolizan la muerte, la vida, el mal, el bien, animales conocidos, naturaleza, casta, y su espiritualidad, que son para ellas la representaciones más significativas de su cultura, pero le preocupan las transformaciones y valores agregados que le están haciendo, los intermediarios que se están apropiando de los excedentes productivos; se observa que existe concordancia con lo que afirmaron las empresas comercializadoras y los clientes, ya que prefieren en su gran mayoría las representaciones simbólicas, exceptuando las comidas típicas, la muerte y el mal.

En relación al segundo objetivo específico: Identificar los efectos del desarrollo tecnológico e industrial en los procesos de productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia, se pueden considerar las siguientes conclusiones: Las artesanas de la etnia wayuu, consideran que sus productos artesanales, se realizan en forma manual, es decir, artesanalmente, utilizando para tal fin el telar y las agujas en sus tejidos; se aprecia discordancia con artesanas, ya que las empresas comercializadoras están transformando los tejidos de las artesanas wayuu, utilizando maquinarias, equipos, talleres, sistematización, y comunicación; existiendo concordancia con las clientes, quienes prefieren las artesanías con ciertos valores agregados.

En relación al tercer objetivo específico: Conocer los efectos de la intermediación en la productividad y distribución de las artesanías wayuu en su mercado actual en el Departamento de La Guajira-Colombia, se pueden considerar las siguientes conclusiones: Las mujeres wayuu que se dedican a tejer, manifiestan que sus artesanías no son comercializadas por: supermercados de la región, almacenes de prestigio, organizaciones comerciales, ni por agentes intermediarios, las artesanas consideran que sus productos son distribuidos por pequeñas tiendas, arijunas y por ellas mismas; existe concordancia con las empresas comercializadoras, quienes afirman que no comercializan con supermercados, almacenes, organizaciones comerciales y agentes; de igual forma los clientes señalan que no obtienen los productos artesanales con esta clase de intermediarios. Con base al último objetivo específico: Proponer lineamientos estratégicos con el propósito de minimizar la incidencia de la aculturación en los procesos de productividad y distribución de las artesanías wayuu en su mercado actual en el

Departamento de La Guajira-Colombia, es necesario que se tengan en cuenta los efectos de la intermediación que se están generando por los mayoristas y minoristas que comercializan estos productos artesanales, que por tal motivo es necesario velar por la preservación de los patrones culturales, evitar que estas artesanías sufran cambios en su diseño, y transformaciones en sus representaciones simbólicas, que representan el valor real en los tejidos que son elaborados por las artesanas pertenecientes a la etnia wayuu; pero se necesita que las entidades públicas y privadas desarrollen programas y proyectos que garanticen la preservación de los patrones culturales y propiedades mercantiles de las tejedoras wayuu. Se proponen a continuación los siguientes lineamientos estratégicos: La oficina de Asuntos indígenas del Departamento de la Guajira debe diseñar programas y proyectos, con el propósito de consolidar gremialmente a las artesanas de la etnia wayuu, con el fin de agrupar por territorios y zonas específicas productoras y comercializadoras de las artesanías wayuu de la ciudad de Riohacha, para que mantengan los niveles de propiedad de sus tejidos, y a la vez sigan produciendo los mismos, con los patrones culturales propios de esta etnia, y así se pueda evitar la transformación que se quiere dar por algunos intermediarios comerciales que están distribuyendo estos productos. El Gobierno Departamental de la Guajira, le corresponde, estipular leyes que garanticen el comercio de las artesanías de la etnia wayuu, donde las artesanas se protejan del dominio, producción, y preservación de sus patrones culturales, y puedan lucrar en forma optima de los excedentes monetarios que realmente producen la venta de estos tejidos, ya que existen muchos intermediarios que están ganando ganancias importantes en el intercambio comercial que están realizando con estos productos artesanales.

Las entidades privadas como el Cerrejón, Texas, Concepción Salinas, entre otras, deben brindar apoyo a la producción y comercialización de las artesanías de la etnia wayuu, desarrollando proyectos que permitan que estas artesanas lleguen a mercados locales, Nacionales, e internacionales, sin tanta intermediación, con el fin de garantizar un canal de distribución directa entre productoras y consumidoras finales, para que estas artesanas puedan liderar la distribución y así logren alcanzar mayor beneficio mercantil. En la comercialización de las artesanías wayuu se debe implementar la estrategia de cobertura de mercado, que sus productos se ofrezcan en todos los sitios posibles que puedan ser comercializados, entre ellos: tiendas, almacenes, y supermercados, entre otros, a nivel Local, Nacional e Internacional, con el propósito de garantizar una distribución intensiva de las artesanías wayuu.

Implementar una distribución exclusiva, por medio de franquicias en otros países, con el propósito que se vendan los productos artesanales en Europa y Norteamérica, donde se una el fabricante con detallista y mayoristas. El Estado debe intervenir en la distribución de las artesanías wayuu, estableciendo las reglamentaciones de los precios y los márgenes de distribución, con el objeto de controlar la tendencia inflacionista, y a la vez, brindar la protección de los consumidores, a través, de reglamentaciones referente a la venta, el etiquetado de los precios y contenidos, las operaciones publicitarias y promocionales. Desarrollar el Comercio Electrónico: El cual no tiene fronteras, para que los clientes por internet puedan adquirir los productos artesanales en mercados Regionales, Nacionales e Internacionales. Se tiene que mantener la transferencia de información electrónica ubicados sitios web de artesanas y empresas compradoras de artesanías, y publicando paulatinamente información, con el propósito de realizar transacciones electrónicas, que en la actualidad, los vendedores de productos de consumo como los vendedores de negocios, hacen uso de estas transacciones y cada día crece el número de personas que realizan compras en la web.

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# **LAS VENTAJAS DEL COMERCIO INTERNACIONAL EN LAS EMPRESAS DE NAVOJOA PARA EL CRECIMIENTO ECONOMICO**

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## **RESUMEN**

*Para obtener ventajas del comercio internacional en Navojoa es importante tener los elementos suficientes tomando en consideración que vivimos en una economía globalizada, con más apertura para el comercio, por lo que esta investigación tiene como objetivo conocer las ventajas que tiene el comercio exterior para las PYMES de Navojoa, y para su realización se partió de la siguiente pregunta central ¿Cuáles son las ventajas que tiene el comercio exterior para las PYMES de Navojoa? La investigación se desarrolló mediante una metodología cuantitativa y exploratoria y se aplicó un cuestionario a 40 empresas exportadoras de la localidad. Algunos de los resultados obtenidos son los siguientes: satisfacción de los empresarios por las utilidades obtenidas, además la generación de nuevos empleos que han beneficiado sobre todo a las personas de menos recursos económicos, el aumento de la productividad y de la competitividad, sin embargo existe la necesidad de un programa de desarrollo tecnológico que incluya los requerimientos y apoyos que ofrece las instancias gubernamentales. Tuvo como objetivo general conocer las ventajas que tiene el comercio exterior para las PYMES de Navojoa.*

**PALABRAS CLAVE:** Comercio Internacional, Pequeñas y Medianas Empresas, Beneficios Económicos

## **INTERNATIONAL COMMERCE ADVANTAGES IN NAVOJOA ENTERPRISES FOR THE ECONOMIC GROWTH**

### **ABSTRACT**

*To take advantages on the international commerce in Navojoa, it is important to have enough elements, considering that we live in a globalized economy, with more trade openness. The objective of this research is to recognize that foreign trade has advantages to SMEs in Navojoa. The central question is that follows: What are the advantages that international commerce offers to SMEs of Navojoa? This research was developed with a quantitative and exploratory methodology; a questionnaire was applied to 40 local exporter companies. The results are as follows: employers' satisfactions by the profits obtained, also, the creation of new jobs which have mostly benefited people of less economic resources, the increase in productivity and competitiveness. However, there is the need of a program of technological development that includes government requirements and supports offered from international commerce to SMEs*

**JEL:** M00

**KEYWORDS:** International Commerce, Small And Medium Enterprises Trade, Economic Benefits

## INTRODUCCIÓN

El presente estudio “Las ventajas del comercio internacional en las pequeñas y medianas empresas (PYMES) de Navojoa”, es un esfuerzo teórico empírico por contribuir con el análisis de las pequeñas y medianas empresas en cuanto a su participación a nivel mundial, a partir de las normas existentes y apoyos para incursionar en este renglón. México ha establecido acuerdos, tratados, convenios con otros países para que las empresas mexicanas puedan exportar sus productos o servicios así el exterior y así mismo los demás países a México, esto ha puesto en vigor las negociaciones internacionales de empresas mexicanas con otros países y con ello gozar de los beneficios que deja el comercio mundial.

## REVISIÓN LITERARIA

El comercio internacional comprende tanto a la exportación, que corresponde a la venta de los productos (bienes y servicios) originarios de un país a clientes situados en otro país, como la importación, que es la compra de bienes o servicios a un proveedor originario de un país distinto al del comprador. (W.L. Hill, 2011). La exportación asignatura compleja compuesta sobre todo por tres tipos de elementos: marketing internacional, derecho internacional aplicado a las transacciones comerciales y logística de exportación. En el marketing internacional aplicado al comercio exterior, se analizan los elementos que conforman la mezcla del marketing: producto, mercado, precio y promoción; en tanto que la aplicación del derecho internacional se relaciona con la determinación de los derechos y obligaciones de cada una de las partes que actúan en el comercio exterior, principalmente en lo que se refiere a convenios y tratados comerciales internacionales a la contrataciones entre compradores y vendedores internacionales.

La logística de exportación abarca en esencia cuatro aspectos: el transporte para la exportación, los seguros al comercio exterior, la tramitación aduanal tanto en el país de origen como en el destino y las formas internacionales de pago. La maquila internacional (o subcontratación), caracterizada porque el contratante opera en un país diferente al suyo, donde utiliza instalaciones propias o ajenas para efectuar uno o varios procesos de producción. En el ámbito internacional se han facilitado los niveles de integración de las economías mediante la concertación de acuerdos e instituciones bilaterales y multilaterales como son: Organización mundial de comercio (OMC), que se ocupa de las normas que regulan el comercio entre países y tiene como objetivo ayudar a los productores de bienes y servicios, a los exportadores y a los importadores a llevar adelante sus actividades.

Las empresas que participan en el mercado exterior forman el mercado internacional en el que existen instituciones y organismos que regulan el comercio internacional y que afectan al flujo de comercio, por lo cual es conveniente que las empresas conozcan la normatividad de estas instituciones. También la normatividad internacional procede de acuerdos, convenios y tratados bilaterales y multilaterales y, dependiendo de su alcance, se establecen normas para la circulación de los factores de producción (bienes y servicios; personas y capitales) alterando el entorno en el que las empresas se desarrollan e incidiendo en las estrategias de marketing internacional.

Organización Mundial del Comercio (OMC), institución internacional creada para promover y aplicar un libre cambio global, se fundó en 1993 por el acta final que cerraba la Ronda Uruguay de negociaciones multilaterales contempladas en el acuerdo general sobre aranceles y comercio. La OMC tiene como fin administrar y controlar los 28 acuerdos de libre comercio recogidos en el acta final, supervisar las prácticas comerciales mundiales y juzgar los litigios comerciales que los estados miembros le presentan. La organización empezó a funcionar el 1 de enero de 1995. Conferencia de naciones unidas para el comercio y el desarrollo.

La Conferencia de Naciones Unidas para el Comercio y Desarrollo (*United Nations Conference on Trade and Development*, UNCTAD), organismo permanente de la Asamblea General de la Organización de las Naciones Unidas (ONU), se fundó en diciembre de 1964, donde participaron 120 naciones para discutir problemas relacionados con el mercado internacional de mercancías y el comercio. Entre las funciones de la UNCTAD se encuentran promover el comercio internacional entre los países en vías de desarrollo, iniciar acciones encaminadas a la negociación y adopción de acuerdos comerciales multilaterales y proporcionar un centro para armonizar las políticas relativas al comercio y al desarrollo de los gobiernos o agrupaciones económicas.

## METODOLOGIA

La presente investigación, “Las ventajas del comercio internacional en las pequeñas y medianas empresas (PYMES) de Navojoa”, se refiere a una investigación cuantitativa y exploratoria (Hernández Sampieri Roberto, 2010) ya que utiliza la recolección y el análisis de datos para constatar preguntas de investigación y probar hipótesis establecidas previamente, y confía en la medición numérica, el conteo y frecuentemente en el uso de la estadística para establecer con exactitud patrones de comportamiento en una población. Se requirió una recopilación de los datos de la región de Navojoa, Sonora, México. Se partió de una pregunta principal ¿Cuáles son las ventajas que tiene el comercio exterior para las PYMES de Navojoa? Y de la hipótesis, entre más se desarrolle el comercio exterior en Navojoa mayor serán las ventajas para los empresarios navojoenses. Y tuvo como objetivo general, conocer las ventajas que tiene el comercio exterior para las PYMES de Navojoa. Se obtuvo información mediante la aplicación de un cuestionario, información que fue procesada con el paquete estadístico SPSS. Para el estudio fue necesario aplicar un cuestionario con 20 reactivos considerados los necesarios para recabar la información requerida. Para ello se determinó que la unidad de análisis son la PYMES exportadoras de Navojoa, con una población de 40 empresas exportadoras y se encuestaron a todas.

## RESULTADOS

La región sur de Sonora está compuesta por los valles del Yaqui y Mayo. En este último se enclava el municipio de Navojoa, se asienta en la cuenca hidrológica del Río Mayo y se ubica en la planicie costera del Golfo de California. Representa una de las zonas agrícolas más importantes de Sonora, en la cual se fue desarrollando una producción agrícola de exportación. De acuerdo al Censo de Población y Vivienda 2010, Navojoa cuenta con un total de 133,836 habitantes, distribuidos en 32 colonias y 13 fraccionamientos. La investigación parte de la hipótesis de que más se desarrolle el comercio exterior mayores serán las ventajas para los empresarios navojoenses, por lo que la variable, más desarrollo del comercio exterior de Navojoa, tuvo como indicadores, extenderse al exterior, calidad del producto, Imagen corporativa, lugar de establecimiento, desarrollo de la comunicación, asesoría, gestión de las dependencias oficiales y oportunidades para el comercio internacional.

La variable mayores ventajas para los empresarios navojoenses, tuvo como indicadores: Publicidad, nivel de ventas, aceptación del negocio, programa económico definido y concertado que responda a vocaciones regionales y programa de desarrollo tecnológico claro e incluyente. Sobre la variable más desarrollo del comercio exterior se encuestó a los empresarios sobre las dificultades que tienen para extenderse hacia el exterior, se encontró que están principalmente las exigencias de documentos y los trámites burocráticos y así lo manifestó el 50% de los encuestados, y el 42.5% opina que el costo de los trámites son demasiado altos, el resto opina que son otras las dificultades.

El 50% de los empresarios manifiesta estar conforme con las ganancias directas obtenidas con las ventas al comercializar al exterior y el resto simplemente dice estar satisfecho. Un 80% de los encuestados señala que la estrategia para atraer clientes es la calidad del producto y el 20% considera que son los precios

accesibles. Los encuestados consideran que la imagen de la empresa y la disposición de su negocio es muy importante para extenderse a otros países. La variable mayores ventajas para los empresarios navojoenses, se indagó lo siguiente: La falta de oportunidades para el comercio internacional es un impedimento para su desarrollo, en cuanto a que un 80 % de los funcionarios empresariales encuestados de Navojoa consideran que impulsar el comercio exterior tiene un impacto positivo en el desarrollo regional, que efectivamente, si tuvieran oportunidad de desarrollar el comercio exterior aportarían más al desarrollo regional, el resto se muestra indiferente.

En cuanto a la variable mayores ventajas para los empresarios navojoenses, el 75% los encuestados opina que la Publicidad es fundamental para elevar el nivel de ventas y aceptación del negocio. El nivel de ventas y aceptación del negocio son elementos asociados con el éxito de las negociaciones. Para el Programa económico definido y concertado que responda a vocaciones regionales, el 100% de empresarios del sur de Sonora manifiesta su interés de que el programa económico de los municipios responda al desarrollo regional. El 100% de los encuestados reconoce que el gobierno del Estado tiene programa de apoyo a las PYMES, como el programa de apoyo integral, y que apoya a diferentes sectores: a mujeres, jóvenes, otros. El 100% de los encuestados opina que por las características de la región, sobre todo por tener poca industrialización se requiere un Programa de desarrollo tecnológico claro e incluyente. El 70% de los empresarios considera la necesidad de infraestructura científica y tecnológica orientada y vinculada al desarrollo económico para lograr un mejor desarrollo en la localidad.

El 77.5% de los empresarios consideran que si existen las condiciones adecuadas para competir a nivel internacional en una diversidad de productos, en contra parte el 22.5% se mostró temeroso de la participación al exterior. Por otro lado los empresarios definen que la empresa competitiva debe contar con los recursos humanos, financieros, y de capacidad técnica y productiva para poder hacer frente a la competencia y que la exportación requiere de una empresa competitiva para tener éxito en el mediano y largo plazo. Implica encauzar los suficientes recursos (humanos, materiales, financieros) a esta actividad con el fin de convertir a la empresa en una empresa orientada a la exportación. Para el caso de Navojoa suman alrededor de 90 empresas consideradas como pequeñas y medianas empresas y de ellas 40 son las que exportan a diferentes países aprovechando los tratados y convenios internacionales que México tiene con el mundo.

## CONCLUSIONES

Una exportación es cualquier bien o servicio enviado a otra parte del mundo, con propósitos comerciales. La exportación es el tráfico legítimo de bienes y servicios nacionales de un país pretendidos para su uso o consumo en el extranjero. Las exportaciones pueden ser cualquier producto enviado fuera de la frontera de un Estado. El comercio exterior se define como el intercambio de bienes y servicios entre dos bloques o regiones económicas. El punto de partida para iniciar la exportación es contar con un producto competitivo que satisfaga las necesidades, gustos y preferencias del mercado meta mejor que la competencia. Es importante asegurarse de que su producto cuente con ventajas atractivas sobre sus competidores de tal manera que lo haga un producto único o diferenciable.

Los empresarios entienden por competitividad contar con los recursos humanos, financieros, y de capacidad técnica y productiva para poder hacer frente a la competencia y que la exportación requiere de una empresa competitiva para tener éxito en el mediano y largo plazo. “La competitividad internacional de un país se puede definir como la capacidad de producir y vender bienes y servicios al exterior como un medio para aumentar el ingreso real de su población” (Marcue, 7, 2012). Es decir que la competitividad se relaciona con elevar el nivel de vida que se materializa con la generación nuevos empleos. En Navojoa, Sonora el 44% de las empresas pequeñas y medianas son exportadoras, lo que permite que los empresarios estén satisfechos con los resultados de la comercialización y el impacto que esto tiene se relaciona con un mayor

beneficio para la población, como es el caso la generación de empleos, las contribuciones, entre otras. El comercio exterior si trae beneficios para los empresarios navojoenses y reconocen el impacto positivo en el desarrollo regional. El nivel de ventas y aceptación del negocio son elementos asociados con el éxito de las negociaciones.

Es de reconocer que los encuestados reconoce que el gobierno del Estado tiene programa de apoyo a las PYMES, como el programa de apoyo integral y que apoya a diferentes sectores: a mujeres, jóvenes, otros y al mismo tiempo los empresarios opina que por las características de la región, sobre todo por tener poca industrialización se requiere un programa de desarrollo tecnológico claro e incluyente. Por último los empresarios definen que la empresa competitiva debe contar con los recursos humanos, financieros, y de capacidad técnica y productiva para poder hacer frente a la competencia y que la exportación requiere de una empresa competitiva para tener éxito en el mediano y largo plazo. Implica encauzar los suficientes recursos (humanos, materiales, financieros) a esta actividad con el fin de convertir a la empresa en una empresa orientada a la exportación.

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# **COMO INFLUYE LA MOTIVACIÓN Y LA EFICIENCIA EN EL LOGRO DE LOS OBJETIVOS EN LOS DEPARTAMENTOS DE FINANZAS Y TOOL CRIB CASO: MOTORES DOMÉSTICOS DE PIEDRAS NEGRAS S. DE R.L. DE C.V.**

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## **RESUMEN**

*Una manera de que exista una buena relación de la empresa con el trabajador y una gran influencia en el desempeño sobresaliente para que se cumpla con los objetivos de la organización es la motivación laboral y la eficiencia. Esta investigación plantea la problemática que se presenta en los departamentos de Finanzas y Tool Crib de la empresa Motores Domésticos de Piedras Negras S de R. L de C.V; ya que no se están logrando los objetivos establecidos. Esta investigación tiene por objetivo determinar por medio de un análisis si la influencia de la motivación laboral y la eficiencia del personal son fundamentales para el logro de los objetivos departamentales. La metodología es de tipo descriptiva y los resultados obtenidos en la investigación de la población encuestada fueron: En cuanto en lo que se refiere a la motivación laboral se constata que de la población encuestada el 38% están motivados para desempeñar su trabajo en la obtención de los objetivos departamentales y el 62% consideran que existen áreas de oportunidad dado que poco están motivados. En cuanto a la eficiencia laboral se llega a la conclusión que la población encuestada el 37% consideran que son eficientes en el desempeño de su trabajo en la obtención de los objetivos departamentales y el 63% consideran que existen áreas de oportunidad dado que poco están motivados.*

**PALABRAS CLAVE:** Análisis, Motivación, Desempeño y Eficiencia

## **MOTIVATION AS INFLUENCES IN ACHIEVING GOALS IN THE DEPARTMENT OF FINANCE AND TOOL CRIB CASE: MOTORES DOMÉSTICOS DE PIEDRAS NEGRAS S. DE R.L. DE C.V.**

## **ABSTRACT**

*One way that there is a good relationship between the company and the worker and a great influence on the outstanding performance to ensure compliance with the objectives of the organization is to work motivation and efficiency. This research raises the issue presented in the departments of Finance and Tool Crib Motores Domésticos de Piedras Negras S R. L de C.V , as there are achieving their objectives. This research aims to determine through testing if the influence of work motivation and staff efficiency are fundamental to the achievement of departmental objectives. The methodology is descriptive and the results obtained in the investigation of the population surveyed were: As to what concerns the work motivation is found that of the population surveyed 38% are motivated to do their work in obtaining departmental objectives and 62% believe there are areas of opportunity because some are motivated. In terms of labor efficiency concludes that the population surveyed 37% believe they are efficient in carrying out their work*

*in obtaining departmental objectives and 63% believe that there are areas of opportunity because some are motivated.*

**JEL:** D2, MI, M10, M12, M19, L2, Y1

**KEYWORDS:** Analysis, Motivation, Performance and Efficiency

## INTRODUCCION

En las últimas décadas las sociedades industriales han sufrido algunos cambios económicos, culturales y sociales que han tenido un gran impacto en las distintas aéreas del desarrollo humano, afectando no solo la vida del ser humano sino también la relación que se tiene la empresa con el individuo. Este cambio requiere que las sociedades industriales sean dinámicas y que adapten al dicho cambio, que desarrollen en los empleados comportamientos dinámicos y eficientes para que sean capaces de satisfacer las necesidades específicas de un mercado exigente que opera en un medio ambiente dinámico y altamente competitivo. Este desafío no solo lo tiene la empresa, sino cada uno de los empleados que en ella trabajan.

Una forma de que exista una gran influencia en el desempeño sobresaliente de los trabajadores para que cumplan con los objetivos de la organización es la motivación laboral. La motivación es un elemento pero cobra un valor especial en el trabajo de gran importancia para la vida humana ya que es una actividad que ocupamos en la gran parte de nuestra vida por lo que es necesario estar motivados.

La motivación es uno de los factores más importantes y existe como mecanismo para lograr determinados objetivos y metas. Aplicándolo en el ámbito laboral se puede obtener un mejor desempeño en el trabajo, transmitirán de mejor manera la misión de la empresa. Para que esto suceda, cada empleado debe sentirse estimulado a proporcionar su mayor capacidad y para que este estímulo exista la empresa debe motivarle. El objetivo principal de cualquier empresa es alcanzar los estándares más altos de desempeño tanto en el ámbito productivo como el comportamiento de su personal. Por esta razón el objetivo de la presente investigación es determinar por medio de un análisis como influye la motivación y la eficiencia en el logro de los objetivos en los departamentos de servicios de finanzas y Tool Crib.

En la actualidad uno de los problemas más urgentes que encaran las empresas modernas es encontrar la manera de motivar al personal para que pongan más empeño en sus labores y aumentar la satisfacción y el interés en el trabajo. Debido a esto el problema que se presenta en los departamentos de Finanzas y Tool Crib es que no se están logrando los objetivos de la empresa, por lo que el fin de la presente investigación es determinar por medio de un análisis si la influencia de la motivación en la eficiencia del personal es fundamental para el logro de los objetivos en los departamentos antes mencionados. El objetivo de la presente investigación es determinar por medio de un análisis si la influencia de la motivación en la eficiencia del personal es fundamental para el logro de los objetivos en los departamentos de Finanzas y Tool Crib de la empresa Motores Domésticos de Piedras Negras S. de R.L. de C.V. mediante un instrumento de medición llamado encuesta.

## REVISIÓN LITERARIA

### Antecedentes de la Motivación Laboral

La motivación laboral surge por el año de 1700, en el viejo mundo europeo, cuando los antiguos talleres de artesanos se transformaron en fábricas donde decenas y centenares de personas producían operando máquinas; los contactos simples y fáciles entre el artesano y sus auxiliares se complicaron. Había que coordinar innumerables tareas ejecutadas por un gran número de personas y cada una de ellas pensaba de

manera distinta, empezaron los problemas de baja productividad y desinterés en el trabajo. Surge como alternativa ante los conflictos, la falta de entendimiento entre las personas, la desmotivación, la baja productividad y el desinterés, por mencionar algunos; es una alternativa que logró la mediación entre los intereses patronales y las necesidades o expectativas de los trabajadores, porque en donde existen varias personas laborando, las relaciones se complican y hay que emplear la cabeza para reflexionar, decidir y comunicar. El Psicólogo F: (Dorsch, 1988), menciona que la motivación es "el trasfondo psíquico e impulsor que sostiene la fuerza de la acción y señala la dirección a seguir". Los seres humanos actuamos siguiendo determinados móviles y buscando fines; siempre obedeciendo a motivaciones de diversos géneros. Se puede decir que la motivación es considerada como "el conjunto de las razones que explican los actos de un individuo" o "la explicación del motivo o motivos por los que se hace una acción".

Según (Schultz, 1995) sean hechos progresos muy importantes en las técnicas de reclutamiento, selección, asignación y capacitación de empleados. Pero ninguna de las actuales lograra la calidad del trabajo, a menos que el personal este motivado para rendir su máximo esfuerzo posible.

En 1970 el Dr. Rogelio Díaz Guerrero realizó encuestas que le demostraron que en México al 68% de los trabajadores, les gusta su trabajo (1988). En 1982, "el Centro de estudios educativos" encontró que el 83% de los trabajadores, se encontraban entre muy y bastante orgullosos de su trabajo. Estos estudios han concluido que él, problema en general no es, pues, el trabajo en sí, sino las relaciones humanas y las actitudes personales. De acuerdo al salario mínimo o inferior de México se considera que muchos de ellos tienen fuertes carencias en su alimentación, por lo tanto es comprensible que les importe poco su seguridad, el amor, la dignidad o su ausentismo laboral. Los lugares que ofrecen niveles elevados de salario y prestaciones al trabajador mexicano, además de seguridad física y estabilidad económica; demuestran que el personal se encuentra con demasiada necesidad de contacto social y búsqueda continúa de relaciones interpersonales. En estas organizaciones son muy dados a los festejos y la comunicación excesiva. A continuación aparecen algunas investigaciones nacionales e internacionales relacionadas con la motivación laboral: Un estudio realizado por (Asensio, 2008) menciona que el objetivo general es establecer cuáles son los factores motivacionales que influyen en los agentes de "merchandising" de los supermercados de la cabecera departamental de Zacapa.

Trabajó en los seis principales supermercados de Zacapa en donde tuvo como base a 20 supervisores de empresas proveedoras en esos puntos de venta. Como instrumento de investigación utilizó dos cuestionarios elaborados por el investigador con 16 preguntas abiertas. Estableció como resultados que los factores motivacionales que influyen en los colaboradores son las necesidades fisiológicas o básicas y de seguridad, así como características del puesto y prácticas organizacionales. Recomendó que se debe conocer los factores motivacionales para tomar en cuenta las necesidades reales del recurso humano así como que se evalúe periódicamente el personal para tener retroalimentación de su desempeño

Así mismo, (Palma, 2000) realizó un estudio en donde la motivación se encuentra como factor influyente en el desempeño laboral. La muestra se integró por la población de trabajadores de la planta de producción de pinturas más grande de Centroamérica. El grupo fue conformado por 118 hombres y 2 mujeres con edades comprendidas entre los 16 y 58 años y con más de tres meses de laborar en la empresa. Utilizó un cuestionario de motivación al logro del doctor Morales Madrid y el cuestionario de Evaluación del Desempeño elaborado por la empresa. Las variables que estudió fueron motivación al logro, nivel de aspiraciones, nivel de constancia en el trabajo, nivel de organización, métodos de trabajo y desempeño laboral. Concluyó que no existe correlación entre el desempeño laboral y motivación al logro por lo que recomendó el enriquecimiento del trabajo, crear programas que motiven al logro e identificar necesidades que se puedan utilizar como motivadores.

(Mejía, 2007 ), en su estudio descriptivo que tenía como objetivo identificar los factores que motivan a los

colaboradores, tanto de nivel administrativo como operativo de una empresa familiar de entretenimiento, trabajó con una muestra de 38 colaboradores utilizando un cuestionario de 13 preguntas. Los resultados indicaron que los colaboradores carecen de incentivos económicos y no económicos así como la necesidad de que la empresa los apoye a superarse profesionalmente, les brinde seguridad física y emocional. Recomendó implementar el programa de incentivos económicos y no económicos como método de motivación al mismo tiempo deben mejorar la comunicación entre jefes y subordinados.

La investigación realizada por (Bartolo, 2006), tuvo como objetivo general realizar un análisis del nivel de motivación del personal que se encuentra en un departamento ubicado en el área de exploración de una empresa paraestatal en la ciudad de Veracruz, México. La muestra fue basada en un censo ya que el personal del área de exploración cuenta con 37 empleados únicamente a los cuales se les hizo una encuesta que estudió cinco variables intrínsecas o motivacionales y siete variables extrínsecas o de higiene. Como recomendación a la empresa indicó que si la gerencia considera generar un nivel alto de motivación se deben apoyar los factores intrínsecos ya que según los trabajadores éstos son los más importantes que deben fomentar sin olvidar los factores extrínsecos que sirven como refuerzo.

### Marco Conceptual

(Donnelly, 1992), Define la Motivación es un término general que se aplica a todo tipo de impulsos, deseos, necesidades, aspiraciones, y fuerzas similares”. “Según (Koontz, H. y Werhrich , 1991). La motivación es el proceso de estimular a un individuo para que actúe, con lo cual cumplirá una meta deseada”. “Para (Robbins, 1998). La motivación es la voluntad de ejercer un esfuerzo persistente y de alto nivel en favor de las metas de la organización, condicionado por la habilidad del esfuerzo para satisfacer algunas necesidades individuales”. “En (Gibson, J. y Otros, 1990). Dice: A pesar de la importancia obvia de la motivación, resulta difícil definirla y aplicarla en las organizaciones. Una definición propone que la motivación tiene que ver con: 1) la dirección de la conducta; 2) La fuerza de la respuesta (ósea, esfuerzo) una vez que un empleado decide seguir un curso de acción; y 3) la persistencia de la conducta o por cuánto tiempo la persona sigue portándose de una manera en particular”.

(Rivas L. , 2010) “La motivación es una conducta impulsada por la realización de deseos y satisfacción de necesidades, un esfuerzo para lograr una meta determinada”. Motivación es el esfuerzo hacia una meta, se busca satisfacer una necesidad. Ya que las personas altamente motivadas pueden aportar incrementos sustanciales en ausentismo, impuntualidad etc. Por lo que debemos destacar el esfuerzo y persistencia la dirección de las metas y necesidades de la organización aplicando las teorías motivacionales para que sean de gran ayuda. Las necesidades no satisfechas crean tensión, y esto estimula los deseos del individuo. Según (Robbins, 1998). Una necesidad en nuestra terminología, significa algún estado interno que hacen parecer atractivos ciertos resultados.

Por su parte, (Chiavenato, 2000) la define como “el resultado de la interacción entre el individuo y la situación que lo rodea”. Según (Chiavenato, 2000) para que una persona esté motivada debe existir una interacción entre el individuo y la situación que este viviendo en ese momento, el resultado arrojado por esta interacción es lo que va a permitir que el individuo este o no motivado. Según (Stoner, 1996) define la motivación como “Una característica de la Psicología humana, incluye los factores que ocasionan, canalizan y sostienen la conducta humana. Lo que hace que las personas funcionen”. Desde mi parecer en esta definición el autor nos da a entender que la motivación viene siendo como un motor si lo comparamos con un automóvil, es decir, que si las personas se encuentran motivadas estas funcionan como el automóvil, en caso contrario habría que empujarlas, pero cuanta energía no se gastaría durante todo este proceso. Así mismo, (Mahillo, 1996) define la motivación como “el primer paso que nos lleva a la acción”. Entiendo esta definición como que para que el individuo realice sus acciones este debe de estar motivado, de lo contrario hay que empujarlo al igual que un carro cuando este se apaga, para que pueda realizar las acciones, esto también ocasiona desde mi parecer un gasto de energía enorme, lo que origina que los gerentes que no

tengan estrategias claras sobre la motivación de sus empleados pasen la mayor parte de su tiempo ocupado en como incentivar a estos trabajadores.

(Feldman, 1998) Dice que "el estudio de la motivación consiste en determinar por qué las personas buscan hacer determinadas cosas". Esto es, estudia los motivos que rigen las acciones de los individuos. Es interesante conocer el porqué de muchas de las acciones que rigen la vida de las personas y la respuesta es revelada a través de los motivos. "Si se conocen los motivos que originan una determinada conducta entonces, al ejercer cierta influencia para provocar o inhibir estos motivos, se podrá reforzar o quitar la conducta que dichos motivos originan". La motivación trascendente se orienta a satisfacer, en los otros, necesidades no demandadas. Trascender adquiere aquí un sentido nuevo: por beneficiar a otro, me aventuro a pasar por encima de mí mismo. (Pérez López, 1979) Las modernas concepciones gerenciales no consideran recomendable la utilización de la motivación negativa (la amenaza, el miedo), y, por lo general, proponen el castigo como último recurso para enfrentar conductas no deseadas. (Hellriegel, D. y Slocum, J., 2004), destaca que el castigo puede surtir efecto en el corto plazo, pero a largo plazo puede originar *recurrencia de la conducta indeseada, reacción emocional no deseada, conducta agresiva destructiva, desempeño apático y falta de creatividad, temor al administrador del castigo y rotación y ausentismo laboral*. En otros términos, la teoría de los dos factores de Herzberg afirma que:

La satisfacción en el cargo es función del contenido o de las actividades retadoras y estimulantes del cargo que la persona desempeña: son los factores motivacionales o de satisfacción. La insatisfacción en el cargo es función del contexto, es decir, del ambiente de trabajo, del salario, de los beneficios recibidos, de la supervisión, de los compañeros y del contexto general que rodea el cargo ocupado: son los factores higiénicos o de insatisfacción según se aprecia en la siguiente tabla.

Tabla1: Human Behavior of Work: Human Relations and Organizational Behavior

Factores Higiénicos	Factores Motivadores
<ul style="list-style-type: none"> <li>- Factores económicos: Sueldos, salarios, prestaciones.</li> <li>- Condiciones físicas del trabajo: Iluminación y temperatura adecuadas, entorno físico seguro.</li> <li>- Seguridad: Privilegios de antigüedad, procedimientos sobre quejas, reglas de trabajo justas, políticas y procedimientos de la organización.</li> <li>- Factores Sociales: Oportunidades para relacionarse con los demás compañeros.</li> <li>- Status: Títulos de los puestos, oficinas propias, privilegios.</li> <li>- Control técnico.</li> </ul>	<ul style="list-style-type: none"> <li>- Tareas estimulantes: Posibilidad de manifestar la propia personalidad y de desarrollarse plenamente.</li> <li>- Sentimiento de autorrealización: Certeza de contribuir en la realización de algo de valor.</li> <li>- Reconocimiento de una labor bien hecha: La confirmación de que se ha realizado un trabajo importante.</li> <li>- Logro o cumplimiento: La oportunidad de realizar cosas interesantes.</li> <li>- Mayor responsabilidad: El logro de nuevas tareas y labores que amplíen el puesto y brinden un mayor control del mismo.</li> </ul>

Fuente: (Keith Davis, 1979)

De la teoría de Herzberg se deriva el concepto de Job enrichment (enriquecimiento del trabajo) que supone diseñar el trabajo de un modo más ambicioso de modo que permita satisfacer motivos de más alto valor. Para lograrlo se deben aplicar los siguientes principios (Engel y Redmann, 1987)

Suprimir controles.

Aumentar la responsabilidad sobre las tareas a desarrollar.

Delegar áreas de trabajo completas.

Conceder mayor autoridad y mayor libertad.

Informar sobre los avances y retrocesos.

Asignar tareas nuevas y más difíciles.

Facilitar tareas que permitan mejorar.

### Dimensiones de la Motivación

De lo hasta ahora expuesto se deduce que la motivación tiene tres dimensiones. De acuerdo los autores (Muchinsky, P., Robbins y Gibson, 2000), identifican esas tres dimensiones: *intensidad* (o fuerza), *dirección* (u orientación) y *persistencia* (o perseverancia).

(Blum, Milton y James Naylor, 1999), presentan una interesante síntesis sobre los hechos que hacen complejos tanto el fenómeno de la motivación como cualquier intento de estudiarla. Hay una frase muy buena de Albert Einstein que dice: “Hay una fuerza motriz más poderosa que el vapor, la electricidad y la energía atómica: la voluntad”. Establecer incentivos y sistemas de motivación que cubran expectativas reales de los miembros de la empresa es vital, tener estrategias motivacionales es básico para que los empleados se involucren y comprometan. El crear hábitos institucionales en los que diariamente se valore el esfuerzo del trabajador y sobre todo se humanice el trato, la clásica “palma en el hombro” es un detalle que anima al miembro del grupo y más si quien la proporciona tiene una jerarquía importante en la empresa.

### Motivación en Eficiencia de Logro de Objetivos

Dado que todas las empresas están empeñadas en producir más y mejor en un mundo competitivo y globalizado, la alta gerencia de las organizaciones tiene que recurrir a todos los medios disponibles para cumplir con sus objetivos. Estos medios están referidos a: planeamiento estratégico, aumento de capital, tecnología de punta, logística apropiada, políticas de personal, adecuado uso de los recursos, etc.

En dicho contexto, la motivación del personal se constituye en un medio importante para apuntalar el desarrollo personal de los trabajadores y, por ende, mejorar la productividad en la empresa.

### Motivación y Conducta

Con el objeto de explicar la relación motivación-conducta, es importante partir de algunas posiciones teóricas que presuponen la existencia de ciertas leyes o principios basados en la acumulación de observaciones empíricas. Según Chiavenato, existen tres premisas que explican la naturaleza de la conducta humana. Estas son:

- a) El comportamiento es causado.
- b) El comportamiento es motivado.
- c) El comportamiento está orientado hacia objetivos

Para la mejor comprensión de los recursos humanos en el ámbito laboral, es importante conocer las causas que originan la conducta humana. El comportamiento es causado, motivado y orientado hacia objetivos. En tal sentido, mediante el manejo de la motivación, el administrador puede operar estos elementos a fin de que su organización funcione más adecuadamente y los miembros de ésta se sientan más satisfechos; en tanto se controlen las otras variables de la producción. Al respecto, (Stoner, James; Freeman, R. Edward y Gilbert Jr, Daniel R., 1996), señalan que “los gerentes y los investigadores de la administración llevan mucho tiempo suponiendo que las metas de la organización son inalcanzables, a menos que exista el compromiso permanente de los miembros de la organización. La motivación es una característica de la psicología humana que contribuye al grado de compromiso de la persona.” En ese mismo contexto, Judith Gordon señala que: “todos los administradores enfrentan un reto enorme: motivar a los empleados para que produzcan los resultados deseados, con eficiencia, calidad e innovación”.

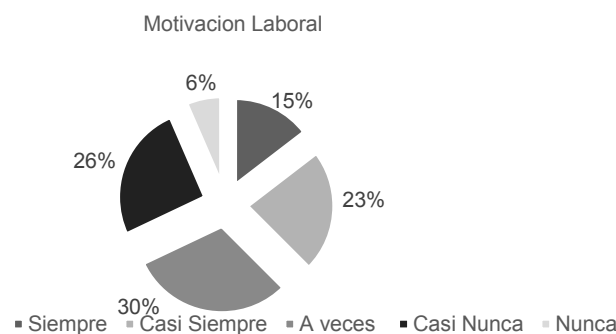
## METODOLOGÍA

La presente investigación es de tipo descriptivo ya que presenta hechos a partir de un criterio o modelo teórico definido previamente para darle solución al problema a través de información obtenida de la organización. El lugar en el que se realizara la investigación será en la empresa Motores Domésticos de Piedras Negras S. de R.L. de C.V. Ubicada en Parque Industrial la Amistad No s/n y está delimitada al periodo de Enero a Noviembre del 2013. La población de esta investigación es con los trabajadores de los departamentos de Finanzas y Tool Crib tanto de sexo masculino como femenino con edades comprendidas entre los 20 a los 40 años. La muestra de esta investigación será el 100% de alrededor de 32 empleados de los departamentos antes mencionados. El instrumento de medición que se utilizara será un cuestionario con 28 ítems en la escala de Likert que permitieron obtener información de los empleados de los departamentos sujetos de esta investigación.

## RESULTADOS

Los resultados de esta investigación se graficaron en función de los factores que fueron medidos los cuales están considerados en dos variables que son la motivación laboral y la eficiencia en el logro de los objetivos departamentales que se describen a continuación.

Figura 1: Variable Motivación

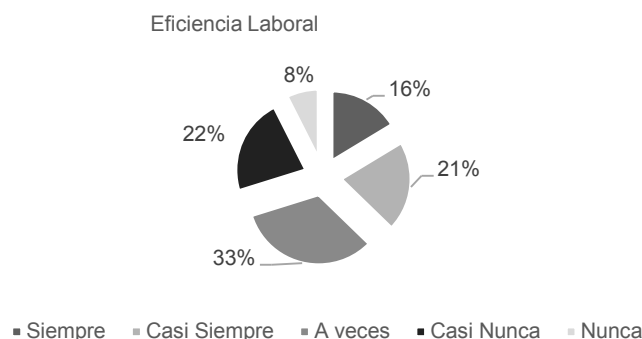


Fuente: Elaborado por el investigador

representa los resultados obtenidos que corresponden a la variable de Motivación Laboral. Como se puede observar 38% de la población encuestada manifiestan que siempre y casi siempre se sienten motivados en el trabajo y el 32% casi nunca y nunca están motivados y el 30% Algunas veces se sienten motivados.



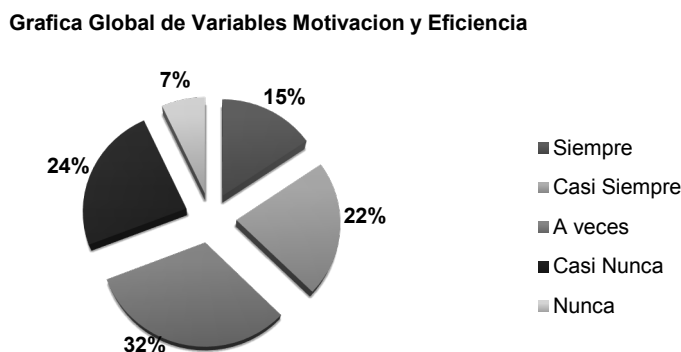
Figura 2: Variable Eficiencia



Fuente: Elaborado por el investigador

En esta figura se muestra la representación de la gráfica de los resultados obtenidos que corresponden a la Variable de Eficiencia Laboral. Como se puede observar el 37% de la población encuestada manifiestan que siempre y casi siempre son eficientes en la realización de sus actividades relacionados con los objetivos departamentales y el 27% mencionaron que casi nunca y nunca son eficientes y el 32% que algunas veces lo hacen.

Figura 3: Grafica Global De Variable Motivación Y Eficiencia



Fuente: Elaborado por el investigador

En esta figura se muestra la representación de la gráfica global de los resultados globales obtenidos que corresponden a las dos Variables de Motivación y Eficiencia Laboral. Como se puede observar 37% de la población y el 31% manifestaron que siempre y casi siempre no están motivados y eso no incrementa la eficiencia en el logro de los objetivos departamentales y el 32% afirmaron que en algunas veces lo hacen.

## CONCLUSIONES

El trabajador motivado sobre la base de sus propios intereses, sus vivencias, estar en las mejores condiciones para desempeñar de manera eficiente sus actividades laborales de ahí la importancia que el jefe conozca bien a sus trabajadores, que tenga una buena relación y del medio social del cual son parte, para que respondan de manera eficientemente sus actividades laborales y que se logren los objetivos de la organización. Una buena forma de motivar a los trabajadores es reconociendo su esfuerzo y desempeño laboral; Así el trabajador mostrara mayor interés en su trabajo y lo desempeñara de mejor manera posible.

En cuanto en lo que se refiere a la motivación laboral se constata que de la población encuestada el 38% están motivados para desempeñar su trabajo en la obtención de los objetivos departamentales y el 62% consideran que existen áreas de oportunidad dado que poco están motivados. En cuanto a la eficiencia laboral se llega a la conclusión que la población encuestada el 37% consideran que son eficientes en el desempeño de su trabajo en la obtención de los objetivos departamentales y el 63% consideran que existen áreas de oportunidad dado que poco están motivados.

### Respuestas a las Preguntas de Investigación

*¿Los trabajadores consideran que la motivación influye en el logro de los objetivos de la organización? Aunque existen pocas acciones que motiven a los trabajadores de la empresa estos, están conscientes que la motivación si incide en el logro de los objetivos departamentales ¿Qué induce a las personas a comportarse, pensar o sentir de una determinada manera que tiene una relación con los objetivos departamentales? La mejor manera de motivar a los empleados es el mejoramiento económico, prestaciones como el ahorro, utilidades anuales, aguinaldo, rifas, viajes, eventos sociales. ¿Cuáles son algunos factores que incrementan la eficiencia en los trabajadores para producir más y mejor? La relación entre jefe y subordinado, mejoramiento en las relaciones interpersonales, actualización permanente, fomentar una cultura de valores relacionada con principios que la dedicación, el esfuerzo, compromiso y la responsabilidad en el trabajo entre otros.*

### Recomendaciones

Sabemos que la motivación en el proceso laboral es muy importante y es en donde se generan algunos intereses que mantendrán la atención y el mejor desempeño en cuanto a la eficiencia del individuo en las actividades que realice por lo que se sugiere:

Levantar un informe de necesidades básicas de tal manera que se considere mejorar las condiciones económicas y calidad de vida de las personas.

Se les recomienda crear un sistema de reconocimiento por labor cumplida, para estimular el esfuerzo y la dedicación en la actividad que se desempeña y mejorar el nivel de eficiencia.

Planificar talleres de motivación al logro y desarrollo personal que les permita elevar la autoestima deseos de superación y eficiencia.

Promover actividades de mejoramiento profesional que estimulen al personal a desarrollarse eficientemente en la organización.

Organizar actividades recreativas donde se les brinde la posibilidad a todo el personal de participar activamente y unir lazos de amistad y cooperación.

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# DIAGNÓSTICO DE LOS FACTORES QUE INFLUYEN EN LA COMPETITIVIDAD DE LAS EMPRESAS DE ALOJAMIENTO

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## RESUMEN

*En la actualidad, las empresas que desarrollan actividades relacionadas al turismo, están inmersas en un mundo globalizado, caracterizado por la aparición de mercados más competitivos y clientes mejor informados y más exigentes; lo que las ha obligado a diseñar e implementar estrategias innovadoras con el objetivo de mejorar su desempeño, rentabilidad, y su posición frente a sus competidores. Bajo este contexto, en este estudio se analiza cuáles son los factores que influyen en la Competitividad de las empresas de alojamiento de la Provincia de Pastaza - Ecuador, desde el punto de vista de gerentes y propietarios, con el objetivo de determinar cuáles son las variables más importantes sobre las que se deben diseñar las estrategias que les permitan ser más competitivas y obtener mejores resultados. El modelo subyacente utilizado para aplicar las encuestas, fue el Diamante de Porter, enriquecido con otras variables de otros estudios que analizan la competitividad en la industria hotelera. Los resultados muestran que casi todas las variables tienen una influencia directa en cada categoría de empresa de alojamiento, encontrando diferencias significativas en las variables: innovación, capital de inversión y recursos turísticos y culturales.*

**PALABRAS CLAVE:** Competitividad, Hotelería, Competitividad Turística, Gestión Hotelera

## DIAGNOSIS OF THE FACTORS INFLUENCING THE COMPETITIVENESS OF HOSPITALITY COMPANIES

### ABSTRACT

*Currently, companies developing tourism related activities, are immersed in a globalized world, characterized by the appearance of better informed and more demanding and competitive markets and customers; which has forced them to design and implement innovative strategies to improve their performance, profitability, and its position compared to its competitors. In this context, this study analyzes the factors influencing the competitiveness of hospitality companies (hotels) in Pastaza Province - Ecuador, from the point of view of managers and owners, in order to determine which variables are most important of which must design strategies to become more competitive and to obtain better results. The underlying model used to implement the survey, was the Porter Diamond, enriched with other variables from other studies that analyze the competitiveness in the hospitality industry. The results show that almost all variables have a direct influence on each category of these companies, finding significant differences in the variables: innovation, capital investment and tourism resources and cultural*

**JEL:** M10, D60

**KEYWORDS:** Competitiveness, Hospitality, Tourism Competitiveness Hotel Management

## INTRODUCCIÓN

En los últimos años, la competitividad de las empresas ha sido un tema de gran interés para muchos estudiosos de la Economía y los Negocios, debido principalmente a los nuevos retos que enfrentan las empresas hoy en día. Factores como la globalización, las tecnologías de información, la nueva generación de clientes mejor informados y más exigentes y la aparición de mercados con actores cada vez más competitivos, han obligado a la mayoría de empresas a buscar mecanismos que permitan mejorar su posición frente a sus competidores, con el objetivo de obtener mayores ganancias. La mayoría de estudios relacionados a la competitividad, se han desarrollado en empresas de manufactura y sectores relacionados, y solo en años recientes, los investigadores comenzaron a examinar la competitividad internacional en el sector de los servicios, y principalmente en los destinos turísticos y la industria hotelera (Tsai H., Sonh H. & Wong K., 2009), toda vez que, la presencia de hoteles en un territorio determinado, contribuye a la generación de empleo y tiene un efecto indirecto sobre el medio ambiente que los rodea; además, da soporte a otras actividades turísticas, mejora el bienestar de la gente en las áreas de influencia turística y revitaliza una serie de actividades económicas que pueden desaparecer sin la presencia de un Hotel (Carmona G., 2012).

Bajo este contexto; y, tomando en cuenta que el turismo es una actividad clave para el desarrollo económico de cualquier nación, ciudad o destino turístico, este estudio pretende determinar cuáles son los factores que influyen en la competitividad de las empresas de alojamiento de la Provincia de Pastaza, desde el punto de vista de los gerentes y propietarios de estos establecimientos. El objetivo principal es sentar las bases que permitan diseñar un sistema de gestión estratégica que, en base a los resultados de este diagnóstico y al análisis de estudios similares realizados en otros países, permita mejorar la competitividad de las empresas del sector hotelero de la Provincia de Pastaza, considerando además que este sector es uno de los componentes importantes de toda actividad turística.

## REVISIÓN DE LA LITERATURA

### Competitividad

La competitividad se define como la habilidad de una organización para obtener y mantener ventajas comparativas, que le permitan alcanzar, sostener y mejorar una determinada posición en un ambiente socioeconómico (Carmona G., 2012, Tomado de Porter 2005). La competitividad es un concepto amplio que puede ser observado desde diferentes perspectivas; sin embargo, la literatura provee dos connotaciones de este concepto: macro y micro. Desde una perspectiva macro, la competitividad es un asunto de interés a nivel de naciones, cuyo objetivo principal es el de mejorar el ingreso real de toda la comunidad (Gomezelj D., 2006). Desde una perspectiva micro, este concepto es visto como un fenómeno a nivel de empresas, donde la competitividad se define como la habilidad de una organización para competir, crecer y ser rentable; en otras palabras, la capacidad de las empresas para producir, de forma rentable, bienes y servicios que satisfagan las necesidades de un mercado. Aunque el concepto a nivel micro es ampliamente aceptado, a un nivel macro, la competitividad de una nación, no está definida claramente y no existe un concepto universalmente aceptado (Hategan D., 2012).

A pesar de todo esto, la investigación sobre competitividad, tuvo un impulso importante con los trabajos desarrollados por Michael Porter. Una de sus obras más importantes relacionadas a este tema es “La Competitividad de las Naciones” (1990), donde este autor define la Competitividad de una Nación como su capacidad de mantener una posición de ventaja frente a otras naciones, en los sectores industriales clave. La competitividad de una nación depende además de la capacidad de innovación que tengan sus industrias. Como resultado de sus estudios, desarrolló un modelo que determina cuáles son los factores que influyen

en la ventaja competitiva que puede alcanzar una empresa y en consecuencia una nación; este modelo se denomina “El Diamante de Porter”. De acuerdo a este modelo, la capacidad para innovar se ve afectada por cuatro grandes atributos: condiciones de los factores, condiciones de la demanda, sectores afines y auxiliares, y estrategias, estructura y rivalidad de las empresas (Porter M., 1990). Las condiciones de los factores hacen referencia a los factores de producción que posee una nación. El autor reconoce dos tipos de factores: básicos y avanzados. Los factores básicos se refieren a recursos naturales, clima, localización y demografía. Los factores avanzados son aquellos aspectos relacionados a comunicaciones, infraestructura, habilidades sofisticadas y facilidades para la investigación y desarrollo; todos ellos necesarios para competir en una industria. En relación a las condiciones de la demanda, las empresas suelen ser más sensibles a las necesidades de sus clientes más cercanos, por lo tanto, las características de la demanda interna son particularmente importantes al momento de configurar los atributos de diferenciación de los productos de fabricación nacional y en la creación de presiones para la innovación y la calidad. Los sectores auxiliares y afines hacen referencia a la presencia o ausencia en la nación de proveedores y empresas auxiliares que sean internacionalmente competitivas. Finalmente, la estructura y rivalidad de las empresas hace referencia a las estructuras, metas, prácticas empresariales, actitudes individuales, y la intensidad de la rivalidad dentro del sector de negocio (Grant R., 1990).

### Competitividad en el Sector Hotelero

La competitividad de una nación, depende del desempeño de sus empresas, dentro de las cuales están incluidas las empresas de la industria hotelera. Esta industria se beneficia del crecimiento y estabilidad de los destinos turísticos, además del desarrollo de las comunidades en general. Sin embargo, existen muchos otros factores que determinan la competitividad de un hotel: procesos, salidas, resultados, etc., (Tsai H., Sonh H. & Wong K., 2009). Tsai et al. (2009), realizaron una investigación exhaustiva relacionada a los factores que influyen de la Competitividad de los Hoteles, y destinos turísticos, así como los principales modelos que se han creado para medir la competitividad en este sector. Luego de un profundo análisis de varios estudios, los autores concluyeron que, los factores más importantes que afectan la competitividad de un hotel son: características del destino turístico, talento humano (nivel de preparación y entrenamiento), tecnología, estrategia empresarial, productividad, capital, calidad del servicio, imagen, alianzas estratégicas, costos operacionales, condiciones del mercado, condiciones de la demanda, precio, características físicas, y gestión de los procesos.

Este estudio se complementa con otros que analizan la influencia de diferentes factores internos y externos que influyen sobre la competitividad de las empresas hoteleras; por ejemplo, Ivanovic, Mikinac, & Perman (2011), señalan que, la implementación del CRM (Customer Relationship Management), desde el punto de vista estratégico y tecnológico, es un componente indispensable para el funcionamiento de las empresas en mercados globales. Por otro lado, Sanchez, Leon, Gutierrez (2010), manifiestan que, la comunicación entre trabajadores y líderes se considera la variable más significativa que impulsa el empoderamiento; una característica vital en la industria hotelera que permitirá al talento humano que trabaja en ella, ofrecer un excelente servicio e incrementar la competitividad de la misma. Para Metaxas (2009), el marketing de lugares (place marketing), es un proceso estratégico con varias fases de desarrollo que lleva a la creación de un destino atractivo y competitivo, sin embargo, para Cegarra J., & Martínez-Martínez A., (2009), la implementación de este tipo de iniciativas, aunque son importantes, no son suficientes para mejorar la competitividad de los hoteles.

La gestión del conocimiento contribuye también a establecer ventajas competitivas sobre los competidores dentro de la industria hotelera y el turismo (Bouncken, & Sungsoo Pyo, 2002) Además de todo esto, el ambiente complejo e impredecible en el que operan actualmente las empresas hoteleras, obliga a los gerentes y propietarios a utilizar modelos y herramientas cuantitativas y cualitativas para la toma de decisiones con el objetivo de disminuir la incertidumbre (Raguz, Pavlić & Svilokos 2011) y garantizar así su permanencia en el mercado y la obtención de una mayor competitividad. Tomando como base la literatura citada, el presente estudio busca determinar qué factores internos y externos inciden sobre la

competitividad de las empresas hoteleras de la provincia de Pastaza, tomando como referencia el modelo de Porter y otras variables complementarias que se han incluido en este modelo.

## METODOLOGÍA

La metodología aplicada para realizar este estudio, se compuso de dos fases. En la primera fase se realizó una investigación secundaria, para determinar el número de establecimientos hoteleros registrados en el Catastro del Ministerio de Turismo del Ecuador. En la segunda fase se realizó una investigación de campo exploratoria-inductiva, con la aplicación de una encuesta personal, aplicada a los gerentes y propietarios de establecimientos hoteleros de la Provincia. Esto permitió conocer de forma directa su punto de vista sobre los factores que influyen en la competitividad de sus establecimientos.

Tabla 1: Estructura del Cuestionario

Vértice del Diamante de Porter	Variable a Ser Evaluada
Condiciones de los Factores	Recursos Naturales Recursos Turísticos y culturales Infraestructura Recursos Humanos Nivel de Seguridad
Sectores de Apoyo y relacionados	Conocimiento del Know How Turístico Proveedores de Transporte Proveedores de alimentos y bebidas Proveedores de material y equipo de oficina Proveedores de Servicios básicos Proveedores de servicios de mantenimiento y limpieza Proveedores de Servicios Médicos Proveedores de Servicios Financieros Centros de Diversión (Bares, discotecas, etc) Restaurantes y Cafeterías Intermediarios de servicios turísticos (agencias, operadoras) Valor Agregado Tecnología
Estrategia, estructura y rivalidad de las empresas	Diseño y ejecución de Estrategias Modelo de negocio Capital Intelectual (Talento Humano) Precio Cultura organizacional Estructura organizativa Flexible Conocimiento del Mercado Responsabilidad Social empresarial (velar por el cuidado del medio ambiente promover proyectos de carácter social) Mejoramiento Continuo de procesos productivos Satisfacción de clientes Innovación Certificaciones de Calidad Adaptación rápida al cambio Estrategias de Marketing (Segmentación, Posicionamiento, Promoción) Capital de Inversión
Gobierno	Servicios prestados por el Gobierno Planificación Estratégica de desarrollo turístico Promoción Turística
Todos los Vértices	Estrategias y estructuras empresariales Rivalidad (Competencia entre empresas de alojamiento) Sectores de apoyo al sector turístico (proveedores) Sectores que bienes y servicios para empresas de alojamiento (agencias, operadoras, etc) Características de los turistas Apoyo del Gobierno

*Esta tabla muestra las distintas variables analizadas dentro de cada uno de los vértices del Modelo de Porter utilizado. Aunque no está presente el vértice Condiciones de la Demanda, las variables para medirlo se han incluido en el componente: Estrategia, estructura y rivalidad de las empresas*



### Técnicas De Recolección De Información

*Datos Primarios:* Son los datos que el investigador obtiene de primera mano; es decir, directo de la fuente de información. Los datos se obtuvieron utilizando un cuestionario, estructurado en base al Diamante de Porter (Betancort B. & Fernandez H., 2002), al cual se han añadido otras variables y factores tomados de diferentes estudios de la competitividad en empresas de alojamiento y destinos turísticos. La estructura del cuestionario fue la siguiente:

*Datos Secundarios:* Son los datos ya investigados u obtenidos de otras fuentes. Los sitios web del ministerio de Turismo y el INEC fueron las fuentes secundarias principales de esta investigación. La información que se obtuvo fue el listado de hoteles registrados en el catastro del Ministerio de Turismo del Ecuador, la categoría a la que pertenecen y el tipo de establecimiento: Hotel, Hostería, Hostal, Hotel residencia, Hostal residencia, y Cabaña. La encuesta se aplicó por igual a los gerentes y propietarios de todas las empresas de alojamiento, sin embargo, para el análisis estadístico, se tomó en cuenta el tipo de establecimiento encuestado.

### Muestra

Al realizar la investigación secundaria, se pudo observar que, en el Catastro del Ministerio de Turismo ecuatoriano se encuentran registrados 55 establecimientos hoteleros. Luego de un análisis de costos, y por la importancia de obtener información confiable, se decidió realizar la investigación en todos los establecimientos registrados, convirtiéndose este número entonces, en la población de estudio. Para obtener la información, se solicitó una cita con el gerente o propietario de cada uno de estos establecimientos, para explicar brevemente los objetos de la investigación y para aplicar la encuesta. Se obtuvo respuesta favorable del 70% de los encuestados. Aunque no se pudo obtener una respuesta favorable del total de la población de estudio, el 70% que sí respondió, puede utilizarse de forma confiable para estimar los resultados de la población.

## **RESULTADOS**

Los resultados obtenidos, fueron sometidos a un análisis estadístico descriptivo, que consistía en analizar las respuestas obtenidas en cada variable por cada tipo de establecimiento: hotel, hostería, hostal y pensión; en la tabla 2 se muestran los resultados de las variables del primer componente del modelo de Porter utilizado: condiciones de las factores. Como puede observarse, cada tipo de empresa asigna una calificación diferente a una misma variable. Para determinar si estas diferencias se deben a errores de muestreo o realmente representan una diferencia significativa, se aplicó la prueba estadística no paramétrica de Kruskal Wallis a todas las variables analizadas, toda vez que, la mayoría de variables no presentan una distribución normal, un supuesto imprescindible si desea aplicar pruebas paramétricas. Se utilizó la prueba estadística de Kolmogorov-Smirnov para determinar la normalidad de todas las variables. La hipótesis nula de la que se parte para aplicar las pruebas estadísticas mencionadas, es que no existe diferencia en las medias que asignan cada tipo de establecimiento a cada una de las variables:  $\mu_1 = \mu_2 = \mu_3 = \mu_4$

Tabla 2: Análisis Descriptivo de las Variables Correspondientes al Componente Condiciones de los Factores

Tipo de Establecimiento		Componente Condiciones de los Factores					Seguridad
		Recursos Naturales	Recursos Turísticos y Culturales	Infraestructura	Recursos Humanos	Conocimientos del Know How Turístico	
Hotel	Media	4,33	4,33	4,20	3,20	4,00	4,50
	Desv. típ.	,816	1,033	1,304	1,304	,894	,837
Hosteria	Media	4,22	4,67	3,22	3,67	3,88	4,33

	Desv. típ.	,833	,500	1,787	1,581	1,356	1,118
Hostal	Media	4,00	3,95	3,37	3,26	2,89	3,58
	Desv. típ.	1,054	,848	1,165	1,195	1,329	1,071
Pension	Media	2,80	2,80	3,20	3,20	3,40	3,40
	Desv. típ.	1,304	1,095	,837	1,304	,894	1,140
Total	Media	3,95	4,03	3,42	3,34	3,34	3,87
	Desv. típ.	1,075	,986	1,308	1,279	1,279	1,105

*Estadísticas Descriptivas del primer componente del Modelo utilizado. Los resultados están agrupados por cada una de las categorías de empresas de alojamiento.*

Al aplicar la prueba estadística, la mayoría de variables no mostraron una diferencia significativa a un nivel de confianza del 5%; a excepción de tres: Recursos Turísticos y Culturales, Innovación y capital de Inversión; los resultados se pueden observar en la tabla 3:

Tabla 3: Variables Que Muestra Diferencias Significativas

Estadísticos de Contraste <sup>a,b</sup>			
	Recursos Turísticos y Culturales	Innovación	Capital de Inversión
Chi-cuadrado	11,405	8,069	9,507
Gl	3	3	3
Sig..	,010	,045	,023

*a. Prueba de Kruskal-Wallis; b. Variable de agrupación: Tipo de Establecimiento. La Significancia (Sig.) está evaluada a un nivel de confianza del 0.05*

Los resultados obtenidos nos obligan a realizar un análisis más profundo de estas variables en función de cada tipo de establecimiento, con el objetivo de determinar las causas que subyacen a estas diferencias obtenidas.

### Recursos Turísticos y Culturales

Esta variable hace referencia a los distintos atractivos turísticos y culturales con los que cuenta la Provincia y que podría influir sobre la Competitividad de las empresas de alojamiento. Los resultados muestran que, todas las empresas califican como importante la influencia de esta variable sobre la competitividad (media = 4.03); sin embargo, al analizar las respuestas por tipo de establecimiento, podemos observar que las pensiones asignan una importancia muy baja a la misma variable (media = 2.8).

Tabla 4: Estadísticas Descriptivas de la Variable Recursos Turísticos y Culturales

Estadísticos Descriptivos					
	N	Media	Desviación típica	Mínimo	Máximo
Recursos Turísticos y Culturales	39	4,03	,986	1	5

*Estadísticas descriptivas de la variable Recursos Turísticos y Culturales, sin hacer distinción por tipo de establecimiento*

Tabla 5: Estadísticas Descriptivas de la Variable Recursos Turísticos y Culturales Por Tipo de Establecimiento

	N	Media	Desviación Típica	Mínimo	Máximo
Hotel	6	4,33	1,033	3	5
Hosteria	9	4,67	,500	4	5
Hostal	19	3,95	,848	2	5
Pension	5	2,80	1,095	1	4
Total	39	4,03	,986	1	5

*Estadísticas descriptivas de la variable Recursos Turísticos y Culturales, haciendo distinción por tipo de establecimiento*

La prueba estadística de Kruskal-Wallis aplicada sobre estos datos, arroja un valor  $p = 0.010$ ; a un nivel de confianza del 95%. Este resultado muestra que existe una diferencia importante entre las medias por tipo de establecimiento; es decir, las empresas de alojamiento, categorizadas como pensiones y hostales, no creen que esta variable tenga una gran influencia sobre su competitividad.

### Innovación

A través de esta variable se midió la percepción que tienen los gerentes y propietarios de empresas de alojamiento sobre el impacto que pueden tener los procesos de innovación que se ejecuten en sus empresas y la competitividad de las mismas. Los resultados obtenidos muestran que no todos los tipos de establecimientos hoteleros creen que la implementación y ejecución de procesos de innovación afecten en gran medida la competitividad que pueden tener en el mercado en el que se desempeñan; las diferencias más importantes se encuentran entre los hoteles y el resto de categorías.

Tabla 6: Estadísticas Descriptivas de la Variable Innovación Por Tipo de Establecimiento

	N	Media	Desviación típica	Mínimo	Máximo
Hotel	5	5,00	,000	5	5
Hosteria	9	3,33	1,225	2	5
Hostal	19	3,84	1,385	1	5
Pension	5	3,60	,548	3	4
Total	38	3,84	1,242	1	5

*Estadísticas descriptivas de la variable Innovación, haciendo distinción por tipo de establecimiento*

La prueba estadística aplicada a esta variable, arroja un valor de  $p = 0,45$ ; a un nivel de confianza del 95%, lo que indica que, existe una diferencia significativa entre las medias de cada tipo de establecimiento; se necesita hacer un análisis más profundo para determinar las causas de estas diferencias.

### Capital de Inversión

La variable capital de inversión mide la percepción que tienen los gerentes y propietarios de establecimientos hoteleros, sobre el impacto que puede tener este capital sobre la competitividad de su empresa. En este estudio, el capital de inversión se define como la cantidad de dinero que las pequeñas y medianas empresas pueden obtener a través de endeudamiento con entidad financieras para costear sus activos fijos productivos. Los resultados muestran que, los hoteles y pensiones son los que asignan una mayor importancia a esta variable:

Tabla 7: Estadísticas Descriptivas de la Variable Capital de Inversión Por Tipo de Establecimiento

	N	Media	Desviación Típica	Error Típico	Mínimo	Máximo
Hotel	5	5,00	,000	,000	5	5
Hosteria	9	3,89	1,453	,484	1	5
Hostal	19	3,47	1,307	,300	1	5
Pension	5	4,40	,548	,245	4	5
Total	38	3,89	1,269	,206	1	5

*Estadísticas descriptivas de la variable Capital de Inversión, haciendo distinción por tipo de establecimiento*

La prueba Kruskal-Wallis aplicada a esta variable corrobora lo expuesto en el párrafo anterior, puesto que, a un nivel de confianza del 95%, se obtiene un valor  $p = 0,23$ ; es decir, existe una diferencia significativa en las medias de los valores que asigna cada tipo de establecimiento a esta variable.

## Discusión

Los resultados encontrados en el presente estudio, corroboran los supuestos y resultados empíricos de muchos estudios relacionados a los factores que influyen en la competitividad de empresas turísticas; sin embargo, en este caso particular, las variables Recursos Turísticos, Innovación y Capital de Inversión, muestran diferencias significativas, obligando a realizar un análisis más profundo que permita detectar las causas subyacentes que expliquen las diferencias encontradas en las valoraciones que da cada tipo de establecimiento a estas variables. Para esto se realizó una entrevista a profundidad con algunos de los gerentes para analizar cómo influyen estas variables sobre la competitividad de sus empresas. En estas entrevistas, algunos gerentes y administradores, señalan que, los recursos turísticos y culturales no influyen de manera importante para la competitividad de las pensiones, ya que, su mercado objetivo son aquellos turistas que están de paso y no se quedan mucho tiempo en la ciudad; es decir, turistas que no son atraídos por los atractivos turísticos de la zona de estudio.

Por otro lado, con respecto a la innovación, la diferencia más importante se encontró entre los hoteles y el resto de categorías; la razón principal puede estar en el nivel competitivo en el que se desenvuelven los hoteles frente a otros tipos de establecimientos; al tener una mayor competencia, este tipo de establecimientos están obligados a desarrollar procesos de innovación continua que les permita destacarse de sus competidores y ofrecer una mayor satisfacción a sus clientes. Finalmente el capital de inversión se vuelve un factor de suma importancia tanto para hoteles y pensiones; en el primer caso, un mayor capital de inversión les permitirá diseñar y ejecutar procesos de innovación continua que posibiliten obtener una mayor competitividad; por otro lado, para las pensiones, un mayor capital de inversión, permitirá mejorar sus servicios y ofrecer mayor valor a sus clientes. Los resultados de las entrevistas realizadas permiten suponer además la existencia de una clara relación de la variable innovación y capital de inversión.

## CONCLUSIONES

Este estudio se desarrolló con el objetivo de levantar una línea base que permita diseñar un sistema de gestión estratégica para empresas que brindan servicios de alojamiento. El diagnóstico de los factores que influyen en la competitividad de este tipo de empresas, permite enfocarse en las variables y procesos más importantes que se desarrollan en su interior. A través del análisis de estudios empíricos relacionados a esta temática y de una investigación primaria, se pudieron determinar los factores claves que inciden en la competitividad de establecimientos hoteleros desde el punto de vista de gerentes y propietarios; la mayoría de los resultados obtenidos corroboraron los estudios empíricos analizados así como la teoría subyacente a la investigación; sin embargo, las diferencias encontradas en algunas de las variables analizadas, obligaron a realizar un análisis cualitativo a través de entrevistas semiestructuradas, para determinar las causas subyacentes a estas diferencias. Aunque la presente investigación se realizó con base en teorías aceptadas y comprobadas, se recomienda que futuras investigaciones incluyan aspectos culturales, de esta manera se podrían enriquecer los resultados obtenidos y así alcanzar una mayor comprensión de la realidad que se esté estudiando.

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# MUJER Y ACTIVIDAD EMPRENDEDORA DEL SECTOR TURÍSTICO EN VALPARAÍSO, CHILE: ANÁLISIS CUALITATIVO DESDE LA PERSPECTIVA DE GÉNERO

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## RESUMEN

*Este artículo tiene por objetivo describir los elementos sustanciales que determinan e inciden en las prácticas de emprendimiento del sector turístico liderado por mujeres en la región de Valparaíso, Chile. La metodología seleccionada es de tipo cualitativa cuya herramienta de producción de datos corresponde a la entrevista en profundidad. Los resultados obtenidos describen la importancia y tipología referente a los motivadores, barreras, percepciones entre otros elementos que componen, desde la visión de sus propias protagonistas, la formación y desarrollo de negocios en el principal sector económico de la región. Este estudio está orientado a aportar en la formación de políticas públicas desde una mirada local, y desde su metodología, incentivar el interés por comprender la configuración de emprendimientos desde un conocimiento profundo desde la visión de quienes son sus protagonistas.*

**PALABRAS CLAVES:** Emprendimiento, Mujer, Turismo, Valparaíso

## ABSTRACT

*This article aims to describe the main points that determine and influence the practices of entrepreneurship in the tourism sector led by women in the region of Valparaíso, Chile. The selected methodology is qualitative production tool type whose data corresponds to the in-depth interview. The results describe the importance and type regarding the motivators, barriers, perceptions among other elements that, from the perspective of their own players, training and business development in the main economic sector of the region. This study is aimed to contribute to the formation of public policies from a local perspective, and from their methodology, encourage interest in understanding the configuration of enterprises from a deep understanding from the perspective of those who are its protagonists.*

**JEL:** L26, M13

**KEYWORDS:** Entrepreneurship, Women, Tourism, Valparaiso

## INTRODUCCIÓN

El siguiente estudio es un intento por conocer y profundizar en la experiencia de emprendimiento del sector turístico en la región de Valparaíso desde un enfoque de género. La mujer, como protagonista central en este estudio, nos muestra desde su experiencia diferentes aspectos que la conforman y la constituyen en su rol de emprendedora. ¿Por qué es importante profundizar esta temática? Porque cuando nos preguntamos acerca de un fenómeno social los datos no bastan, debemos buscar a través de herramientas diferentes cómo explicarnos y entender mejor nuestros fenómenos de estudio, sobre todo cuando queremos generalizar y aplicar políticas parados en éstos. En este estudio se evalúan aspectos de diferente naturaleza: las motivaciones, las barreras a las cuales deben hacer frente quienes emprenden, así como los percepción de

roles del estado, organizaciones no gubernamentales y de la propia mujer. Se hace un intento además por evaluar su percepción de estructura, incorporando al recurso humano, la descripción de sus clientes, la fijación de precios y la publicidad dentro del análisis. Además de ello, se evalúan sus creencias respecto a la posición de género que se percibe dentro del rubro turístico y la valoración social que identifican en su entorno regional. Finalmente, se intenta conocer las expectativas de futuro que poseen, sus sueños y aspiraciones más concretas en el mediano plazo. Todos estos aspectos aspiran a ayudarnos a entender desde la visión de sus protagonistas lo que significa ser mujer emprendedora en el sector del turismo en la región de Valparaíso.

## REVISIÓN LITERATURA

El Emprendimiento en su concepción más amplia es “la habilidad del individuo de convertir ideas en acción. Incluye creatividad, innovación y la toma de riesgos, así como la habilidad para planificar y gestionar proyectos para lograr los objetivos” (Jenner, 2013). Desde el Global Entrepreneurship Monitor se entiende el emprendimiento como un proceso, analizando las actitudes, actividades y aspiraciones del emprendedor en diferentes fases. Abarcando desde las intenciones generales hasta la fase inicial de los negocios que están en gestación, siguiendo con los nuevos negocios que han comenzado operaciones, hasta la fase del negocio establecido y la posible discontinuación del mismo (GEM Mujer, 2013). De esta manera, se vuelve complejo hallar un indicador para medir el emprendimiento, y aún más para hacer comparaciones entre lo que acontece en diversos países.

En un esfuerzo por llevar a cabo esta tarea, la Organización para la Cooperación y el Desarrollo Económico, entrega los “Timely Indicators of Entrepreneurship”, indicadores creados para establecer una comparación internacional de emprendimiento entre países miembros de la OCDE, considerando los datos de creación de nuevas empresas. El estudio señala que los casos de Chile, Colombia y Francia son los que muestran un mayor éxito en potenciar el emprendimiento. Particularmente, en el caso de nuestro país, el año 2012 se crearon 68.439 empresas, superando las 58.407 del 2011; y la proyección para el año 2013 es llegar en torno a 105.000 constituciones de sociedades (Ministerio de Economía, Fomento y Turismo, 2013). El aumento de las cifras de emprendedores en Chile, parece ser el reflejo de lo que viene ocurriendo en los últimos años en materia legal. Nuestro país ha sido escenario de la implementación de varias reformas que reducen el tiempo y los costos de emprender, entre las que destacan la Ley de Agilización de Trámites, y la Ley sobre Constitución de Sociedades en un día a costo cero.

Además, el país ha crecido a tasas de 6% en los años 2010 y 2011 y en torno al 5,6% el 2012. (Ministerio de Economía, Fomento y Turismo, 2013). La evidencia existente acerca de la alfabetización financiera de los emprendedores de Chile hasta el año 2012, entendida como el grado de conocimientos y entendimiento de aspectos relacionados a la tasa de interés e inflación considerados clave para comenzar y mantener un negocio, nos indica que, en base a los datos recopilados por la realización de la 2ª Encuesta de Microemprendimiento 2011, existe una baja alfabetización financiera, ya que un 55% de los emprendedores posee un escaso o nulo conocimiento financiero. (Ministerio de Economía, Fomento y Turismo, 2012). Ante esto, surgen diferentes iniciativas por parte del Gobierno chileno, que hacen evidente la preocupación sobre la alfabetización financiera que afecta a los emprendedores del país.

El surgimiento de nuevas entidades como el Sernac Financiero y la creación de diversas capacitaciones de SERCOTEC, tratando temáticas de financiamiento, Gestión Financiera, Contabilidad Simplificada y Facturación Electrónica; permite que los emprendimientos se establezcan con mayor información y claridad. Además, la 2ª Encuesta de Microemprendimiento indica que las zonas geográficas con mayor nivel de conocimiento son la Zona Centro (V, VI, VII y VIII región) y la Región Metropolitana. Por otro lado, revela que no se encuentran diferencias por género, es decir que la distribución de conocimientos financieros es similar entre hombres y mujeres (Ministerio de Economía, Fomento y Turismo, 2012). Esta

información saca a relucir el papel de la mujer dentro la participación en el mercado del trabajo, la cual ha aumentado su intervención con el correr de los años.

Al observar el informe de empleo trimestral, emanado por el Instituto Nacional de Estadísticas en marzo del presente año, es posible apreciar que en los aumentos anuales de la ocupación y de la Fuerza de Trabajo incidieron en mayor medida las mujeres. Son ellas quienes han alcanzado mayores ritmos de expansión, provenientes mayoritariamente de una previa inactividad laboral (INE, 2013). Si bien existe incremento en la tasa de participación laboral en el sector femenino, se evidencia una pequeña disminución en lo que respecta a situación de empleo de Cuenta Propia; y por otro lado un aumento de mujeres Empleadoras (INE, 2013).

En este sentido, numerosos estudios (Ortíz et al, 2013; Kourilsky y Walstad, 1998; Langowitz y Minniti, 2007) indican que tanto hombres como mujeres tienen múltiples razones para crear empresa y que en ambos casos, son motivados principalmente por la búsqueda de autonomía, de progreso, deseo de satisfacción en el trabajo y otras recompensas no económicas. Aunque el deseo de ganar dinero también es un motivo de peso, las diferencias entre hombres y mujeres se encuentran precisamente aquí. Las mujeres están menos interesadas en hacer dinero y, a menudo, eligen hacer empresa propia como resultado de la insatisfacción de su carrera. También ven el espíritu empresarial como medio de satisfacer simultáneamente las necesidades de su propia carrera profesional y las necesidades de sus hijos (Ortíz et al). Frente a esto, es necesario crear nuevos criterios para tomar decisiones y diseñar políticas respecto al emprendimiento en la población femenina (Carioso, 2004). El incremento en la tasa de emprendimiento de las mujeres, requiere actuar sobre dos variables que resultan claves para facilitar la formación de la intención de emprender: la valoración de resultados y el contexto de seguridad que es percibido por la existencia de asesoramiento y ayuda a la mujer emprendedora (Chandler, 1999).

Estudios de las Naciones Unidas (2005) realizados en el sur de Asia señalan que hay una cantidad de barreras que impiden a las mujeres desarrollar su potencial emprendedor para hacer contribuciones significativas a la sociedad (Ortíz et al). Desde aquí, el rol desempeñado por el gobierno chileno se vuelve relevante en lo que respecta a la implementación de diferentes programas e incentivos para las emprendedoras. Las mujeres desempeñadas en el rubro del turismo nacional, pertenecen al numeroso grupo de beneficiadas con el apoyo gubernamental y de otras organizaciones. Instituciones como INDAP, FOSIS y CORFO; con Programas como “Turismo Rural”, “Yo Emprendo Semilla” y “Emprendimiento Locales”. Además de ayudas de tipo económico como el “Crédito Corfo Micro y Pequeña Empresa” y “Capital Semilla Emprendimiento”, entregados por CORFO y SERCOTEC respectivamente. El turismo ha sido una de las actividades más dinámicas debido a la expresiva capacidad de generar trabajo e ingresos y de motivar nuevas perspectivas económicas, inclusive en lugares con características peculiares en los aspectos ambientales, sociales y económicos (Bernardy, E., G. Bortoluzzi, J. Zuanazzi y S.

Migliorini, 2012). Según el informe de Empleo trimestral de marzo del 2013, sectorialmente los aumentos más significativos de plazas de empleo se observaron en Enseñanza; Hoteles y Restaurantes, y Construcción. Las cifras positivas que se desprenden del sector del turismo han llevado a poner la atención en el desarrollo de un Plan de Desarrollo Turístico de los años 2011 al 2014, tanto a nivel nacional como a nivel Regional en Valparaíso, tomando en consideración que durante los próximos años el mundo podrá observar el fortalecimiento del proceso de globalización, la disminución en los costos y tiempos de viaje y el auge en la cantidad de turistas interesados en conocer nuevos lugares, culturas y paisajes. Frente a estos fenómenos, el Plan de Desarrollo Turístico establece diferentes desafíos para el desarrollo de la Región de Valparaíso. Entre estos se puede apreciar el fortalecimiento de la actividad turística a través del rescate de la identidad cultural, el desarrollo de programas de capacitación y formación, el apoyo al fortalecimiento de la asociatividad entre actores del turismo regional, el seguimiento e impulso a programas y proyectos para el mejoramiento de la infraestructura y servicios turísticos, el fortalecimiento del turismo en congresos



y reuniones, y el apoyo a programas dirigidos a los canales de posicionamiento (tour operadores, agencias), prensa en turismo y turistas potenciales.

Respecto a los servicios, la Región cuenta con la segunda mayor planta turística a nivel país en términos de alojamientos, 622, y la primera en número de plazas, camas, disponibles, 22.252. En cuanto a los servicios de gastronomía, el registro regional institucional integra 807 establecimientos, en cuanto a agencias de viajes, 240, y más de 170 guías (SERNATUR, 2012). turismo incorpore y beneficie en más del 85% de los casos a PYMES y MIPYMES regionales. La Región se ha ido consolidando como uno de los más importantes destinos turístico de Chile que acoge a 1.8 millones de visitantes nacionales (SERNATUR, 2012) y un estimado de 700 mil visitantes internacionales (SERNATUR, 2012). Además, cabe desatacar que el turismo aporta al PIB regional con un 6,9% y genera más del 20% de los empleos (Plan de Desarrollo Turístico, 2011). El compendio de cifras, tasas e índices que se desprenden de los diversos estudios, forma la idea de los próximos pasos a seguir en lo que respecta al turismo regional, nacional y a la participación femenina en estos espacios de negocio y superación personal. Para el futuro se prevé una importante contribución en inversión que haga aprovechar las enormes oportunidades que va a traer consigo el turismo. Los déficits en el desarrollo de infraestructura, en la planificación de la promoción de la región y en el fomento del desarrollo sustentable de la actividad turística cuidando el patrimonio natural y cultural, dejan entrever las tareas pendientes en el rubro del turismo. En este sentido, la vinculación de la mujer con estos desafíos parece ser un buen camino para romper con años de tradiciones de discriminación hacia la población femenina para su realización plena, en el entorno personal y social.

## METODOLOGÍA

La metodología utilizada para la investigación realizada fue desarrollada mediante un enfoque de tipo Cualitativo ya que el objetivo central de la investigación fue profundizar en las experiencias de las emprendedoras del sector turismo en la quinta región, poniendo acento en los procesos, factores y resultados que las han transformado en tales para poder obtener una mayor aproximación y comprensión al fenómeno de estudio. La muestra estuvo compuesta por 24 mujeres emprendedoras de diferentes rubros del turismo (hostales, hoteles, agencias de turismo, entre otras) de sectores urbanos y rurales de la Quinta región, incluyendo las comunas de San Antonio, Casablanca, Cartagena, Limache, Olmué, Hijuelas, Viña del Mar y Valparaíso, a las cuales se les aplicó una Entrevista Semiestructurada en las mismas dependencias donde se desempeñan laboralmente, es decir, en las instalaciones de sus negocios.

Se utilizó una única pauta de temas a tratar en todas las entrevista, dando espacio siempre a temas emergentes particulares e importantes para las emprendedoras que no estuvieran contemplados en las preguntas iniciales. Se seleccionó únicamente a emprendedoras del sector turístico debido a la importancia e impacto que posee esta industria en esta región del país y al gran número de emprendimientos regionales asociados a esta industria. Los datos obtenidos fueron procesados a través del software de análisis cualitativo Atlas- Ti versión 7.0 y fueron analizados bajo el enfoque de Teoría Fundamentada en los datos. Esta perspectiva de análisis señala que la teoría emerge desde los datos (Glaser y Strauss, 1967) y que tiene por objetivo la identificación de procesos sociales básicos como punto central en la teoría. A través de esta metodología podemos descubrir aquellos aspectos que son relevantes en una determinada área de estudio. En este caso, nos interesa comprender desde la visión de las emprendedoras la realidad social a la cual se ven enfrentadas (Strauss y Corbin, 1990). La teoría fundamentada no es una teoría, sino una metodología para descubrir teorías que dormitan en los datos (Strauss y Corbin, 1990).

## RESULTADOS

Los resultados nos muestran diferentes categorías que se generaron a partir de las entrevistas realizadas que nos detallan un contexto respecto a las principales barreras, motivaciones, percepciones y visiones que tienen las emprendedoras del sector turístico en la región.

### Motivadores

#### La Familia Como Movilizadora del Negocio

Muchos de los emprendimientos liderados por mujeres han surgido desde una necesidad familiar, de tiempo doméstico, de una situación en particular familiar que ha hecho nacer una idea de negocio. En este sentido, algunas señalan:

*“Bueno lo otro es que yo me di cuenta de que prácticamente con 4 guaguas, mis hijos y mi madre, no podía ir a trabajar ni en mi carrera mi profesión laboratorista química ni en ninguna actividad porque iba a ser dinero por dinero entonces esto nace desde ahí”.*

#### El Emprendimiento Como un Desafío Personal Frente a Diferentes Oportunidades

Así como encontramos emprendedoras que a partir de su condición de vida personal y familiar han optado por generar un emprendimiento, también nos encontramos con aquellas mujeres que simbolizan los elementos impulsores hacia aspectos internos y de su propia personalidad: un desafío personal, una oportunidad que desean tomar, un espacio de desarrollo personal y económico, un aporte a su comunidad.

*“De la oportunidad que teníamos con esta casa, que era una casa grande y obviamente había que sacarle provecho, así que empezamos de a poco a arrendar habitaciones y ahí vimos que como fue resultando al final salió un bed and breakfast.”*

**Barreras:** las distintas caras de los dificultadores al emprendimiento en la mujer. En nuestro análisis de dichos elementos hemos podido establecer primero que todo, diferencias en su naturaleza, por tanto nos encontramos con *Barreras Externas*, aquellas que provienen desde el ambiente y el contexto donde se incuba el negocio y que escapan de control de la emprendedora, pues se configuran desde marcos institucionales, legales, gubernamentales; y por otra parte, nos encontramos con **Barreras Internas**, pertenecientes al universo simbólico y psicológico que cada mujer lleva consigo y que surge desde su propia historia y de la experiencia que ha tenido no sólo en el devenir de su emprendimiento, sino en otros ámbitos y roles de la vida que ha experimentado.

### Barreras Externas

En el marco de los impedimentos exógenos que perciben las emprendedoras para impulsar su negocio nos encontramos con al menos 2 agentes relevantes: Crédito bancario: Dificultad de acceso en emprendedoras pequeñas. Una de las principales barreras que golpean a las pequeñas emprendedoras, es la dificultad para acceder a préstamos bancarios, lo cual atribuyen principalmente a la carencia de respaldo económico y de posesión de bienes materiales. En una sociedad con un despertar tardío en la inserción de la mujer al mundo del trabajo, donde la mayoría de los bienes raíces y posesiones que pueden respaldar un crédito están inscritos por el hombre, se torna difícil, sumado a ello la data histórica del trabajo no remunerado de la “dueña de casa”, lo cual se ha relegado a una posición de motor invisible de impulso a la economía que hasta hoy no cuenta con tanta fuerza hacia el sistema formal del porcentaje mayor de la banca. Algunas señalan:

*“Así que pedí la casa con mucho susto, porque bueno yo traía unos ahorros, yo en realidad trabajaba, tenía mis ahorros, pero aquí no te ayuda el banco si no tienes ingresos genuinos, no ingresos de arriendos”.*

### Barreras Burocráticas

El conocimiento y la constante transformación de las normativas, el acceso a permisos de funcionamiento dificultoso y errores en la comunicación y lenguaje entre organismo y persona, son algunos de los factores que en mayor medida afectan al emprendimiento y a las mujeres en el rubro turístico.

*“Porque tú tienes que saber la parte tributaria, tienes que saber que te van a controlar impuestos internos, inspección del trabajo, y las multas son grandes, no son de juego. Por lo tanto tienes que saber cómo contratar empleados, o sea tienes que manejarte en el tema, y la gente que no lo ha hecho sencillamente su emprendimiento se fue al saco”.*

Como se puede apreciar en las citas se refleja esta dificultad burocrática que viene a instalarse como una de las barreras que más enlentece y confunde en muchas ocasiones el trabajo realizado. El manejo del aspecto legal, tributario, los impuestos, patentes de funcionamiento, son los errores más comunes. Esta categoría obviamente se mezcla con otra de las barreras internas: la barrera de capacitación en emprendimientos iniciales.

### Barreras Internas

Hablamos de barreras internas, refiriéndonos a aquellos dificultadores del emprendimiento que tienen su origen en el universo simbólico y también individual de quienes participan. Desde este punto de vista, se han podido identificar al menos tres falencias que dificultan el desarrollo y crecimiento de los negocios en el sector turístico desde una naturaleza interna: Barreras de formación. Muchas de las emprendedoras a las que se entrevistó, mencionaron haber identificado en sus propios procesos la traba de la falta de conocimiento y capacitación en determinadas áreas fundamentales para hacer surgir su negocio.

*“La ignorancia de todas maneras, la ignorancia eso de estar con palos al aire, eso de no tener idea de nada. Porque aquí yo arrendaba al que viniera, al que cayera, al que pasara, al que fuera. Aprendí que uno tenía que tener un segmento, que uno no podía mezclar las edades, cierto tipo de personas, ni tener alguien por día alguien por meses”.*

**Barreras Tecnológicas:** Cuando hablamos de barreras tecnológicas primero que todo tenemos que situarnos en un punto del tiempo en el cual aquellos que no nacieron nativos de internet tuvieron que comprender la existencia de un mundo totalmente nuevo y desconocido. El aumento explosivo de páginas webs, el surgimiento de redes sociales y plataformas de comunicación, representan un salto cuantitativo y cualitativo para muchas generaciones que vieron en este mundo virtual una oportunidad de comunicarse y publicitarse, pero también un lenguaje lejano y un mundo poco familiar al cual muchos de manera involuntaria se resisten. Algunas emprendedoras señalan:

*“Porque lo que pasa es que las personas de mi edad no son nativos a internet, entonces el computador le molesta, aunque lo sepa usar le incomoda, no está acostumbrado a estar publicando todos los días cosas, ni tampoco se le ocurre porque no tiene amigos que se dediquen a eso. Imagínate que yo, bueno yo soy un caso especial, pero suponte que entre mis amigas no saben mandar fotos, no saben subirlas, no está estructurado en nuestro cerebro ese tema”.*

Como podemos entender, el uso de internet sigue siendo una barrera generacional que requiere un mayor apoyo en cuanto a su capacitación. Nos cuestionamos entonces si es necesario más cursos de computación

o realmente lo que debemos centrarnos es en el tipo de enfoque que hoy en día reflejan la propuesta de conocimiento.

*Barreras económicas:* Sin lugar a dudas esta es la barrera que con mayor fuerza golpea a las emprendedoras, independiente del tamaño de sus negocios es la barrera económica la que más retrocesos causa en los negocios. Cuando hablamos de barreras económicas nos referimos a la falta de capital económico de inversión inicial y de crecimiento aportado por el mismo emprendedor a la cual la mayoría de las entrevistadas hizo algún tipo de alusión. Esto no sólo trae efectos directos sobre el emprendimiento particular, sino que además limita la integración y contratación de colaboradores.

*“Ahora en lo económico yo te diría que hasta ahora no salgo a flote he avanzado si pero no es algo, porque está la prueba de que aún no puedo contratar ni siquiera una persona por el mínimo, o sea todavía no me da el excedente como para tener un sueldo, necesitándola enormemente”.*

El atractivo del sector turístico para las mujeres emprendedoras. Dentro de los atractivos del sector turístico que motivan el emprendimiento de mujeres en la región, encontramos:

#### La Libertad de Horario: el Tiempo no Tiene Precio

Las mujeres emprendedoras no tienen más tiempo libre que las que se emplean, eso sería un análisis injusto e irresponsable, pero sí tienen una ventaja que ellas mismas describen que se relaciona con la forma en la cual pueden distribuir el tiempo que es para el trabajo y el que es para la familia, lo cual destacan como un aspecto positivo de su labor.

*Como te digo mucho de la libertad de horario, que puede ser entendida por el otro extremo también, que vas a estar trabajando en un periodo extenso de tiempo día y noche, sobre todo estos programas nocturnos que yo hago... me debe gustar mucho la noche digo yo para hacer estas cosas.*

*Ganar tiempo con la familia en reacción a la “trampa” de la mujer multirol.* En: tiempos modernos se abrió una promesa hacia la mujer trabajadora, donde se incluye a la emprendedora. Se le dijo que a través de la inserción al mundo laboral iba a ser más ventajoso, lo cual en gran parte fue cierto, menos por un detalle: la trampa de la mujer multirol. ¿De qué se trata? Ahora se desempeñan laboralmente, tienen mayor independencia económica y más fuerte participación en la sociedad, al menos más visible, pero finalmente se tienen las mismas 24 horas para desempeñarse no sólo como trabajadoras, sino que además se exige no descuidar los roles de madre, esposa y en muchos casos dueña de casa o jefa de hogar. Algunas señalan:

*“A pesar de que nos creemos más independientes porque la verdad es que lo somos, son muchas las tareas que uno debe hacer igual, no se puede hacer la lesa uno con los hijos, los actos, el colegio. También a través de este trabajo uno no se pierde cosas importantes, cumpleaños por ejemplo”*

Se destaca la percepción de participación en la familia de forma positiva. El emprendimiento en el rubro turístico es entendido desde una visión posibilitadora y no como una labor limitante. No debemos olvidar además que muchos emprendimientos generados por mujeres incluyen dentro de sus colaboradores o recursos humanos, la integración de miembros de la familia lo cual genera un aporte extra.

*El rol gubernamental:* percepción del vínculo con el estado. El estado desde los capitales de financiamiento y capacitación. Al consultarles a las emprendedoras respecto al rol que consideran tiene el estado dentro de los emprendimientos en turismo en la región desde su propia experiencia, podemos identificar que uno de los aspectos más mencionados responden al ejercicio del rol estatal como financiador y capacitador. Frente

a ello tenemos opiniones divididas respecto al apoyo que existe, existiendo varias que han contado con este apoyo como se ve a reflejado con las siguientes citas:

*“Lo que estoy muy agradecida es de los cursos, las capacitaciones que he tenido, sí, extremadamente agradecida. Porque llego yo me declaro ignorante completamente en el rubro, entonces cuando enseñan, explican, exponen, te explican como para una persona totalmente neófita”.*

Como se puede apreciar en todos los casos los dos elementos valorados son los ejes de capital económico y cursos de capacitación promovidos a través de diferentes instituciones como CORFO, SERCOTEC, SERNATUR y las municipalidades como estamentos vinculantes indiscutibles. Percepción de desvinculación y falta de apoyo. A pesar de lo anteriormente señalado, nos encontramos con que existen personas que perciben carencia de apoyo, dificultad en el acceso o falta de comunicación de los aportes del estado en estas líneas:

*“Apoyo del estado no hay, o yo no me he encontrado, no he tenido la suerte de encontrarme con estas ayudas del estado a pesar de que aparentemente hay muchas. Una de las más alcanzables es capital Semilla”.*

Como se puede apreciar, muchas manifiestan un descontento en este aspecto. Más allá de cuestionarnos objetivamente la existencia o no de dichos apoyos, debemos preguntarnos respecto a los canales de acceso a la información, los sistemas y parámetros que hoy en día se utilizan para la selección de emprendedoras a los fondos, que muchas veces utilizan criterios unilaterales, como es el caso de la sobrevaloración del Nivel socioeconómico como criterio único de adjudicación en vez de la evaluación de las potencialidades individuales de mantener un emprendimiento en el tiempo, como algunas lo han expresado.

*Percepción social: la visión del entorno ante el sujeto de la emprendedora:* La inserción de la mujer al mundo laboral no ha sido fácil por diversos motivos tanto en el ámbito interno de los procesos y la adaptación que el género ha experimentado, como la visión y discursos que circulan desde la sociedad respecto a este nuevo rol de la mujer. Desde esta visión quisimos saber la percepción que las emprendedoras poseen respecto a lo que la sociedad dice de ellas y cómo esto afecta positiva o negativamente en su desarrollo como personas y trabajadoras. Algunos extractos nos muestran su visión:

*“Considero que en Chile tenemos muy buena aceptación, en primer lugar porque somos mayoría, y porque la mayoría lamentablemente divorciadas o separadas. O el mismo hecho de ser familias monoparentales, o tener bastante irregularidad de lo que era una familia tradicional antiguamente”.*

De los discursos de las mujeres podemos rescatar que no podemos dejar de entender la visión actual que la sociedad posee respecto a la mujer emprendedora sin hacer al menos una breve revisión de los procesos históricos que han marcado las transformaciones sociales que han abierto espacios a la mujer en su rol emancipador. Ha sido un proceso lento y con ciertas barreras, forjado por una sociedad machista y orientada a mantener el status quo, pero hoy en día a través de procesos globales existe la visión desde las emprendedoras que ese mismo camino con obstáculos, ha energizado al género para mostrar las capacidades, habilidades y la horizontalidad respecto al sexo opuesto que hoy en día ha quedado en evidencia a través de los múltiples programas orientados exclusivamente a la mujer. Por tanto, podemos entender que existe una visión positiva y alentadora de parte de las emprendedoras, de la confianza que la sociedad ha puesto en ellas.

## CONCLUSIONES

A partir de los resultados obtenidos podemos concluir que el emprendimiento de género, de la mujer en este caso, posee diferentes aspectos que hacen necesario su estudio como eje particular al menos en la región de Valparaíso y en el sector turístico, donde nos hemos enfocado en esta oportunidad. Encontramos en este ejercicio diferentes dimensiones que enriquecen el conocimiento no solamente a nivel descriptivo, sino que además nos permite establecer diferentes relaciones entre las dimensiones que se generan y que van profundizando el entendimiento de la mujer emprendedora en sus diferentes partes.

A partir de las motivaciones, no se encontraron mayores diferencias, en cuanto al fortalecimiento del negocio a partir de los motivos. Esto quiere decir, que no se identificó evidencia de que los emprendimientos por oportunidad, es decir aquellos movilizadas por desafío personal, fueran mejores o más productivos que aquellos por necesidad centrados en las condiciones de vida familiar. Simplemente podemos hablar de dos motivadores que aparecen impulsando el emprendimiento de las mujeres, a saber, oportunidad y necesidad. Respecto a las barreras, se pueden identificar dos naturalezas diferentes; por una parte encontramos las barreras internas y por otra las barreras externas.

Dentro de las internas están aquellas generadas por la falta de capacitación y conocimiento de áreas diferentes al oficio desempeñado (manejo tributario, sanitario, entre tantos), la barrera tecnológica, centrada en la dificultad de integrarse al mundo virtual como herramienta de crecimiento del negocio, y finalmente la barrera económica, es decir aquella relacionada con la falta de recursos económicos iniciales principalmente y de desarrollo, esto tiene sentido con la estrecha relación encontrada entre el nivel de educación de las emprendedoras y la etapa de emprendimiento en la cual se pueden categorizar, en efecto, el nivel de educación de las emprendedoras en etapas iniciales es mayor al nivel de educación encontrado en emprendedoras establecidas. Por otra parte, tenemos las barreras externas centradas en primera instancia en las limitaciones del acceso al crédito por la falta de antecedentes de solvencia por parte de las emprendedoras; y por otra, la barrera burocrática que enlentece y estanca los procesos de desarrollo en las emprendedoras y que se mezcla con la barrera interna de conocimiento.

En línea con lo anterior, se logró detectar en las mujeres de la región una menor percepción de oportunidades y habilidades para iniciar emprendimientos, y un mayor miedo al fracaso, en comparación a la media nacional. Respecto al atractivo del sector turístico logramos entender que la distribución de tiempo y los espacios para la familia resultan aquellas ventajas más atractivas para las mujeres para emprender en el sector. Entender todas las dimensiones anteriormente señaladas, nos ayuda a comprender el fenómeno del emprendimiento femenino en el sector turístico desde una visión más profunda y como se señaló en algún párrafo, el conocimiento nos da mayores espacios de acción, nos entrega herramientas para generar políticas públicas desde lo empírico y no desde la teoría internacional, pues desde Valparaíso y todas sus comunas se construye una identidad única desde donde se sugiere se construyan programas locales pensados en el desarrollo regional de la industria y el mejoramiento en la calidad de vida de tantas familias lideradas por las emprendedoras de hoy.

Respecto a las limitaciones de este estudio en términos globales se puede señalar que por razones metodológicas de acceso a la muestra cuantitativa, la cual tiene su origen en un enfoque regional sin diferenciación por género, fue imposible realizar un filtro que incluyera únicamente emprendedoras del sector turismo, lo cual fue el foco central en la parte cualitativa donde únicamente se entrevistaron a mujeres de este sector. Ello se debió a que el número de encuestas del sector no eran suficientes para su análisis exhaustivo. Esto nos impide hacer comparaciones absolutas entre ambas partes del estudio, aunque si resultan interesantes algunas relaciones que se dan entre ambos resultados como se expuso anteriormente.

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# TRANSFERENCIA DE UTILIDADES BAJO EL CONCEPTO DE CONTRATACION INTERNACIONAL DE ACTIVOS INTANGIBLES

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## RESUMEN

*En los últimos años ha aumentado el interés por los activos intangibles (al menos en la empresa privada); su identificación, medición y gestión es un tema de actualidad, considerando importante reconocer y valorar estos activos, puesto que agregan información económica y financiera a los tradicionales indicadores de medición que se utilizan para la toma de decisiones, así como para demostrar a los usuarios externos su “verdadera” potencialidad. Sin embargo, la parte total de ésta investigación, no sólo radica en la dificultad de determinar los ingresos imputables en las operaciones que se efectúan intra empresa, sino en la dificultad de fijar y adoptar un sistema de valoración que proporcione un resultado de plena competencia, cuando las operaciones tengan por objeto o incorporen algún bien intangible, de tal forma que, clarifiquemos que es necesario la valoración específica de los activos intangibles por separado, logrando así, una aproximación a su valor real en el momento de su transacción, máxime que dichos activos no se comercializan constantemente en el mercado y, por ello, es difícil determinar el valor real de los mismos.*

**PALABRAS CLAVE:** Contratación Internacional, Activos Intangibles, Valor, Contratación, Utilidades, Dinero, Elusión

## TRANSFER OF UTILITIES ON THE CONCEPT OF INTERNATIONAL RECRUITMENT OF INTANGIBLE ASSETS

### ABSTRACT

*In recent years there has been increasing interest in intangible assets (at least in the private sector); identification, measurement and management is a hot topic, considering important to recognize and value these assets, since they add economic and financial information to traditional measurement indicators used for decision-making, and to demonstrate to external users their "true" potential. However, the total part of this research, not only is the difficulty of determining the income attributable to the operations carried out intra company but the difficulty of fixing and adopting a rating system that provides a result of arm's length, operations when the object or incorporate any intangible property, such that, we clarify that the specific valuation of intangible assets separately is necessary, thus giving an approximation to its actual value at the time of your transaction, especially since these assets are not constantly sold in the market and it is difficult to determine the actual value thereof.*

**JEL:** K22, K23

**KEYWORDS:** International Recruitment, Intangible Assets, Value, Recruitment, Utilities, Money, Evasion

### Contratación Internacional de Activos Intangibles

La globalización de la economía ha hecho necesaria la adopción de normas jurídicas que rijan transacciones internacionales con independencia de la nacionalidad de las partes. El derecho privado actual, ligado a la construcción de los Estados Nacionales, se contemplaba como un orden jurídico aplicable exclusivamente a las naciones de un Estado o, a actos que se realizan dentro del territorio de un Estado. En un mundo con fronteras bien limitadas y cerradas este era un sistema viable. Pero a medida que se intensifican los intercambios comerciales entre los distintos países y, que se hace necesario, desde el punto de vista económico, la apertura de las fronteras a fin de sostener la producción masiva, el derecho privado entendido como un orden nacional, ligado a un territorio y a un Estado, resulta insuficiente. Esto se manifiesta principalmente en el ámbito de los contratos, que son los actos jurídicos concretos en los que se verifica el intercambio comercial.

Siendo trascendental lo anterior, en 1998 la Cámara de Comercio Internacional, llevó a cabo una encuesta mundial sobre los contratos comerciales más importantes, respondiendo doscientas cuarenta y cinco organizaciones de promoción comercial de ciento veinticinco países. En dicha encuesta, se puso de manifiesto la necesidad de contar con contratos internacionales (modelos) para organizar empresas conjuntas, siendo el 77% de dichas organizaciones un criterio que consideraban sumamente prioritario. Por lo tanto, se han dado diferentes circunstancias en la formación de un derecho privado supranacional, principalmente a los esfuerzos del Instituto Internacional para la Unificación del Derecho Privado (UNIDROIT) y a la Comisión de las Naciones Unidas para el Derecho Mercantil Internacional, que suele designarse por sus siglas en inglés como CNUDMI, lo cual, ha generado que actualmente se le intitule Derecho Mercantil Internacional.

Ante todo esto, no sé tienen datos de empresas mexicanas que hayan firmado Contratos de Uso de Marca, Know How y Licencia de Tecnología, ni mucho menos de aquellos que se firmaron para utilizar o proteger a la Propiedad Industrial nacional, lo cual, ha traído pésimos resultados para nuestro país, ya que, en casi todos los casos, se establecen jurisdicciones internacionales de otros países para salvaguardar el valor y los derechos de dichos bienes. Asimismo, tampoco se tienen datos de cuántas empresas protegen su Propiedad Intelectual, teniendo como única referencia que, de acuerdo al Informe Anual 2011 presentado por el Instituto Mexicano de la Propiedad Industrial, se presentaron únicamente 951 solicitudes de patente mexicanas, contra 6,805 de Norteamérica, concluyendo que muy pocas empresas han protegido su Propiedad Intelectual a través de cualquier documento legal que ampare sus derechos y obligaciones. A mayor abundamiento, para el año 2011, la *Licensing Executives Society International* presentó un informe del valor que ha tenido y tiene la Propiedad Intelectual para las 500 empresas más grandes del mundo, teniendo como resultado que, en 1975 los activos intangibles representaban sólo el 17%, del valor total de las empresas y, para el año 2010, representan el 80% del valor total de la empresa.

Pero ante el movimiento de diversos órganos hacia la construcción de un derecho mercantil internacional (salvaguardando así los derechos de dichos activos intangibles), la UNIDROIT ha publicado algunos principios sobre contratos comerciales internacionales, siendo una aportación importante, ya que pretende una muy amplia aplicación, pues contiene principios generales aplicables a todo tipo de contratos internacionales (incluso los contratos “atípicos” como es en la especie), sea ya que tengan una regulación internacional específica, o ante la ausencia de la misma, sirvan como reglas directamente aplicables. Por lo tanto y, con base en los problemas acaecidos, así como el mal uso de los Contratos de Uso de Marca, Know How y Licencia de Tecnología, resulta necesario una guía de elementos mínimos que debe considerar un usuario para la protección de sus derechos y, el cumplimiento de sus obligaciones. Sin que sea óbice lo anterior, ha traído como resultado que varios países traten de regular en su legislación interna los métodos correspondientes para llegar a demostrar ante terceros que los contribuyentes se valen de operaciones comerciales y, en su caso, de prestaciones de servicios internacionales para evadir o eludir el pago de

impuestos a las respectivas autoridades hacendarias, sin que en ninguno de estos se haya formalizado la elaboración de un cuerpo normativo capaz de regular dichas figuras jurídicas.

Por si fuera poco, instituciones del ámbito fiscal y financieras como el Organismo Internacional de Normas Contables, el Accounting Standard Board, así como el Consejo Mexicano para la Investigación y Desarrollo de Normas de Información Financiera, han emitido criterios sobre la “correcta” valuación de los activos intangibles, sin que hasta el momento exista una disposición legal que regule los Contratos de Uso de Marca, Know How y Licencia de Tecnología, ni mucho menos, se fijen los factores, hechos y circunstancias que den en cada transacción comercial la tranquilidad a la Autoridad Hacendaria que las operaciones comerciales se realizan a valor mercado.

Gracias a la globalización, las empresas transnacionales, han tenido un desarrollo trascendente derivado del comercio internacional, puesto que anteriormente, sus operaciones comerciales se encontraban relativamente controladas o, en su caso, limitadas. Asimismo, no existían grandes desplazamientos de capitales, de tal forma que, las empresas se limitaban a realizar sus operaciones dentro de las fronteras de sus países de residencia y, la mayor parte de éstas, obtenían sus ingresos de actividades o inversiones que se realizaban dentro del país. Estas circunstancias, permitían que las administraciones hacendarias, se encontraran en aptitud de gravar los flujos comerciales, identificar los beneficios, el consumo, así como los ingresos de las empresas, sin que existiera una imposibilidad por parte de la autoridad para identificar o determinar dichas circunstancias, trayendo como consecuencia que cada país aplicara su política tributaria sin la necesidad de afectar el sistema fiscal de otros entes nación.

#### Operaciones Comerciales Entre Partes Relacionadas

Actualmente las empresas pueden planificar sus actividades y operar integralmente, lo cual genera un desequilibrio importante, ya que ante la complejidad de dichas operaciones, ha llevado a los respectivos países a “intentar” establecer en su legislación interna, los métodos correspondientes para llegar a demostrar ante terceros que las empresas (contribuyentes) se valen de operaciones comerciales y, en su caso, el pago de prestaciones de servicios para evadir o eludir el pago de impuestos a las respectivas autoridades hacendarias. En los últimos años ha aumentado el interés por los activos intangibles (al menos en la empresa privada); su identificación, medición y gestión es un tema de actualidad, considerando importante reconocer y valorar estos activos, puesto que agregan información económica y financiera a los tradicionales indicadores de medición que se utilizan para la toma de decisiones, así como para demostrar a los usuarios externos su “verdadera” potencialidad.

Aunado a lo anterior, las empresas transnacionales que tienen filiales en diversas partes del mundo tienen el beneficio de firmar Contratos de “Cooperación y Licencia”, los cuales, se refieren al pago de regalías por concepto de Contratos de Uso de Marca, Know How y Licencia de Tecnología. En dichos contratos, se establece que una Empresa (Matriz) dispone a favor de otra (filial) –partes relacionadas-, de un conocimiento técnico profundo y amplio en las áreas técnicas, comerciales, científicas, industriales o bien, la concesión, explotación o transmisión de una patente, marca, nombre comercial o transferencia de tecnología; usualmente bajo el resguardo del secreto y, cuyo beneficiario se obliga a no develarlo a terceros. Por lo tanto, la empresa matriz, se compromete a poner a disposición de la filial este conocimiento, concesión, explotación o transmisión, incluyendo los derechos de protección existentes sobre la utilización no exclusiva y no transferible; apoyando ampliamente en la formación de las capacidades adecuadas para la producción, prueba y comercialización.

Por su parte, la Secretaria de Hacienda y Crédito Público (México) tiene como uno de sus fines primordiales, recaudar ingresos federales, fortaleciendo a través de sus acciones al gasto público. Por su parte, la Secretaria a través de su Informe Tributario y de gestión 2012, programó una recaudación de 359

351.6 millones de pesos, recaudando al final del ejercicio cerca de 459 654.0 millones de pesos. De la cifra mencionada anteriormente, el Fisco Federal calcula que dejó de percibir alrededor de 422 millones de pesos, por concepto de operaciones comerciales celebradas con entes extranjeros, puesto que no contaba con el soporte jurídico para ejercer sus facultades de comprobación en países extranjeros, así como determinar las contribuciones correspondientes. Pero éste no es un tema que sólo afecte o interese a nuestra autoridad nacional, ya que de igual forma, las administraciones tributarias internacionales se han visto superadas en su intento por gravar los beneficios que las empresas multinacionales obtienen en este tipo de operaciones, principalmente por la dificultad de encontrar información y bienes intangibles comparables que permitan la aplicación de los métodos de valoración recomendados por las Directrices de la Organización de Cooperación y Desarrollo Económico (OCDE) sobre precios de transferencia, las cuales, se encuentran inmersas dentro de las legislaciones internas de cada uno de los países.

Corolario a lo anterior, la propiedad industrial e intelectual que día a día generan las empresas, han representado y representan, una complejidad para la Secretaría de Hacienda y Crédito Público, puesto que determinar el valor comercial que pueda tener la concesión, explotación o transmisión de una patente, marca, nombre comercial o transferencia de tecnología mediante la figura jurídica del Contrato de Uso de Marca, Know How y Licencia de Tecnología, resulta imposible para nuestra Autoridad, ya que hasta el momento no cuenta con las condiciones operativas, tecnológicas y humanas para poder determinar con exactitud el valor comercial de dichos bienes, es más, a pesar de los por cientos máximos autorizados en la Ley del Impuesto Sobre la Renta tratándose de gastos y cargos diferidos, existe una ficción en la determinación del valor y, por consiguiente una transferencia de capital sumamente importante.

Sin embargo, las empresas al firmar éste tipo de contratos, pactan un porcentaje en la participación del volumen de las ventas netas o por la prestación de un servicio (participación o prestación de servicios que deberá de ser regulada mediante la figura de precios de transferencia); porcentaje que se transmitirá a la empresa matriz bajo el concepto de “royaltys”, las cuales, en el común denominador de los casos resulta por demás onerosa y, simplemente se han convertido en un método efectivo para transmitir utilidades a la empresa matriz por parte de la empresa filial.

A pesar de la valoración de bienes y determinación de precios que las empresas transnacionales se plantean, éste aún no se encuentra resuelto ni en el ámbito de los Convenios para evitar la doble Tributación, ni mucho dentro de las legislaciones internas de los diversos países, es más, a los problemas tradicionales, se unen otros nuevos, de tal forma que, el desarrollo del comercio ha provocado que las transacciones entre empresas, cada vez sean más complejas, pues los bienes y servicios que se transfieren, incluyen en su producción y comercialización, avances tecnológicos –principalmente- bienes intangibles.

Así las cosas, es notorio entender que las empresas vinculadas eluden el pago de impuestos mediante la manipulación de los estudios de precios de transferencia utilizados contractualmente entre ellas y, a través de dichos acuerdos comercializan activos intangibles y, por ende, obtienen un mejor posicionamiento en ámbitos financieros y económicos. Por lo tanto, es necesario indagar si en ámbitos nacionales e internacionales existe algún cuerpo normativo que regule la Contratación Internacional de dichos bienes; teniendo como fin primordial, analizar y, en su caso, proponer la creación de un cuerpo normativo que regule tanto la contratación, así como el incremento a los porcentos máximos autorizados para la transmisión de utilidades.

### Contratación Internacional

La parte toral de ésta investigación, no sólo radica en la dificultad de determinar los ingresos imputables en las operaciones que se efectúan *intra* empresa, sino en la dificultad de fijar y adoptar un sistema de valoración que proporcione un resultado de plena competencia, cuando las operaciones tengan por objeto o incorporen algún bien intangible, de tal forma que, clarifiquemos que es necesario la valoración específica

de los activos intangibles por separado, logrando así, una aproximación a su valor real en el momento de su transacción, máxime que dichos activos no se comercializan constantemente en el mercado y, por ello, es difícil determinar el valor real de los mismos. El Contrato Internacional Privado, es decir aquel que se utiliza para el intercambio de mercaderías y servicios a nivel internacional, es uno de los mecanismos legales por los cuales las partes formalizan el consentimiento de cada uno de ellos, permitiéndose una competencia comercial a nivel mundial, competencia que de alguna manera colabora con el mejoramiento de la manufactura y el ofrecer mejores productos a nivel internacional.

Por lo tanto, se considera que si tras la regulación sobre las técnicas de Contratación de Marcas y Patentes (que amparan los Contratos de Uso de Marca, Know How y Licencia de Tecnología), así como fijar los factores, hechos y circunstancias que se dan en cada transacción, se otorgaría plena certeza jurídica y comercial a la Secretaría de Hacienda y Crédito Público, del valor real de las operaciones comerciales que se realizan, ya que tras la regulación de dichas actividades en un marco legal interno, se desarrollaría un instrumento que combata la evasión y elusión tributaria, gravando de manera efectiva las utilidades derivadas de las transferencias de bienes intangibles entre empresas vinculadas, evitando problemas de interpretación y aplicación de normas sobre valoración y doble tributación económica internacional.

## CONCLUSIONES

El estudio de los Contratos de Uso de Marca, Know How y Licencia de Tecnología, así como la delimitación de los factores, hechos y circunstancias que se dan en cada transacción comercial que utilizan dichos contratos, otorgaría a la Autoridad Hacendaria un valor real de las operaciones comerciales que se realizan entre las empresas vinculadas, de tal forma que se evite la elusión del pago de contribuciones. Establecer una valoración adecuada de activos intangibles que permita a las administraciones tributarias gravar de un modo eficaz los ingresos que las empresas vinculadas obtienen por la celebración de contratos internacionales, disminuiría la evasión y elusión fiscal.

## RECONOCIMIENTO

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## BIOGRAFIA

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# INFLUENCIA DE LOS VALORES ÉTICOS EN EL LIDERAZGO Y SU RELACIÓN CON LA SOLUCIÓN DE CONFLICTOS Y LA COMUNICACIÓN EN LAS EMPRESAS, FAMILIAS Y SOCIEDAD

Víctor Mercader, CETYS Universidad

## RESUMEN

*Este estudio identifica y prioriza los valores éticos más importantes y/o necesarios para lograr un mejor desempeño del Liderazgo aplicado en la empresa, familia y sociedad según la percepción de los integrantes de la muestra analizada, conformada por profesionales del Estado de Baja California, México, núcleo de desarrollo industrial en dicho país y estado fronterizo con California, USA. Posteriormente, los compara y relaciona con los valores éticos obtenidos en investigaciones previas en la Solución de Conflictos y la Comunicación, tanto en el sector empresa, como familia y sociedad e igualmente con profesionales de la misma región anteriormente citada. Al estudiar los resultados se encuentran similitudes, diferencias y correlaciones entre las dimensiones y las variables analizadas que nos ayudarán a comprender mejor la influencia de los valores éticos en el liderazgo, comunicación y solución de conflictos como una necesidad para el desarrollo y la sustentabilidad en los medios principales donde los profesionales se desempeñan en su vida diaria, como son la empresa o trabajo, familia y sociedad.*

**PALABRAS CLAVES:** Liderazgo, Comunicación, Solución De Conflictos, Ética, Valores, Empresas, Sociedad

## INFLUENCE OF ETHICAL VALUES IN LEADERSHIP AND ITS RELATION TO CONFLICT RESOLUTION AND COMMUNICATION IN BUSINESS, FAMILIES, AND SOCIETY

### ABSTRACT

*This study identifies and prioritizes the most important and / or ethical values needed to achieve better performance Leadership applied to business, family and society. The sample was integrated by professionals of the State of Baja California, México, which it is a core industrial development in the country; Baja California is a Mexican state bordering California, USA. This research compares and relates the ethical values obtained in previous researches focused on Conflict Resolution and Communication, applied to business, family, and society, and also with samples integrated by professionals in the same aforementioned region. When analyzing the results, we found that there are similarities, differences and correlations between the dimensions (leadership, conflict resolutions and communication) and the variables (ethical values) which will help us to understand better the influence of ethical values in business, family, and society.*

**JEL:** M00

**KEYWORDS:** Leadership, Communication, Conflict Resolution, Ethics, Values, Companies, Society

## INTRODUCCIÓN

La influencia de los valores éticos está presente en las empresas, familia y sociedad e impactan en los resultados de muy diversas maneras. La comunicación y la solución de factibles conflictos están inherentes en el proceder de las personas y de los equipos de trabajo tanto en las empresas como en la sociedad y familia. El líder aparece en estos entornos como eje principal en sus roles de guía y dirigente con el fin de mejorar y corregir las situaciones que se presenten. De allí que realizar una investigación que identifique, relacione y pueda mostrar el impacto o influencia que los valores éticos tienen en la Solución de Conflictos, Comunicación y en el liderazgo en el ámbito empresarial, familiar y social, y poder relacionarlos, resulta de suma relevancia. Las variables presentadas sirven de impulsores para alcanzar logros con calidad y ética que generen superación y desarrollo en las áreas del vivir. El conocernos a nosotros mismos aplicando valores éticos, nos ayuda a la vez, a comprendernos mejor como miembros de la empresa, familia y sociedad y nos potencia a convertirnos en auténticos líderes de nuestra propia vida.

## REVISIÓN DE LITERATURA Y MARCO TEÓRICO

El liderazgo se demuestra cónsono con la capacidad que un individuo tiene de comunicarse, influenciar, motivar y generar sinergia con sus equipos de trabajo contribuyendo al logro y efectividad de las metas establecidas en una dada organización. Los estilos son múltiples y dependen del momento y circunstancias en ocasiones pero la humildad, participación y confianza son esenciales para un adecuado desempeño, relaciones interpersonales fluidas y un ambiente laboral apropiado y agradable (Díaz, M. et al., 2013). Este autor basa sus resultados en un estudio que analiza una serie de preguntas con variables de liderazgo como propósito, estructura, relaciones, recompensas, mecanismos útiles, cualidades de liderazgo y actitud hacia el cambio.

Por su parte, Akins, R. et al. (2013), muestra la relación y dependencia del líder con los problemas sociales, económicos y ambientales que influyen sus resultados dentro de la empresa u organización, y presenta 10 cualidades de Liderazgo Efectivo necesarias para el desarrollo sustentable: Aprendizaje, Empoderamiento, Adaptación, Desarrollo, Acoplamiento, Reflexión, Sustentable, Humildad, Integridad y Práctica. Entre ellas tuvieron más énfasis la humildad y la integridad y el acoplamiento, reforzando así, ambos autores, la necesidad de aplicación de valores éticos. En las organizaciones inteligentes, el líder asume su presencia y rol como ejemplo y como un agente motivacional y transformador que considera la influencia y las consecuencias sociales como parte prioritaria en pro del bien común para que la organización sea sustentable a través del tiempo. El líder debe adaptarse a las realidades con base a valores éticos y a la vez, debe hacer énfasis en que el fin no justifica los medios; adicionalmente, hay que prever si las decisiones y resultados obtenidos perjudican con daños colaterales a las partes involucradas de alguna manera (Becerra y Sánchez, 2011).

Todo miembro de la empresa, familia o sociedad tiene la oportunidad y el deber de contribuir con el aprendizaje continuo y organizacional en pro del bienestar propio y del desarrollo social, pasando a ser un líder maestro y facilitador, como individuo o como empresa, que potencie en su entorno una mejora progresiva. De allí, el aportar al aspecto ético y humanitario del líder empresarial como ejemplo productivo y humano es fundamental. Karakas y Sarigollu (2013) analiza el caso de la empresa Bereket en Turquía que aplica un modelo de Liderazgo denominado Benevolente, enfocado a la creación de organizaciones virtuosas y compasivas, lo que compagina totalmente con la influencia de los valores éticos y la creación de círculos virtuosos.

Enfatiza también, en incentivos complementarios a los empleados y en la satisfacción de necesidades de los mismos, lo que incrementa el sentido de pertenencia y sus deseos de generar calidad, productividad y

sustentabilidad. Los pilares de soporte fundamental son la moralidad con decisiones éticas, la espiritualidad con inspiración y significado de vida y de trabajo, el positivismo con acciones y resultados que beneficien a las partes involucradas y la comunidad con contribuciones de servicio y conocimientos para resolver situaciones de la realidad que se vive; de esta forma, expresa un liderazgo con sentido humano. Los resultados son la generación de empleados comprometidos e involucrados en el desarrollo y bienestar de la organización y por lo tanto, mayor frecuencia de momentos felices.

Este concepto nos induce a analizar las posibilidades de cambio y adaptación a nuevas estrategias que fusionen productividad con sensibilidad humana. Prada (2013) insiste que el cambio es la esencia de la existencia y que en períodos no largos, debemos renovarnos como lo hacen las células del cuerpo humano en un periodo de seis años. No hay mejoramiento en los procesos y sistemas sin cambio; por lo tanto, el líder y los equipos de trabajo tienen que adaptarse y encontrar nuevas soluciones e impulsar la actualización e innovación que incluye compromiso, desarrollo personal y profesional y cooperación mutua y sinérgica. Este concepto aplica en la parte tangible e intangible del desarrollo del individuo y del colectivismo y a todo nivel.

La necesidad de un liderazgo responsable surge como ineludible en los negocios, la familia y la sociedad; preparar al líder y a los integrantes de la empresa y sociedad en pro del autoconocimiento y autoencuentro como un ser auténtico, es parte fundamental de la superación de cada persona y empresa y se logra por medio de la aplicación de los valores éticos (Freeman y Auster, 2011). Se trata de ser fiel a sí mismo y estar comprometido y por lo tanto, ser solucionador positivo de situaciones propias y ajenas con visión de futuro y prevención de las consecuencias que crean sus resultados de vida y de trabajo; ser capaz de relacionar los propios intereses y aspiraciones personales con las aspiraciones y necesidades comunitarias.

Adicionalmente, el desarrollo organizacional y la sustentabilidad de la organización dependen de un liderazgo visionario que prevea y prepare para el futuro, dentro del plano de incertidumbre que existe en los tiempos actuales cambiantes donde aparecen variables tales como: respeto a las personas, confianza y apoyo, igualdad de poder, participación y confrontación, lo cual nos enfrenta a la realidad presente y las expectativas viables, creíbles y futuras. (Ramos & Díaz, 2010).

Surge el aspecto de la incertidumbre en el que frecuentemente se ven envueltos tanto líderes como equipos de trabajo y que está asociado al recurso humano en todas sus facetas y en especial cuando los cambios organizacionales son necesarios. La empatía en tiempos de incertidumbre disminuye y el mantener la mente y el ambiente laboral en positivo, se hace más imperioso. Un liderazgo de apoyo con comunicación y retroalimentación y con el refuerzo de valores y principios, ayuda a mantener una autoestima personal y de la empresa conservando la confianza y el deseo de encontrar y plantear soluciones que puedan evitar a su vez, conflictos endógenos y exógenos. (Hernández et al., 2014).

La satisfacción de los participantes de cualquier tipo de organización es el resultado concluyente que refleja el presente y futuro de la misma. La ventaja competitiva predominante e importante radica en su recurso humano que si se comunica y maneja los conflictos incipientes de manera sensata y objetiva demostrará un liderazgo adecuado capaz de sobreponerse a las adversidades.

Hoy en día, de acuerdo a Azanza et al. (2013), las culturas organizacionales deben ser flexibles y respaldar el desarrollo del colectivo laboral e inducirles una mentalidad innovadora y de cambio constructivo. Así, se demostrará la confianza, la comunicación armónica, el optimismo y la aplicación de valores éticos con perspectivas y realidades más promisoras hacia el futuro; así, emerge el auténtico liderazgo que se siente apoyado por los empleados o integrantes de la organización de forma solidaria, fluida y natural. La milla extra y el aporte no obligatorio estará presente y la productividad tenderá a mejorar continuamente. El Liderazgo implica transformación continua pero soportada por un plan de acción, que crea un conjunto de procesos en pro de la excelencia de manera colaborativa.



(Bolívar, 2011). Estos conceptos se pueden aplicar a la educación, a la familia, empresa y sociedad de forma simultánea, en pro de una mejor calidad del producto y del servicio, así como de los procesos requeridos. De este modo se evidencian las competencias puestas en práctica por el líder reflejadas en calidad y productividad. Seeger y Sellnow (2007) insiste en que el rol de ser líder debe estar unido a la aplicación de valores éticos mientras Chen y Yang (2010) al igual que Rodríguez & Aguilera (2005) exhortan al encuentro de la satisfacción de todas las partes involucradas en las organizaciones con el fin de que los objetivos y metas se conviertan en logros y productividad.

El aspecto ético y social trasciende a la empresa de manera recíproca originando mayor responsabilidad y cooperación social que según Vhora, Sheel, et al. (2012) resulta en una ventaja competitiva que permea en las diferentes áreas de la empresa robusteciendo las relaciones y ambiente laboral e incluso los beneficios financieros. Sin embargo, la sociedad actual y empresarial está sometida a presiones de sobrevivencia dada una inclemente competencia a todo nivel que olvida con frecuencia la relevancia de los valores éticos al enfocarse prioritariamente en la productividad económica y relegar el virtuoso factor humano (De Sendagoría, 2008).

Esta realidad es un semillero de conflictos internos y/o externos que estimulan de modo negativo a la empresa, familia y sociedad. Es necesario reflexionar como Freeman (2011) propone, al situarnos en el liderazgo espiritual que estimula la armonía y la motivación entre el personal y la organización, tomando como pedestal la aplicación de valores éticos. Este estilo de liderazgo crea una conciencia social e incrementa el aprendizaje, el compartir la información e manera abierta y un gran sentido de solidaridad y pertenencia (Ramírez, Sánchez y Quintero, 2005). Por su parte, Arcienaga et al. (2008) induce a la integración sinérgica del talento y de los valores de los empleados y equipos de trabajo de las empresas, lo cual es reforzado por Schwartz (1992) quien se concentra en la necesidad de la presencia de los valores éticos para lograr mejor desempeño a nivel individual y de equipo.

Estos conceptos llevados a la práctica reducen las posibilidades de conflictos y desagrazos, generándose un mejor ambiente de trabajo y un mayor espíritu de cooperación. Läms & Puçétait (2006) enfatiza en la confianza como pivote del liderazgo y trampolín del desempeño profesional y personal, sustentado por criterios similares de Joseph y Sailakshmi (2011) que promueven el equilibrio del personal, la comunicación, el aprendizaje y las relaciones interpersonales. Todo este conjunto de factores nos mueve a la corresponsabilidad y el balance social y empresarial según Ferrer (2007).

De modo análogo, Graham (2005) nos propone el apoderamiento que estimula y beneficia la productividad y la sustentabilidad. Michaelson (2010) plantea la necesidad de los valores éticos con una perspectiva global donde la comunicación transcultural y el comportamiento organizacional juega un rol fundamental. El hecho de inculcar una visión congruente empresa-empleado se considera vital para la sustentabilidad de la empresa y el hecho de la aplicación de valores éticos en todas las prácticas laborales, personales y sociales de forma oportuna y conveniente, otorga el privilegio de un ambiente laboral apropiado y agradable con sentido de cooperación (Elango et al., 2010; Peterson & Seligman, 2004). Se puede deducir que cada vez aumenta la congruencia en criterio de muchos autores e investigadores de la importancia y necesidad de la aplicación de valores éticos en la empresa, familia y sociedad y al igual de los beneficios que ello implica.

### Metodología y Análisis de los Datos

Los datos obtenidos en esta investigación provienen de dos estudios previos enfocados en la Solución de Conflictos (Mercader, 2013) y en la Comunicación (Mercader, 2011) y en el estudio realizado especialmente para esta investigación enfocado en el Liderazgo. En cada uno de ellos se ha aplicado un cuestionario dirigido a profesionales que trabajan en el área de Baja California, México. Este estado es un centro económico y de desarrollo industrial ubicado en la frontera norte de México siendo limítrofe con el

estado de California de Estados Unidos. En el instrumento aplicado a las diferentes muestras establecidas se han incluido preguntas relacionadas con la importancia de los valores éticos en las tres dimensiones seleccionadas en la investigación y que se presentan en la Tabla 1, la cual indica el número de participantes (profesionistas o profesionales) integrantes de las muestras.

Tabla 1: Dimensiones, Muestra y Sexo de Participantes

Dimensión	Muestra	Sexo	Sexo
Solución de conflictos	268	Masculino	Femenino
		128	140
Comunicación	120	47.80%	52.20%
		56	64
Liderazgo	186	46.70%	53.30%
		73	111
		39.70%	60.30%

Los resultados han sido presentados en tablas y analizados estadísticamente con indicadores porcentuales y en un análisis estadístico descriptivo y correlacional. Los estudios son cuantitativos y transversales.

Se administró un cuestionario a una muestra probabilística de profesionistas / profesionales por vía electrónica siguiendo un similar formato: *¿Cuáles son los (3) tres valores más importantes a considerar para que haya una buena Solución de Conflictos, Comunicación y Liderazgo?* Las preguntas se presentaron de forma separada según fueran dirigidas a las empresas, familia o sociedad.

Los valores éticos considerados en el instrumento provienen de una taxonomía o categorización de valores desarrollada por el autor (Mercader, 2006) y aplicada en diferentes estudios de investigación, Mercader, 2009; Mercader y Velarde, 2010; Mercader 2013). La taxonomía incluye cuatro categorías principales, a saber: de Conducta social, de Crecimiento, de Talento personal y de perfil Interno o Espiritual; cada una de ellas está compuesta de 7 valores éticos, lo que nos da un total de 28 valores que se analizan en esta investigación y en otras previas.

Cada participante debía seleccionar tres valores de los 28 presentados como opción. Es conveniente aclarar al respecto que cada persona al seleccionar tres valores obliga a tener tres veces las respuestas por persona, por lo tanto, las cantidades relacionadas por porcentajes son mayores a 100%, las cuales se convierten posteriormente para que sean porcentajes que no sobrepasen el 100%. Estas son las Tablas que se muestran. Los instrumentos utilizados en cada estudio que se realizó, no se incluyen como anexos, como estaba pensado, por falta de espacio dada la limitación de páginas a presentar. Al igual, hay varias tablas y gráficos de resultados de correlaciones y regresiones que no fueron incluidos por la misma razón. El autor siempre está a la disposición de cualquier investigador para mostrarlos, así como los detalles necesarios y/o adicionales que puedan ser útiles a quienes lo requieran.

Se presentan seguidamente, las Tablas 2, 3 y 4 con los porcentajes de selección de los valores dados en porcentaje (0-100%) que da respuesta por parte de los participantes en el medio empresarial, familiar y social, a las dimensiones consideradas en el estudio: Solución de Conflictos, Comunicación y Liderazgo. Los resultados se aprecian en la misma tabla y los valores mayormente seleccionados se resaltaron en negrilla. La Tabla 5 sintetiza los cuatro valores más importantes para las dimensiones y áreas analizadas. Al analizar la Tabla 5 se aprecian los valores éticos con mayor frecuencia de elección, al considerar los porcentajes provenientes de las dimensiones y áreas o entornos.

Se destaca el Respeto de modo predominante, y tienen preferencia también la Honestidad, la Responsabilidad y la Comunicación. Es importante señalar que el valor Equidad y Justicia es seleccionado en los tres entornos al referirse a la Sociedad mientras que el valor Visión/Objetividad lo es en el entorno o área de la Empresa. También hay que hacer notar que el valor Amor se selecciona de forma relevante al

referirse a la Familia. Es conveniente también, mencionar a la vez, los valores menos nombrados tales como son la Automotivación, Coraje/Valentía, Perdón/Compasión, Generosidad, Perseverancia, Entusiasmo, Creatividad, Atención/Bondad y Buen humor entre otros.

Tabla 2: Valores Éticos en la Solución de Conflictos Presentados en Porcentaje

Solucion de Conflictos		Solucion de Conflictos		Solucion de Conflictos	
Tabla 2a. Valores más importantes para una apropiada solución de conflictos en la Empresa.		Table 2b. Valores más importantes para una apropiada solución de conflictos en la Familia.		Table 2c. Valores más importantes para una apropiada solución de conflictos en la Sociedad.	
VALORES	Porc (%)	VALORES	Porc (%)	VALORES	Porc (%)
Amistad/Unidad	0.50	Amistad/Unidad	1.98	Amistad/Unidad	1.20
Amor	0.37	Amor	16.36	Amor	1.08
Atención/Bondad	0.25	Atención/Bondad	0.99	Atención/Bondad	0.72
Auto-Disciplina/Templanza	1.74	Auto-Disciplina/Templanza	0.62	Auto-Disciplina/Templanza	1.20
Automotivacion	1.12	Automotivacion	0.37	Automotivacion	0.72
Buen humor	0.12	Buen humor	0.12	Buen humor	0.60
Comprensión	0.62	Comprensión	5.70	Comprensión	1.44
Comunicación	20.27	Comunicación	19.08	Comunicación	6.24
Conocimiento/Aprendizaje	4.85	Conocimiento/Aprendizaje	0.50	Conocimiento/Aprendizaje	2.52
Coraje/Valentía	0.12	Coraje/Valentía	0.37	Coraje/Valentía	0.60
Creatividad	1.74	Creatividad	0.50	Creatividad	0.96
Cumplimiento/Diligencia	3.36	Cumplimiento/Diligencia	0.25	Cumplimiento/Diligencia	3.24
Entusiasmo	0.12	Entusiasmo	0.25	Entusiasmo	0.48
Equidad/Justicia	6.59	Equidad/Justicia	1.98	Equidad/Justicia	12.48
Espíritu de servicio	2.99	Espíritu de servicio	0.12	Espíritu de servicio	3.96
Generosidad	0.00	Generosidad	0.25	Generosidad	1.32
Gratitud/Apreciación	0.50	Gratitud/Apreciación	1.12	Gratitud/Apreciación	0.72
Honestidad	5.72	Honestidad	5.08	Honestidad	10.44
Humildad	2.24	Humildad	1.73	Humildad	2.64
Integridad	3.86	Integridad	2.85	Integridad	6.48
Paciencia	1.74	Paciencia	5.33	Paciencia	1.08
Perdón/Compasión	0.00	Perdón/Compasión	3.72	Perdón/Compasión	0.60
Perseverancia	0.25	Perseverancia	0.00	Perseverancia	0.60
Respeto	11.44	Respeto	15.99	Respeto	16.09
Responsabilidad	11.94	Responsabilidad	5.82	Responsabilidad	7.92
Tolerancia	2.99	Tolerancia	7.31	Tolerancia	9.72
Toma de decisiones	5.72	Toma de decisiones	0.50	Toma de decisiones	1.92
Visión/Objetividad	8.46	Visión/Objetividad	0.99	Visión/Objetividad	2.64
Otro	0.37	Otro	0.12	Otro	0.36
Total	100.00%	Total	100.00%	Total	100.00%

La Tabla 5 nos muestra también que los cuatro valores más seleccionados por los participantes según su percepción representan casi el 50% o más de los valores seleccionados, especialmente en la Familia (58.74%; 53.94%; 54.87%) y en Solución de Conflictos en empresas donde representan (52.11%; 48.51%; 49.30%). En sociedad aunque algo menor, representan (48.73%; 46,62%; 37,62%).

Tabla 3: Valores Éticos en la Comunicación Presentados en Porcentaje

Comunicacion		Comunicacion		Comunicacion	
Tabla 3a. Valores más importantes para una buena comunicación en la Empresa.		Tabla 3b. Valores más importantes para una buena comunicación en la Familia.		Tabla 3c. Valores más importantes para una buena comunicación en la Sociedad.	
VALORES	Porc (%)	VALORES	Porc (%)	VALORES	Porc (%)
Amistad/Unidad	1.89	Amistad/Unidad	4.21	Amistad/Unidad	3.5
Amor	0.54	Amor	18.68	Amor	1.08
Atención/Bondad	0.81	Atención/Bondad	3.68	Atención/Bondad	1.62
Auto-Disciplina/Templanza	1.62	Auto-Disciplina/Templanza	0	Auto-Disciplina/Templanza	0.27
Automotivación	0.54	Automotivación	0.26	Automotivación	0.54
Buen humor	1.62	Buen humor	1.58	Buen humor	2.43
Comprensión	1.89	Comprensión	10.26	Comprensión	2.16
Conocimiento/Aprendizaje	7.82	Conocimiento/Aprendizaje	1.32	Conocimiento/Aprendizaje	4.31
Coraje/Valentía	0	Coraje/Valentía	0.26	Coraje/Valentía	0.54
Creatividad	1.62	Creatividad	0.26	Creatividad	1.35
Cumplimiento/Diligencia	3.5	Cumplimiento/Diligencia	0.53	Cumplimiento/Diligencia	2.43
Entusiasmo	1.62	Entusiasmo	0.79	Entusiasmo	0.81
Equidad/Justicia	3.23	Equidad/Justicia	2.11	Equidad/Justicia	11.32
Espíritu de servicio	2.7	Espíritu de servicio	0	Espíritu de servicio	3.77
Generosidad	0	Generosidad	0.53	Generosidad	1.08
Gratitud/Apreciación	0.27	Gratitud/Apreciación	1.32	Gratitud/Apreciación	1.35
Honestidad	11.86	Honestidad	7.37	Honestidad	9.16
Humildad	3.23	Humildad	1.32	Humildad	4.58
Integridad	4.04	Integridad	4.47	Integridad	6.74
Paciencia	2.43	Paciencia	8.16	Paciencia	2.96
Perdón/Compasión	0.27	Perdón/Compasión	1.84	Perdón/Compasión	0.81
Perseverancia/	0.81	Perseverancia/	0.53	Perseverancia/	0.81
Respeto	16.17	Respeto	17.63	Respeto	16.17
Responsabilidad	9.97	Responsabilidad	3.68	Responsabilidad	5.66
Tolerancia	7.82	Tolerancia	8.16	Tolerancia	9.97
Toma de decisiones	2.96	Toma de decisiones	0.53	Toma de decisiones	1.35
Visión/Objetividad	10.51	Visión/Objetividad	0.53	Visión/Objetividad	3.23
Otro	0.27	Otro	0	Otro	0
Total	100.00%	Total	100.00%	Total	100.00%

Tabla 4: Valores Éticos en el Liderazgo Presentados en Porcentaje

Liderazgo		Liderazgo		Liderazgo	
Tabla 4a. Valores más importantes para un buen Liderazgo en la Empresa.		Tabla 4b. Valores más importantes para un buen Liderazgo en la Familia.		Tabla 4c. Valores más importantes para un buen Liderazgo en la Sociedad.	
VALORES	Porc (%)	VALORES	Porc (%)	VALORES	Porc (%)
Amistad/Unidad	0.51	Amistad/Unidad	2.52	Amistad/Unidad	0.56
Amor	0.35	Amor	13.77	Amor	0.72
Atención/Bondad	0.35	Atención/Bondad	0.20	Atención/Bondad	0.72
Auto-Disciplina/Templanza	2.77	Auto-Disciplina/Templanza	3.08	Auto-Disciplina/Templanza	2.01
Automotivación	0.00	Automotivación	0.00	Automotivación	0.00
Buen humor	0.35	Buen humor	0.20	Buen humor	0.00
Comprensión	0.16	Comprensión	3.24	Comprensión	0.36
Comunicación	15.56	Comunicación	19.21	Comunicación	6.38
Conocimiento/Aprendizaje	6.75	Conocimiento/Aprendizaje	1.44	Conocimiento/Aprendizaje	4.37
Coraje/Valentía	1.05	Coraje/Valentía	0.00	Coraje/Valentía	0.36
Creatividad	1.05	Creatividad	0.56	Creatividad	0.72
Cumplimiento/Diligencia	2.93	Cumplimiento/Diligencia	0.72	Cumplimiento/Diligencia	6.02
Entusiasmo	0.70	Entusiasmo	0.36	Entusiasmo	0.92
Equidad/Justicia	5.19	Equidad/Justicia	2.52	Equidad/Justicia	13.88
Espíritu de servicio	2.77	Espíritu de servicio	0.92	Espíritu de servicio	7.50
Generosidad	0.00	Generosidad	0.36	Generosidad	1.09
Gratitud/Apreciación	0.86	Gratitud/Apreciación	1.28	Gratitud/Apreciación	0.92

Honestidad	3.82	Honestidad	3.44	Honestidad	9.87
Humildad	2.42	Humildad	1.64	Humildad	2.73
Integridad	7.10	Integridad	5.08	Integridad	5.85
Paciencia	0.16	Paciencia	3.44	Paciencia	0.00
Perdón/Compasión	0.00	Perdón/Compasión	1.64	Perdón/Compasión	0.36
Perseverancia/	1.91	Perseverancia/	0.72	Perseverancia/	1.45
Respeto	8.31	Respeto	14.85	Respeto	7.30
Responsabilidad	9.17	Responsabilidad	7.05	Responsabilidad	8.94
Tolerancia	1.21	Tolerancia	5.08	Tolerancia	4.93
Toma de decisiones	12.29	Toma de decisiones	3.80	Toma de decisiones	4.74
Visión/Objetividad	12.29	Visión/Objetividad	2.88	Visión/Objetividad	7.30
Otro	0.00	Otro	0.00	Otro	0.00
Total	100.00%	Total	100.00%	Total	100.00%

Al analizar la data de la Tabla 5 puede concluirse que el Respeto es el valor de mayor impacto entre los 28 valores seleccionados; le siguen la Comunicación, la Honestidad y la Responsabilidad en las dimensiones analizadas de Solución de conflictos, Comunicación y Liderazgo en general. La Equidad y Justicia es muy relevante al analizar la sociedad en las tres dimensiones mientras el Amor solo es considerado al referirse a la Familia. La Visión/Objetividad es de gran importancia al referirse a la Empresa.

Tabla 5: Valores Éticos Más Relevantes Por Dimensión y Área Estudiada Dados en Porcentaje

	Solucion de Conflictos		Comunicacion		Liderazgo	
	VALORES	Porc (%)	VALORES	Porc (%)	VALORES	Porc (%)
Empresa	Comunicación	20.27	Respeto	16.17	Comunicación	15.56
Empresa	Responsabilidad	11.94	Honestidad	11.86	Toma de decisiones	12.29
Empresa	Respeto	11.44	Visión/Objetividad	10.51	Visión/Objetividad	12.29
Empresa	Visión/Objetividad	8.46	Responsabilidad	9.97	Responsabilidad	9.17
	Total	52.11	Total	48.51	Total	49.30
Familia	Comunicación	19.08	Amor	18.68	Comunicación	19.21
Familia	Amor	16.36	Respeto	17.63	Respeto	14.85
Familia	Respeto	15.99	Comprensión	10.26	Amor	13.77
Familia	Tolerancia	7.31	Honestidad	7.37	Responsabilidad	7.05
	Total	58.74	Total	53.94	Total	54.87
Sociedad	Respeto	16.09	Respeto	16.17	Equidad/Justicia	13.88
Sociedad	Equidad/Justicia	12.48	Equidad/Justicia	11.32	Responsabilidad	8.94
Sociedad	Honestidad	10.44	Tolerancia	9.97	Espíritu de servicio	7.50
Sociedad	Tolerancia	9.72	Honestidad	9.16	Respeto	7.30
	Total	48.73	Total	46.62	Total	37.62

Se realizó un análisis estadístico de correlaciones para obtener el factor Pearson, indicador de la correlación cuyos resultados se muestran en la tabla 6. En este estudio, se ha establecido que al dar el índice resultados mayores de 0.60 se puede establecer significancia. Existe correlación significativa entre empresa y sociedad en referencia a la Comunicación (0.7903); entre empresa y sociedad en referencia a Solución de Conflictos (0.6309); entre empresa y familia en referencia a Solución de Conflictos (0.6092); entre empresa y sociedad en referencia al Liderazgo (0.6403) y entre empresa y familia en referencia al Liderazgo (0.5738).

Tabla 6: Índices de Correlación Por Dimensión y Área Estudiada

Solucion de Conflictos				Comunicacion				Liderazgo			
	Empresa	Familia	Sociedad		Empresa	Familia	Sociedad		Empresa	Familia	Sociedad
Empresa	1			Empresa	1			Empresa	1		
Familia	0.6092	1		Familia	0.4085	1		Familia	0.5738	1	
Sociedad	0.6309	0.4911	1	Sociedad	0.7903	0.5013	1	Sociedad	0.6403	0.3198	1

## CONCLUSIONES

El estudio, tanto como parte de reflexión de la literatura analizada como en su parte aplicada, deduce: Las tres dimensiones analizadas en este estudio, Solución de Conflictos, Comunicación y Liderazgo están inmersas continuamente en la vida cotidiana del desarrollo y mejoramiento de las empresas, familias y sociedad y los valores éticos son pivotes básicos en sus logros y desarrollo. Los valores éticos han sido tomados más en consideración como necesarios y útiles en el entorno empresarial, familiar y social, según un número mayor cada día de investigadores. Los valores éticos son de importancia esencial y sus consecuencias implican en todos los espacios del vivir y del trabajo, un mayor bienestar, satisfacción y progreso integral. Los cambios son la norma de esta era presente, si los cambios se generan enraizando valores éticos en la empresa, familia y sociedad, podremos tener una humanidad mejor y más armónica y productiva. Un nuevo tipo de líder está lentamente emergiendo con una mentalidad enfocada a la productividad integral que hace converger la autenticidad, el bienestar social y un mayor desarrollo donde la norma es ganar-ganar, tanto en la empresa, familia como sociedad. Es importante inculcar y preparar a los estudiantes y profesionales y decantar a todos los niveles y en todas las direcciones la relevancia de los valores éticos y los beneficios que otorgan a nivel individual y colectivo. Los líderes de hoy son los responsables de los resultados del futuro y los jóvenes serán los líderes del futuro. Se recomienda que investigaciones similares se realicen a personas de diferente nivel académico, social, económico y de diferentes nacionalidades para confirmar y establecer similitudes y diferencias

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## **ANÁLISIS DE LA ROTACIÓN DE PERSONAL. CASO: SABRITAS, SUCURSAL PIEDRAS NEGRAS**

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### **RESUMEN**

*La presente investigación es un estudio sobre las causas que originan la rotación de personal en la empresa SABRITAS, sucursal Piedras Negras. Generalmente detrás de una excesiva rotación laboral se oculta la desmotivación, el descontento, la insatisfacción laboral y esto a su vez está influenciado por un conjunto de aspectos vinculados en muchos casos a una insuficiente gestión de los Recursos Humanos.*

*Los resultados que se arrojen servirán para demostrar dichas causas y dárselas a conocer a altos mandos de la empresa mediante las conclusiones y recomendaciones que resulten para que si se desea las apliquen lo más pronto posible y con esto evitar que el personal laboral abandone su trabajo, ya que el personal es el capital intelectual de la empresa porque al abandonar un empleado el trabajo que está realizando en algún puesto lastima económicamente a las empresas, en la que se le invierte recursos económicos al empleado desde su contratación, capacitación, adiestramiento hasta el día que el empleado deja de laborar por la causa que haya sido y afecta también directamente en las ganancias de la organización, así como en el reparto de utilidades de los trabajadores que continúan laborando.*

**PALABRAS CLAVE:** Rotación, Investigación, Análisis de Datos, Insatisfacción Laboral, Interpretación

## **ANALYSIS OF EMPLOYEE TURNOVER. CASE: SABRITAS, BRANCH PIEDRAS NEGRAS**

### **ABSTRACT**

*This research is a study on the causes of staff turnover in the company SABRITAS branch Piedras Negras. Usually behind excessive labor turnover demotivation, dissatisfaction, job dissatisfaction, and this in turn is influenced by a set of aspects linked in many cases to inadequate management of human resources is hidden. The results will shed to prove these cases and make them accessible to senior officers of the company by the conclusions and recommendations arising if you want to implement them as soon as possible and thereby prevent the workforce leave their work, as the staff is the intellectual capital of the company for an employee to leave the work being done in any position financially hurt companies in which he invests financial resources the employee from recruitment, training, training until the day the employee stops working because it has been the cause and also directly affects the profits of the organization, as well as profitsharing for workers who continue to labor.*

**KEYWORDS :** Rotation, Research, Data Analysis, Job Dissatisfaction, Keywords: Rotation, Research, Data Analysis, Job Dissatisfaction, Interpretation

### **PLANTEAMIENTO**

El término "Rotación de Recursos humanos" se utiliza para definir la fluctuación de personal entre una organización y su ambiente; esto significa que la fluctuación entre una organización y el ambiente se define por el volumen de personas que ingresan en la organización y el de las que salen de ella. La rotación de

personal se expresa mediante la relación porcentual entre las admisiones y los retiros, y el promedio de los trabajadores que pertenecen a la organización en cierto periodo. Chiavenato (1990), el término rotación de recursos humanos se usa para definir la fluctuación de personal entre una organización y su ambiente; en otras palabras, el intercambio de personas entre la organización y el ambiente es definido por el volumen de personas que ingresan y salen de la organización.

En toda empresa siempre es bien sabido que existe una leve fluctuación de personal y en definitiva esto es sano para la empresa, después de cierto tiempo si se detectan empleados que no rindan al 100% en su actividad es válido tratar de solucionar el problema ya sea sustituyéndolo, capacitándolo, motivándolo etc., para que de su máximo desempeño, o bien, también es válido que a determinada tiempo el empleado decida por voluntad propia salir de la empresa para buscar algo mejor o cambiar su ambiente entre otros factores; esto es correcto siempre y cuando se presenten muy esporádicamente, pero, cuando esto sucede con demasiada continuidad en definitiva debemos buscar las causas que origina esta situación y tratar de solucionarla ya que de alguna u otra forma afecta a la empresa o bien a otros trabajadores que dependen de la actividad que desarrollan estos trabajadores insatisfechos e inconformes. INDICE DE ROTACION, es la relación porcentual entre las admisiones y las desvinculaciones de personal, en relación al número medio de miembros de una empresa, en el transcurso de cierto tiempo. Si el índice es muy bajo se da el estancamiento y envejecimiento del personal de la organización. Si el índice es muy elevado se presenta demasiada fluidez y se puede perjudicar a la empresa (falta de estabilidad). La rotación laboral se expresa conforme a dos índices para separaciones y para ingresos. El U.S Bureau of labors estadistics, usa el método siguiente para calcular la tasa de separación:

Ejemplo:

$$\begin{array}{l} \text{Índice de rotación} \\ \text{(o porcentaje de separación)} \end{array} = \frac{\text{No total de bajas}}{\text{No total de empleados en nómina}} \times 100$$

El otro método más usado es el siguiente:

$$\begin{array}{l} \text{Índice de} \\ \text{rotación} \end{array} = \frac{\text{No. total de bajas}}{\text{Promedio de empleados en nómina}} - \frac{\text{No. inevitable de bajas}}{\text{(muertes, reducciones de personal, etc.)}} \times 100$$

Si existen 1000 empleados, salen 10 y entran 20. en 1 año.(recordar la importancia del tiempo) El índice de rotación es:  $(20 - 10 / 1000) * 100 = 1\%$  anual. Como la relación es porcentual, el índice es del 1% positivo, lo que indica además que la empresa está creciendo. Existe estabilidad, y la rotación es baja. Si la empresa está en crisis, supongamos salen 500, y entran 20.  $(20 - 500 / 1000) * 100 = - 48\%$  Implica que la empresa decreció personal en 48% y la rotación es muy alta.

### Tipos de Salidas

Las salidas pueden ser por diversas causas, según García (1985), se pueden agrupar de la forma siguiente:

*Bajas biológicas o Inevitables:* esto se refiere a las bajas que se producen en la empresa por motivos de muerte, jubilación e incapacidad para el trabajo.

*Bajas socialmente necesarias.* Es cuando se le debe dar baja a un empleado por haber cometido un acto ilegal como fraude, robo, etcétera.

*Bajas por motivos personales:* Son aquellas bajas promovidas por voluntad del trabajador y causadas por la incidencia de factores propios de su vida personal.

*Bajas por motivos laborales:* Son aquellas bajas promovidas por los propios trabajadores pero por razones como: motivos salariales, afectación de las condiciones ambientales anormales, laborar en tareas no acordes con la calificación poseída o con los intereses profesionales u otros similares, no cumplir con el perfil y competencias que se requieren en la organización.

*Bajas por decisión de la propia Empresa:* Son aquellas bajas donde la decisión es tomada por la empresa y no por el trabajador, y a las cuales tiende a concedérsele un carácter positivo o favorable para el trabajo de la empresa, se agrupan las bajas por motivos de despido, por indisciplinas, ruptura de contratos, por ineptitud o falta de idoneidad para el puesto, separaciones por racionalización, o vencimiento del plazo de contrato.

### Costos

La rotación de personal es muy costosa para una organización y cobra una cuota muy alta en su funcionamiento, productividad y utilidades. Existen costos directos e indirectos asociados a la rotación. Muñoz Pérez (1989). Los costos directos incluyen al tiempo implicado en el reclutamiento, la selección, y el entrenamiento del nuevo personal, así como los costos asociados a gastos de publicidad para obtener personal. El tiempo que un encargado pasa en el proceso de selección, se podría dedicar a otras responsabilidades en sus funciones diarias. Los costos indirectos incluyen a las cargas de trabajo crecientes que los compañeros de trabajo absorben hasta que se contrata y se entrena a los nuevos empleados, así como la productividad baja, asociada a la baja moral del empleado.

### Determinación del Costo de la Rotación de Personal

El sistema es eficiente cuando alcanza los objetivos para los cuales fue construido, es importante saber el rendimiento y la economía obtenidos en la aplicación de los recursos. El sistema que ahorra sus recursos, sin sacrificar sus objetivos y los resultados alcanzados, tiene mayores posibilidades de continuidad y de permanencia. Obviamente uno de los muchos objetivos de todo sistema es la autodefensa y supervivencia. Saber hasta qué nivel de rotación de personal una empresa puede soportar sin mayores daños, es un problema que cada organización debe evaluar según sus propios cálculos y base de interés. La rotación de personal involucra una serie de costos primarios y secundarios. Entre los costos primarios de rotación de personal, están:

Costo de reclutamiento y selección, Costos de registro y documentación Costos de integración, Costo de desvinculación. Como son básicamente cuantitativos, los costos primarios de la rotación de personal son fácilmente calculables, bastando un sistema de tabulación y acompañamiento de datos.

Entre los costos secundarios de la rotación de personal, están:

Reflejos de la producción  
Reflejos en la actitud del personal  
Costo extra-laboral  
Costo extra-operacional  
Costo extra-inversión  
Perdidas en los negocios

Obviamente los cálculos de los costos primarios y secundarios de rotación de personal podrán tener mayor o menor influencia, de acuerdo con el nivel de interés de la organización.

### Causas

Muchos factores contribuyen a la rotación, por ejemplo; desajuste entre el empleado y el jefe inmediato, la filosofía de la organización, el entrenamiento inadecuado del empleado, la poca remuneración salarial, las políticas de la organización (reconocimiento, evaluaciones de desempeño, políticas de vacaciones, etc.) que debilitan la satisfacción por el trabajo, etc. Estos factores no son independientes, generalmente dan como resultado una alta rotación. Es inevitable cierta cantidad de movilidad por motivos de enfermedad, accidentes, envejecimiento, muerte y una gran variedad de razones personales que producen las separaciones. Algunos de estos mismos factores así como las condiciones económicas y financieras en una organización y en la comunidad ocasionan la terminación del empleo, suspensiones o la movilidad interna.

### Afectaciones

Demora en la Producción, ya que la falta del empleado provoca el trabajo no se esté realizando conforme a lo planeado y eso acarrea un costo o precio asociado. Nuevo proceso de capacitación al nuevo personal, lo que invariablemente repercute en la economía de la empresa y su continuidad del trabajo. Actitudes de desmotivación en determinados casos, lo cual distrae la atención y con ello se vuelve menos efectivo el trabajo que se realiza. Maslow (1943). Tiempo en que tarda en cubrirse la vacante es otro aspecto fundamental, lo cual afecta los resultados planeados por la empresa y en algunos casos, se han tenido que modificar los planes de desarrollo y/o crecimiento de las empresas ante constantes situaciones de rotación de personal. En el presente estudio se determinan los factores que originan la rotación de personal en la empresa SABRITAS, S. DE R.L. DE C.V. sucursal PIEDRAS NEGRAS específicamente en el área de almacén. Identificando la relación entre rotación de personal e insatisfacción laboral explicando el efecto que tiene la baja remuneración en la rotación del personal y se analizara cómo afecta la selección incorrecta y la motivación en la rotación de personal.

### Objetivo General

Detectar las causas de la rotación de personal en la empresa SABRITAS, S. DE R.L. DE C.V. sucursal PIEDRAS NEGRAS, las consecuencias que este problema ocasiona y las posibles soluciones a esta problemática, con el fin de dar a conocer los puntos débiles en esta área.

## **METODOLOGÍA**

La presente investigación se llevó a cabo en la empresa SABRITAS, sucursal PIEDRAS NEGRAS, en el estado de Coahuila. El número de trabajadores de esta empresa es de 56 empleados entre secretarías, vendedores gerentes y almacenistas. Se tomó como muestra solo al personal de almacén y algunos empleados del personal de ventas una "Encuesta de Clima Laboral" que dio un total de 20 empleados, considerándose el 35.70% de la población. Esta investigación describió y evaluó la percepción que tienen los trabajadores de la empresa sobre sus tareas, su salario, sobre la capacitación que pudimos descubrir con la herramienta de trabajo utilizada que es verdaderamente nula así como también la relación que existe entre Jefe-Empleado y entre Empleados-Empleados. Hasta lograr llegar al objetivo deseado.

El instrumento de investigación utilizado fue la encuesta la cual es un instrumento que ayuda a medir los siguientes indicadores: Remuneraciones, Capacitación constante, Ambiente Laboral, Respeto, Puntos de Vista, Habilidades, Salario Correcto, Reconocimiento, Satisfacción Laboral.

### Análisis de Resultados

Los resultados de la encuesta de clima laboral aplicada en la Empresa SABRITAS. sucursal PIEDRAS NEGRAS se presentan a continuación:

Figura 1: El 54% de la Muestra Opina Que el Salario Es Malo, el 40% Dice Que el Salario Es Regular y Solo el 6% Opina Que Es Bueno Dejando En 0 la Opción de Excelente

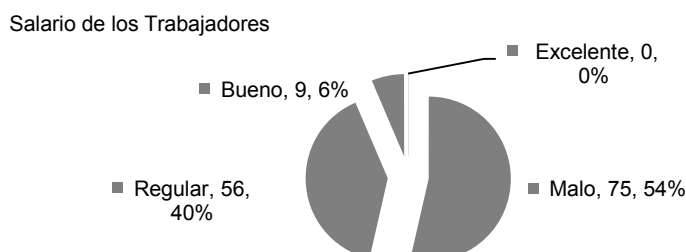


Figura 2: el 35% de la Muestra Opina Que la Relación Jefe-Empleado Es Malo, el 38% Dice Quela Relación Es Regular y el 27% Opina Que Es Bueno Dejando Nuevamente En 0 La Opción de Excelente. Nótese Que los Porcentajes Están En Proporciones Muy Similares Esto Quiere Decir Que No Es Muy Deficiente la Relación Por Que el Porcentaje Mayo Es Regular Ósea Que los Trabajadores de Cierta Manera Están Conformes con el Trato.

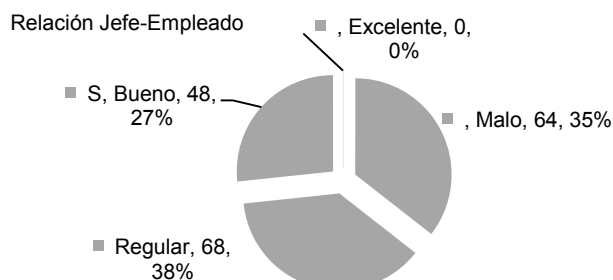
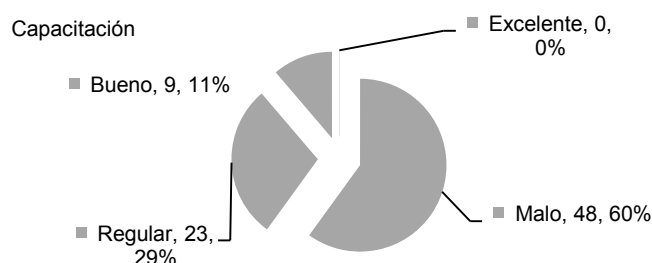


Figura 3: La Figura Nos Muestra un Porcentaje de 60% de Malo En Cuestión de Capacitación un 29% de Regular y Por Ultimo Un 11% de Bueno, una Vez Más Dejando Sin Porcentaje a la Opción de Excelente Que No Alcanzo Votos de Opinión Por la Muestra Seleccionada



## CONCLUSIONES Y RECOMENDACIONES

Para concluir la presente investigación se dio por enterado que la máxima consecuencia para que exista una excesiva rotación de personal fue exactamente cada una de las hipótesis formuladas el bajo salario, la falta de capacitación y en más bajo porcentaje la relación entre el jefe y los subordinados sin darle menos importancia. A continuación se presentan una serie de sugerencias con el fin de que el clima laboral en la empresa pueda mejorar y por ende hacer que el índice de rotación del personal disminuya, lo cual era el propósito del diagnóstico en esta investigación.

Se recomienda que se le de capacitación constante a los trabajadores en cuanto a la realización de sus actividades, De igual forma sería de gran ayuda un programa de incentivos en los cuales se les motive monetariamente y moralmente, Además un punto de gran importancia es que el trabajador se sienta escuchado y tomado en cuenta por lo cual se aconseja que se manejen las juntas de empleados donde ellos puedan expresar directamente con los dueños sus inconformidades y puedan dar su punto de vista sobre las acciones que toma la empresa en lo que a ellos concierne. También es de gran importancia que el trabajador conozca la visión, misión, políticas, objetivos, estrategias, valores y metas que la empresa persigue ya que al carecer de esta información no se tiene la visión de lo que se quiere y el trabajador no puede cooperar para alcanzarlo. Por último se sugiere seguir con un estudio donde constante para así poder saber las problemáticas que aquejen a la entidad y poder solucionarlas a tiempo antes de que puedan ocurrir deserciones de trabajadores pero no solo se tomen en cuenta a los trabajadores sino también a altos mandos para así tener un más amplio criterio de lo que se quiere y necesita

Con este tipo de investigación, se puede detectar cuáles son las causas de , "Rotación de Personal" en una organización por lo que se debe de actuar con las recomendaciones realizadas en la Empresa y con esto evitar que el empleado abandone su trabajo y que las empresas puedan crecer y crear nuevas fuentes de empleo. Existe un departamento pero a nivel Región Norte no especialmente para la sucursal piedras negras, parte de esto es la causa por la cual existe la excesiva rotación de personal ya que el departamento no pone atención en los empleados de esta sucursal. Así como también se pudo dar cuanta que las principales causas que ocasionaron esta problemática fue el bajo salario y las pocas o nulas retribuciones así el trabajador, la falta de capacitación y la mala relación que existe entre algunos los jefes a algunos de los trabajadores. La rotación de personal ha sido un problema en esta empresa desde los últimos años. Mas ahora ha ido en considerable aumento en los últimos 3 años el porcentaje de rotación ha sido notable en el año 2011 el índice era de 35% para el 2012 aumento el porcentaje a 45%, y en lo que va del año existe el mismo porcentaje de rotación del año pasado, solo que ocurrió en 1 año y ahora solo han transcurrido 6 meses.

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## ECOTURISMO Y DESARROLLO LOCAL DE COMUNIDADES INDÍGENAS EN MÉXICO

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### RESUMEN

*En esta investigación se analizó ecoturismo y desarrollo local en comunidades indígenas. Para Wong (2000) el desarrollo local es un parámetro para evaluar las condiciones de desarrollo económico en las regiones. Martínez-Luna (2010) y Velázquez et al (2013) coinciden que para analizar el desarrollo local en comunidades indígenas se debe incluir la interpretación de los habitantes con respecto a la convivencia armónica de su cultura con la naturaleza. Para SECTUR (2010) el ecoturismo ofrece al visitante disfrute de ambientes naturales y convivencia con habitantes de comunidades. El problema de investigación se debe a la falta de estudios que evalúen el desarrollo local en comunidades indígenas con ecoturismo. Se estudiaron ocho destinos, autorizados como ecoturismo indígena (CDI, 2013), para evaluar indicadores de desarrollo local. Se diseñó un cuestionario con indicadores de desarrollo local y se aplicaron 38 en 8 comunidades indígenas mexicanas. Se evaluaron indicadores para desarrollo local. Los resultados mostraron que para observar desarrollo local en comunidades indígenas con ecoturismo se debe incluir a los habitantes. Se concluyó que el desarrollo en términos económicos no explica el desarrollo local del ecoturismo en comunidades indígenas. Este trabajo contribuye con metodología para evaluar indicadores de desarrollo local y ecoturismo indígena.*

**PALABRAS CLAVE:** Ecoturismo, Desarrollo local, Indicadores, Índices

### ABSTRACT

*In this research, ecotourism and local development in indigenous communities was analyzed. To Wong (2000) local development is a parameter to evaluate the conditions of economic development in the regions. Martínez -Luna (2010) and Velázquez et al (2013) agree that to analyze local development in indigenous communities should include interpretation of the inhabitants regarding to the culture of harmonious coexistence with nature. To SECTUR (2010) ecotourism offers to visitors enjoy natural environments and interaction with people of communities. The research problem is due to the lack of studies evaluating local development in indigenous communities with ecotourism. Eight locations, authorized as an indigenous ecotourism (CDI , 2013), were studied to assess local development indicators. A questionnaire with indicators of local development was designed and 38 were applied in 8 Mexican indigenous communities. Indicators for local development were evaluated. The results showed that to observe local development ecotourism in indigenous communities should be included the inhabitants. It was concluded that development in economic terms does not explain the local development of ecotourism in indigenous communities. This work contributes methodology to assess indicators of local development and indigenous ecotourism*

**JEL:** L83, O13, F18, A13

**KEYWORDS:** Ecotourism, Local Development, Indicators, Index



## INTRODUCCIÓN

La actividad turística tiene una mayor e importante participación en la economía del país. El turismo ocupa el segundo lugar en derrama económica después del petróleo. Una rama importante del sector turístico en México es el turismo de naturaleza, dividido en ecoturismo, turismo de aventura y turismo rural. Estos han sido implementados como proyectos de desarrollo en varias comunidades con habitantes indígenas del estado de Oaxaca. De acuerdo a la CDI (2010), se encuentran registrados en el estado, alrededor de 50 proyectos ecoturísticos, la mayoría en la región llamada Sierra Norte.

De acuerdo a Velázquez y colaboradores (2013), los proyectos de ecoturismo localizados en comunidades indígenas mexicanas apuntan hacia la sustentabilidad, tanto de los recursos naturales como de la comunidad (concepto definido por Martínez Luna, 2004), a través de introducir acciones para la conservación de los recursos naturales y culturales de la comunidad, es decir sin alterar la estructura local. El interés de esta investigación es analizar la forma en que la presencia de establecimientos para el ecoturismo se relacionan con los aspectos de desarrollo local, con la participación de la comunidad, es decir ¿se puede dar la adecuación de lo propio con lo nuevo que propone el desarrollo de proyectos eco-turísticos. O tal vez, su visión sea ubicarse como un proyecto para el desarrollo del turismo, sin considerar los elementos que integren a la comunidad y que puedan reflejarse en un desarrollo local acorde a la sustentabilidad comunitaria.

La importancia de este trabajo radica en la preocupación que se tiene sobre si los proyectos ecoturísticos realizados en la región de la Sierra Norte de Oaxaca, de acuerdo con la sustentabilidad de la comunidad cumple y se manifiesta en las categorías de comunidad, descritos por Martínez Luna (2004), (cultura propia, adecuación, cultura y tecnología propia) y como estos explican la percepción de desarrollo local en los habitantes de dichas comunidades. El desarrollo local no es una situación alcanzada o no, como sería decir: esta comunidad está desarrollada, esa otra no. Tal vez uno podría decir que tal comunidad es una de las comunidades con mayor desarrollo. ¿Pero cuál es la percepción de desarrollo local en términos de comunidad con respecto a los proyectos de ecoturismo de los habitantes de las comunidades de la región de la Sierra Norte de Oaxaca?. Debido a la poca bibliografía disponible con respecto a estudios que aborden el análisis de la relación entre desarrollo local y comunidad del ecoturismo, en este estudio se tomaron como bases los antecedentes de Díaz (2000) y Martínez (2003) en términos de comunidad y desarrollo y los implementados por Velázquez-Sánchez y Solana (2013) y Velázquez y colaboradores (2013) en los que se observan resultados que explican los elementos de sustentabilidad comunitaria (comunidad) y la intervención que tienen en los proyectos de desarrollo para explicar su aplicación en comunidades indígenas mexicanas y en particular oaxaqueñas para planear el objetivo de investigación, analizar la participación de los proyectos eco-turísticos en el desarrollo local desde la perspectiva de la sustentabilidad comunitaria en la región de la Sierra Norte del estado mexicano de Oaxaca.

### Marco Teorico

Dice José Luis Coraggio (2000), el desarrollo es un proceso que nunca termina; siempre es posible mejorar la calidad de vida y, sobre todo, impedir el deterioro. Es un proceso que tiene que ser cada vez más participativo, que involucre a todos los sectores, que genere esa famosa sinergia de la cual tanto se habla pero que es tan difícil de lograr, donde lo que uno hace no es en un vacío de relaciones sino que se realimenta con lo que hace el otro. Si uno en un momento tiende a bajar la guardia, de pronto es estimulado y motivado por algo que está pasando en el resto de la sociedad. Es un movimiento continuo en búsqueda de mejores condiciones de vida (Coraggio, 2000.). De acuerdo a la SECTUR (2010), el ecoturismo se diferencia del turismo tradicional porque se enfoca a realizar actividades en contacto directo con la naturaleza para la apreciación y el conocimiento de esta, así como de convivencia con la comunidad. Cuyas finalidades dentro de este ámbito es que tales proyectos apuntan hacia la sustentabilidad, concientizando y

conservando los recursos naturales y culturales de la comunidad sin alterar su estructura social. En este sentido el ecoturismo es un factor para el desarrollo local en comunidades indígenas, siempre y cuando se pueda adecuar a las condiciones de comunalidad.

La Secretaría de Turismo define el concepto de ecoturismo desde la perspectiva de que es un *producto turístico*, que está dirigido para aquellos turistas que disfrutan de la historia natural, y que desean apoyar y participar activamente en la conservación del medio ambiente, definiéndolo como: “Los viajes que tienen como fin el realizar actividades recreativas de apreciación y conocimiento de la naturaleza a través del contacto con la misma” (SECTUR, 2010). Entre las actividades más reconocidas y practicadas en este segmento son:

- Observación de la naturaleza
- Observación de fauna
- Observación de ecosistemas
- Observación geológica
- Senderismo interpretativo
- Rescate de flora y fauna
- Talleres de educación ambiental
- Proyectos de investigación Biológica
- Safari fotográfico
- Observación sideral
- Observación de fósiles.

En este sentido el ecoturismo es un factor importante para el desarrollo de una comunidad siempre y cuando se pueda adecuar a las condiciones de la comunalidad. La importancia de conocer el territorio para el ecoturismo reside en la posibilidad de apropiación de la realidad local para promover los recursos existentes en la búsqueda de una mejor calidad de vida para sus habitantes. Un importante eje que atraviesa este proceso es la participación ciudadana. Con ella conocen los intereses, aspiraciones y problemas de la comunidad, a la vez que los líderes locales pueden presentar propuestas, difundirlas y sumar esfuerzos en pro del desarrollo local. El propósito del desarrollo local (González, 2008), no sólo puede ser comprendido desde una perspectiva económica, sino lo contrario, ya que es un proceso dinámico de ampliación de capacidades locales que permitan trabajar en acciones para mejorar la calidad de la vida de todos los integrantes de la comunidad. Rescatando a Coraggio (2006), se puede mencionar que el objetivo del desarrollo local tiene cuatro componentes básicos:

*Económicos*, los que hacen énfasis en el trabajo productivo, ingreso, satisfacción racional de necesidades legítimas, suficiencia y calidad de bienes públicos. *Sociales*, los que integran las propuestas para promover condiciones de creciente igualdad, efectiva igualdad de oportunidades, convivencia y justicia social. *Culturales*, pertenencia e identidad histórica, integración a comunidades con contención, valores como la Solidaridad, como valor moral, pero también un componente funcional (nadie puede vivir mejor si su entorno no mejora sensiblemente de manera generalizada) y *Políticos*, que se refieren transparencia, legitimidad y responsabilidad de las representaciones, participación directa responsable e informada de la ciudadanía en las grandes decisiones colectivas y en la gestión pública (Coraggio J. L., 2006)

De acuerdo con (González Reyes & López-Calva), diversos estudios sobre el tema utilizan el concepto de desarrollo local en forma intercambiable con expresiones como *desarrollo regional*, *desarrollo comunitario* o incluso *desarrollo rural* para referirse a fenómenos que, con algunas variantes, se refieren a asuntos relacionados con el desarrollo *económico* de unidades territoriales subnacionales de características diversas. En muchos casos es conceptualizado como *crecimiento económico* a nivel subnacional y medido: En términos de ingreso per cápita; o mediante los precios de los factores de producción, como los salarios en el caso del factor trabajo. En otros casos se conceptualiza de acuerdo con parámetros que expresan un mejor

o peor *desempeño* de la economía subnacional, típicamente medido según: Medidas de productividad como el Producto Interno Bruto (PIB) per cápita o el valor agregado bruto en la manufactura por empleado. Los niveles, cambios, y/o duración del empleo o del desempleo. Algunas variables demográficas como el cambio en población o el nivel de inmigración neta. Algunos indicadores del mercado de bienes raíces tales como el ritmo de crecimiento de las solicitudes de construcción o los precios promedio de las casas-habitación (González Reyes & López-Calva). “El objetivo del desarrollo se relaciona con la valuación de las libertades reales que disfruta la gente en una población determinada... La discusión sobre los medios y los fines del desarrollo nos llama a colocar la perspectiva de la libertad en el centro del escenario. Las personas deben ser vistas, bajo este enfoque, como agentes activamente involucrados –dada la oportunidad– en la construcción de su propio destino y no solamente como receptores pasivos del fruto de ingeniosos programas de desarrollo”. (Sen, 1999 p. 53). La perspectiva de Amartya K. Sen sobre desarrollo local (González Reyes & López-Calva) involucra los siguientes aspectos: El proceso de generación de bienestar individual. Acceso a recursos, bienes y servicios. Función de conversión. ¿De qué depende?: condiciones físicas, tecnológicas, intelectuales, sociales, institucionales y culturales. Importancia de la responsabilidad y agencia: Función de evaluación (nivel de bienestar). Desafíos del desarrollo local. En términos de desafíos, los procesos de desarrollo local descritos por Hernán Blanco (2003) deben tender a: *La apropiación territorial*, el desarrollo local debe surgir a partir de la participación de todos los actores en el territorio, a través del aprovechamiento de los recursos humanos, materiales y naturales y de las potencialidades que la comunidad tiene para alcanzar una mejor calidad de vida y la realización de los intereses de cada uno de sus habitantes. *Afirmar la identidad cultural*: el desarrollo local debe aprovechar y fortalecer la identidad cultural de su comunidad, en un mundo donde esta tiende a ser subsumida por los procesos de globalización.

Ello permite una mejor apropiación de la realidad local y facilita enfrentar los desafíos que el desarrollo plantea. Al respecto, *Articular/ coordinar*, el desarrollo local debe responder a una voluntad de gestión asociativa entre los representantes públicos y privados, para recoger y estimular todos los elementos propios y también los recursos externos, para generar nuevos proyectos de desarrollo que tengan una identidad propia. *Planificar*, en este sentido se trata de proyectar las capacidades locales más allá de la actividad turística, involucrando a esta industria en el desarrollo local. Este punto implica la participación estrecha de la comunidad con las empresas que operan en el territorio. *Fortalecer el liderazgo del municipio*, el gobierno local debe transitar desde la administración, con capacidad de liderazgo para articular y conducir las fuerzas y recursos de participación ciudadana.

Hablar de comunidad indígena es mencionar lo que respecta a comunalidad, la cual en palabras de Jaime Martínez Luna (2004), “Significa que los recursos y la energía partan del origen de propiedad de la comunidad, es decir, de todas las familias, entendida como propiedad de hombres y mujeres. Al ser la tierra un bien de todos, su cuidado es y en la actualidad seguirá siendo de todos. Esto ofrece una explicación de la conservación de la diversidad natural en los territorios comunitarios. *Comunalidad* es compartencia, es derecho propio, es cultura propia, es naturolatría, es resistencia aunque de manera permanente es adecuación, es también comunalicracia, es tecnología propia. “De algo estoy seguro: no es amor, ni familia, pero el sentimiento sí es propiedad comunal y social” (Martínez Luna, 2004).

Al hablar de comunalidad es necesario mencionar la autonomía de una comunidad, ya que es un factor que la representa como estructura social. La autonomía tiene su origen en dos vocablos griegos: auto, que significa mismo y nomos que significa ley. La capacidad de los organismos para darse su propia ley, su propio mando. La autonomía es una forma de división de poder, pero no significa soberanía. Ambos conceptos son excluyentes, ya que soberanía significa antes que nada independencia ante los otros poderes y autonomía, una condición legal que no afecta la distribución de funciones que establece la Constitución (Cuervo, 2011). En una comunidad también existen las tradiciones, la cosmovisión, es decir, la manera en cómo ven ellos al mundo y en general la cultura. “La tradición sería ahora algo así como el resultado de un

proceso evolutivo inacabado con dos polos dialécticamente vinculados: la continuidad recreada y el cambio. La idea de tradición remite al pasado pero también a un presente vivo. Lo que del pasado queda en el presente eso es la tradición. La tradición sería, entonces, la permanencia del pasado vivo en el presente. La tradición no se hereda genéticamente; se transmite socialmente y deriva de un proceso de selección cultural. La parte de la cultura seleccionada en el tiempo con una función de uso en el presente sería la tradición (Arevalo).

"La cultura... puede considerarse... como el conjunto de los rasgos distintivos, espirituales y materiales, intelectuales y afectivos que caracterizan una sociedad o un grupo social. Ella engloba, además de las artes y las letras, los modos de vida, los derechos fundamentales al ser humano, los sistemas de valores, las tradiciones y las creencias." (Gajardo, 2006). En el caso de la cosmovisión Broda (2001) la define como "[...] la visión estructurada en la cual los miembros de una comunidad combinan de manera coherente sus nociones sobre el medio ambiente en que viven y sobre el cosmos en que sitúan la vida del hombre [...]" (Broda, 2001). Estos factores como muchos otros pertenecen a la esencia de una comunidad dado que es necesario conservarlos para que estas, conserven su autenticidad para poder definir en términos de sustentabilidad comunitaria.

La palabra conservación dentro del contexto ambiental, es definida por la Union Internationale pour la Conservation de la Nature, como: "... la gestión de la utilización de la biosfera por el ser humano, de tal suerte que produzca el mayor y sostenido beneficio para las generaciones actuales, pero que mantenga su potencialidad para satisfacer las necesidades y las aspiraciones de las generaciones futuras..." (Sanchez). De acuerdo con lo establecido en los escritos por la SEMARNAT (2006), los efectos socioculturales del turismo varían en intensidad y forma, dependiendo de la clase de visitantes. La presencia de visitantes afecta los patrones de vida de los pobladores. La forma en que se comportan los visitantes y sus relaciones con los ciudadanos del país anfitrión surten un efecto profundo en el modo de vida y las actitudes de la gente local. Es probable que los efectos más acentuados de este fenómeno se observen cuando los visitantes de América del Norte o de Europa Occidental viajan a un país en desarrollo y se enfrentan a una cultura que no comprenden o caracterizada por un nivel de vida económicamente bajo.

A su vez, las expresiones culturales de un pueblo, deben ser de gran interés para la mayoría de los viajeros, porque incluyen música y danza, artesanías, alimentos y bebidas, industria y negocios, agricultura, educación, literatura y lenguaje, ciencia, gobierno, religión e historia. Las experiencias de los turistas se ven enriquecidas cuando hacen un esfuerzo sincero para conocer mejor a la gente local. El interés de los visitantes por la cultura local proporciona empleo a artesanos, músicos y otros artistas, lo que acrecienta la herencia cultural. El turismo puede ser el vehículo que haga posible un intercambio cultural entre las colectividades que entran en contacto durante la experiencia turística. Por esta razón, es importante que los pueblos conserven, valoren y desarrollen sus diferentes manifestaciones culturales (SEMARNAT, 2006). Ahora bien, aunque el *intercambio transcultural* es tal vez el mayor valor social del turismo, también puede conducir a la alteración de las costumbres de una cultura o a la globalización de las culturas. Los impactos negativos en el medio sociocultural de las comunidades locales se atribuyen a los visitantes de conducta irrespetuosa.

Los estudios sobre el impacto social realizados en diversos países revelan que la mayoría de los lugareños piensa que el aumento en las concentraciones de turistas es lo que causa o acentúa los problemas sociales. Entre los aspectos culturales, el lenguaje es uno de los que más resienten el impacto de la actividad turística, fenómeno evidente en las ciudades fronterizas o en aquellos destinos turísticos que reciben principalmente a visitantes de una comunidad lingüística determinada (SEMARNAT, 2006). Como se puede observar en la información disponible y comentada en esta revisión, existen tres aspectos que tienen relación para explicar la visión del término desarrollo local desde la comunalidad y los proyectos de ecoturismo. Primero con la presencia de establecimientos para prestar servicios de ecoturismo en comunidades indígenas,

segundo la participación de los habitantes en la prestación de los servicios y tercero los aspectos de sustentabilidad comunitaria en la percepción de desarrollo local.

## METODOLOGÍA

En esta investigación se analizaron los factores de medio natural y cultura incluidos en el proyecto de ecoturismo, sustentabilidad comunitaria y desarrollo local en 8 comunidades con destino eco-turístico en la región de la sierra norte del estado de Oaxaca, para analizar los aspectos de desarrollo local que identifican y expresan los habitantes y como contribuye la presencia del proyecto de ecoturismo. Se realizó una entrevista la cual fue estructurada con base a indicadores de las variables sustentabilidad de la comunidad desarrolladas por Velázquez-Sánchez y Solana (2013) de acuerdo a las categorías de comunalidad descritas por Martínez Luna (2004) y con la inclusión de indicadores de desarrollo local y factores medio natural y cultura en las actividades de ecoturismo, para analizar la participación de los proyectos de ecoturismo. En la Tabla 1, se pueden observar las variables sustentabilidad comunitaria con 4 categorías y con los indicadores que las definen. Actividades de ecoturismo con las categorías medio natural y cultura y la variable desarrollo local con las categorías económicas, sociales, culturales y políticas.

Tabla 1: Operacionalización de las Variables Sustentabilidad y Medio

Variables	Categorías	Indicadores
Sustentabilidad comunitaria (comunalidad)	Cultura propia	Tecnología. Conocimiento. Producción y normatividad
	Adecuación Cultura	Social. Originalidad. Valores. Armonía. Medicina. Comida. Creatividad. Cosmovisión
Desarrollo Local	Tecnología propia	Materiales. Relación hombre-tierra
	Económicas	Ingreso. Trabajo productivo. Satisfacción de necesidades legítimas
	Sociales	Igualdad efectiva. Igualdad de oportunidades. Convivencia. Justicia social
	Culturales	Pertenencia. Identidad histórica. Integración. Valores (solidaridad). Mejora del entorno
Medio natural	Políticas	Transparencia. Legitimidad. Responsabilidad. Participación de los habitantes. Decisiones colectivas. Gestión pública.
	Conservación	Limpieza. Programa de reforestación. Empleo de insumos naturales. Manejo de basura
	Prevención	Programas de prevención. Campañas. Educación. Brigadas
	Cuidado Reglamentación	Vigilancia Reglamentos. Folletos. Trípticos informativos

En esta tabla 1, se pueden observar las variables que se incluyen en este estudio con sus respectivas categorías y con los indicadores que se contemplaron para observar cada una de ellas desde la perspectiva del actor y receptor del desarrollo local. Fuente: elaboración propia.

*Diseño y aplicación de la entrevista.* Para recolectar la información fue elaborada una entrevista semi-estructurada. Las preguntas que se incluyeron en ella se formularon con base al cuadro operacional para las variables de sustentabilidad comunitaria, desarrollo local y medio natural. Como informante clase se entrevistó directamente al señor Rafael Ruiz López, presidente del comité de ecoturismo de San Pedro Nexicho y se entrevistó a 38 habitantes de 8 comunidades. Se consideró el empleo el método cualitativo de fenomenología y se practicó análisis factorial para observar el comportamiento de los indicadores en las categorías planteadas.

## RESULTADOS

Con los datos obtenidos se realizó el análisis sobre los factores de comunalidad que se integran en los servicios de ecoturismo, pero principalmente la integración de los habitantes en las mismas. Con la ayuda de un tríptico proporcionado por el presidente del comité de ecoturismo se observó como resultado que el destino ecoturístico no involucra los aspectos de desarrollo local faltando la inclusión de la comunidad. Esto percibido en que solamente ofertan cabañas, recorridos a los hornos de cal, aguas termales, al bosque, peñascos, mirador y sendero prehispánico. Dejando de lado las categorías de la comunalidad salvo la gastronomía y la historia que se describen brevemente. Lo curioso del caso es que el título del tríptico es “arte, cultura y tradición”, no viéndose nada de esto en el contenido de este, además en el apartado de los servicios que ofrecen se incluye el Turismo rural, estando este de mas porque no se tienen actividades actualmente que pertenezcan a este tipo de turismo. Además se obtuvo información sobre la vestimenta tradicional la cual no es conocida mucho ya que solo es vista en las fiestas. De esto, aun no se han implementado actividades sobre el rescate de esta. No se tiene un rescate de artesanías, se conoce que una sola persona en la comunidad sabe elaborarlas, lo que son bolsas de mano y canastos. Un dato alarmante fue que en la comunidad un 0% de los habitantes habla lengua indígena, en este caso la zapoteca, siendo esta un principal atractivo para aquellos turistas que prefieran este tipo de actividades en las comunidades. Dado esto, aun no se está haciendo nada para el rescate y preservación de este importante elemento y atractivo dentro de una comunidad indígena.

Con la información obtenida de la entrevista y a la observación, se puede decir que los destinos ecoturísticos de la Región de la Sierra Norte de Oaxaca, de acuerdo a los cuatro componentes básicos que describe José Luis Coraggio (2006) del desarrollo local y a las categorías de comunalidad de Martínez Luna (2004) actualmente ha comprendiendo tres componentes básicos del desarrollo local: sociales, políticos y económicos, dejando de lado el componente cultural, es decir, la comunalidad. Los resultados obtenidos por la entrevista, arrojan que en las 8 comunidades existe presencia de las categorías de la comunalidad en cuanto a la sustentabilidad: cultura propia, la adecuación, la cultura por parte de la medicina, comida, fiestas, cosmovisión. En la variable de medio natural se pudo probar que si manifiestan la implementación con medidas de conservación y cuidado al medio ambiente como parte de la identificación con el medio natural, también se mostraron las categorías de desarrollo local que manifiestan los entrevistados, destacando en la categoría económica la satisfacción de las necesidades legítimas en términos de fiestas patronales, convivencia y justicia social en la categoría social, mejora del entorno en la categoría cultural y en la categoría política participación de los habitantes. Los datos se pueden observar en la Tabla 2, en la que se resumen las categorías y los indicadores resultados del análisis factorial.

Tabla 2: Categoría e Indicadores de las Variables Sustentabilidad Comunitaria, Medio Natural y Desarrollo Local en la Comunidad de San Pedro Nexicho

Desarrollo Local	Sustentabilidad	Medio Natural
<i>Económicos</i> , los entrevistados manifestaron recibir <i>ingresos</i> con la presencia de turistas y con los beneficios comunitarios de las cabañas tienen para realizar sus fiestas patronales (satisfacciones legítimas). <i>Sociales</i> , permite la convivencia con los que participan en las cabañas y con los visitantes. <i>Culturales</i> , con la presentación de sus festividades, sus cultos y expresiones artísticas muestran su <i>identidad histórica</i> . Falta <i>mejorar el entorno</i> . <i>Políticas</i> . Identifican participación de la comunidad, pero <i>falta gestión pública</i> y toma de <i>decisiones colectivas</i> .	Cultura propia: los habitantes se dan a conocer como Zapotecos, cuentan con un lienzo donde narra el origen del “Pueblo del Señor” San Pedro. Adecuación: aun se rigen por usos y costumbres. Cultura: se realizan fiestas tradicionales y religiosas. Su música es tradicional contando con una banda de viento. En cuanto a la comida si principal platillo y el tradicional es el Chichilo elaborado con carne de borrego o res. Hacen uso de la medicina tradicional utilizando plantas del campo y de la comunidad.	Conservación: en cuanto a las medidas de conservación cuentan con un programa de reforestación destacando el pino. Se prohíbe el uso de productos no biodegradables. Separación de la basura Reciclaje Manejo de aguas residuales mediante pozos de absorción Inventario de flora y fauna, así como reglamento del cuidado del medio ambiente.

En la Tabla 2, se presenta el concentrado de los indicadores que se desprendieron de las entrevistas realizadas tanto al informante clave, como a los 21 habitantes de la población en torno a las tres variables analizadas en este estudio. Como se puede observar son muchos los indicadores identificados y manifestados por los entrevistados y que se vieron reflejados en el análisis factorial. Fuente: elaboración propia.

## CONCLUSIONES

Los resultados permitieron conocer la perspectiva de los habitantes hacia la implementación del centro ecoturístico, lo consideran como económico, lo cual, hasta ahora ha ayudado a generar empleos e ingresos económicos, mediante los comedores particulares, así como el comedor comunitario con el que ellos cuentan, empleándose también para la limpieza de las cabañas y los particulares que tiene comercios.

En otro sentido ha ayudado a la conservación del medio ambiente y generado la unión de las comunidades. Se logro la llegada de la señal del celular. La pavimentación desde la ciudad de Oaxaca hasta el destino, que hasta el 2010 no se tenía. De esta manera se teme que a este paso el desarrollo local observado en la Región de la Sierra Norte del estado mexicano de Oaxaca, ocasione efectos negativos como la desculturización, pérdida de identidad y distorsión en la estructura de la comunidad, entre otras, sobre la cultura ya que al parecer se advierte el paso del desarrollo en términos de empresa ecoturística con beneficios particulares.

Los resultados coinciden en las categorías de medio natural planteadas en la literatura consultada, en particular lo propuesto por la SEMARNAT (2006), sin embargo, con respecto a las categorías de sustentabilidad comunitaria se aprecia la falta de inclusión de factores culturales y de participación comunitaria en las actividades del desarrollo de ecoturismo. Sin embargo, con respecto al desarrollo local se observa la percepción de los habitantes en terminos de mejora económica, lo que resulta en la transición de la comunalidad al desarrollo, situación que Martínez (2003), prevee como estrategia de adecuación de los pueblos indígenas ante los embates del desarrollo.

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# ANALISIS Y ADECUACION DEL PROCESO PARA LA ELABORACION DE PROYECTOS DE OBRA PUBLICA

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## RESUMEN

*El desarrollo de la obra pública en México, ha demostrado ser en los últimos años un área de oportunidad para crear nuevas condiciones en la gestión para la elaboración de los proyectos ejecutivos, basándose en metodologías administrativas que permiten establecer pautas entre cada uno de los procesos necesarios para la validación de los proyectos en su conjunto. De acuerdo a la Auditoría Superior de la Federación en su análisis de 80 obras públicas con montos superiores a los 100 millones de pesos realizadas entre 1999 y 2010 las cuales presentaron algún atraso o desfase, este se debió, principalmente a errores técnicos al momento de la elaboración de los proyectos ejecutivos dado que el 71% de los atrasos y desfases en las obras analizadas fue por esta causa. Por lo anterior la presente investigación busca proponer un proceso de gestión para la concepción y elaboración de proyectos ejecutivos de obra pública mediante un análisis de contenidos de tipo exploratorio y descriptivo en la fase de planeación, tomando en consideración variables utilizadas en las herramientas administrativas propuestas.*

**PALABRAS CLAVE:** Proyectos ejecutivos, metodologías administrativas, obra pública.

## ANALYSIS AND FITNESS MANAGEMENT PROCESS FOR THE PREPARATION OF PUBLIC WORKS PROJECTS

### ABSTRACT

*The development of public works in Mexico, has proven in recent years an area of opportunity to create new management conditions for the development of the final design, based on administrative methodologies to establish patterns between each of the processes required for validation of the projects as a whole. According to the Superior Audit Office in its analysis of public works 80 amounts exceeding 100 million made between 1999 and 2010 which showed some delay or lag, this was mainly due to technical errors at the time of preparation of final designs given that 71% of arrears and offsets in the works analyzed was for this cause. Therefore this research aims to propose a management process for the design and development of executive public works projects through a content analysis of exploratory and descriptive in the planning phase, taking into account variables used in administrative tools proposed.*

**JEL:** M00

**KEYWORDS:** Project Managers, Administrative Methodologies, Public Works

### INTRODUCCION

La ejecución de la obra pública ha sido históricamente un área económica importante para el desarrollo de las diferentes regiones de nuestro país, y de acuerdo a las leyes, son las instancias de gobierno quienes se encargan de planear, desarrollar y ejecutar todos y cada uno de los proyectos necesarios para fortalecer la infraestructura.

Dentro de la estructura gubernamental con la que se rige el sistema mexicano, existen en él las Secretarías de Estado las cuales de acuerdo a la Ley Orgánica de la Administración Pública Federal (Cámara de Diputados del H. Congreso de la Unión, 2013) son las encargadas de estudiar, proyectar, construir y conservar con la participación que corresponda, de acuerdo a los programas formulados y que compete realizar al gobierno federal, las obras requeridas en el ámbito de acción de cada una de ellas.

El desarrollo de la obra pública es la culminación de los trabajos que satisfacen una necesidad importante en la sociedad, ya que con ella se cubren necesidades de todos y cada uno de los sectores sociales importantes para que la ciudadanía tenga acceso a mejores servicios, de salud, educación, vialidades, servicios, etc. Es el desarrollo de este tipo de obras las que elevan la competitividad de las regiones y dan un mejor nivel de vida a sus habitantes.

Debido a la trascendencia de la obra pública en la sociedad y su impacto real se estima que entre 2009 y 2010 el financiamiento en infraestructura tuvo un crecimiento del 140% llegando en estos años a niveles de 500 mil millones de pesos (Hernández, 2011), esta cifra nos permite dimensionar la capacidad de esta actividad para activar la economía nacional de manera importante, sin embargo de acuerdo a las cifras publicadas por la Auditoría Superior de la Federación en su reporte “Problemática General en Materia del Obra Pública” de las obras analizadas, en conjunto promediaron un incremento del 142% con respecto al monto contratado y un desfase de hasta 1168 días para su ejecución, de la misma manera que resalta que el 65% de las obras con desfase o incremento económico se debió a proyectos incompletos.

Con lo anterior no es difícil descifrar el impacto a la economía nacional que representan estos desfases e incrementos de costo de la obra pública que se realiza en nuestro país, considerando que en la actualidad existen herramientas administrativas, técnicas y tecnológicas que deben de incluirse en los procesos de gestión para la elaboración de los proyectos ejecutivos de obra pública.

Las herramientas administrativas utilizadas en otros ámbitos y de las cuales se ha probado su efectividad, forman un factor importante para la evolución de los procesos para la elaboración de los proyectos ejecutivos de obra pública en nuestro país, incluyendo en su implementación las herramientas técnicas y tecnológicas con las que se cuenta hoy en día para realizar estas actividades.

La elaboración del trabajo se enfoca a establecer de acuerdo a estudios previos la definición de las áreas necesarias para desarrollar una planeación y la elaboración más apegada a la realidad de los proyectos ejecutivos de obra pública. Así como establecer en base a un análisis de contenidos de los informes y bibliografía existente en el tema un proceso para la elaboración de los proyectos de obra pública.

## REVISION LITERARIA

“Entendemos por obra pública la acción, el servicio o el trabajo que decide llevar a cabo el Estado sobre bienes muebles o inmuebles, a fin de satisfacer necesidades públicas.” (Nava, 2009)

“Las complejidades crecientes de los proyectos actuales han demandado técnicas de planeación más sistemáticas y más efectivas con el objeto de optimizar la eficiencia en la ejecución del proyecto.” (Guerrero, 2007)

“El proyecto ejecutivo es la "fase imaginativa del construir arquitectónico" fase cuyo objetivo principal es, que lo imaginado sea potencialmente útil, que asegure la integridad del edificio y sus ocupantes, que sea estéticamente conveniente, además de susceptible de ser materializado económicamente con los procesos de producción al alcance. Planear el construir arquitectónico, significa prepararse para afrontar las

dificultades previsibles del proceso constructivo, tales provisiones deben comenzar a incidir en la mente de los proyectistas durante la gestación del proyecto” (González, Casals, & Falcones, 1997)

“La Gestión de Proyectos se ha transformado en una necesidad ineludible para que estos lleguen a buen puerto y, dada la experiencia en la ingeniería, en la economía y áreas sociales, es necesario enfocar a esta Gestión desde una visión INTEGRAL, es decir desde que el Proyecto es solo una necesidad, una idea, una solicitud, hasta el cierre formal del mismo, este genero de administración permitirá optimizar y maximizar los beneficios.” (Subsecretaría de Informática, 2010)

“La Auditoría Superior de la Federación (ASF), durante la revisión anual de la Cuenta Pública Federal, observó que los principales proyectos de infraestructura realizados por diferentes entidades fiscalizadas, tuvieron modificaciones recurrentes respecto de las provisiones originales, que generaron incrementos importantes en el monto de inversión y prórrogas en el plazo de contratación, ejecución y puesta en operación, con la consecuente repercusión social y económica de no contar con las obras y servicios en el plazo y monto contratados.” (Auditoría Superior de la Federación, 2012)

Un motivo del retraso de una obra puede ser “el carácter tan heterogéneo de la construcción, la gran diversificación de actividades, la profusión de empresas, su dispersión geográfica y sobre todo la gran cantidad de factores aleatorios e incidencias impredecibles en la ejecución de las obras” (Barber, 2001)

“De acuerdo a los resultados obtenidos en los últimos años en la ejecución de obra pública, se han encontrado desfases considerables en la realización de la misma donde “las razones para la enorme desconexión entre el nivel de gasto público realizado y los resultados obtenidos son muy particulares a cada sector. Sin embargo, existe una serie de elementos comunes que explican en gran medida la falta de calidad y eficiencia del gasto público en el país, tales como: El uso político del presupuesto, Un arreglo federal disfuncional y oneroso, La falta de mecanismos efectivos de control y rendición de cuentas, Escasos indicadores relevantes para medir el impacto real del gasto.” (Hernández, 2011)

## METODOLOGIA

“A juicio de Bardin (1986:7) el análisis de contenido es un conjunto de instrumentos metodológicos, aplicados a lo que él denomina como «discursos» (contenidos y continentes) extremadamente diversificados. El factor común de estas técnicas múltiples y multiplicadas -desde el cálculo de frecuencias suministradoras de datos cifrados hasta la extracción de estructuras que se traducen en modelos- es una hermenéutica controlada, basada en la deducción: «la inferencia»”. (López, 2002)

“Es evidente que el interés del análisis de contenido no reside sólo en la descripción de los contenidos, sino en lo que éstos, una vez tratados, podrían enseñarnos relativo a «otras cosas». Estos conocimientos deducidos de los contenidos pueden ser de diversa índole: psicológica, sociológica, histórica, económica...” (López, 2002)

Por lo anterior el presente trabajo se desarrolla en el contexto de un análisis de contenidos determinantes en la materia, analizando los resultados estadísticos encontrados sobre el tema y haciendo una aportación basada en las diferentes teorías de la administración de proyectos, aplicados en lo concerniente a la elaboración de proyectos ejecutivos de obra pública.

Se valoran variables cualitativas las cuales han sido factor en el desarrollo de las obras estudiadas previamente, considerando en esa valoración interpretaciones inferenciales en el sentido de la omisión en procesos vitales para la conformación de los proyectos ejecutivos, toda vez que las conclusiones de los

estudios en mención hacen referencia a la ejecución de proyectos inconclusos lo que deriva en la falta de procedimientos en la elaboración de los mismos.

Estos datos nos llevan a desarrollar propuestas del tipo administrativos buscando la solución a los problemas encontrados en las investigaciones que se toman como base para la elaboración del presente documento, considerando en ello los procesos técnicos ineludibles para la realización de los proyectos de obra pública.

## TRATAMIENTO Y ESTADISTICOS

Para la elaboración del presente documento nos basamos en la parte más sustancial de la investigación realizada por la Auditoría Superior de la Federación donde “el estudio comprendió el análisis de 64 contratos: 19 de la Secretaría de Comunicaciones y Transportes (SCT); 25 de Petróleos Mexicanos (Pemex) y sus subsidiarias; 8 de Comisión Federal de Electricidad (CFE); 3 de Caminos y Puentes Federales de Ingresos y Servicios Conexos (CAPUFE); 2 de Comisión Nacional del Agua (CONAGUA); 2 de Aeropuertos y Servicios Auxiliares (ASA), y 1 (uno) por cada ente que se cita a continuación: Junta de Caminos del Estado de México; Luz y Fuerza del Centro; Administración Portuaria Integral de Veracruz; Administración Portuaria Integral de Manzanillo y Secretaría del Medio Ambiente y Recursos Naturales (SEMARNAT).” (Auditoría Superior de la Federación, 2012)

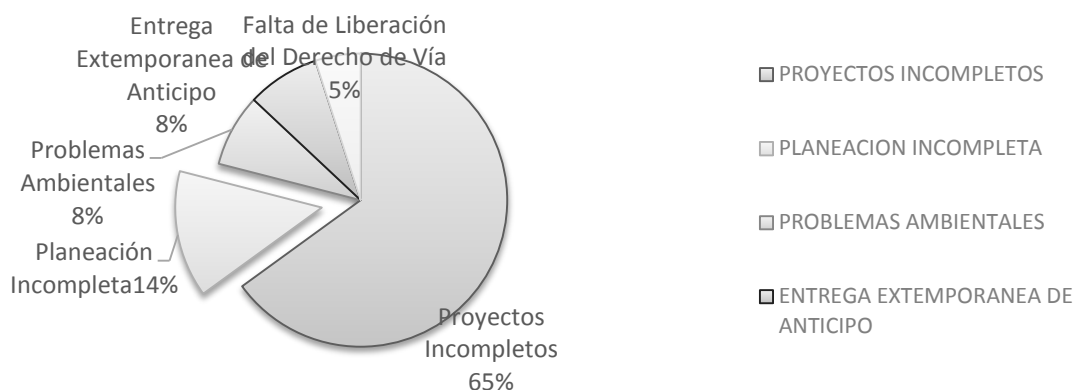
Los resultados fueron los siguientes:

Tabla 1: Factores de desfase y retraso en las obras analizadas.

Dependencia	Proyectos Incompletos	Problemas Financieros	Problemas Ambientales	Desfase Económico	Desfase en la Entrega
SCT	63.2%	21%	15.8%	131%	De 120 a 1442 días
PEMEX	72%		4%	284%	De 167 a 1663 días
CFE	75%		25%	51.3%	De 377 a 754 días
CAPUFE Y CONAGUA				35%	De 114 a 1095 días

Los valores promedios de la investigación fueron los siguientes:

Figura 1: Factores de Desfase de los proyectos de Obra



Los resultados de esta investigación no dejan lugar a dudas de la falta de control en la gestión no solo de los proyectos ejecutivos, sino también de la ejecución de los mismos toda vez que su desarrollo debería de detenerse al momento de advertir cualesquier deficiencia.

De la misma manera y dada la relevancia de la investigación los datos más sobresalientes en la misma son los referentes a las causas técnicas, económicas y los tiempos en los procesos de ejecución donde se vio lo siguiente:

“Por causas técnicas relativas a deficiencias del proyecto en los contratos revisados se presentaron los siguientes indicadores: 73.8 % correspondió a estudios previos que no contemplaron las condiciones reales del proyecto, 5.0 % por deficiente proyecto de cimentación, 2.5% por un deficiente proyecto estructural, 2.5% a la entrega extemporánea del proyecto ejecutivo y 16.2% a causas diversas.” (Auditoría Superior de la Federación, 2012).

“Las causas económicas que impactaron en los contratos en comento y generaron los incrementos al monto se refirieron el 81.2% a trabajos adicionales y volúmenes extraordinarios de obra y el 18.8% a causas varias como transferencias entre programas efectuadas tardíamente, entrega extemporánea del anticipo, reducciones presupuestarias durante el proceso de la ejecución.” (Auditoría Superior de la Federación, 2012).

“En el proceso de ejecución las causas que provocaron en los contratos revisados la modificación del plazo fueron: con un 65.0% un proyecto incompleto o inacabado, el 10.0% suspensiones de la obra, 6.3% falta de licencias y permisos para efectuar los trabajos, 5.0% falta de liberación del derecho de vía y con un 13.7% diversas causas entre las que se ubican el incumplimiento de las empresas contratistas y supervisoras de obra; problemas técnicos por incumplimiento de las especificaciones de construcción y normas de calidad de los materiales y equipos, retraso en la formalización de convenios modificatorios.” (Auditoría Superior de la Federación, 2012)

## CONCLUSIONES

De acuerdo a los resultados obtenidos en la investigación descrita, cabe mencionar una de las recomendaciones producto de este análisis la cual versa de la siguiente manera, “Reforzar los procesos institucionales de planeación y programación con la participación de personal calificado, para que en la realización de las obras de infraestructura exista una adecuada definición del alcance de los proyectos que tome en cuenta el estudio de costo beneficio y la problemática de carácter social y ambiental; que los contratos sean claros y equitativos para las partes, conforme a las características de los distintos proyectos de infraestructura particularmente en los contratos multianuales, que se precisen las fuentes de financiamiento, la etiquetación del recurso y su forma de pago;; y que se establezca la coordinación necesaria entre los entes para la obtención oportuna de las licencias y permisos.”

La realización de un manual de procesos el cual se realice tomando en consideración diferentes factores importantes en los proyectos de construcción, como lo son, clasificación de las obras, alcance del proyecto, región en la que se desarrollará, determinando con ello factores importantes y específicos para el inicio de la realización de los proyectos ejecutivos.

Revisión de los perfiles profesionales de los encargados no solamente de la elaboración de los proyectos sino de la dirección y gestión de los mismos, para con ello dar certidumbre al proyecto mismo y certeza en el alcance real que se estipule de cada uno de ellos.

Revisión de la gestión de los recursos asignados a cada proyecto, debido a que los recursos deben de ser asignados de acuerdo al proyecto a ejecutarse y no adecuar los proyectos de acuerdo a los recursos disponibles para su realización.

## **APORTACION DE CAMBIO**

En la actualidad las áreas administrativas han desarrollado tendencias efectivas en todas sus áreas, las teorías administrativas han ido avanzando en muchas actividades económicas buscando siempre la eficacia en el que hacer de las organizaciones, encaminado a superar a los retos mismos de nuestra actualidad.

Los sectores administrativos gubernamentales no deben quedar al margen de estas tendencias, toda vez que son ellos los encargados de emplear los recursos de la sociedad, dentro del marco de la globalización y la competitividad, el buen manejo de los recursos financieros de un país es pieza fundamental para aumentar su grado de confianza tanto interna como externamente, lo que en la actualidad refleja fortaleza y por ende confianza en todas las áreas.

La inclusión en los procesos de para la realización de los proyectos de obra pública de las herramientas administrativas contemporáneas llevaría a éstos a tener mayor fiabilidad y por ende una efectividad mayor para su ejecución, considerando en esa elaboración las nuevas técnicas y procesos constructivos así como el uso de las nuevas tecnologías en las áreas de costos y planeación disponibles en la actualidad.

Para lograr lo anterior se deberán de replantear la cultura organizacional con la que se labora en la actualidad en las dependencias encargadas de la elaboración de los proyectos, estructurar de manera puntual todos y cada uno de los puntos importantes para el desarrollo de esta cultura, los cuales vayan encaminados a dar resultados favorables para la sociedad en su conjunto, sin dejar de pensar que todos y cada uno de los miembros de esas secretarías son también parte de esta sociedad.

Abonando en la creación de una nueva cultura organizacional deberán de considerarse las siguientes áreas de gestión, “la Gestión del Alcance del Proyecto incluye los procesos necesarios para garantizar que el proyecto incluya todo (y únicamente todo) el trabajo requerido para completarlo con éxito. El objetivo principal de la Gestión del Alcance del Proyecto es definir y controlar qué se incluye y qué no se incluye en el proyecto.” (Project Management Institute, 2010), una característica importante de desarrollar es el ciclo de gestión del proyecto, el cual no podrá llevarse a cabo sin haber pasado por todas y cada una de las etapas necesarias para su concepción, De acuerdo a (Correa I., 2002) el ciclo de gestión de un proyecto se divide en tres fases: Preparación para la Ejecución: en ella se deben de marcar el rumbo del proyecto, fijar los indicadores de desempeño esperados en cada una de las actividades del mismo; de la misma manera asegurar la viabilidad del mismo en base a lo que se está proponiendo, donde aunado a esto, se propicia o estudia la capacidad requerida para su ejecución y en esta misma fase se realiza la organización y programación para el momento de desarrollar el proyecto. Control de la Ejecución: En esta fase se debe de constatar que lo programado se esté realizando de manera correcta ya que los objetivos de esta fase es asegurar el cumplimiento de la ejecución y la capacidad para realizarlo, de la misma manera en esta fase se busca verificar sistemáticamente lo realizado versus lo programado, y corregir oportunamente para evitar desvíos y recuperar capacidad de ejecución y reprogramar para mantener metas originales o mejorarlas. Término del proyecto: En esta fase se realiza un análisis de lo logrado, se realizan las comparaciones de lo programado con lo ejecutado y se hace un estudio final del proyecto para su calificación. Y de manera ineludible la gestión de costos tiene una marcada determinación que lleva a buen fin a un proyecto en su ejecución debido a que en la contratación para la realización de la obra pública, la subasta que precede al acto de contratación de la misma debe de ser equiparada con la gestión realizada a con verdad del proyecto en cuestión tomando con ello determinaciones inequívocas si en realidad se cuenta con un techo financiero apegado a los alcances reales del proyecto.

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# FUENTES DE FINANCIAMIENTO EXTERNO PARA LAS PYMES DE TECOMÁN, COLIMA. MÉXICO

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## RESUMEN

*Las fuentes externas de financiamiento proporcionan recursos que provienen de personas, empresas o instituciones ajenas a la organización que los recibe. Al recibir recursos externos se está contratando un pasivo el cual genera un costo financiera denominado interés y que tendrá que ser liquidado (el interés y el capital recibido) en los términos del contrato de préstamo que ampara la operación. Las fuentes externas de financiamiento, al otorgar nuevos recursos a la empresa, le proporcionan una efectiva palanca financiera, pues se incorporan fondos nuevos a los ya considerados por las empresas provenientes de sus propias fuentes de financiamiento. Al recordar el concepto de palanca financiera analizado anteriormente, los recursos provenientes de fuentes externas son los que se incorporan a las "fuerzas naturales o propias" de la empresa para incrementar sinérgicamente la fortaleza total de la organización. El financiamiento no es más que los recursos monetarios financieros necesarios para llevar a cabo una actividad económica, con la característica esencial que generalmente se trata de sumas tomadas a préstamo que complementan los recursos propios. Puede ser contratado dentro y fuera del país a través de créditos, empréstitos, de obligaciones derivadas de la suscripción o emisión de títulos de crédito o cualquier otro documento pagadero a plazo. Una de las principales formas de obtener financiamiento es el crédito, que no es más que el dinero que se recibe para hacer frente a una necesidad financiera y el que la entidad se compromete a pagar en un plazo de tiempo determinado.*

**PALABRAS CLAVE:** Financiamiento, Pymes, Capital de Trabajo

## ABSTRACT

*External funding sources provide resources from individuals, companies or institutions outside the organization who receives them. Upon receiving external resources are hiring a liability which generates a financial cost called interest and will have to be paid (interest and principal received) under the terms of the loan agreement to the consignment. External sources of funding, to provide new resources to the company, will provide effective financial leverage, as they incorporate new funds to those already considered by companies from their own sources of funding. Recalling the concept of financial leverage discussed above, funds from external sources are those that are incorporated into the "natural forces or proper" company to synergistically increase the overall strength of the organization. Funding is only financial monetary resources needed to carry out an economic activity, with the essential feature that is usually borrowed funds that complement their own resources. Can be hired in and outside the country through loans, borrowing, obligations under the subscription or issue of securities or any other documents payable to term. One of the main ways to obtain financing is credit, which is more than the money received to deal with financial need and the entity agrees to pay within a period of time.*

**JEL:** M00

**KEYWORDS:** Financing, Pymes, Working Capital

## INTRODUCCIÓN

Las Pymes son la principal fuente generadora de empleo en el municipio de Tecomán Colima y también uno de las principales actividades económicas del municipio. Actualmente este grupo de empresas enfrentan problemas importantes de financiamiento, por lo consecuente con este problema es que las empresas se ven al borde de la quiebra, obligando a las autoridades a realizar reprogramaciones de deuda para evitar que la situación se agrave más y con esto las pequeñas empresas pueden seguir con sus actividades. En esta realidad tan competitiva es necesario impulsar nuevos programas de capacitación para que las pequeñas empresas que no cuenten con el conocimiento necesario del cómo pueden hacerse acreedores de nueva tecnología para cada vez más sean más competitivos y no se queden estancados sin poder hacer nada y también para qué de esta manera puedan reducir sus costos de operación e información que les pueda ser de utilidad. Así también que mejoren sus utilidades y puedan permanecer más tiempo activas en el mercado, para la generación de más empleo y así pueda haber estabilidad económica en la empresa y en el municipio de Tecomán, Col. Lo que se pretende con estas investigaciones formar una guía que sirva de base para aquellos empresarios que tengan en mente crear una nueva empresa en el municipio de Tecomán, Col. y así como la maximización de sus utilidades con los puntos que se harán mención sobre las fuentes de financiamiento en el municipio.

### Planteamiento del Problema

El análisis de las fuentes de financiamiento externo para las PYMES en el municipio de Tecomán, Colima, ya que en el municipio o se cuenta con tanta facilidad para la obtención de un financiamiento para las pequeñas y medianas empresas, ya saber el cómo las PyMES pueden hacerse acreedoras de una buena fuente de financiamiento ya sea para poner en marcha su negocio, comprar mercancía etc...

### Objetivo General

Se pretende adquirir los conocimientos de financiamientos que les puedan beneficiar al momento que decidan implantar una Pyme

### Objetivo Particular

Proporcionar a los propietarios y administradores un conocimiento amplio de la utilidad que se tiene con las diferentes fuentes de financiamiento en las pymes.

### Hipótesis General

A mayor conocimiento de las fuentes de financiamiento que obtengan las pymes, podrán ser mayor los beneficios de igual forma los propietarios, ya que conocerán información oportuna, veraz y justa para la toma de buenas decisiones.

### Hipótesis Específica

A mejor conocimiento se adquiera de las fuentes de financiamiento mayores beneficios podrán adquirir los propietarios y empresarios acorde a sus necesidades.

### Pregunta de Investigación

¿Cuáles Son las Fuentes de Financiamiento Externo Para las Pymes del Ramo Comercial en Tecomán, Col.?

### **JUSTIFICACIÓN**

Uno de los atractivos significativos de los pequeños negocios en la actualidad es su capacidad para generar empleo en un tiempo donde la ocupación se ha visto reducida y ha ocasionado el retorno de altas tasas de desempleo en todo el mundo. En el estado de Colima el 56.12% de las unidades económicas se dedican al comercio, el 34.86% a los servicios y el 9.02% a la manufactura (Censo Estatal de Unidades Económicas Colima, 2003). De acuerdo a esta fuente, en números absolutos, el sector manufactura en el estado de Colima está comprendido por 1319 unidades económicas, empleando a 8578 personas en los diferentes subsectores.

### Marco Teorico

Las principales fuentes de financiamiento a las cuáles podemos acudir en búsqueda de aquél dinero que podríamos necesitar ya sea para seguir funcionando como empresa, o para invertir y hacerla crecer:

Galen (1998 ) Considera los siguientes puntos para obtener financiamiento y que considera a cada uno de ellos una forma especial que deben considerar la pequeñas y medianas empresas para que fortalezcan su estructura financiera, fortaleciendo así su capital de trabajo estos son, Ahorros personales, Familiares o amigos, Bancos, Entidades financieras no bancarias, Empresas de leasing, Empresas de factoring, Proveedores, Emisión de acciones, Emisión de bonos, Socios, Inversionista,

### Principales Fuentes de Financiamiento Externo a Corto Plazo Pasivos

Los *pasivos negociados* son aquellos que llevan en forma paralela la emisión de un contrato crediticio, en el que se negocian las distintas cláusulas que regirán el crédito otorgado. Dentro de las negociaciones se incluyen elementos tales como: Monto del crédito, Plazo máximo y periodicidad de las amortizaciones, Tasa de interés, Garantías directas del crédito (hipotecas sobre bienes raíces, hipotecas industriales, prendas, documentos quirografarios, etc.), Avaless, Bienes o servicios a financiar. (Karen & Asin, 2000).

### Mercado de Dinero

Es un tipo de mercado financiero, que proporciona un escenario en el cual los proveedores de fondos y los solicitantes de préstamos e inversiones pueden realizar directamente sus transacciones. También recibe el nombre de “MONETARIO”, el cual se establece mediante una relación intangible entre oferentes (prestamistas) y demandantes (prestatarios) de fondos a corto plazo con vencimiento a un año o menos, a diferencia del mercado de capitales cuyas relaciones son mayores a un año.

### Características de la Pyme y Su Importancia en México Estructura Organizacional y Características

Es importante definir la palabra «empresa» para poder entender clara y precisamente lo que deseamos expresar. En cuestión de estructura jurídica normativa este rasgo ve a la empresa como una sociedad creada con las formalidades legales implícitas en una escritura pública, en los estatutos, reglamentos, contratos, políticas y normas que forman la unidad que es propia de las personas morales como sujeto de derecho. (Andersen, 1999)

### Clasificación de las Pymes

En nuestro país de México, el criterio de clasificación referente a su tamaño se da de acuerdo a las siguientes características: Micro industrias: Son las empresas que ocupan hasta quince personas y el valor de sus ventas netas anuales no rebasan el equivalente a \$900,000.00. (Silvestre, 1996)

Tabla de la Clasificación de Empresas Mexicanas

Tamaño de la Empresa	Sector Económico	Rango del Número de Trabajadores	Rango del Monto de Ventas Anuales (MDP)	Tope Máximo Combinado (MDP)
Micro	Todas	Hasta 10	Hasta \$4	\$4.60
Pequeña	Comercio	Desde 11 hasta 30	Desde \$4.01 hasta \$100	\$93
Pequeña	Industria y Servicios	Desde 11 hasta 50	Desde \$4.01 hasta \$100	\$95
Mediana	Comercio	Desde 31 hasta 100	Desde \$100.01 hasta \$250	\$235
Mediana	Servicios	Desde 51 hasta 100	Desde \$100.01 hasta \$250	\$235
Mediana	Industria	Desde 51 hasta 250	Desde \$100.01 hasta \$250	\$250

Fuente: *pymes.blogspot.mx*

### Los Perfiles de la Pyme

Las Pymes son organizaciones dedicadas a las actividades industriales y de servicios que combina capital, trabajo y medios productivos para obtener un bien o servicio que se destina a satisfacer diversas necesidades en un sector determinado y en un mercado de consumidores. (Silvestre, 1996) Las Pymes también tienen desventajas, algunas de estos son: Problemas de escasez de recursos para una asignación que les brinde igualdad de oportunidades frente a otras empresas, el difícil acceso a la información sobre procesos técnicos productivos; la desventaja competitiva por la baja escala de producción y las limitaciones de productividad; la débil agremiación y representatividad frente a una limitada atención del estado, y la carencia del mecanismos de créditos apropiados, ágiles, suficientes Y oportunos. (Karen & Asin, 2000) Dentro de la PYME de acumulación se hallan 2 tipos, la simple y la ampliada. Las de acumulación simple tienen un margen de utilidad reducido, una lenta incorporación de nuevas tecnologías productivas, y 5 o menos trabajadores. Las de acumulación ampliada son más dinámicas, tienen capacidad de modernización y operan con más de cinco trabajadores. (Hull Galen, 1998)

### Metodología Tipo De Investigación

(HERNANDEZ SAMPIERI R., 2003) Encontraron que unas de las bondades de la investigación cualitativa es que da profundidad a los datos, la dispersión, la riqueza interpretativa, la contextualización del ambiente o entorno, los detalles y las experiencias únicas. También aporta un punto de vista “fresco natural y olistico” de los fenómenos, así como flexibilidad. El estudio exploratorio según (DUNCAN, 1985) sirven para preparar el terreno y por lo común anteceden a otros tipos de estudio como los descriptivos, correlacionados y explicativos. Realizar la investigación orientada hacia un estudio exploratorio fue debido a que el tema necesidades de financiamiento de las empresas pequeñas del sector manufactura en el municipio de Tecomán, Col. no se ha abordado con anterioridad, es decir, solamente se tienen ideas vagas relacionadas con el tema.

### Diseño Muestra

Según (HERNANDEZ SAMPIERI R., 2003) para el enfoque cualitativo, la muestra es una unidad de análisis o un grupo de personas, contextos, eventos, sucesos, comunidades, etc., sobre el cual se habrán de

recolectar datos. Para este caso la muestra la comprenden las empresas pequeñas que transforman algún producto y que cuenten con un número de trabajadores entre 11 y 50. Para esta investigación la población objetivo fueron todas las empresas pequeñas del sector manufactura del municipio de Tecomán, Col. según el censo estatal de unidades económicas lo componen **78 pequeñas** empresas. Se practicó un esquema de muestreo completamente al azar, debido a que no se tiene bases de datos accesibles o confiables dónde se tenga como indicador de tamaño el número de empleados.

### Tamaño de la Muestra

Según Cochran (1996), el tamaño de muestra debe garantizar que las estimaciones que se realicen para cada una de las variables de interés tengan calidad aceptable. El tamaño de la muestra se obtuvo con base en la siguiente expresión: (Cochran, 1996)

$$n = \frac{Z^2 N p q}{e^2 (N - 1) + Z^2 p q}$$

$$n = \frac{(1.96)^2 (78) (0.5) (0.95)}{(0.0625)^2 (78 - 1) + (0.0625)^2 (0.5) (0.95)} = \frac{14.233128}{0.4832573} = 29.45$$

Las 30 empresas seleccionadas se enlistan en el (Anexo 1) que se refiere al directorio de empresas.

### Diseño de la Entrevista

(R, 2004) Define la entrevista como una técnica, dentro de la metodología cualitativa, que se utiliza para obtener información verbal de uno o varios sujetos a partir de un cuestionario o guion.

## **RESULTADOS**

El análisis de las fuentes de financiamiento de las pequeñas empresas manufactureras del municipio de Tecomán Colima, reveló que, en orden de importancia. El 60% de las empresas contestó que su principal fuente de financiamiento son los proveedores, le sigue la banca comercial un 17 %, los préstamos familiares, recursos propios, y clientes el 17% y, finalmente, la banca de desarrollo y las cajas de ahorro con un 3% cada una.

## **CONCLUSIONES**

La presente investigación consiste en un estudio exploratorio cualitativo que se espera sirva como precedente para futuras investigaciones que alguien realizara con metodologías más precisas, pero alcanzo el objetivo principal de estudio, el cual consistió en el análisis de las necesidades de financiamiento de las Pequeñas y Medianas Empresas del municipio de Tecomán, Colima. y a la vez contestar las preguntas planteadas. Ante el análisis y los resultados comentados anteriormente se puede llegar a las siguientes conclusiones:

### Fuentes Actuales de Financiamiento

Se podría pensar que debido a los montos que solicitan y a la canalización de los recursos, que ahora si se tendrá un crecimiento en la industria manufacturera del municipio de Tecomán, Colima, ya que el destino principal de esos créditos sería el 27% para maquinaria y equipo, eso es importante para la innovación y mejora de los productos, le sigue el 17% para compra de materia prima y materiales, el 13% a gastos

operativos, 9% abrir nuevos mercados, 4% abrir sucursales, 4% crear nueva línea de productos, 4% pago a proveedores y finalmente 4% adquisición de terrenos.

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Área de investigación en la que participarán : FINANZAS

# **VICIOS ADMINISTRATIVOS Y TRIBUTARIOS EN LAS EMPRESAS, GENERADOS POR LA INFORMALIDAD FISCAL DE PEQUEÑOS PRODUCTORES AGRÍCOLAS. BÚSQUEDA DE UNA SOLUCIÓN ESTRUCTURAL**

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## **RESUMEN**

*México de acuerdo con la OCDE, tiene bajísimos índices de recaudación fiscal, solo recauda en términos generales el 30%, equivalente al 18.8% del PIB. Otros países recaudan el equivalente al 34% del PIB. Esta situación no es gratuita. Desde los años setenta del siglo pasado, en septiembre de 1975 el presidente Luis Echeverría, ordena la devaluación del peso respecto al dólar. México entra en una caída económica vertical de la cual, aún no logra recuperarse. El flagelo de la informalidad fiscal, la cultura del no pago de impuestos, y la piratería, provocan vicios administrativos y fiscales en las empresas, que las impulsan hacia el flujo de la economía informal, creándose un círculo vicioso, que afecta la recaudación fiscal. El problema que se analiza, lo viven los agricultores de nuestra región. Si no pagan impuestos se debe en parte, a que no existe una adecuada supervisión. Quién.... ¿El SAT?, pero ...¿cómo, si son miles?. La baja recaudación en México se debe principalmente a que todo lo fiscal es federal..., es centralizado. Por ello para combatir la evasión fiscal, lo que pareciera ser un deporte nacional, se analizará el artículo 115 constitucional y sus disposiciones en torno a la autonomía e independencia municipal.*

**PALABRAS CLAVE:** Impuestos, Pymes, Agricultura

## **ADMINISTRATIVE AND TAX VICES IN ENTERPRISES, GENERATED BY SMALL AGRICULTURAL PRODUCERS TAX INFORMALITY. SEARCH FOR A STRUCTURAL SOLUTION**

### **ABSTRACT**

*Mexico according to the OECD, has very low tax collection rates, generally collects only 30%, equivalent to 18.8% of GDP. Other countries collect the equivalent to 34% of GDP. Mexico according to the OECD, has very low tax collection rates, generally collects only 30%, equivalent to 18.8% of GDP. Other countries collect the equivalent to 34% of GDP. The scourge of tax informality, the culture of non-payment of taxes, and piracy cause administrative and fiscal services companies, driving them into the flow of the informal economy, creating a vicious circle, affecting tax revenues. The problem is analyzed, the farmers living in our region. If you do not pay taxes is due in part to the absence of adequate supervision. Who .... Does the SAT?, But ... how else are thousands?. The low collection in Mexico is mainly due to tax everything is federal ....., is centralized. So to combat tax evasion, what appears to be a national sport, will analyze Article 115 of the Constitution and its provisions regarding local autonomy and independence.*



**KEYWORDS:** Taxes, Pymes, Agriculture

## INTRODUCCIÓN

Administraciones y actividades relacionadas con la mejora de nuestro federalismo fiscal hasta ahora es que en los 2,500 municipios existentes en México, hoy por hoy, aquello de la autonomía e independencia municipal sigue siendo una utopía al depender, absolutamente en términos de recursos económicos, de las participaciones federales o estatales, lo cual tiene qué ver con el tipo de federalismo fiscal, que como veremos en esta investigación, tiene efectos muy nocivos en el ámbito de la fiscalización y recaudación de contribuciones fiscales. La situación que guarda nuestro país en la actualidad, en términos económicos y fiscales, esencialmente, pero en muchas otras áreas como la educativa, por ejemplo, es producto de lo que se hizo o se dejó de hacer en el pasado, desde el gobierno, claro.

*Planteamiento del problema:* Los bajísimos índices de recaudación fiscal en México, de acuerdo con la OCDE sólo se recauda el 30% del IVA potencial; durante el 2010 se obtuvieron ingresos tributarios equivalentes al 18.8% del PIB, mientras que en otros países, de ese mismo organismo, el IVA equivale al 34% del PIB. Es una pena el cómo se encuentra México a nivel recaudatorio en el escenario de la OCDE.

*Pregunta de Investigación:* ¿Cuál es el régimen tributario para los pequeños agricultores y por qué a pesar de ser tan simple y permisivo, los agricultores, los pequeños, particularmente, no cumplen con sus obligaciones fiscales?

### Objetivo General

Identificar las variables necesarias para, a partir de una propuesta de reforma al artículo 115 constitucional, crear un nuevo modelo de federalismo fiscal en México que permita, además de la participación activa de municipios como elementos fiscalizadores y recaudadores de las actividades que realizan los contribuyentes, evitar al máximo la evasión fiscal en el sector agrícola en colima.

### Objetivos Particulares

Identificar las características del régimen tributario para los pequeños agricultores y por qué a pesar de ser tan simple y permisivo, los agricultores, los pequeños, particularmente, no cumplen con sus obligaciones fiscales.

### Justificación

Trascendencia: La investigación es trascendente ya que plantea una alternativa de federalismo fiscal, Importancia: A todas luces resulta importante en lo personal, como comunidad, como pueblo, como nación, el que las finanzas públicas de nuestro país sea lo más próspero posibles. Factibilidad: Todas las fuentes de información primaria y secundarias siempre estuvieron disponibles y al alcance para ser consultadas. Marco de referencia: Según el artículo 16 del CFF, las actividades del sector primario quedan comprendidas dentro del concepto de actividades empresariales, dado que dicho artículo establece que se incluirán dentro de las mismas, las siguientes: Las comerciales, industriales, agrícolas, ganaderas, pesca y silvícolas.

### El Régimen Fiscal de Pequeños Contribuyentes Aplicable a los Agricultores, Personas Físicas

Concepto de actividades agrícolas Es la fracción III del artículo 16 del CFF la que determina lo que debe entenderse por actividades agrícolas, que dice: Las agrícolas que comprenden las actividades de siembra,

cultivo, cosecha y la primera enajenación de los productos obtenidos, que no hayan sido objeto de transformación industrial” (CFF, 2013).

Régimen fiscal en el que deben tributar los contribuyentes que realizan actividades primarias (actividades agrícolas, silvícolas, ganaderas o de pesca) De conformidad con el Título II “De las personas morales, Disposiciones generales”, Capítulo VII, “Del régimen simplificado”, de la LISR, en su artículo 79, se menciona que deberán cumplir con sus obligaciones fiscales en materia del ISR conforme al régimen simplificado establecido en dicho ordenamiento, entre otras, las personas morales siguientes: Las de derecho agrario que se dediquen exclusivamente a actividades agrícolas, ganaderas o silvícolas.

### Principios y Criterios Fundamentales del Federalismo Fiscal Mexicano

Principios de las contribuciones Nuestra Constitución Política (CPEUM, 2012) ha previsto que las contribuciones deben observar algunos principios que garanticen que no se haga un cobro indebido de los impuestos. El artículo 31, fracción IV de la Constitución Política de los Estados Unidos Mexicanos establece textualmente:

*“ARTICULO 31. Son obligaciones de los mexicanos: Contribuir para los gastos públicos, así de la Federación, como del Distrito Federal o del Estado y Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes”* (CPEUM, 2012).

*Principio de legalidad:* Los impuestos se fijan y se regulan a través de leyes. El principio de legalidad se refiere a que no se podrá cobrar ningún impuesto o contribución que no se encuentre establecido en una ley, con anterioridad al hecho o circunstancia que fue la causa del pago de un impuesto.

*Principio de proporcionalidad* Se refiere a que los impuestos deberán ser acordes con los ingresos o recursos de los ciudadanos; es decir, a la necesidad de contribuir de acuerdo con la capacidad económica de los contribuyentes. *Principio de equidad* Este principio supone la idea de justicia e igualdad, y consiste en el trato igual a los iguales. La equidad es la justicia proyectada sobre situaciones concretas y contribuyentes concreto. La equidad, como un valor de la convivencia humana, implica que cada persona, grupo o comunidad tenga acceso a un trato justo que les permita desarrollar sus actividades sociales, económicas y políticas dentro de un ambiente de libertad e igualdad absolutas.

*Principio de generalidad:* El principio de generalidad tiene como antecedente histórico el artículo 13 de la Declaración de los Derechos del Hombre y del Ciudadano de Francia, de 1789 que prescribe: “Para el mantenimiento la fuerza pública y para los gastos de la administración, es indispensable una contribución común, ésta debe ser repartida por igual entre todos los ciudadanos en razón de sus posibilidades” La Transferencias De Fondos Intergubernamentales En Nuestro Esquema Federalista En El Derecho Comparado

### Contexto General del Federalismo

La palabra federalismo, etimológicamente proviene del latín foedus que significa unión, alianza, pacto, acuerdo. También ha sido utilizada en la antigüedad “para referirse a las alianzas forjadas entre los hombres y los pueblos con objeto de alcanzar fines comunes y superiores, es difícil precisar el momento exacto en que el concepto fue utilizado con el sentido político, estructural y funcional que le conocemos hoy, como forma depurada de organización de Estado”. (Aguirre, 1997).

*El régimen fiscal en países centralistas Franci:* Su sistema fiscal combinó el modelo central con algunas ventajas del modelo federal, pero sin constituir entidades federativas independientes. Cruz (2004), en su obra Federalismo Fiscal Mexicano citando a Ortega (1998), señala que el Estado francés se ha caracterizado

históricamente por tener un gobierno central, inclusive en la actualidad es el Estado unitario más centralizado de Europa occidental. Sin embargo, el gobierno de Francia ha implementado una reforma administrativa y política a favor de los gobiernos locales que le permite tener una fuerza importante en materia tributaria.

### Chile

En Chile, el sistema de recaudación fiscal refleja una organización centralista. El gobierno central tiene un importante control sobre el sector subnacional. Los gobiernos locales sólo perciben ingresos de tributos y transferencias presupuestarias. No tienen derecho a crédito, esto es, está prohibido el endeudamiento local a menos que medie una autorización por la ley del gobierno central, sin embargo, estas autorizaciones en la práctica, no se presentan, por lo tanto es casi nulo el endeudamiento local.

### Colombia

En el caso de Colombia, señala Cruz (2004) que una de las principales deficiencias de este país, es que existe una legislación poco restrictiva en lo concerniente al sistema de endeudamiento, lo que ha provocado problemas serios.

### México

Así mismo al referirse al Sistema de Coordinación Fiscal que ha adoptado el Federalismo Mexicano, Cruz (2004), señala que en la exposición de motivos que dio origen a dicha ley, se señalaba que: “una mejor distribución del ingreso fiscal entre la Federación y Estados y una reasignación de atribuciones entre una y otros, constituye un instrumento idóneo para el fortalecimiento del Federalismo. Llegar a dotar de más recursos a los Estados, dará a éstos la base económica indispensable para que hagan lo mismo con sus Municipios.

*El Sistema Nacional de Coordinación Fiscal:* El Sistema Nacional de Coordinación Fiscal nace institucionalmente en 1980 con la promulgación de la Ley de Coordinación Fiscal (LCF, 2012), la cual contiene el Sistema Nacional de Participaciones y los instrumentos jurídicos de adhesión y de colaboración que la misma establece, para que las entidades actúen dentro de un marco ordenado de recíproca interacción de atribuciones fiscales; su objetivo principal es coordinar el Sistema Fiscal Nacional y el de fortalecer a las Haciendas Públicas tanto del Distrito Federal como de los Estados y sus municipios. El antecedente más próximo de este sistema se encuentra en 1973, año en que se inicia el proceso de coordinación con muchas de las características que presenta en la actualidad.

*Convenios de adhesión al Sistema Nacional de Coordinación Fiscal:* Camargo (2004), expresa la necesidad de la existencia de un Sistema Nacional de Coordinación con un nuevo enfoque en lo relativo a las transferencias intergubernamentales, en su forma de participaciones federales como medida compensatoria, lo mismo que los fondos ya existentes u otros nuevos que constituyan una acción complementaria de planes y programas económicos, políticos, administrativos y sociales que cada orden de gobierno desarrolló en forma individual o conjunta, este sistema nacional de coordinación debe incluir también facultades en materia del gasto público y su correspondiente control. Así tenemos que la Ley de Coordinación Fiscal (2012) vigente, establece en su Capítulo I la mecánica mediante la cual la Federación habrá de distribuir tanto a los Estados, municipios y el Distrito Federal las Participaciones Federales que les correspondan.

### Lineamientos Metodológicos Aplicados y Análisis de Resultados

Como lineamientos que orientaron el desarrollo de la parte teórica de este documento presentada a lo largo de los anteriores capítulos, pero también en términos del cómo se recabaron los puntos de vista de expertos en materia de derecho constitucional y federalismo fiscal en México, Tipo de investigación.

Observacional: Se analiza la problemática planteada al principio de este documento, sin modificar intencionalmente sus variables. Transversal: Se obtuvo la opinión de los expertos en materia de federalismo fiscal en México, en un momento dado. Prospectiva: Es aquella en la que se plantea a futuro y en la que previamente se definen con precisión las condiciones de estudio, va de causa a efecto. Comparativa: Es aquella en la que se establece la comparación entre dos o más variables (derecho comparado).

### Métodos de Investigación Aplicados

Desde el punto de vista eminentemente jurídico, se aplicaron las siguientes visiones metodológicas: Método histórico, dada la necesidad de buscar y mirar por el espejo del pasado sobre el tema que nos ocupa en su constante devenir. Método jurídico, toda vez que la historia como maestra de la vida, es fuente de conocimiento para observar la dinámica del saber jurídico. Desde el punto de vista de la metodología de la investigación social, se aplicaron los siguientes enfoques metodológicos: Método deductivo: Mediante esta visión metodológica, se acudió a la consulta de fuentes de información secundaria, en este caso, se consultaron, y se derivó información que orientó la estructuración o se incorporó al cuerpo final del trabajo que se viene presentando. Método inductivo: Mediante esta perspectiva metodológica, fue el criterio, la experiencia, el conocimiento del tesista, en este caso, lo que determinó, en una primera instancia, los contenidos de los que se integra la investigación que se viene proponiendo.

*Técnicas de investigación:* Sistematización bibliográfica: Mediante esta técnica, se elaboraron fichas de trabajo o bibliográficas, a partir de la consulta de fuentes de información secundaria

*especializada. Encuesta:* Mediante esta técnica y a partir de la aplicación de cuestionarios diseñados para tal fin, se derivó información con respecto a la opinión de expertos en materia de federalismo fiscal en México acerca de la propuesta que se presenta más adelante en este documento. Población sujeta a estudio. Especialistas en materia fiscal y de federalismo fiscal, docentes universitarios y funcionarios del SAT. Determinación del tamaño de la muestra Se logró convencer a 25 de dichos especialistas de que hicieran favor de responder al cuestionario que enseguida se presenta.

### **CONCLUSIONES**

Si constitucionalmente no se definen con precisión conceptos como autonomía y libertad municipal sobre la base de la recaudación fiscal municipal, si no se generan las condiciones para que los municipios dejen de ser tratados como niveles de gobierno de segunda clase, para empezar a ser considerados como el cuarto nivel de gobierno, de acuerdo con las modificaciones al artículo 115 constitucional, con todas las prerrogativas de que los tres niveles anteriores federal, estatal y el Distrito Federal gozan actualmente, nunca podremos hablar en México de un federalismo fiscal justo, cooperativo.

De acuerdo con el análisis teórico realizado, las tendencias mundiales en materia de federalismo, tienden hacia la visión cooperativista, que dota de autonomía absoluta a los municipios, para la realización de determinadas actividades económicas, fiscales, medio ambientales que garantice la sustentabilidad de dichos municipios. En cuanto a la hipótesis, relacionada con las posibilidades de aceptación de nuestros planteamientos por parte de los especialistas encuestados, se satisfizo plenamente, ya que, efectivamente,

las propuestas de cambio constitucional al artículo 115, fueron, en general, bien aceptadas por los especialistas encuestados.

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# LA INTERNACIONALIZACIÓN DE LA EDUCACIÓN SUPERIOR A PARTIR DE LA INTERNACIONALIZATION AT HOME: UN ESTUDIO DE CASO EN LA UNICEN-ARGENTINA

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## RESUMEN

*En el marco de la internacionalización de la educación superior y como respuesta a las restricciones económico-financieras que suelen ser comunes en los ámbitos latinoamericanos, en los últimos años ha surgido la llamada "Internationalization at Home (IaH)", o internacionalización desde casa, esto es: un conjunto de actividades para lograr internacionalizar la educación superior sin recurrir a los viajes al extranjero. Este trabajo aborda conceptualmente la IaH, para luego desarrollar el caso de la Facultad de Ciencias Económicas de la Universidad Nacional del Centro de la Provincia de Buenos Aires en Argentina (FCE-UNICEN).*

**PALABRAS CLAVE:** Internacionalización, Educación Superior, Internacionalización desde casa.

## THE TOP EDUCATION'S INTERNATIONALIZATION FROM "INTERNATIONALIZATION AT HOME": A CASE OF STUDY IN UNICEN-ARGENTINA

### ABSTRACT

*In the frame of the top education's internationalization and as response to the economic - financial restrictions – that are very common in latinoamerican areas-, in the last years there has arisen a perspective called "Internationalization at Home (IaH) ", or internationalization from house, this is: a set of activities to manage to internationalize the top education without resorting to the trips abroad. This work approaches the IaH, to develop the case of the Faculty of Economic Sciences of the National University of the Center of the Province of Buenos Aires in Argentina (FCE-UNICEN).*

**JEL:** M00

**KEYWORDS:** Internationalization, Top Education, Internationalization At Home

## INTRODUCCION

Este es un trabajo sobre los logros concretos de la Internationalization at home (IaH) en el ámbito universitario en Argentina. El mismo se enmarca en el proceso de internacionalización de la educación superior que aunque es una de las prioridades del sistema educativo argentino, es también una construcción pendiente. Efectivamente, las estrategias utilizadas no han resultado del todo efectivas, y en particular, llama la atención que la movilidad internacional ha sido la herramienta mayoritariamente adoptada, a pesar de las dificultades para sostenerla en el tiempo a nivel masivo. Como respuesta a este marco de restricciones en los últimos años ha surgido el enfoque de "Internationalization at Home", o internacionalización desde casa, esto es: un conjunto de actividades para lograr internacionalizar la educación superior sin recurrir a los viajes al extranjero. El objetivo general de este trabajo es analizar el caso de internacionalización de la

Facultad de Ciencias Económicas (FCE) de la Universidad Nacional del Centro de la Provincia de Buenos Aires (UNICEN), a partir de la implementación de la “Internationalization at Home” (IaH) - o Internacionalización en Casa-, como estrategia de Internacionalización de la Educación Superior (IES) complementaria a la Movilidad Estudiantil. Como objetivos específicos se destacan:

*Identificar, describir y analizar los recursos preexistentes de la FCE en materia de internacionalización. Explicitar los vínculos entre estos elementos y la manera en que fueron articulados a los efectos de ampliar su alcance y profundidad. Describir y analizar las actividades iniciales de IAH a partir de los puntos anteriores, así como resultados esperados y no esperados, oportunidades y restricciones. Analizar cuáles fueron los aprendizajes emergentes y la estrategia surgida a partir de allí, como así también plantear cuáles son las oportunidades y amenazas que se observan a futuro. Reflexionar y obtener elementos de alcance general, susceptibles de ser ampliados a otras experiencias en materia de IaH. A continuación, el abordaje conceptual para la comprensión del caso. Revisión De Literatura: El Marco Para El Estudio De La Internacionalización De La Educación Superior Y La “Internationalization At Home” Como Estrategia*

### La Internacionalización de la Educación Superior (IES)

El concepto de internacionalización en el campo de la educación superior comienza a abordarse recién en los años ochenta. Según Gacel (1999) el concepto hace referencia al proceso integral que pretende incorporar la dimensión internacional e intercultural en la misión y las funciones sustantivas de las instituciones de educación superior, de tal manera que sean inseparables de su identidad y cultura. Didou Aupetit (2000) señala que este proceso debe entenderse como el esfuerzo sostenido y sistemático para hacer que la educación superior responda ante los requisitos y desafíos relacionados con la globalización de las sociedades, economía, trabajo y mercados, aportando de esta manera una visión instrumental de la IES. No obstante, la IES puede ser abordada desde diferentes ópticas y herramientas. Así, Knight (2010) sostiene que hay quienes la entienden como movilidad académica de estudiantes y profesores, formación de redes y proyectos de cooperación internacional, desembarco de servicios educativos en otros países a través de unidades académicas, franquicias o educación a distancia, inclusión de la dimensión internacional e intercultural en la currícula, etc.

En Latinoamérica existen diversos problemas para lograr que la IES forme parte de las prioridades de instituciones de educación superior y gobiernos. Los programas a tales efectos son a menudo de baja calidad, y el talento no es aprovechado debidamente por las considerables desigualdades existentes (...) en suma, la IES se ha desarrollado de manera desordenada y reactiva (De Wit y otros, 2005). Aún más, mientras los países de altos ingresos están destinando más recursos a sostener y profundizar un proceso ya instalado, América Latina sigue encarando viejos problemas, como los planes de estudio subdesarrollados, la falta de material didáctico, personal docente poco calificado y desequilibrios en el mercado laboral (De Wit y otros, op.cit.) Gacel y Ávila (2008) observan que en América Latina se registra un deficiente e insuficiente manejo de idiomas y conocimientos de culturas extranjeras tanto en profesores como en estudiantes; una escasez de recursos económicos familiares para sufragar estudios en el extranjero; un estudiantado mayoritariamente de tiempo parcial y con compromisos familiares a temprana edad y un cuerpo de profesores que no propicia la internacionalización porque en su gran mayoría no cuenta con perfil o experiencia internacionales, todo lo cual ocasiona un desaprovechamiento de oportunidades internacionales de todo tipo.

Dicha situación se confirma en los reportes de la OCDE (2004), donde se observa que América Latina aparece como la región del mundo con menos movilidad estudiantil. Por otra parte, se trata de una zona que aún recibe pocos estudiantes extranjeros: el último informe de la OCDE (2007) no reporta datos al respecto, lo que resulta una muestra de la ausencia de evaluación –e importancia– de este rubro educativo. La movilidad de académicos se concentra en una élite que ha realizado estudios de postgrado en el



extranjero y que se dedica, en buena parte, a la investigación. Asimismo, respecto de los docentes, la mayoría queda al margen, pues además de ser de tiempo parcial, su manejo de idiomas extranjeros es insuficiente. Finalmente, la falta de internacionalización del currículo implica la casi inexistencia de profesores invitados para ser incorporados a los programas de estudio.

En la Argentina, las primeras acciones aisladas en torno a la IES se registran ya entrada la década de los noventa, con los primeros programas de cooperación internacional que financian la movilidad de estudiantes y docentes. Por primera vez, las universidades argentinas destinan parte de sus presupuestos a actividades de IES de naturaleza bilateral (Theiller, 2003). A estas acciones se sucedieron otras, de carácter reactivo, a saber: instalación de sedes de universidades de Europa y de Estados Unidos, ampliación de la oferta académica en modalidad a distancia o presencial, aparición de postgrados con doble titulación o en cooperación académica entre universidades argentinas y del exterior, consolidación de redes institucionales interuniversitarias en base a proyectos de investigación e incremento de programas de intercambio. Finalmente Theiller (op.cit.) concluye que el proceso se encuentra en una etapa de aplicación de estrategias contingentes y sin perspectivas de profundización de tipo institucional a mediano y largo plazo, que ha generado impactos en un muy bajo porcentaje de estudiantes, docentes e investigadores, haciendo de la internacionalización de la educación superior Argentina, *“un proceso insípido”*.

#### La “Internationalization At Home” (IaH)

El concepto de “Internationalization at Home” (IaH) fue abordado por primera vez por Nilson (1999), quien observa que pese a haber transcurrido más de 10 años de existencia de programas de movilidad estudiantil tales como ERASMUS MUNDUS, aún no se lograba el objetivo mínimo de que el 10% de los estudiantes y profesores universitarios de la comunidad europea hubieran realizado un período de estudios en una universidad extranjera. Consecuentemente, refiere a la “IaH” en términos de la dimensión internacional e intercultural de la currícula, del proceso de enseñanza/aprendizaje, de la investigación, de las actividades extra-curriculares, y de todas aquellas actividades locales que colaboren para que los estudiantes desarrollen un conocimiento internacional y habilidades interculturales sin salir del campus.

Según Knight (2004), la internacionalización a nivel institucional cae dentro de dos diferentes corrientes. Una de ellas está formada por las actividades que ocurren en el campus, mientras que la otra se constituye con aquellas que ocurren en el extranjero. El término “Internationalization at home” enfoca la atención en los aspectos que ocurren dentro del campus, sobre todo la dimensión internacional e intercultural en el proceso de enseñanza/aprendizaje, las actividades extra-curriculares y las relaciones entre los grupos locales de distintas etnias (Wachter, 2003). Además, se trata de un concepto frecuentemente usado para describir el comercio en la educación. Ambos usos, son -en opinión de la autora-, demasiado estrechos y por ello, considera importante profundizar el análisis y clarificar ambas corrientes.

Posteriormente, la autora destaca que IaH supone algo más que la interacción cultural entre grupos locales y extranjeros (Knight, 2008), distinguiéndose por la diversidad de actividades que propone: planes y programas de estudios, procesos de enseñanza – aprendizaje, actividades extracurriculares, enlaces con grupos culturales o étnicos locales, actividades de investigación y académicas, etc., para concluir luego en que esta elaboración es más amplia que el concepto original de internacionalización en casa (Nilsson, 1999 y 2003). Más adelante, Knight (op.cit.), se refiere a la interdependencia entre las dos 'corrientes' (Internacionalización en casa, e internacionalización en el extranjero), dejando en claro que la IaH busca complementar ambas estrategias.

Para Beelen y otros (2007) la IaH hace referencia a cualquier actividad internacional o intercultural que desarrolle una institución de educación superior, a excepción de los intercambios salientes. Dentro de las acciones que resultan claves para lograr un ambiente internacional en la propia institución, Beelen y otros

(op.cit.) enfatizan: a) la internacionalización de los contenidos de los planes de estudio, b) la Internacionalización del ambiente de estudios, a través de elementos, símbolos y rituales que visibilicen la diversidad cultural de la institución, c) el desarrollo del perfil internacional del docente y su preparación para desempeñarse en ambientes interculturales, d) el estudio de idiomas y f) la recepción de estudiantes extranjeros para la realización de actividades con sus pares locales. Más tarde, Beelen (2011), toma el Tercer Estudio Global de la Asociación Internacional de Universidades de Egron-Polak y otros (2010) y aborda la implementación de estrategias de internacionalización por parte de instituciones de educación superior de distintos continentes. En cuanto a las actividades que reciben mayor atención y recursos, los autores identifican el fortalecimiento del contenido internacional del plan de estudios, mientras que en términos de restricciones, destacan la escasez de recursos económicos. Sin embargo, no queda claro hasta qué punto dicha dificultad está conectada con la internacionalización del plan de estudios. Los autores no mencionan este aspecto y limitan su análisis a la financiación de viajes, becas, colaboraciones de investigación y desarrollo de nuevos servicios, (Beelen, 2011), soslayando así la posibilidad de internacionalizar el plan de estudios por medio de la IaH.

Otros elementos que aparecen como restricciones son el interés limitado del profesorado y la experiencia y la pericia limitadas del personal y/o la falta de dominio de la lengua extranjera (Egron-Polak, op.cit). Así, se observa que sólo el 11% de las instituciones de educación superior menciona la IaH entre las cinco políticas o estrategias de internacionalización prioritarias, mientras que la movilidad de estudiantes y de docentes es elegida como estrategia prioritaria por un 45% y un 33% respectivamente. No obstante, al momento de seleccionar los tres principales obstáculos para profundizar la internacionalización, las universidades latinoamericanas coinciden en señalar los problemas de financiamiento como principal escollo (29%). Esta paradoja habilita a pensar que el proceso de internacionalización no ha sido debidamente planificado y/o desarrollado en el contexto latinoamericano, por cuanto hasta el momento el énfasis se ha puesto justamente en aquella estrategia que demanda mayores recursos económicos, aún a sabiendas de que no se dispone de los medios para desarrollarla sostenidamente, esto es: la movilidad internacional. Por último, no se cuenta con estudios acerca de la IaH en la Argentina.

*Metodología y desarrollo:* la implementación de la iaH en argentina-el caso de la facultad de ciencias económicas de la unicen

*Antecedentes:* Los antecedentes de internacionalización en la FCE de la UNICEN, se remontan al año 2001, con la creación del Programa de Intercambios Internacionales para alumnos de grado en el marco de un nuevo plan de estudios que postula la premisa de “formar profesionales de clase mundial”. Entre los años 2001 y 2007 se realizaron un total de 75 intercambios internacionales de alumnos de grado, recibiendo 64 estudiantes extranjeros y enviando sólo 11 locales sobre una matrícula de 2.000 alumnos de la FCE. A continuación, se describen los primeros pasos en este sentido.

*IaH:* Recursos pre-existentes, experiencia piloto y primeros resultados En el año 2008 se lanza un programa de internacionalización en la FCE de la UNICEN, que nace con el objetivo de integrar la dimensión internacional a las funciones básicas de la Universidad: docencia, investigación, extensión y gestión, en los niveles de grado y postgrado. Se comienza por implementar actividades de IaH para alumnos de grado. De esta manera, un área de gestión -integrada por un docente de dedicación exclusiva y un alumno avanzado- comienza a desarrollar las actividades que se describen a continuación. Un primer paso es el desarrollo de un mapa situacional de recursos, a saber: 1) alumnos extranjeros en intercambio con escaso nivel de interacción con alumnos locales, 2) cursos de distintos idiomas sin participación sustantiva del estudiantado, 3) docentes con dominio de segundas lenguas y experiencias de estudios en el extranjero, 4) un sistema de créditos extracurriculares institucionalizado, para que el alumno de grado realizara actividades pertinentes a su formación como requisito para su graduación y, 5) un grupo de estudiantes, con voluntad para la

participación en actividades informales de carácter intercultural. En base a estos recursos se desarrollaron las primeras actividades de IaH:

Implementación de un sistema de tutorías, basado en un aprendizaje vivencial, asistido por un docente local, con otorgamiento de créditos extracurriculares y accionado por alumnos de la FCE en el rol de tutores de sus pares extranjeros, Reconocimiento formal de un grupo de alumnos voluntarios con certificaciones de participación, en adelante: “Equipo de Colaboradores Internacionales” (ECI). Realización anual de una Feria de Culturas con alumnos locales y extranjeros, abierta a toda la comunidad universitaria, Dictado del Programa “Doing Successful Business in Latin America”, en idioma inglés, por docentes de la FCE, con alumnos locales (por créditos extracurriculares), alumnos extranjeros (con modalidad de curso completo) y docentes del Departamento de Lenguas de la UNICEN, Implementación de un sistema de aprendizaje de idiomas en parejas de alumnos locales y extranjeros (TANDEM), facilitado por un docente de la FCE.

*Los principales resultados fueron los siguientes:* Sistema de tutorías: Los alumnos extranjeros se integraron con mayor facilidad a la vida estudiantil; los alumnos locales demostraron aprendizajes vivenciales y entusiasmo por aprender otra lengua, conocer otras culturas y realizar una experiencia de estudios en el exterior; y finalmente, el docente a cargo constató la importancia de este vínculo. Como punto negativo cabe señalar que la informalidad de la actividad obstaculizaba la asignación de créditos extracurriculares, Equipo de Colaboradores Internacionales (ECI): El grupo creció en número y también aumentó la cantidad de actividades y su diversidad. Sin embargo, el grupo comenzó a manifestar limitaciones de crecimiento dadas por la unidad académica.

*Feria de Culturas:* Estas ferias contaron con la participación de los alumnos extranjeros, pero, en general, resultaban extrañas para los alumnos locales que no comprendían de qué manera participar, generaba molestia a los docentes que lo entendían como una irrupción en el orden y la tranquilidad de la institución, y sólo algunos pocos miembros del staff se acercaban para probar comidas exóticas.

*Doing Successful Business in Latin America:* Este programa generó una primera experiencia en el dictado de cursos de negocios en idioma inglés. Los docentes reflataron habilidades idiomáticas; los alumnos locales emularon situaciones de aprendizaje en segunda lengua y, el contingente de alumnos extranjeros evaluó de manera muy positiva los contenidos del curso y la interculturalidad del aula. Los docentes de idiomas incursionaron por primera vez en cursos de español para extranjeros. Pese a su éxito, el inconveniente se dio al tratar de reeditar el programa.

*TANDEM de idiomas:* Esta propuesta generó interés por parte de alumnos locales y extranjeros. Los problemas consistieron en compatibilizar los horarios, planificar pedagógicamente los encuentros y profundizar los aprendizajes en cursos formales. Con base en estas experiencias, se diseña la propuesta que se desarrolla a continuación

### La Propuesta Emergente

Seguidamente, se detalla el plan de IaH de mediano / largo plazo en la FCE:

De las tutorías, al sistema integral de seguimiento de alumnos tutores.

Del ECI, a la asociación internacional AIESEC.

De la Feria de culturas, a la Semana Internacional.

Del programa de negocios en idioma inglés, a “Aulas Internacionales” y la oferta de Cursos de Español para extranjeros con certificación internacional.

Del TANDEM de idiomas, al café de idiomas.

Cada uno de estos puntos es desarrollado a continuación.

*De las tutorías al sistema integral de seguimiento de alumnos tutores:* Se reconfiguran las tutorías a través de un sistema integral de seguimiento, que propone tres talleres y dos informes a cargo de un docente tutor. El primer taller (de inducción) permitiría a los alumnos comprender la actividad y su importancia. El segundo (de contenido teórico), buscaría conceptualizar la cultura y analizar las prácticas vivenciales interculturales. Por último, el taller final permitiría la reflexión grupal. En base en esta información, se duplican los créditos que obtienen los alumnos locales, se dinamiza el rol docente y aumenta el aprendizaje conceptual. Como corolario, la actividad se integra a la oferta de “Aulas Internacionales” que se desarrolla en el pto. III. 3. d.

*Del ECI a la asociación internacional AIESEC:* Este grupo trata de relacionarse con organizaciones similares en el exterior. Al no lograr resultados, plantea esta inquietud ante la coordinación del programa. Así, se contacta a la organización internacional AIESEC, con presencia en Argentina, y se plantea la posibilidad de abrir un comité en la ciudad de Tandil, con miembros fundadores de la FCE. El ECI difunde la convocatoria al proceso de selección para fundar el comité. Sobre un total de 70 postulados, se seleccionan 7 alumnos (5 de los cuales pertenecían al ECI), bajo la supervisión directa de la FCE. Entre 2008 y 2011, AIESEC Tandil se constituyó en miembro de AIESEC internacional, movilizó estudiantes locales y extranjeros en sus prácticas pre-profesionales en el exterior, generó alianzas con actores de la región, y aumentó la cantidad de alumnos miembros.

*De la Feria de culturas, a la Semana Internacional:* En la búsqueda de una mayor asociación entre las actividades, se planifican grupos de Aulas Internacionales (desarrolladas en pto. III. 3. d.) como actividades de libre elección en “paquetes”. Los alumnos deberían participar de todas las actividades del paquete elegido para obtener una buena cantidad de créditos extracurriculares. La actividad en común sería la Feria de Culturas. Al realizar un cúmulo de entre 10 y 20 actividades en 1 semana, en un mismo lugar físico ambientado para la ocasión, se lograron convocar más de 30 docentes/expositores, más de 250 alumnos y generar un impacto importante ante toda la comunidad universitaria. La Feria de Culturas se convirtió en “el” espacio de interacción, que incentivó a descubrir los beneficios de la interacción intercultural.

*Del programa de negocios en idioma inglés a “Aulas Internacionales” y oferta de curso de Español para extranjeros:* Ante la imposibilidad de continuar este programa, se plantea la opción de dictar cursos similares sólo para alumnos locales. Sorpresivamente, la primera reacción negativa es la de un docente que ya había participado, argumentando que el dictado de cursos no contribuiría de manera sustentable a internacionalizar el perfil de los estudiantes de grado. Ante esta situación, se crea una nueva propuesta y se le da el nombre de “Aulas Internacionales”. El objetivo sería internacionalizar los espacios existentes (currícula formal) o crear nuevos (actividades extra curriculares). La internacionalización de los espacios se plantearía a través de: idiomas, alumnos extranjeros, docentes visitantes, abordajes comparativos entre distintas culturas, etc. Si bien los profesores a cargo de los espacios curriculares formales no se acogieron a la propuesta, sí vieron con buenos ojos la posibilidad de desarrollar actividades extracurriculares. Esto permitió planificar la oferta de Aulas Internacionales según la disponibilidad docente y los intereses de los alumnos. Finalmente, el Departamento de Lenguas de la UNICEN dedicó recursos humanos para establecer ofertas estables de “Español para Extranjeros”, logrando la certificación internacional C.E.L.U. – Certificación de Español Lengua y Uso -.

*Del TANDEM al “café de idiomas” y la oferta de cursos de idiomas:* El TANDEM planteaba dificultades en cuanto a su continuidad. En consecuencia, se invita al Departamento de Lenguas de la UNICEN a desarrollar esta actividad en el marco de la Semana Internacional, como forma de difundir sus cursos de inglés y portugués, en dos espacios denominados “Café de idiomas”. Actualmente, esta actividad convoca estudiantes extranjeros de distintas unidades académicas, miembros de AIESEC y de la comunidad en general para que desarrollen su español y colaboren con los alumnos locales. A continuación, las conclusiones y aprendizajes emergentes de esta experiencia.

## CONCLUSIONES

Las actividades implementadas han dado pruebas del impacto que la IaH puede generar a nivel institucional. Cuantitativamente, entre 2008 y 2011 en la FCE:

*se han realizado más de 80 actividades de internacionalización: cursos, talleres, conferencias, paneles de discusión, cafés de idiomas, video-conferencias, ferias, etc., más de 1.500 estudiantes han tenido al menos una experiencia internacional y/o intercultural y, las actividades han sumado más 150 expositores: empresarios, conferencistas, docentes de la FCE, docentes de otras unidades académicas de la UNICEN, docentes y alumnos con vivencias internacionales y/o interculturales.*

Entre ellas, la propuesta de Aulas Internacionales es la que ha ganado mayor continuidad con impactos tanto cuantitativos como cualitativos. La participación masiva de los estudiantes de grado, conjuntamente con el apoyo de la asociación de estudiantes de la FCE, el respaldo de algunos docentes con participaciones periódicas, y los resultados sobre el ámbito institucional, son los factores que legitiman las propuestas. Asimismo, las distintas actividades no quedaron desarticuladas con la teoría, por cuanto cada una se enlaza con elementos propios de la IaH –especialmente: Beelen y otros (2007); Beelen (2011) y Knight (2008)-,

*internacionalización del ambiente de estudios (Semana Internacional, Aulas Internacionales y AIESEC), desarrollo del perfil internacional del docente y su preparación para desempeñarse en ambientes interculturales (Aulas Internacionales, cursos de idiomas y tutorías), estímulo al desarrollo de habilidades idiomáticas Aulas Internacionales, cafés de idiomas y cursos de idiomas), recepción de estudiantes extranjeros para la realización de actividades con los alumnos locales (Ferias de Culturas, Aulas internacionales, cafés de idiomas y tutorías de alumnos en intercambio) y, desarrollo de espacios académicos con contenidos internacionales e interculturales (Aulas Internacionales).*

En consecuencia, es posible afirmar que, en este caso, la IaH generó resultados significativos. Con todo, es importante mencionar algunas restricciones:

*tanto en docentes como en estudiantes se observa un escaso nivel de inglés no existe un reconocimiento formal de las actividades de IaH hacia los docentes, este programa no posee un presupuesto asignado y, la cantidad de docentes que ha participado es ínfima.*

Las restricciones mencionadas son preocupantes. La sustentabilidad y sostenibilidad del proceso de internacionalización demandan ya una firme voluntad política que permita la institucionalización del proceso de IaH, como estrategia complementaria de IES.

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# EL EFECTO DE LA INTERACCIÓN FAMILIAR SOBRE LA GESTIÓN FINANCIERA Y LA GENERACIÓN DE VALOR EN EMPRESAS FAMILIARES.

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## RESUMEN

*Este artículo es derivado de una investigación que actualmente está en curso y cuyo propósito es determinar y analizar la incidencia de la intervención familiar en el proceso de la gestión financiera de las empresas familiares y en su generación de valor para un sector industrial específico en Colombia. Esto se hará a través de la identificación de los factores que inciden positiva y negativamente en el cumplimiento del objetivo básico financiero en las empresas de familia. Esta investigación se enmarcará en los conceptos de la teoría de gestión financiera, en la Teoría de la Agencia (Fama, 1983), en la Teoría de la Jerarquía Financiera (Myers y Majluf, 1984), así como en el concepto de familiness el cual asocia a las organizaciones familiares con un entorno de recursos únicos (Habbershon y Williams, 1999). El enfoque de la investigación es de tipo cuantitativo, de alcance correlacional, cuyo diseño es no experimental y transversal.*

**PALABRAS CLAVE:** Empresa Familiar, Gestión Financiera, Generación de Valor

## EFFECT OF FAMILY INTERACTION ON FINANCIAL MANAGEMENT AND GENERATION VALUE IN FAMILY BUSINESS.

### ABSTRACT

*This paper is derived from an investigation that is currently underway, which objective to identify and to analyze the impact of family involvement in the process of financial management in family businesses and their creation of value for a specific industrial sector in Colombia. This will be done through the identification of the factors that affect positively and negatively the fulfillment of the financial basic objective in family business. This investigation will frame in the concepts of the theory financial management, the theory agency (Fama, 1983), in the financial hierarchy theory (Myers y Majluf, 1984), as well in the concept of familiness which associated family organizations with an environment unique resource (Habbershon y Williams, 1999). The study will be quantitative, correlational, of design not experimental and cross-sectional.*

**JEL:** G30, G31, G32, G33, G35

**KEYWORDS:** Family Business, Financial Management, Value Generating

## INTRODUCCIÓN

Las familias no solo tienen lazos de consanguinidad y amistad, sino que también se asocian para conformar distintos tipos de organizaciones. Las cifras y la experiencia muestran que las sociedades de familia tienen mayores dificultades para sobrevivir en el mercado, entre otras razones, porque no se planea con suficiente tiempo el proceso de sucesión de la propiedad y la administración financiera de la empresa (Superintendencia de Sociedades, [En línea]). Según las estimaciones más conservadoras, entre el 65% y



el 80% de las empresas de todo el mundo son propiedad de una o varias familias, o están dirigidas por ellas (Gersick et al., 1997, p. 2). En Estados Unidos el 96% de las empresas son familiares, en España el 71%, en Italia el 99% y en Colombia oscilan entre el 70% y 75% entre pequeñas, medianas, grandes empresas (Gaitán y Castro, 2005). Dado que la mayoría de las empresas son de carácter familiar, se hace necesario duplicar esfuerzos para conocer los factores que contribuyen a su subsistencia.

El fenómeno de las empresas familiares demanda actualmente estudios de mayor profundidad y análisis, dadas las condiciones problemáticas naturales que poseen al entremezclar en un mismo sistema los elementos de propiedad, familia y empresa, lo que genera conflictos de orden económicos, sociales y administrativos que no permiten lograr su sostenibilidad y continuidad generación tras generación (Rueda, 2011) En función de lo anterior, comprender y analizar la incidencia de los lazos familiares en la gestión financiera de las empresas familiares es un tema de vital importancia en el ámbito académico y empresarial, en la medida que al identificar si estas empresas son más o menos eficientes en la búsqueda del objetivo básico financiero permitirá generar elementos de aprendizaje y construcción de empresas más productivas, competitivas y sostenibles en el tiempo.

## REVISIÓN DE LA LITERATURA

### Concepto de Empresa Familiar

La comunidad académica en algunas ocasiones tiende a confundir el concepto “Empresa familiar” con pequeña y mediana empresa, sin reconocer que un gran número de las mayores empresas de un país son empresas familiares. También confunden el término con cualquier tipo de negocio “individual” o “artesanal”, que las personas ponen en marcha para subvenir las necesidades económicas de la familia pero sin intención de importantes desarrollos o de que otros miembros de la familia lo continúen (Gutiérrez, 2002, p. 58) Pensadores clásicos en esta materia como Berckharg (1983), Dyer (1986), Ward (1986) o Gallo (1996) cit. en Rueda (2011), proponen que la definición de empresa familiar debe estar direccionada por tres (3) condicionamientos fundamentales que son: Una o dos familias poseen más del 50% de la propiedad de la empresa, existen miembros de la familia ocupando cargos directivos y/o ejecutivos en la empresa y los miembros de la familia consideran que la empresa va a ser transferida a las siguientes generaciones. Gallo y Domenec (2004) afirman que una definición precisa de las empresas de familia está aún muy lejana, sin embargo, las caracterizan como aquellas empresas cuyo poder de decisión está en una familia, las responsabilidades de gobierno y dirección son desempeñadas por algunos de sus miembros y como mínimo algunos integrantes de la segunda generación están incorporados a la empresa.

### Gestión Financiera

La gestión financiera es el proceso que involucra el uso racional y responsable de todos los ingresos y egresos en todas las estructuras organizacionales. Este proceso debe comprender todos los métodos para la obtención de recursos como su uso eficaz y eficiente. Además comprende todas las actividades clasificadas entre: planeación del uso de los recursos, cálculo de las necesidades financieras, gestión de apalancamiento, análisis de viabilidad, entre otros. Su objetivo principal es aplicar principios financieros con eficacia en oportunidades de negocio, que maximicen los resultados de rentabilidad y el valor de la empresa (Córdoba, 2012). Burk y Lehman (2004), separan la gestión financiera en el largo y en el corto plazo, entendiéndose que la primera se ocupa de la realización de una planificación futura de la empresa buscando el modo de efectuar las inversiones adecuadas en activo fijo, de forma que se evite la infrautilización de éstas, controlando la rentabilidad generada por las mismas e intentando optimizarlas. Además, analiza la capacidad de la empresa para asumir deudas. Por otro lado, la gestión financiera a corto plazo se preocupa por la problemática relacionada con la financiación del activo circulante. Es decir, busca los fondos suficientes para hacer frente a las inversiones a corto plazo (existencias, deudores, tesorería), con el fin de

que nunca se produzca ruptura en el ciclo de explotación, ya que el desfase posible entre cobros y pagos podría ocasionar flujos de caja negativos; de ahí la necesidad de disponer de recursos en tesorería. Brealey y Myers (2007) consideran que la gestión financiera debe partir de la estrategia organizacional y comprende el diseño de objetivos, la selección de las estrategias y políticas, la ejecución de acciones y la ejecución de mecanismos de control relacionados con las decisiones financieras en el corto y en el largo plazo.

Teniendo en cuenta los anteriores conceptos, para efectos de esta investigación, se define la gestión financiera como “un proceso empresarial que comprende el diseño de objetivos, la selección de estrategias y políticas, la ejecución de acciones y de mecanismos de control, el cual busca en el largo plazo efectuar las inversiones en los activos que se requieren para mantener una operación eficiente y que sea rentable; utilizando fuentes de financiación que optimicen el costo de capital y permitan generar valor agregado para los inversionistas; y en el corto plazo se ocupa de la problemática relacionada con el Capital de Trabajo del Negocio, entendido este como los recursos necesarios para operar sin contratiempos (liquidez). Todas estas acciones deberán llevar a la empresa en su conjunto a la creación de valor” Es necesario precisar lo que se entiende por creación de valor. En términos financieros, una decisión, acción, inversión o transacción contribuye a la creación de valor cuando es capaz de retornar un monto de dinero superior a lo invertido inicialmente, y es capaz de cubrir todos los costos asociados, incluyendo los costos de oportunidad de los recursos invertidos. (Vera, 2006).

### Gestión Basada en el Valor

Durante décadas, el enfoque contable para la evaluación de la gestión empresarial fue predominante sobre otros criterios financieros de análisis, por lo que maximizar el rendimiento era el objetivo a lograr. La preferencia por este conjunto de mediciones para evaluar la situación de un negocio fue una realidad en el siglo pasado, y aún mantiene sus adeptos. Sin embargo, en la última década y media, a escala internacional, los expertos comienzan a poner en entredicho la suficiencia de este tipo de indicadores para evaluar no solo la situación financiera de una empresa sino también la capacidad de sus administradores para gestionarla. No se trata de eliminar completamente los indicadores financieros tradicionales, sino de popularizar el uso de metodologías de análisis que permitan determinar el nivel de creación o destrucción de valor financiero, variable que busca ir más allá de la rentabilidad contable. (Vera, 2006). La concepción del análisis y la gestión financiera ha venido cambiando dentro de las empresas, al sustituir paulatinamente criterios basados en variables netamente contables por variables económico financieras. Todo este cambio de paradigma financiero se lleva a cabo en el marco de la Gerencia Basada en Valor (o Value Based Management, VBM), filosofía gerencial que viene siendo ampliamente promocionada en los últimos años, especialmente por consultores especializados.

### Teoría de la Agencia

La teoría de agencia cuestiona si el gerente de una empresa actuará siempre a favor de los intereses de los accionistas y sustenta que, cuando se separan la propiedad y la gerencia el gerente tiende a adoptar un comportamiento oportunista. Jensen y Meckling (1976) modelaron la reducción en el valor de la firma a causa de dicho conflicto. Fama y Jensen (1983a y 1983b) proponen que una forma de afrontar los problemas de agencia entre gerentes en las empresas familiares y accionistas en las organizaciones más complejas es separando las decisiones gerenciales de las de control, y en las menos complejas, un mecanismo eficiente puede ser la concentración de la propiedad (cit. en González et al, 2010).

Otra dimensión de la teoría de agencia de la estructura de propiedad familiar es la relación existente entre los accionistas y los tenedores de deuda. Si bien la literatura financiera sobre empresas familiares en esta relación ha sido más escasa, la mayoría de estudios han tratado de aportar a la discusión alrededor de la hipótesis que sostiene que las empresas familiares poseen ciertas características que pueden traducirse en

menores conflictos de agencia entre accionistas y tenedores de deuda, en comparación con los existentes en las empresas no familiares. El tercer conflicto que puede presentarse en este tipo de organizaciones, se resume en la frase siguiente:

*Si bien es cierto que los problemas de agencia que se generan de la separación entre la propiedad y la gerencia tienden a atenuarse en una organización familiar, también debe reconocerse que el otro tipo de problemas, aquellos que surgen entre pequeños y grandes accionistas, se amplifican en este tipo de firmas* (Ali, Chen y Radhakrishnan, 2007, p 238. cit. en González et al, 2010, p. 23).

### Teoría de la Jerarquía Financiera

La teoría de la jerarquía de preferencias financieras (*Pecking Order*), establece la existencia de un orden en la elección de las fuentes de financiación a contratar (Myers y Majluf, 1984). En este trabajo los autores consideran que una empresa en muchas ocasiones debe emitir acciones ordinarias para recaudar dinero con el fin de emprender una oportunidad valiosa de inversión. Sin embargo, el modelo que proponen muestra que las empresas pueden negarse a emitir acciones, por lo que pueden pasar valiosas oportunidades de inversión y sugieren explicaciones sobre varios aspectos de la financiación de las empresas. Entre estos comportamientos se encuentran tendencias como recurrir a fuentes internas de fondos, y preferir deuda a patrimonio si el financiamiento externo es necesario. Según esta teoría, lo que determina la estructura financiera de las empresas es la intención de financiar nuevas inversiones: En primer lugar, de manera interna con fondos propios; seguida con deuda privada de bajo riesgo como la bancaria y, en último lugar, con emisión de acciones. (Esparza et al, 2010).

### El Concepto de Familiness

Habbershon & Williams (1999) introducen el término de “Familiness” para hacer referencia al concepto que asocia a las organizaciones familiares como un entorno de recursos únicos, los que dada su condición particular de fusionar al mismo tiempo los elementos de familia, propiedad y empresa, se convierten en una fuente generadora de significativas ventajas competitivas frente a las sociedades no familiares. La cultura empresarial que en el caso de las organizaciones familiares suele ser en gran medida un reflejo fiel de los valores de la familia propietaria, genera una escala de valores disimiles a los de otro tipo de empresas, dados por elementos como el compromiso, confianza y pertinencia entre los miembros familiares y no familiares vinculados a la organización (Habbershon & Williams, 2003).

## **METODOLOGIA**

*Enfoque de la Investigación:* Dado que esta investigación busca probar una hipótesis, con base en la medición numérica y análisis estadístico, al igual que establecer patrones de comportamiento, se considera que su enfoque es *cuantitativo*. Dadas las características de esta investigación donde existe una realidad sistémica, que puede ser conocida de manera imperfecta debido a las limitaciones humanas del investigador, y por lo tanto, tal realidad es factible de descubrirse con cierto grado de probabilidad; donde se considera que la experimentación en el laboratorio es una forma central para probar hipótesis, pero no es la única; donde se busca explicar las causas que influyen los resultados; y dónde las teorías consideradas tienen referentes empíricos, ésta estará enmarcada en la corriente del *Pospositivismo*. (Creswell, 2003; Mertens, 2010).

*Alcance de la Investigación:* Se propone una investigación *correlacional* que busca conocer la incidencia de los lazos familiares sobre el proceso de gestión financiera y su relación con la generación de valor para los inversionistas en las empresas familiares. Se busca desarrollar un modelo conceptual que pueda explicar el fenómeno en un sector de la economía en particular.

*Diseño de la Investigación:* Como en este estudio lo que se pretende analizar es la influencia que tiene la intervención familiar en el proceso de la gestión financiera de las empresas familiares y en su generación de valor para un sector específico en su contexto natural, el diseño de investigación es *no experimental*; no se proporcionarán estímulos a las variables. Es transeccional o transversal dado que la recolección de datos se hará una sola vez y su propósito es describir variables y analizar su interacción en un momento dado (Hernández et al, 2010).

*Selección de la población y de la muestra:* La población estará conformada por las empresas de familia y no familiares que estén legalmente constituidas, pertenecientes a un sector Industrial específico en Colombia. Se seleccionará la muestra a través de muestreo probabilístico, cuyos elementos muestrales se elegirán por medio de un listado o base muestral que se obtendrá de la Cámara de Comercio. Esta será una muestra estratificada inicialmente por tamaño de empresa y por tipo de actividad. Se quiso considerar todos los tamaños de empresas pensando en que las empresas grandes pueden tener algunas características distintivas (buenas prácticas financieras) que pudieran ser adoptadas por las de menor tamaño.

*Recolección de información:* Se utilizarán fuentes de información secundaria, como bases de datos de las Cámaras de Comercio y la Superintendencia de Sociedades (SIREM), registrados con corte a diciembre de 2013; y técnicas de recolección de información primaria como la encuesta a través de un cuestionario de preguntas cerradas y/o abiertas que será construido teniendo en cuenta la literatura revisada y la definición de variables a medir con sus indicadores.

*Procesamiento de la información:* Una vez los datos obtenidos en el instrumento diseñado sean codificados, se procederá a analizarlos a través de la ejecución del programa SPSS (Paquete estadístico para las Ciencias Sociales), desarrollado por la Universidad de Chicago (Hernández et al, 2010). Algunos de los análisis estadísticos que se realizarían son:

*Estadísticos descriptivos:* como la distribución de frecuencias y medidas de tendencia central, lo que permitirá analizar y visualizar descriptivamente los datos por variable.

*Estadística inferencial:* a través de análisis paramétricos, como el coeficiente de correlación de Pearson y el análisis de varianza (ANOVA) que permitirá estimar los parámetros y probar la hipótesis.

*Medición de la Validez:* Para medir la confiabilidad y validez lograda por el instrumento de medición existen diversos procedimientos, los más usados de aquellos que determinan la confiabilidad mediante un coeficiente son: Medida de estabilidad, método de formas alternativas o paralelas, método de mitades partidas y medidas de coherencia o consistencia interna (*el alfa de Cronbach y los coeficientes de Kunder y Richardson*). El método que se utilizará, según las características de esta investigación es el de Cronbach, donde el instrumento sólo requiere de una sola versión y una sola aplicación, y el cual da respuesta a si las respuestas a los ítems del instrumento son coherentes.

## RESULTADOS ESPERADOS

Con esta investigación se pretende contribuir a la literatura empírica sobre la gestión financiera en empresas de familia. Dado que es contradictoria la investigación académica que se ha publicado acerca de la incidencia de los lazos familiares en la gestión financiera y en la generación de valor. En segundo lugar, a pesar de que la muestra se restringe a Colombia, este trabajo contribuye a una mejor comprensión de la interacción familia empresa en los mercados emergentes en general, dado que Colombia no es diferente a los demás países de América Latina en términos de gobierno corporativo. De este modo, aporta la literatura sobre las finanzas corporativas en las empresas familiares.

Históricamente se ha pensado que la gestión financiera en las empresas de familia es influenciada por los lazos familiares, por lo que caracterizar y modelar este tipo de prácticas aclararía situaciones como las siguientes: las empresas familiares financieramente deben ser administradas de manera diferente a las empresas no familiares?, éstas son más eficientes en el uso de sus recursos?, poseen estructuras financieras diferentes a las empresas no familiares?, existe una estructura de gestión financiera para las empresas familiares que permita disminuir el riesgo de cierre y la generación de valor?. Conocimiento que puede contribuir a la generación de estrategias de sostenibilidad y creación de valor en condiciones de incertidumbre.

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# LA VISIÓN EMPRENDEDORA EN NIÑOS DE EDUCACIÓN PRIMARIA COMO UNA ESTRATEGIA COMPETITIVA DE DESARROLLO ECONÓMICO Y SOCIAL

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## RESUMEN

*La búsqueda continua de estrategias competitivas que impulsen la economía del país y fomenten los valores en la sociedad, tiene preocupados a todos los niveles de gobierno y a las instituciones educativas. Actualmente se requieren nuevas formas de planear y realizar proyectos novedosos, enfocados a la creación de nuevas empresas que ofrezcan oportunidades de crecimiento a millones de personas sin ocupación. El trabajo de investigación parte del Programa Mi Primera Empresa, Emprender Jugando en el cual colaboran, la Universidad Autónoma de Baja California (UABC) a través de la Facultad de Ingeniería y Negocios San Quintín, en vinculación con la Organización No Gubernamental, Fundación Educación Superior Empresa (FESE). Está diseñado para apoyar a los alumnos de 5° y 6° de primaria a concebir una idea empresarial y ponerla en marcha, para ello cuentan con el apoyo de estudiantes de educación superior y un tutor académico quienes aplican sus conocimientos en favor del fomento a la actitud emprendedora de los niños. El estudio es cualitativo, descriptivo no experimental. El objetivo del trabajo consiste en identificar las competencias básicas en los niños durante la realización del proyecto. Los resultados obtenidos nos muestran que los niños reforzaron las competencias de: comunicación lingüística, cultural, artística y razonamiento matemático y las adquiridas fueron la de autonomía e iniciativa personal, social, ciudadana y la de interacción con el mundo físico y natural.*

**PALABRAS CLAVES:** Visión Emprendedora, Educación, Valores. Estrategias Competitivas

## THE ENTREPRENEURIAL VISION IN ELEMENTARY SCHOOL CHILDREN AS A COMPETITIVE STRATEGY FOR ECONOMIC AND SOCIAL DEVELOPMENT

### ABSTRACT

*The continuous search for competitive strategies to boost the economy and promote values in society have worried at all levels of government and educational institutions. New forms of planning and conducting innovative projects aimed at creating new companies that offer growth opportunities to millions of people without work are required. The research part of the program My First Company in which Playing Undertake collaborate, the Autonomous University of Baja California (UABC) through the Faculty of Business and Engineering San Quintin, in conjunction with the Higher Education Foundation Company (FESE). It is designed to support students in grades 5 and 6 primary to conceive a business idea and implement it, for it supported students in higher education and an academic tutor who apply their knowledge for the promotion of entrepreneurial vision of children. The study is qualitative, descriptive, not experimental. The objective of this work is to identify the basic competencies in children during the project. The results show that children strengthened competencies: linguistic, cultural, artistic communication and*

*mathematical reasoning, and were acquired autonomy and personal initiative, social, civic and interaction with the physical and natural world.*

**JEL:** I25

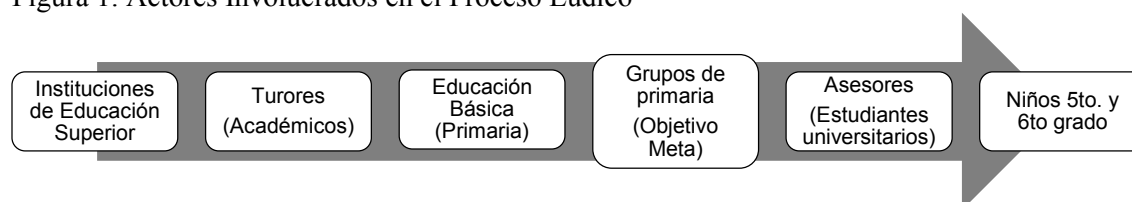
**KEYWORDS:** Entrepreneurial Vision, Education, Values, Competitive Strategies

## INTRODUCCIÓN

Las instituciones educativas de nivel superior en México, se enfrentan no solo al reto de formar profesionales competentes sino también a la forma de forjar en ellos interés por los problemas y cambios sociales, que los motiven a crear, generar o transformar actividades científicas, tecnológicas, culturales o sociales en grandes ideas que puedan contribuir al desarrollo económico y social del país.

Por ello, la Universidad Autónoma de Baja California (UABC) en colaboración con la Fundación Educación Superior Empresa (FESE), ponen en marcha el programa Mi Primera Empresa, Emprender Jugando. Este programa fomenta la cultura emprendedora entre jóvenes universitarios y niños de educación primaria. Los estudiantes de educación superior asumen el papel de "asesores", ofreciendo a los niños los conocimientos básicos relacionados con la idea de un negocio o empresa, apoyados en el modelo administrativo de plan de negocios, mediante un proceso lúdico con fines formativos acorde a su nivel de maduración, desarrollo intelectual y comprensión de su entorno social y económico. Lo anterior bajo la supervisión de un "tutor", que son académicos capacitados por la fundación para apoyar en el transcurso del programa.

Figura 1: Actores Involucrados en el Proceso Ludico



### Objetivo

El objetivo de la investigación consiste en identificar las competencias básicas logradas en los niños durante la realización del proyecto.

## REVISIÓN LITERARIA

### Formación Por Competencias Como Ventaja Competitiva

En la actualidad los modelos educativos en México, están orientados a la formación en competencias la cual pretende formar al alumno en un ser autónomo, independiente, critico, reflexivo y consiente del aprendizaje que está adquiriendo en su vida cotidiana. Es decir, aprender a aprender. La formación en competencias pretende retomar todos los conocimientos que te da la vida para aplicarlos en beneficio propio y de los demás. Ahora bien para que la tarea de aprender a aprender pueda ser transversal en todo aprendizaje deben transformarse los modelos de enseñanza situando el aprendizaje como un medio para ampliar el saber del individuo y comprender su propio entorno. Por lo tanto se requiere de un esfuerzo tanto del profesor como del estudiante en las actividades de aprendizaje; el docente debe despertar en el estudiante la capacidad de reflexionar críticamente sobre su propio aprendizaje, dándose cuenta de lo que aprende, buscando a su vez estrategias que faciliten su aprendizaje y lo lleven al éxito de sus estudios. Por lo cual, este nuevo enfoque se centra en el aprendizaje de; alumno y no en la enseñanza del docente.



El alumno necesita desde sus primeros años de formación académica conocer las estrategias que le llevarán al éxito en sus estudios. Es tarea del profesor "enseñar a aprender" y del alumno "aprender a aprender". Otro factor que avala esta estrategia es que se pueden tomar todos los conocimientos que te da la vida para usarlos en beneficio propio y de los demás. En nuestro país algunas instituciones destacan el predominio de la estrategia del "aprender haciendo" o "aprender a aprender" como clave en el éxito de muchos de sus egresados. En este caso, esta estrategia representa una ventaja competitiva con respecto a otras instituciones al aludir la posibilidad de un mejor aprendizaje gracias a las actividades prácticas que realiza el alumno, aunque esta metodología no esté siempre presente en todas las asignaturas y carreras que se imparten. Dentro de la formación por competencias, se pueden observar las competencias básicas y profesionales en los alumnos. Las competencias básicas se pueden visualizar fácilmente en los niños de educación primaria y se definen como "el conjunto de destrezas, conocimientos y actitudes adecuados al contexto que todo alumnado que cursa esta etapa educativa debe alcanzar para su realización y desarrollo personal, así como para la integración social". Las competencias básicas se deberán adquirir en la enseñanza básica y a su logro debe contribuir la educación primaria, la cual deberá incluir al menos las siguientes competencias en la educación que se proporcione a los estudiantes. Competencia en comunicación lingüística. Esta competencia se refiere a:

Comunicación oral y escrita

Representación, interpretación y comprensión de la realidad

Construcción y comunicación del conocimiento

Hábitos de lectura y escritura.

Actitudes de escucha, exposición y diálogo, teniendo en cuenta y respetando las opiniones de los demás.

Dominio de la lengua oral y escritura en múltiples contextos.

Competencia de razonamiento matemático. Esta competencia se refiere a:

Habilidad para utilizar y relacionar los números y sus operaciones básicas, los símbolos y las formas de expresión y razonamiento matemático, tanto para producir como para interpretar los distintos tipos de información.

Resolución de problemas relacionados con la vida cotidiana.

Conocer los elementos geométricos, su presencia y aplicación a la vida cotidiana.

Comprender y expresar un razonamiento matemático.

Competencia digital y tratamiento de la información. Esta competencia se refiere a:

Habilidades en el tratamiento de la información: buscar, obtener, procesar y comunicar información y poder transformarla en conocimiento.

Competencia social y ciudadana. Esta competencia se refiere a:

Comprensión de la realidad social en que se vive.

Actitudes y hábitos de convivencia y vida en sociedad.

Solución de conflictos de forma pacífica.

Respeto a los derechos y deberes sociales y ciudadanos.

Aceptación, respeto y utilización de los valores democráticos para afrontar la convivencia y la resolución de conflictos.

Competencia para la autonomía e iniciativa personal. Esta competencia se refiere a:

Ser capaz de imaginar, emprender, desarrollar y evaluar acciones o proyectos individuales o colectivos con creatividad, confianza, responsabilidad, perseverancia, conocimiento de sí mismo, sentido crítico y cooperación.

Competencia en el conocimiento y la interacción con el mundo físico y natural:

Fomentar la sensibilidad ante la conservación del medio físico más cercano y la actitud crítica ante las conductas inadecuadas

Contribuir y valorar la importancia de cuidar el medio ambiente

Mostrar actitudes de respeto hacia los demás y hacia uno mismo

Competencia social y ciudadana:

Elaborar e interiorizar normas de convivencia

Resolver conflictos

Comprender la realidad social en la que se vive

Conocer las emociones y los sentimientos en relación con los demás

Trabajar en equipo, aprendiendo a aceptar otros puntos de vista distintos del propio

Comportarse y convivir en una sociedad multicultural y cambiante

Competencia cultural y artística:

Valorar las tradiciones de nuestro país

Adquirir conocimientos de diferentes manifestaciones artísticas mediante la visualización de imágenes

Desarrollar y valorar la iniciativa, la imaginación y la creatividad.

Competencia y actitudes para seguir aprendiendo de forma autónoma a lo largo de la vida (aprender a aprender):

Reflexionar sobre qué y cómo se ha aprendido

Desarrollar estrategias de atención

Expresar oralmente y por escrito el aprendizaje adquirido

Comprender, analizar y resolver problemas

Resolver situaciones cada vez más complejas

### La Visión Emprendedora

Un emprendedor es aquella persona capaz de arriesgarse a iniciar un negocio o una empresa, a concretar una idea por ilógica que esta parezca, es determinado, carismático, planeador, organizado y con una visión emprendedora sobresaliente. Se dice que una persona posee visión emprendedora cuando sabe qué desea lograr y en qué momento. Tiene una idea clara de sus metas que lo llevarán a concretar el objetivo planeado en un inicio. Tener visión es una muestra de oportunidad de crecimiento para la empresa o negocio. Brinda seguridad a la planeación de los mismos. La visión es el motivo por lo cual alguien inicia un negocio, crea o transforma un producto y brinda un servicio. Por lo cual un elemento clave para desarrollar una estrategia competitiva entre las organizaciones, empresas e instituciones, es la visión emprendedora. Ya que, se tendría ventajas en relación con otras empresas del mismo ramo. Al tener una visión clara de lo que se desea planear y el objetivo que se desea perseguir, la organización tiene más posibilidades de lograr el éxito competitivo.

### Estrategia Competitiva

La estrategia competitiva se basa fundamentalmente en un profundo conocimiento de los sectores industriales, comercio y servicio, de sus competidores y entorno. Para la planificación de la estrategia Michael E. Porter propuso cinco fuerzas que influyen en la rentabilidad a largo plazo de un mercado o de algún segmento de éste. Por tanto, la organización debe evaluar sus objetivos y recursos frente a estas cinco fuerzas que rigen la competencia, las cuales se mencionan a continuación:

Amenaza de entrada de nuevos competidores  
Rivalidad entre los competidores  
Poder de negociación de los proveedores  
Poder de negociación de los compradores  
Amenaza de ingreso de productos sustitutos

Porter identificó seis barreras de entrada que podían usarse para crearle a una corporación una ventaja competitiva:

Economías de Escala: consiste en reducir costos al aumentar la producción.

Diferenciación del Producto.

Inversiones de Capital: Fuertes recursos financieros garantizan a la organización una mejor posición competitiva frente a competidores más pequeños.

Desventaja en Costos independientemente de la Escala.

Acceso a los Canales de Distribución.

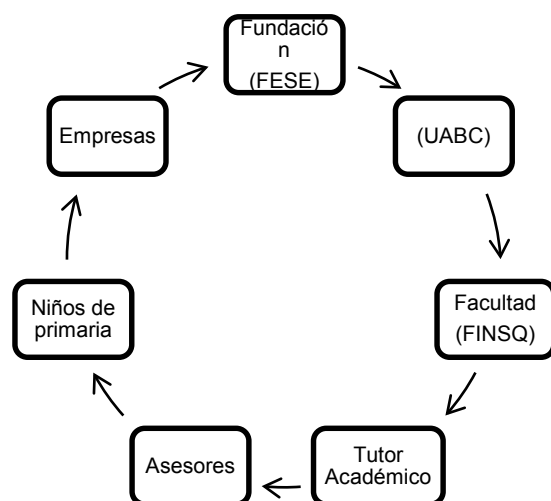
Política Gubernamental: requisitos y normas legales que pueden impedir la entrada de nuevos competidores.

El éxito de la estrategia depende de qué tan positivamente esta pueda manejar los cambios que se presenten en el ambiente competitivo. Una competencia acelerada indica que ya no es posible esperar por la acción del competidor, sino anticiparse y prepararse para enfrentar cualquier eventualidad.

### **METODOLOGÍA**

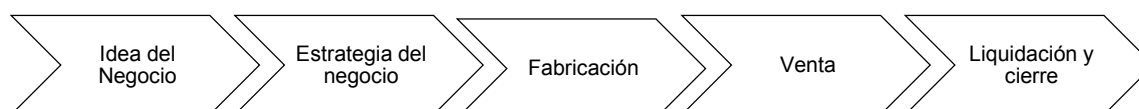
El Programa Mi [Primera Empresa, Emprender Jugando se llevo a cabo mediante un convenio de colaboración entre la Fundación (FESE) y la Universidad (UABC) a través de la Facultad de Ingeniería y Negocios San Quintín (FINSQ). Para formalizar el proceso de investigación la Facultad celebro un proyecto de vinculación con la Escuela Primaria Bilingüe Ignacio Zaragoza, comprometiéndose a trabajar por un periodo de seis meses, la facultad designaba un tutor académico y 8 estudiantes universitarios para que trabajaran como asesores de niños de primaria de quinto y sexto grado e iniciaran el proyecto más ambicioso de un niño, formar su propia empresa.

Figura 2: Metodología Utilizada en el Proyecto



A través de una metodología participativa el proyecto utiliza el plan de negocios como una herramienta administrativa para organizar el trabajo con los niños. Se establecen una serie de etapas, entre las cuales se incluye la identificación de la idea del negocio, la elaboración de la estrategia del negocio, la fabricación del producto, la venta y por último el cierre y liquidación de la empresa. Los niños se organizan dentro de su pequeña empresa en áreas de mercadotecnia, finanzas producción y director general.

Figura 3: Etapas en la Organización de las Empresas



El tipo de investigación utilizado es un estudio cualitativo, descriptivo, no experimental. La recopilación de la información se hizo por medio de cuestionarios, en los cuales se usó una escala de valor tipo Lickert. Para medir la confiabilidad de los cuestionarios se utilizó el coeficiente alpha de Cronbach, cuyo valor indica 0.938 altamente confiable. El estudio se realizó en la Escuela Primaria Bilingüe Ignacio Zaragoza, quien se sitúa en el Valle de San Quintín, Municipio de Ensenada, Baja California. El instrumento fue aplicado a los 48 niños que participaron en el proyecto durante los meses de octubre de 2013 a marzo del 2014. El objetivo del estudio consistía en determinar las competencias adquiridas o reforzadas durante el proceso de formación de los niños como pequeños emprendedores.

## RESULTADOS

De los resultados obtenidos se tiene que el 88% de los niños respondió que unas de las competencias básicas que fortaleció fue la de comunicación oral y escrita, ya que debía redactar el documento y explicarlo en una Feria de Emprendedores. Mientras que el 95.6% de los niños reforzó su habilidad matemática, al determinar el precio de venta del producto, el monto de las ventas originadas y dividirse las ganancias obtenidas. El

100% de los niños menciono que la habilidad artística se desarrollaba todos los días con la creación e innovación de ideas del negocio.

La población estudiada revelo que se adquirieron nuevas competencias básicas, entre las cuales es importante mencionar la de autonomía e iniciativa personal, social, ciudadana y la de interacción con el mundo físico y natural. Estos resultados estuvieron entre un rango de 86% a 94%.

## CONCLUSIONES

El programa Mi Primera empresa considera su aplicación como una estrategia competitiva, al desarrollar en los alumnos de educación básica actitudes emprendedoras y de liderazgo, promover los valores sociales e individuales, desarrollar y fortalecer sus competencias básicas, adquisición de conocimientos básicos sobre planes de negocios en el diseño de empresas, fomentan la solución de problemas, identifican áreas de oportunidad en el entorno social y económico, logrando un aprendizaje significativo en los niños. El niño aprende a aprender, aprende a hacer y aprende a actuar ante oportunidades de negocio. Estos aprendizajes aplicados a un proceso de emprendimiento contribuyen al desarrollo de los conceptos básicos sobre el diseño y la operación de empresas. La finalidad es provocar en los niños participantes la reflexión de su entorno social y productivo, para promover una nueva actitud y fomentar la cultura emprendedora en ellos.

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# LA IMPORTANCIA DE LA IMPARTICIÓN DE LA ASIGNATURA DE ÉTICA, RESPONSABILIDAD SOCIAL Y TRANSPARENCIA, SEGÚN OPINIÓN DE ESTUDIANTES DE LA UNIVERSIDAD ESTATAL DE SONORA

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Elsa Isabel Montaña Martínez, Universidad Estatal de Sonora

## RESUMEN

*En este trabajo, se realizó un sondeo para saber qué tan importante es para los estudiantes de la Universidad Estatal de Sonora la asignatura de Ética, Responsabilidad Social y Transparencia, y determinar con el resultado de esta investigación, si realmente la enseñanza de la Ética está cumpliendo con los objetivos en la formación complementaria de los estudiantes. Este estudio es descriptivo (cuantitativo-cualitativo), el cual nos permitirá solicitar a nuestras autoridades educativas la propuesta de que esta asignatura se imparta en todos los Programas Educativos.*

**PALABRAS CLAVES:** Ética, Responsabilidad Social, Transparencia, Asignatura, Optativa, Valores, Deontología, Estudiantes, Maestros, Universidad

## THE IMPORTANCE OF TEACHING ETHICS, SOCIAL ACCOUNTABILITY AND TRANSPARENCY BASED ON STUDENTS OPINION OF THE STATE UNIVERSITY OF SONORA (UES)

### ABSTRACT

*A survey was conducted to know the importance for students of the State University of Sonora the course of Ethics, Social Responsibility and Transparency, the results of the research indicates if the teaching techniques used are appropriate for the students to fulfill the objectives of the course. This study is descriptive (quantitative and qualitative), which allow us to demonstrate to our Academic authorities the necessity of implementing and teaching the course in all educational programs of the University.*

**JEL:** 123

**KEYWORDS:** Ethics, Social Responsibility, Transparency, Subject, Optional, Values, Deontology Students, Teachers, University

## INTRODUCCIÓN

La asignatura de ética, responsabilidad social y transparencia es una materia optativa que se ofrece en los diferentes Programas Educativos de la Universidad Estatal de Sonora, institución que está ubicada al Norte de la República Mexicana, con la cual tiene la finalidad de formar profesionistas de manera integral tanto académicamente como humano y social. Actualmente vivimos en una sociedad muy compleja y acelerada, en donde el estudiante al incorporarse a su preparación universitaria llega con una serie de valores dispersos;

motivo por el cual es menester del docente conducir a nuestros estudiantes a adquirir valores éticos para su vida personal, familiar y social. El programa y temario de la asignatura de ética, responsabilidad social y transparencia se tomó del documento elaborado por la Secretaría de Educación Pública (SEP), la Secretaría de la Función Pública y de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), para profesores y estudiantes de educación superior, teniendo como objetivo a través del análisis de métodos de caso fomentar la reflexión crítica de los estudiantes para que con sus nuevos conocimientos lo apliquen en su vida diaria.

En este estudio se pretende encontrar la importancia de la ética y la inserción de los estudiantes al área laboral; así como, la de relacionarse con su entorno profesional, ha permitido preguntarnos qué tan significativos son los valores tradicionales y el surgimiento de otros que permita poner atención en la ética como una asignatura en el plan de estudios, porque no solo es esencial en nuestra vida personal sino en nuestras vida profesional; es decir desarrollar una deontología profesional. La ética debe de ser tomada en cuenta desde el seno familiar que es la primera socialización del ser humano, posteriormente al insertarse en el ámbito académico a través de las instituciones educativas, cómo es el de la Universidad, a quien compete dar la orientación debida, tanto académica como socialmente responsable a los estudiantes. Debido a que los egresados en el campo profesional, obedecerán códigos de conducta hacia el exterior, poniendo en práctica los conocimientos adquiridos y los valores éticos en su desenvolvimiento.

La ética, concatena de manera indisoluble a los diferentes programas educativos y a la universidad, motivo por el cual la asignatura de ética se incorporó en los programas educativos de las universidades a nivel nacional; porque permite, darle al estudiantes criterios de análisis en el aprendizaje de esta asignatura, para que al insertarse al área laboral no carezcan de códigos de conducta. Lo anterior, permite entender que el añadir este tipo de asignaturas en la currícula no solo en México, sino en algunos países, donde se le ha dado la importancia debida a la ética, como una asignatura En el caso de la Universidad Estatal de Sonora, los estudiantes han respondido positivamente a la impartición de esta disciplina, a pesar de que forma parte de la oferta de las asignatura optativas, lo que demuestra el interés del estudiante por adquirir conocimiento no solo relacionado con las competencias profesionales, sino actitudinal que deben de adquirir como parte su formación académica, para estar preparados para los desafíos del mercado profesional, que exige personas con conocimientos teóricos y prácticos; pero sobretodo con responsabilidad ética y social.

La esencia de esta aportación, es analizar si el aprendizaje de esta asignatura debe continuar como materia optativa, donde la enseñanza de sus contenidos éticos se impartan solo a los estudiantes que la solicitan, partiendo de las siguientes acotaciones: Porque desean tener una formación ética o deontología profesional, o bien, por ser un materia optativa, se convierte en una alternativa para alcanzar los créditos para concluir la carrera profesional; se inscriben sin saber a ciencia cierta que verán en el transcurso del semestre y durante las clases, identifican la importante para su formación. Sin embargo, no todos los estudiantes les interesan, y ni siquiera se enteran del contenido de la misma. En cambio, Si fuera una asignatura de carácter obligatorio, se podría alinear a las competencias profesionales de cada programa educativo, de acuerdo a los aspectos sociales, laborales, legales y sobre todo éticos en cada una de las carreras; es decir, teoría y la práctica enfocadas al perfil académico.

## REVISION LITERARIA

La Ética (del griego *ethika*, término que proviene de *ethos*, cuyo significado era 'comportamiento', "carácter" o incluso 'costumbre', como sabemos es la parte de la Filosofía que estudia los principios o pautas de la conducta humana. (Savater, F. 2002). También menciona que la ética es una actitud una reflexión individual sobre la libertad propia en relación con la libertad de los demás y con la libertad social en que nos movemos. *"La Ética es una ciencia práctica y normativa que estudia racionalmente la bondad y maldad de los actos humanos"*. Por lo tanto la ética

como disciplina filosófica surge por la necesidad de solucionar las preguntas sobre el bien y el mal. (Savater, F. 2002). En lo que se refiere a la responsabilidad social, históricamente no se tiene una fecha determinada pero hay literatura del siglo XIX que dan testimonio, así mismo con la creación de la Organización de las Naciones Unidas y de los Derechos humanos fueron un parte aguas para tener una conciencia social. En la Universidad Estatal de Sonora, se incorpora la asignatura de Ética, Responsabilidad Social y Transparencia por recomendación de la Secretaria de Educación Pública (SEP), la Secretaria de la Función Pública y de la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), ya que nuestra institución es miembro de la ANUIES, y sabedores de la importancia que tiene para los estudiantes este paso tan trascendental, decidió incorporar esta asignatura como parte de sus currículos en sus programas educativos.

Analizar y determinar si la enseñanza de la asignatura de Ética, Responsabilidad Social y Transparencia y tener una Deontología Profesional en la Universidad ha sido viable como una asignatura optativa como existe en algunos Programas Educativos hasta el momento, o bien saber si debemos incorporarlos en todos los PE de la Universidad y ver su repercusión en los ámbitos académicos, social y profesional. En el aspecto académico, varios autores han discutido la importancia de que los estudiantes deben de tener una ética profesional al egresar de sus programas educativos, ya que señalan que es de suma importancia la articulación que existe entre la enseñanza de la asignatura de ética, y el ejercicio profesional. El no impartir este tipo de formación en el estudiante hace que carezcan de una ética profesional y las universidades si deben de poner más énfasis en este foco rojo, ya que el egresado que no curse este tipo de asignaturas aprende de forma dispersa y el énfasis es de acuerdo a su ética individual. Por lo anterior, el egresado debe de contar con un perfil profesional que contenga a parte de los conocimientos dependiendo de su Programa Educativo (PE), las habilidades, destrezas y capacidades que se formen en su devenir académico, motivo por el cual, debe de tener las competencias transversales personales.

En lo referente al ámbito social, y tomando en cuenta a la sociedad globalizada y de comunicación, y los cambios tan vertiginosos que se presentan, no solo en nuestro país, sino a nivel mundial, nos conduce de manera determinante como profesionistas a adoptar una multiculturalidad, que nos da como resultado la necesidad de adaptación a una nueva sociedad de tolerancia, la cual exige a los profesionales tener una ética profesional. Y en lo que corresponde al entorno profesional nos encontramos que con la pluralidad y la diversidad de perfiles académicos en las universidades, no solo nacional sino internacional, se ha dado una evolución en la profesión, ya que no solo importa el aspecto técnico académico sino que también se debe de tener una formación completa integrando a la ética como parte importante de la curricula.

Aquí entra “la Deontología Profesional en la cual supone una normativa no jurídica complementaria a la ley para el correcto ejercicio profesional. Anne Kupiec define la necesidad de un código deontológico para la profesión, el cual aunque no tiene valor jurídico, constituye un complemento interesante para su interpretación y un elemento suplementario de acciones para las asociaciones profesionales. Es decir, la Deontología proporciona modos de actuar que ayudan a cumplir la ley, cubren el vacío legal que todavía existe en algunos de los campos de nuestro ejercicio profesional, o entran en conflicto cuando la ley no es justa”. (Kupiec, A.1999). La ética como asignatura en los planes de estudio en nuestra universidad, se ha venido impartiendo con el nombre de Ética, Responsabilidad Social y Transparencia, la cual se ha dado de diferentes formas, dependiendo en primera instancia del Programa Educativo, también de acuerdo a nuestra cultura e idiosincrasia. Es decir, que los objetivos, filosofía y características de cada programa educativo, la propuesta de cada maestro es aunque siguiendo una secuencia didáctica, el perfil de docente tiene mucho peso, pero en general son los Programas Educativos (PE) quienes determinan el enfoque que se le quiera dar, en nuestra Universidad es optativa con seis créditos.

Pérez Pulido, señala que en Canadá por ejemplo, “en las universidades se imparten los contenidos éticos de forma optativa durante un semestre, se analizan contenidos políticos, culturales y por supuesto éticos.



En Estados Unidos de Norteamérica, en algunos estados si se analiza de igual manera que en Canadá de manera optativa contando con tres o cuatro créditos, con contenidos teóricos y aplicados. En América Latina al igual que en Estados Unidos de Norteamérica, la asignatura de Ética aparece de forma específica aunque en la mayoría de los países se da de forma obligatoria con seis créditos, y no para determinada acentuación, es en forma general para todos los programas académicos. En la República Mexicana algunas Universidades ofrecen la asignatura de Ética dentro de la Deontología Profesional, y en algunas es obligatoria y en otras es optativa y generalmente cuenta con seis créditos al igual que en universidades de América Latina”. (Pérez, 2004)

Así mismo Pérez pulido, señala que otros países como Dinamarca la enseñanza de la ética se desarrolla en relación con los aspectos sociales en ciertas asignaturas como sociología, políticas culturales, entre otras. En cambio en Francia es obligatoria con tres créditos. Y en España algunas universidades imparten esta asignatura de acuerdo a sus programas educativos. Solo cuatro universidades de España imparten ética y deontología profesional de forma específica, es decir, que no significa que sus contenidos son dispersos, generalmente es optativa y cuenta con seis créditos. La estructura del programa de estas asignaturas contempla una parte teórica y otra de ética aplicada. (Pérez, 2004)

## **METODOLOGIA**

En toda Universidad es esencial elevar la calidad de la educación, motivo por el cual es de suma importancia formar estudiantes integrales. Por lo anterior, sabedores de que no solo lo académico es lo importante, sino que también la enseñanza de ética y valores enriquecen la preparación de los futuros profesionista para poder insertarlos en el área laboral de una forma adecuada, y esta aportación nos dio resultados de la opinión obtenida de primera mano de los estudiantes encuestados para obtener información que nos diera elementos para mejorar la formación integral antes mencionada. Así mismo, con este análisis se pretende hacer énfasis que aún con el desarrollo científico y tecnológico la ética, los valores, la moral, etc., son parte sustantiva de la formación de los estudiantes.

Esta investigación y su interpretación en el universo de los estudiantes con una muestra de 50 estudiantes de la UES desglosados de la siguiente manera: Licenciados en Entrenamiento Deportivo 1, Licenciados en Comercio Internacional 4, Licenciados en Nutrición Humana 5, Ingenieros Ambiental Industrial 4, Ingeniero en Geociencias 6, Licenciados en Ecología 6, y Licenciados en Administración de Empresas Turísticas 24. La elección de realizar este estudio es por el impacto y relevancia que ha tenido no solo en nuestra Universidad sino a nivel mundial. La Metodología utilizada en esta investigación fue descriptiva (cualitativa – cuantitativa), es decir, cualitativa según lo expresa Gunter L. Huber citando a Miles y Huberman (2003), una investigación cualitativa se da cuando el investigador está en contacto con el campo o las situaciones que se desean investigar en ámbitos cotidianos, ya que estos reflejan los entornos a estudiar, proporcionando una explicación a la problemática analizada. Y cuantitativa porque para llegar a una aproximación a la problemática, es necesario generar estadísticas mediante herramientas como las encuestas, la entrevista, etc., y así ubicar las opiniones vertidas de manera directa en este caso los estudiantes, para después procesarlas y obtener una interpretación final.

## **RESULTADOS**

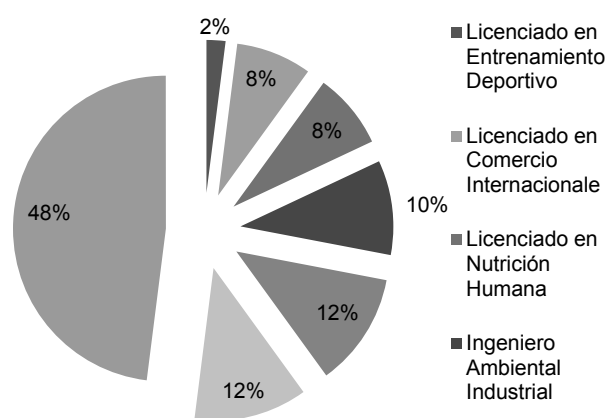
La aplicación de las encuestas y su análisis se realizaron durante el semestre 2013-2, en su entorno académico, ya que aparte de éste contexto, son importantes las condiciones económicas, sociales y culturales que conforman su vida diaria y el desarrollo de sus habilidades cognitivas. Los alumnos entrevistados son alumnos de los semestres quinto, sexto, séptimo y octavo a una población de 50 estudiantes, de siete Programas Educativos arriba mencionados, donde el 24% correspondió a alumnos de Lic. En Administración de Empresas Turísticas (LAET), el 6% a Ingeniero en Geociencias (IG) y

Licenciado en Ecología (LE), el 5% a Ingenieros Ambientales Industriales (IAI), el 4% a Licenciados en Nutrición Humana (LNH) y Licenciados en Comercio Internacional (LCI) y 1% a Licenciados en Entrenamiento Deportivo (LED). Una de las preguntas realizadas fue si ha cursado la asignatura de ética, responsabilidad social y transparencia, o ética profesional dentro del plan de estudios de su Programa Educativos (PE), manifestando afirmativamente los programas educativos de IAI, LCI y LAET, con el 20%, 15% y 15% respectivamente; mientras el resto respondieron negativamente. Los PE contestaron afirmativo, se les ofrece en su curricula la materia como optativa, a diferencia en IAI, la tienen como ética ambiental. Asimismo, los que respondieron que no, el 28% son alumnos de LAET, el 7% LE y 7% IG, 5% LNH y 1% IAI, 1% LED y 1% LCI, esto se debe a que no se ha ofrecido el sistema a la hora de inscribirse, por ser una asignatura optativa, que se oferta generalmente entre el sexto y octavo semestre.

Ante la pregunta, los maestros los alientan a reflexionar y a debatir sobre aspectos éticos, los estudiantes de LAET fueron los que respondieron que si en un 24%, con un 18%; LED 9% y los de menor porcentaje fueron LCI y LNH con un 4% y 5% respectivamente; a pesar de que todas las profesiones deben de tener esta competencia declarativas y actitudinales sobre los aspectos éticos y valores y es responsabilidad del docente encaminar a los estudiantes en estos temas.

Otra pregunta medular fue, dónde consideraban el lugar idóneo para aprender o conocer lo que es la ética, de las 50 encuestas contestaron 36 alumnos del total de los PE contestó: en casa y en el aula, 9 contestó que en su Casa, 4 que en Aula y 1 en Otros. La pregunta de que si les gustaría que la asignatura de Ética, Responsabilidad Social y Transparencia se: a). Impartiera en el primer semestre, b). En el último semestre como optativa, c). Que se quitara de la currícula, y d). Otros. De los encuestados 24 opinaron que se impartiera en el primer semestre, 10 en el último semestre como optativa, y 1 que se quitara de la currícula y 1 en otros. Como podemos inferir con este resultado es que los estudiantes universitarios saben la importancia de la asignatura como parte de su formación integran que les garantizar enfrentar los retos de la vida diaria. En lo que se refiere a valores, de las 50 encuestas realizadas a los siete programas educativos al cuestionarles si consideran que no es función de la universidad enseñar valores a sus alumnos, 19 estuvieron en desacuerdo en donde el número mayor de encuestas (12) fueron de LAET, y el menor fue IG. Asimismo, estuvieron muy de acuerdo en que no es competencia de la universidad enseñar valores seis estudiantes de LAET, quienes hicieron este comentario y sólo tres estudiantes estuvieron indecisos al contestar esta pregunta. Aquí hay que considerar que los alumnos de LAET representa el 48% de las encuestas, el 12% LE, otro 12% IG, el 10% IAI, 8% LCI y también 8% LNH, y sólo el 2% en LED.

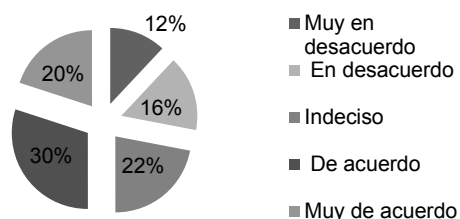
Figura1: Universo de Estudiantes Encuestados



Fuente: Elaboración propias (2014)

En la Pregunta si la universidad sólo se debe de remitir a enseñar valores profesionales, 15 estudiantes contestaron muy de acuerdo que equivale el 30%, 22% indecisos, 20% muy de acuerdo, 16% en desacuerdo y 12% muy en desacuerdo; de este último porcentaje se encuentran estudiantes de IG y LAET, resaltan que la universidad sólo debe de abocarse a lo académico.

Figura 2: la Universidad, Sólo Debe Enseñar Valores Profesionales



Fuente: Elaboración propias (2014)

Para este cuestionamiento, no es función de la Universidad ni de los docentes influir en la escala de valores profesionales, 26% contestaron estar muy desacuerdo y 26% en desacuerdo, y sólo 12 estudiantes que equivale al 16% y el 8% respectivamente dijeron estar de acuerdo y muy de acuerdo que ni la Universidad ni los docentes deben de influir en la escala de valores profesionales, que es de competencia personal. Y el 24% estuvieron indecisos. Nos percatamos que son los estudiantes de ingenierías quienes consideran que estos temas tan importantes en su formación profesional no deben impartirse en el aula.

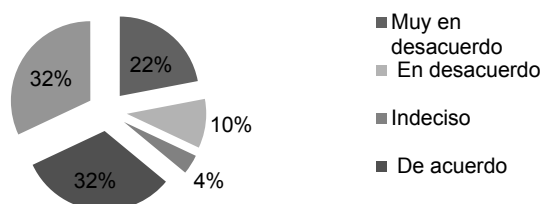
La respuesta en relación a los valores personales y la responsabilidad universitaria y del docente, 23, estudiantes, es decir 27%, estuvieron muy de acuerdo, 24% de acuerdo, que cada persona tiene sus propios valores y no le corresponde cuestionarlos ni a los docentes ni a la universidad, 11 que es el 25% estuvieron indecisos en contestar esta pregunta y 11 estudiantes en donde 13% contestaron estar muy en desacuerdo y 11% en desacuerdo. Aquí observamos a los estudiantes encuestados que no permiten tratar este tipo de temas y que piensan que no les serviría de nada ponerlos en práctica.

Otro cuestionamiento importante, fue si el Profesorado tiene la obligación de transmitir a sus estudiantes los principios éticos de la profesión para que se esté formando, 33 estudiantes estuvieron muy de acuerdo que equivale al 66% que si se debe de enseñar principios éticos profesionales, de éstos LAET fue el PE con un porcentaje alto al contestar. El 2% y 14% estuvieron muy en desacuerdo y en desacuerdo respectivamente, y sólo 2 alumnos estuvieron indecisos siendo uno de LNH y uno de IAI, el 4%. En lo que se refiere a la enseñanza de los valores, 21 estudiantes 43% opinaron que no es peligroso enseñar valores porque se dice que se puede caer en adoctrinamiento, sólo 7 estudiantes los cuales equivalen al 14% consideraron que si es peligroso y 12 estudiantes es decir, el 25% estuvieron indecisos. Sin embargo, de los 50 estudiantes encuestados, 25 que equivale al 50% (24% muy en desacuerdo y 26% en desacuerdo) de los estudiantes consideraron que si es competencia de los docentes enseñar valores éticos a los alumnos, mientras 17 estudiantes, es decir el 34% (24% de acuerdo y 10% muy de acuerdo) comentaron que los docentes no deben intervenir, y 8 estudiantes el 16% estuvieron indecisos.

Que los valores profesionales nada tiene que ver con las competencias éticas, El 70% de la muestra (38% muy en desacuerdo, y 32% en desacuerdo) comentaron que las competencias profesionales nada tienen que ver con las competencias éticas, y 12 estudiantes o sea el 24% (14% de acuerdo y 10% muy de acuerdo) dijeron que si tiene que ver con las competencias éticas de los estudiantes y el 6% estuvieron indecisos. Al cuestionarles, si es responsabilidad de los profesores formar buenos ciudadanos, el 28% opinaron estar de acuerdo, así como el 22% muy de acuerdo, que el 22% estuvieron indecisos y 14 estudiantes 10% muy en desacuerdo y 18 en desacuerdo. Por lo que cabe agregar, que si es importante que los docentes contribuyan

a la formación de buenos profesionales ya que éstos serán buenos ciudadanos y en los diferentes roles de su vida. Una asignatura sobre ética profesional es necesaria en todos los Programas Educativos o carreras profesionales, fue otra de las preguntas hechas a los estudiantes, en donde 32% estuvieron muy de acuerdo, y otro 32% de acuerdo, en cambio 16 alumnos con un 32% (22% muy en desacuerdo y 10% en desacuerdo) estuvieron en desacuerdo y el 4% indecisos con los diferentes perfiles académicos y la universidad deben estar articulados con el quehacer de la Ética, motivo por el cual ofrecer esta asignatura a nuestros estudiantes ha venido coadyuvando a que nuestros egresados paulatinamente enriquezcan su formación para desenvolverse en diferentes entornos.

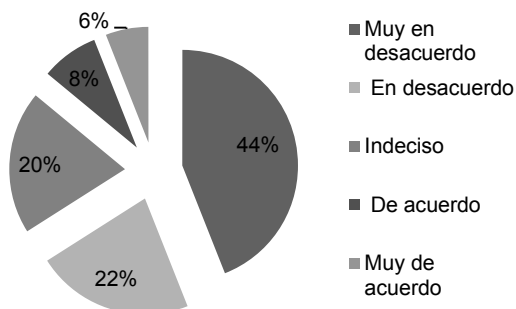
Figura 3: Una Asignatura Sobre Ética Profesional Es Necesaria En Todos los Programas Académicos O Carreras Profesionales



Fuente: Elaboración propia (2014)

En el mismo tenor, 33 estudiantes con 44% muy en desacuerdo y 22% en desacuerdo contestaron que una asignatura sobre ética profesional, sólo es necesario en las carreras profesionales sociales y humanísticas, no para los programas educativos técnicos o de ingeniería, 10 estudiantes con un 20% no supieron que contestar y sólo 7 estudiantes con un 8% estuvieron de acuerdo y el 6% muy de acuerdo. Podemos observar que el desconocimiento y la desinformación hace que los estudiantes tengan este tipo de opiniones, ya que es de suma importancia y necesario formar profesionales conscientes, con valores éticos y morales que refuercen su conducta profesional.

Figura 4: la Asignatura Sobre Ética Profesional Sólo Es Necesaria En las Carreras Profesionales O Programas Educativos Sociales y Humanos, No En las Técnicas E Ingenierías



Fuente: Elaboración propia (2014)

No es recomendable una asignatura sobre ética profesional o ética, responsabilidad social y transparencia, a esta pregunta 37 estudiantes equivalentes a 46% opinaron estar en desacuerdo y el 28% muy en desacuerdo, solo 5 estudiantes con un 10% (4% y 6%) estuvieron de acuerdo que no es recomendable y 8 estudiantes con un 16% resultaron indecisos. Si bien es cierto cada Programa Educativo tiene diferentes

puntos de vista como vemos en sus respuestas, pero es menester que nuestra universidad exista una verdadera coordinación entre los Programas Educativos y que la enseñanza de la Ética se incorpore para todos y no de forma diferente en lo que se refiere a sus contenidos temáticos en los Planes de Estudio de los PE que se oferta. El componente ético profesional debe impregnar a todas las asignaturas, no concentrarse únicamente a una materia, 26 estudiantes con un 28% contestaron estar muy de acuerdo y 24% de acuerdo que todas las disciplinas tengan deontología profesional, en cambio 8 estudiantes con un 12 y 4% de los entrevistados manifestaron su desacuerdo siendo del área de ingeniería, 16 alumnos correspondiéndoles un 32% estuvieron indecisos. El objetivo de la impartición de la asignatura es guiar a los estudiantes a que se conduzcan con responsabilidad no sólo en su vida personal, familiar y por ende en su área de trabajo, motivo por el cual los conocimientos que se integren a su formación académica, obtengan reforzadores teóricos para que sean aplicados en su vida diaria.

## CONCLUSIÓN

En la Universidad Estatal de Sonora, se fomenta el apoyo solidario hacia nuestros semejantes, por lo que el objetivo de la materia de Ética, Responsabilidad Social y Transparencia, es que los estudiantes se reconozcan en primer lugar como seres éticos, y adquieran información sobre su entorno, centrando su atención y reflexión en las tendencias de cambio acelerado que se ha venido dando, incidiendo en todos los ámbitos de la vida. Y el propósito es que desarrollen una visión reflexiva y crítica sobre la sociedad y a la vez adquieran conciencia de su responsabilidad como ciudadanos y futuros profesionistas. Por tal motivo, Nuestros estudiantes, desde sus hogares han adquirido valores que sus familias han fomentado y reforzado, y con éste tipo de asignaturas permite enriquecer esa acción ética.

La ética y la inserción de los estudiantes al área laboral y relacionarse con su entorno profesional, nos permitió cuestionarnos el grado de importancia de los valores ya tradicionales y el preguntarnos qué tan relevantes son y el surgimiento de otros que permita poner atención en la ética como una materia en el plan de estudios de esta universidad, como lo han hecho otras, porque no solo es fundamental en nuestra vida personal sino en nuestras vida profesional, es decir desarrollar esa deontología profesional tan trascendente en todo individuo. La inquietud de saber la opinión de los estudiantes sobre esta asignatura fue que tanto la conocían por ser una materia optativa, y en segundo nació al analizar la secuencia didáctica, ya que sabemos que es el corazón de la didáctica, el aquí y el ahora, el momento de la verdad del éxito o el fracaso del proceso de enseñanza aprendizaje.

Por lo anterior, en este trabajo y con las encuestas realizadas, se concluyó que la asignatura de Ética, Responsabilidad Social y Transparencia tiene varias líneas de acción y por lo tanto sugerencias, pero el principal resultado es que se debe de impartirse en todos los Programas Educativos de la Universidad. Finalmente, podemos decir, que lo esencial de la asignatura es la moral en la conducta humana, en todos los entornos en que se desenvuelvan los estudiantes como la sociedad, política, convivencia diaria, así como también su sentido de pertenencia como parte del desarrollo del país, podrán enfatizar las repercusiones de la acción ética individual en la conformación de una sociedad responsable. Como sugerencia podríamos citar que, es vital incursionar con ésta asignatura en los primeros semestres, y proponer sea hasta en los últimos semestres la impartición de la asignatura de ética profesional, para encaminar a nuestros egresados ya que se insertarán al área laboral. Que nuestra Universidad siga implementando mejoras en los Planes de Estudio que promuevan los valores éticos para que al egresar los estudiantes de todos los Programas Educativos pongan en alto a nuestra institución por sus fortalezas y credibilidad profesional. Otra de las propuestas es que si no se incorpora como asignatura obligatoria, se conserve como optativa pero para todos los Programas Educativos con 6 créditos.

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## **CENTROS COMERCIALES EN CARTAGENA DE INDIAS – COLOMBIA: EMOCIONES GENERADAS EN LOS JÓVENES UN ANALISIS DE CLUSTER**

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### **RESUMEN**

*El recorrido realizado por los clientes en un ambiente comercial se ha convertido en un paseo que les permite experimentar emociones diversas tanto positivas como negativas. De acuerdo con Machielt y Eroglu (2000) éstas se encuentran referidas a alegría, agrado, euforia, preocupación, frustración o enfado. Dichas emociones influyen tanto positiva como negativamente en el comportamiento del consumidor, afectando en consecuencia, las ventas y la imagen de la empresa comercial. Dado que la masa crítica de visitantes y compradores en los centros comerciales se encuentra concentrada en personas menores de 35 años, en el presente trabajo se muestra la tipología de los jóvenes que visitan dichos centros comerciales en función de las emociones que estas generan en ellos, mediante la realización de un clusteranalysis, previos los correspondientes análisis bivariados y un análisis factorial de correspondencias – AFC-, con la utilización del algoritmo de Howard Harris. Se aplicó un formulario estructurado a una muestra de 250 personas con edades entre 18 y 22 años con preguntas categóricas uni y mutirrespuesta y mixta con utilización de una escala de Likert con valoración de cinco puntos para medir grados de acuerdo/desacuerdo; su validez luego de la aplicación del coeficiente Alpha de Cronbach.*

**PALABRAS CLAVE:** Centro Comercial, Emociones, Ambiente, Consumidor, Visitante

## **SHOPPING MALLS IN CARTAGENA DE INDIAS - COLOMBIA: EMOTIONS GENERATED IN YOUNG PEOPLE. CLUSTER ANALISYS**

### **ABSTRACT**

*The journey undertaken by clients in a commercial environment has become a promenade that allows them to experience various emotions both positive and negative. According to Machielt and Eroglu (2000) they are related with joy, pleasure, euphoria, concern, frustration or anger. These emotions influence the behavior of consumers, therefore affecting sales and the image of the trading company both positive and negative. Given that the critical mass of visitors and shoppers in the malls is concentrated in people under 35 years of age, the present work characterize the type of young people visiting such shopping centers on the basis of the emotions that these generates in them, by carrying out an analysis cluster, previous corresponding bivariate analyses and a factorial analysis of correspondences - AFC -, with the use of the Howard Harris algorithm. It was applied to sample of 250 people with ages between 18 and 22 an estructured formulary with unique or multiple or mixed answers with use of a Likert scale with valuation of five points to measure the agree or disagree degree; validated with the application of the alpha coefficient of Cronbach.*

**JEL:** M20, M31



**KEYWORDS:** Mall, Emotions, Environment, Consumers, Visitors

## METODOLOGIA

La investigación empírica de orden descriptivo se ha realizado en la ciudad de Cartagena de Indias; se optó por el método transversal de encuestas, dirigidas a una muestra de 220 jóvenes de ambos sexos. Dicha muestra se distribuyó en forma no proporcional en los cinco principales centros comerciales de Cartagena. La información se recogió en cada centro comercial durante la estancia de cada encuestado en éste y así además de la información suministrada se pudo observar sus reacciones emocionales *in situ*. La muestra se encuentra integrada por 37.2% hombres y 62.8%. De ellos la mayoría (67,6%) se encuentran entre 18 y 22 años e igualmente estudiantes (79,6%) y solteros (89,2%). Se aplicó un formulario estructurado con objetivo encubierto 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 en lo referente a la percepción y las emociones; la validez fue comprobada con el coeficiente Alpha de Cronbach(Peterson, 1994): 0,84. Para el tratamiento de los datos se utilizó el software Dyane 4: diseño y análisis de encuestas de Miguel Santasmases Mestre; fueron realizadas tabulaciones simples y cruzadas con aplicación de las pruebas F de Snedecor según el caso. Para establecer asociaciones entre variables múltiples se hizo un análisis factorial de correspondencias –AFC-; posteriormente se llevó a cabo un análisis de cluster para la agrupación de jóvenes según las emociones manifestadas.

### Grupos Homogéneos

#### Según las Emociones y Sensaciones Positivas Generadas Por los Centros Comerciales

*Grupo 1: Los Sociales. 69 Personas:* Este es el segundo grupo con mayor número de personas. Destaca lo importante que son los eventos del centro comercial, encontrarse rodeados de personas y ser tratados de buena forma por el personal del centro comercial, reconocidos por estas características como usuarios que gustan compartir eventos y espacios que impliquen socializar. Las anteriores condiciones ambientales son inductoras en las emociones positivas de los usuarios del centro comercial que pertenecen al grupo denominado “sociales”, al generarles euforia, Alegría y placer.

*Grupo 2: Los Divertidos. 58 Personas:* Es el tercer grupo con mayor número de personas. Buscan espacios de distracción que les genere alegrías y les brinde espacios de esparcimiento en el centro comercial, apasionados por los juegos y por la buena música, sin embargo también demuestran poco gusto o indiferencia por los eventos grandes que realizan los centros comerciales, estas personas prefieren pasar un buen rato jugando o en alguna actividad que ellos lleven a cabo, no en espacios donde sean terceros o espectadores. Las anteriores condiciones ambientales son inductoras en las emociones positivas de los usuarios del centro comercial que pertenecen al grupo denominado “divertidos”, al generarles diversión, alegría y excitación.

*Grupo 3: Insociales. 70 Personas:* Es el grupo más grande. Poco les interesa la música, la amabilidad y atención del personal del centro comercial, además de encontrarse en un lugar muy concurrido, principalmente por los dos últimos factores se observa indiferencia hacia eventos o espacios dirigidos a socializar, razón por la que se les llamo insociales. Las anteriores condiciones ambientales no resultan inductoras en las emociones de los usuarios de los centros comerciales que hacen parte de este grupo, a razón de la indiferencia que ellos presentan.

*GRUPO 4: LOS CHAPERONES. 53 personas:* Es el grupo con menos personas que lo conforman. Muestran ser en algunos aspectos ser lo opuesto a los “divertidos”, a estos usuarios no les interesan los espacios de distracción que les genere alegrías y esparcimiento, tampoco buscan diversión con juegos,

aunque se mantienen las demás variables sin destacar, su asistencia al centro comercial no está vinculada a ningún gusto en particular, para ellos simplemente no hay prioridades en espacios de distracción y le dan muy poca importancia a los juegos y la diversión.

### Según las Emociones y Sensaciones Negativas Generadas Por los Centros Comerciales

*GRUPO 1: Los INCONFORMES. 76 personas:* Demuestran según sus gustos que les molesta o preocupa: la distribución y confusión de los parqueaderos, las personas que visitan los centros comerciales, la ubicación del centro comercial, las aglomeraciones de personas, los espacios reducidos en el centro, así como el accesibilidad del mismo. En conclusión son personas que buscan practicidad y sobre todo seguridad en un centro comercial, siendo así muy selectivas cuando visita alguno de ellos. Los anteriores factores ambientales son inductores de emociones negativas en los usuarios del centro comercial que pertenecen al grupo en mención, puesto que las percepciones de los jóvenes respecto a los elementos ambientales que ofrecen los centros, no cumplen con sus expectativas y deseos, generando en ellos sensaciones o emociones como: desorientación, preocupación, temor, enfado y agobio

*Grupo 2: Los Conformistas. 45 Personas:* No les interesa o no prestan atención a las posibles incomodidades, molestias o peligros que puedan encontrar en los centros, a tal punto que no influye de ninguna forma en su decisión al elegir un centro comercial.

Las anteriores condiciones ambientales a pesar de ser inductoras en las emociones negativas de los usuarios del centro comercial, no tiene impacto negativo sobre el comportamiento del consumidor que conforma este grupo, ya que acepta las condiciones del ambiente sin problema alguno.

*Grupo 3: Los Fáciles: 62 personas.* Buscan centros comerciales cercanos a su ubicación y a los cuales poco o nada les importa que personas visitan el centro comercial en el que se encuentran. Las anteriores condiciones ambientales inducen a una emoción negativa en los usuarios del centro comercial que pertenecen al grupo denominado “fáciles”, al hacerles sentir *agobio* a los jóvenes por la distancia a la que se encuentra el centro comercial de sus hogares.

*Grupo 4: Indiferentes: 67 personas* No se incomodan con nada en gran medida. Para este grupo, aspectos ambientales como el parking, las personas que visitan el centro, la ubicación, aglomeración, espacios reducidos, accesibilidad entre otros; no son inductores en las emociones negativas (desorientación, preocupación, agobio, temor, enfado, entre otros.) de los usuarios del centro comercial.

## CONCLUSIONES

Los centros comerciales en Cartagena de Indias se encuentran en etapa de expansión. Cada uno de ellos busca tener características diferenciadoras que les permita captar y mantener el entusiasmo de la visita y por ende la compra de su mercado objetivo. Dentro de este mercado se encuentran los jóvenes que representan el mayor porcentaje de visitantes; éstos buscan placer y diversión propios de su edad, aspectos estrechamente relacionados con las emociones que puedan generarles, los productos, servicios y todos aquellos factores ambientales que puedan encontrar en los centros comerciales y que llenen o superen sus expectativas. La diferenciación de los centros comerciales es una herramienta estratégica que hace que el joven construya una idea significativa y coherente de esos sitios, al punto que llega a sentirse identificado con ellos. Igualmente tienen en contra el hecho de la sensibilidad de estas personas a concurrir al centro que se encuentre de moda.

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## RETENCIÓN DEL TALENTO HUMANO EN LAS ORGANIZACIONES

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### RESUMEN

*En la actualidad localizar al talento humano se ha convertido en una “cacería furtiva” de individuos con experiencia, pericia y sentido común, para cubrir puestos clave en las organizaciones: Tras identificarlos, les ofrecen altos sueldos. Y mejores prestaciones. Este fenómeno, antes, anti-ético, ahora se acepta por las organizaciones. Pero cuando les sucede, se sienten traicionadas. Y experimentan dos sensaciones; Emocionalmente: el directivo que no es capaz de conseguir la lealtad de un empleado, suele considerarlo como una afrenta personal y/o racional; El costo, el talento es difícil detectarlo y localizar y muy caro de reemplazar. Esta investigación presenta las estrategias para tratar de incidir o prevenirlo, muchas empresas han acudido a programas tradicionales de retención del personal (diseño de curvas de carrera a largo plazo, fuertes inversiones en formación y desarrollo, más retribución). Pero la competencia es muy intensa como para que estos esfuerzos tengan éxito. Por otra parte existe la estrategia por el mercado laboral de que retener al capital humano a través de la lealtad, a largo plazo no es posible, ni deseable. La rotación de personal aunando a la baja tasa de retención del capital humano que se está viviendo es consecuencia de la apertura de los mercados, esta es una realidad en el mundo, no en una organización. Quién determinará el movimiento de sus empleados, con oportunidades atractivas y “reclutadores” agresivos es el entorno mismo de la internacionalización de los mercados. La situación es distinta en los países desarrollados una de las consecuencias de la baja natalidad es que las empresas ya no luchan sólo por captar el talento, sino también por retener al más calificado. Las organizaciones que no se han percatado de estos cambios corren un serio peligro. El reto hoy para las organizaciones es retener al talento humano que es lo que genera ideas que son únicas de la empresa, logrando establecer la diferencia entre una empresa y otra. Por eso, el talento es actualmente la variable más competitiva de las organizaciones y la incógnita a resolver.*

**PALABAS CLAVES:** Retención, Rotación, Talento Y Organizaciones

## HUMAN TALENT RETENTION IN ORGANIZATIONS

### ABSTRACT

*Today locate human talent has become a "poaching" of people with experience, expertise and common sense, to cover key positions in organizations: After identifying them, offer them higher salaries. And better features. This phenomenon before, unethical, now accepted by organizations. But when this happen to, they feel betrayed. And experience two sensations; Emotionally: the manager is not able to get the loyalty of an employee, widely viewed as a personal affront and other, rational; The cost, talent is difficult to detect and locate and very expensive to replace.*

*This research presents strategies to try to influence or prevent. Many companies have turned up to traditional staff retention programs (design long-term career curves, investing heavily in training and development, pay more). But the competition is very intense to these efforts be succeed.*

*In the other hand there is a labor market strategy that retains human capital through loyalty, long term it is not possible or desirable. The turnover staff join to the down human capital retention, that is being experience, is the result of the market opening; this is a fact in the world, not only in an organization. The market internationalization is which will determinate their employees movement whit attractive opportunities and aggressive head hunters. The situation is different in developed countries. A consequence of the low birth rate is that companies no longer struggle just to attract talent, but also to retain the most qualified . Organizations that are unaware of these changes are at serious risk. The challenge for organizations today is retain the human talent that is generating ideas that are unique to the company , making the difference between one company and other . So the talents is currently the most competitive variable organizations and solves the mystery.*

**JEL:** J24,M51

**KEYWORDS:** Retention, Rotation, Talent and Organizations.

## INTRODUCCION

Recién iniciado el siglo XXI, en un entorno que cambia muy deprisa, la lucha por el talento es el factor clave en cualquier economía. Y es que los conocimientos de las personas que requiere el mercado del trabajo y que la empresa necesita, los poseen pocas personas, sin olvidar que en las empresas más vanguardistas, es donde se requiere un talento más sofisticado, por lo tanto la oferta está cada vez más lejos de satisfacer la demanda. Atraer y retener profesionales constituye actualmente el principal desafío empresarial. Para ello se requiere un cultura diferente, que contemple aspectos sustentados en el desarrollo humano, tales como, calidad de vida en el trabajo que se basa en el principio de que los trabajadores constituyen capital humano que debe ser desarrollado y no solo utilizado, para alcanzar las metas de la organización.

Un ambiente de trabajo humanizado produce calidad de vida en el trabajo, el que debe estar centrado en un clima organizacional en donde las personas se sientan integradas y parte de la organización, deben sentirse cómodas, los factores que la determinan son los físicos y psicológicos, como lo es un lugar de trabajo confortable, donde puedan encontrar todas las herramientas para desarrollar de una manera eficiente su labor, el lugar debe ser iluminado, limpio y ubicado de acuerdo a su fin específico; otro aspecto es el psicológico, en donde se mencionan las relaciones entre el empleado y sus compañeros de trabajo, también la forma como el superior se refiere a sus colaboradores, cómo los trata, los incentiva y los promueve, todos estos factores y otros que afectan el desarrollo del individuo dentro de la organización conforman el clima organizacional la forma de externarlos y proyectarlos a los integrantes de una organizacional da como resultado una ambiente favorable o bien desfavorable.

Al existir un ambiente agradable y confortable para las personas, éstas comienzan a buscar nuevas formas de desarrollar su trabajo, tratan además de innovar y ser creativos para hacer que su labor se convierta en algo interesante y que puedan desde allí, aportar diferentes ideas dentro de la organización. Si el individuo se siente motivado para realizar sus tareas, ya sea por estar a gusto en su grupo de trabajo, o estar bien remunerado (lo cual no es factor vital para estar realizado laboralmente), puede tener resultados sorprendentes en el desarrollo de nuevas ideas, en la solución creativa de problemas que se presentan dentro de la organización y en la realización personal.

Todo lo antes expuesto significa un reto profesional para el directivo que debe presentar alternativas responsables para retener y dirigir al capital humano, con un estilo orientado a la persona otorgando reconocimiento a sus aportes, progresión y crecimiento profesional presentando oportunidades diversas de aprendizaje entre otros.

Retener al personal, considera diseñar las políticas y puesto conforme a la nueva sociedad del conocimiento y las tecnologías de la información que se encuentran en constante cambio, el puesto deberá representar un reto que le permita crear conocimiento, innovar en la forma de trabajar aplicar reingeniería con el fin de integrar las necesidades humanas en los procesos y experiencias.

El diseño de los puestos debe considerar la administración participativa, la delegación de autoridad y el liderazgo entre los integrantes del grupo de trabajo. En la sociedad del saber, el gran desafío es aprender a aprender. Y desaprender, en si romper paradigmas y presentar diferentes formas de resolver problemas al hacer la tarea. El cambio es una constante con una velocidad cada vez más rápida, aunque el cambio es una oportunidad de detectar si nuestros procesos y medios están a la par de las necesidades individuales y de la organización, hay una tendencia a la resistencia de modificar nuestra forma de actuar. Lo haremos en la medida que encontremos un beneficio inmediato y definido, es parte de la naturaleza del ser humano mantener el estado de confort aunque este no sea el optimo o conveniente para las personas con las que nos relacionamos en las organizaciones. La competitividad de las empresas se debe, en gran medida, a la calidad de sus recursos humanos, de forma que las competencias de los empleados y su continuo desarrollo, en el que la formación ocupa el puesto primordial, se convierte en un factor permanente de ventajas competitivas. Es por eso que debemos ver a las empresas como un conjunto de seres humano y a los empleados como una inversión, para esto es necesario cambiar la forma de medir el talento de las personas, se requiere reinventar los entornos inmediatos y lo necesitamos con urgencia. Los nuevos hábitos de vida, frecuentemente cambiantes y adaptables, cada vez tienen menos relación con los modelos de organización actuales.

El problema, es que los cambios son discontinuos y no responden a patrones y que además los pequeños cambios esos que las organizaciones no facilitan son los que significan enormes diferencias en la vida de las personas. Es necesario desarrollar métodos y fórmulas de éxito y realizar movimientos de valor de igual manera para el personal, con la visión de desarrollar procesos de cambio en las organizaciones y generar una conciencia de lealtad al personal que los esté desarrollando para garantizar una estancia dentro de la organización para que el personal pueda desarrollar de una manera activa los conocimientos que este adquiera en su capacitación y desarrollo. Retener el talento, “es lograr comprometer a los empleados en proyectos que ellos mismos han formulado, para que los dirijan”. Esto permitirá mantenerlos en la empresa y convertirlos en emprendedores corporativos. “Hacer sentir a los empleados parte de organización significa crear compromiso en ellos”.

## REVISION DE LA LITERATURA

El talento, factor clave de la economía empresarial Entendiendo por talento las potencialidades que poseen los jóvenes al momento de incursionar en el mercado laboral, a desempeñando habilidades, exteriorizando y aplicando conocimientos bajo una gama de valores al momento de realizar la tarea, encontramos que muchos de ellos experimentan diferentes grados de insatisfacción en el empleo actual ya sea por el clima organizacional y por el ambiente. Lo que se traduce en los altos índices de rotación de personal que presentan las estadísticas del IMSS, del ISSSTE.etc. Un dato preocupante es la antigüedad registrada entre los jóvenes de 24 a 30 que permanecen en su empleo de 6 a 8 meses. Por lo tanto el Talento humano hay que entenderlo como la capacidad para obtener resultados notables con el ejercicio de la inteligencia” (Moliner, 2004: p. 1172). Por lo tanto el talento humano ya sea innato o adquirido siempre estará en mejora continua con el apoyo de la enseñanza de la academia a través de sus técnicas didácticas y pedagógicas desarrollando en los jóvenes la inquietud de aprender a aprender. Para la empresa atraer y retener profesionales constituye actualmente el principal desafío empresarial. Pero este no es un tema reciente. Las organizaciones deben crear ventajas competitivas permanentes y una de las ventajas que puede crear y que es difícilmente "copiable" por los competidores, es contar con un talento humano con diferenciación

para lograr la satisfacción del cliente en un entorno cambiante y continuo. (Porter, 1993) – “*Establece que la educación podría vincularse con la competitividad de la empresa y sus fases de desarrollo, a través de tres aspectos: La educación como un factor no separado de la producción. La educación como el criterio de aprender – haciendo. Y La educación como relación mutua entre tecnología, capital humano y condiciones económicas. Su crecimiento y actualización constante permitirá generar valor como lo presume* (Drucker 2004). “La empresa moderna es una organización humana y social”, La organización logra que todos sus integrantes generen valor y tienen éxito en la medida que sus colaboradores sean productivos transformándola en una organización competitiva capaz de lograr sus objetivos y resultados deseados que benefician a la sociedad a través del ejercicio de las competencias aplicadas para resolver problemas y tomar decisiones. Tomando como competencia la laboral encontramos una gran variación en la definición del término por lo que contemplamos laboral la emitida por la Organización Internacional del Trabajo (OIT, 1997) es la capacidad real demostrada de realizar una tarea.

La competencia considera un conjunto integrado de capacidades, Habilidades, Destrezas y Actitudes. Que deben estar siempre vinculadas con el trabajo concreto y el desempeño en un puesto determinado. Las competencias que practican las empresas constituyen el valor agregado la razón de ser, y su diferenciación hace que los clientes tengan preferencias por productos, proveedores, marcas y servicios etc. Tales competencias se fundamentan en conocimientos y comportamientos que facilitan su materialización, las competencias generan valor por medio del conocimiento generado, de habilidades adoptadas, actitudes y prácticas de los empleados.

Capital intelectual, capital humano y social. ¿Qué relación existe en ellos? Talento humano, encuentra calificativos como “capital intangible, capital intelectual” todos para referir a la creación de valor en las empresas lo que es planteado por estudiosos de las ciencias económicas tales como: Galbraith en 1969 (citado por Salazar, De Castro, y López, 2006) quien lo define “...como un proceso de creación de valor y un activo al mismo tiempo; , Rodríguez y Salmador, en 1999 (citado por Barreiro y otros, 2003:61) lo puntualizan “conjunto de activos de una sociedad a pesar de no estar reflejados en los estados contables tradicionales, generan o generarán valor para la empresa en el futuro”; lo antes expuesto presume el apoyo de estas ciencias en busca de que el talento humano como intangible sea tangible al punto de poder reflejarlo en la contabilidad de una empresa, esto sin duda alguna impactaría para la valuación del capital humano y daría peso a la frase tan sonada de que el personal es el capital más valioso de la organización.

El capital intelectual implica contar con conocimientos estructurados que sirven para un fin bien determinado y es conocimiento valioso pues la empresa a través de él, es capaz de generar valor elevando sus utilidades lo anterior coincidente con Salazar, De Castro y López (2006:4). El capital intangible es la combinación de otros activos y bienes que construyen al capital intelectual (propiedad intelectual, valor intelectual aprendizaje y creatividad), capital humano (salud salario vivienda, experiencia, calidad laboral del trabajo y seguridad) y capital social”, (negociación, productividad, emprendimiento y valores éticos) por tal motivo relacionamos al Talento Humano con el Capital Intangible, que según Bernárdez (2008:194) “La acumulación de capital intangible, humano y social es a la vez una característica y una causa del desarrollo económico”. para la sociedad y para la economía de una organización está directamente relacionado con la capacidad que tienen sus miembros para identificar oportunidades, problemas y necesidades, en hallar soluciones viables desde todos los puntos de vista convencionales (técnico, comercial, económico, financiero, humano, administrativo, sensorial, social, etc.), y en llevar a cabo con eficiencia las soluciones a los proyectos más eficaces. Todo este proceso está basado en cualidades humanas como la creatividad (VARELA, R. 1991)

Aprovechar el potencial de los trabajadores, la experiencia y el don de hacer que las cosas cambien positivamente; pero, siempre que se alcancen altos niveles de satisfacción laboral. De otra manera, el trabajador dedicará, gran parte de su tiempo, a evidenciar y criticar destructivamente a la organización y



procederá a la búsqueda de mejores horizontes. Las empresas -inmersas en un mercado competitivo- donde esto ocurra estarán destinadas al fracaso y extinción. Es imposible que una empresa con trabajadores insatisfechos pueda competir con otra donde la situación sea diametralmente distinta. Y no tanto porque en aquella tengan un bajo desempeño, sino porque en esta, además de un buen desempeño, existe la producción de nuevas ideas; que son base en la generación de ventajas competitivas.

Las Estrategias a considerar para retener al talento humano en las organizaciones: -Comunicación efectiva y asertiva como signo de madurez. Un empleado se sentirá integrado en la medida en que advierta que sus ideas, opiniones y sugerencias son tomadas en consideración, aseguran los especialistas. De este modo, sentirá que tiene un lugar que le pertenece logrando fidelidad a la organización y que puede colaborar activamente en el cumplimiento de las metas. “Si el empleado se siente valorado, tomado en cuenta y miembro activo de esta familia, desarrollará una lealtad natural hacia la misma” -Desarrollo de las capacidades de los empleados talentosos que requieren de constantes retos para progresar. Por ello, la educación a través de la capacitaciones y actualización del conocimiento en diversas áreas son las instancias precisas que ellos requieren para sentir que evolucionan y crecen profesionalmente. En ese sentido, afirman los expertos, toda persona que busque mantenerse y crecer dentro de una compañía, deberá contar con capacitación constante para sentir que es un elemento difícil de reponer. Gestionar para el talento humano planes de crecimiento y desarrollo a corto, mediano y largo plazo considerando sus expectativas y sus necesidades económico sociales por los directivos de personal para este segmento lo que permitirá asegurar el contar con los mejores talentos y su permanencia en la organización mostrando una marca llevando tatuado un eslogan y la fidelidad para la empresa en la que se desempeñen.

## METODOLOGIA

El Contexto en donde se realiza la investigación es el estado de Coahuila, el que ofrece una infraestructura moderna y de primera clase. Además Coahuila tiene una fuerte plataforma educativa, ofreciendo mano de obra talentosa y educada su población estimada para el 2013 es de 1,350,000 habitantes por el Instituto de geografía e informática (INEGI, 2010). 2.4% del total nacional; de los cuales el 48.0% corresponde a hombres y mujeres 52% distribuida en 4,211 localidades. La tasa de crecimiento promedio anual de la población fue del 1.7 por ciento. El Producto Interno Bruto (PIB) del estado ascendió a 427 mil millones de pesos en 2011, con lo que aportó 3.1% al PIB nacional. Principalmente por actividades del sector secundario, entre las que se encuentran la industria manufacturera, que aportó el 49% al PIB estatal en 2011. por encima de estados como Sonora y Tamaulipas. Aporta más que los estados de Nayarit, Querétaro y Zacatecas juntos.

Metodología de la investigación, el método de estudio abordado en esta primer etapa es documental solamente se realizó un sondeo en 15 empresas para determinar pertinencia del instrumento misma que se presenta en este foro como primera etapa y contempla la continuidad del estudio de campo para una segunda etapa esperando presentar resultados para fin de año los resultados finales aplicando el instrumento en 72 empresas a 200 empleados de pequeñas y medianas empresas de del estado de Coahuila. El diseño de la investigación es no experimental y de corte transversal. Es decir no se manipulan de forma intencional las variables independientes, y solo se observa los fenómenos tal y como se presentan en su contexto natural.

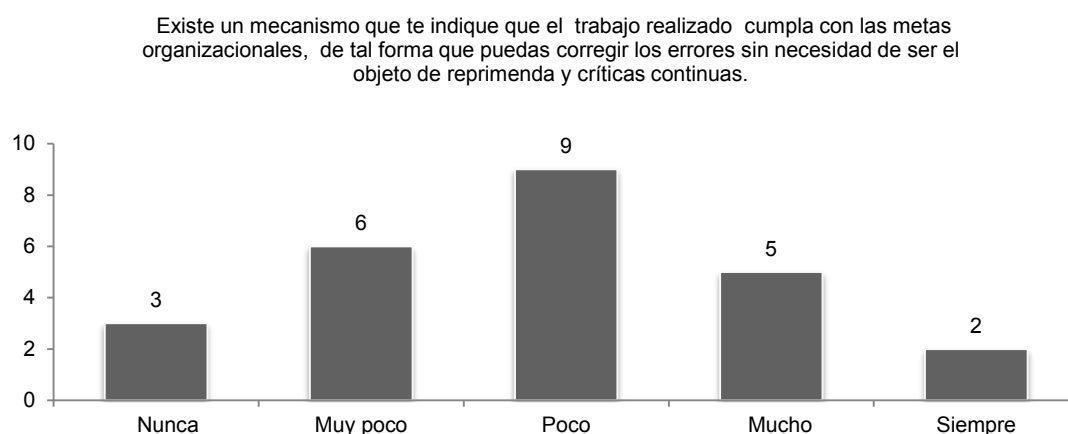
El diseño de muestra es no probabilística a través del muestreo dirigido. El instrumentos de medición es propio y contó con el expertos de la Administración de Recursos humanos de la región,. La investigación presenta resultados de 4 variables: Valuación del desempeño y retroalimentación; Significación de la tarea; Variedad de habilidades y Autonomía. Los resultados que se presentan en esta primer etapa contempla las estrategias más viables a seguir una vez revisada la literatura para contribuir a resolver el problema de investigación que es el alto índices de rotación presente en las distintas organizaciones, así como generar las estrategias para retener y atraer al talento humano determinando cuáles son los factores de mayor

motivación en los empleados. Y que los hace ser fieles a la marca.

## RESULTADOS

Se presentan los resultados encontrados de los factores de mayor impacto y lo que representan en la satisfacción del empleado y lo que los mantiene interesados en continuar laborando en la empresa actual. Se encontró como primer factor es la medición de su desempeño y su retroalimentación, conocer como el trabajo realizado contribuía con las metas de la organización esto resulto ser el primer motivador, observe en la figura No. 1 como de 25 empleados solo el 28% de ellas gozaban del proceso de retroalimentación.

Figura No 1: Valuacion de la Tarea y Retroalimentacion



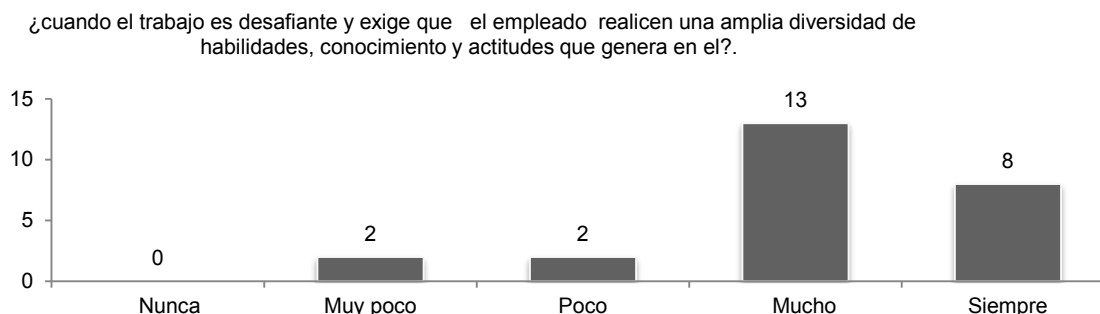
Otro elemento estudiado fue el entorno interno de la organización en el que se desarrollan el trabajo y encontramos que solo 11 empleados consideran que el ambiente en el que se realiza el trabajo los estimula y lo hace pertenecer a la organización. Asociando el ambiente interno al clima organizacional que es la percepción individual del entorno donde se desarrolla el trabajo el ambiente en donde el empleado pueda externar sus ideas y ser creativo dándole fidelidad para con la empresa. Observe como en la figura 2 solo 11 empleados sienten pertenencia por la empresa y el 56 % no siente que el ambiente laboral los motiva para seguir colaborando en la empresa.

Figura No. 2: Significacion de la Tarea



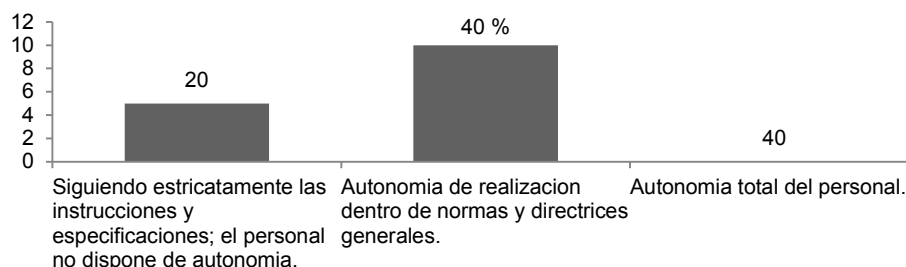
La dimensión centrada en el trabajo tiende a impulsar la motivación, la satisfacción y la calidad del trabajo y a reducir la salida de la empresa. Por lo tanto en la figura No. 3 observe como impacta la tarea realizada a los empleados.

Figura No. 3: Variedad de Habilidades



Los datos encontrados en la figura No. 3 muestran como el trabajo desafiante que le exige al empleado aplicar conocimientos habilidades y actitudes los motiva e impacta, el 84% siente atracción por la tarea realizada tal y como lo presentaban Hackman y Oldham que identificaban cinco dimensiones para que el empleado no se margine y pierda motivación. Para concluir tenemos la última variable “Percepción que tienes como empleados” A cerca de que les es más fácil a la empresa retener el talento o contratar nuevas opciones y encontramos que el 93% de los empleados consideran que es mas facil contratar nuevas opciones.

Figura No 4: Autonomía



*El grado en que el puesto brinda libertad, independencia discreción sustanciales al empleado en la programación de su trabajo y en los métodos a utilizar. Fuente: Elaboración propia 2013*

Como puede observarse en la figura No. 4 el empleado solo goza de cierta autonomía ello limita su creatividad e innovación al momento de realizar la tarea en las organizaciones. Solo un 40% de los empleados encuestados goza de autonomía porcentaje muy bajo si estamos tratando de motivar al empleado y fomentar en ellos la creatividad y el desarrollar innovaciones en los proceso y en las tareas administrativas de la organización por lo tanto estos empleados son los que se consideran proactivos y reactivos el 60% por cuestiones de políticas, metodologías y sistemas ya estructurados.

## CONCLUSIONES

Se llega a la conclusión de que el 93 % de las profesionistas jóvenes que dejan su lugar de trabajo lo hacen en busca de un clima organizacional con calidad de vida laboral y un ambiente que les permita ser creativos

e innovar en la forma como realizan la tarea. Refiriéndonos al segmento de joven profesionistas de entre 24 y 30 años, los que no permanecen en las organizaciones más de 8 meses, debido a que no se sienten realizados, recompensados y el trabajo que realizan no presenta ningún reto ocasionando una movilidad muy alta en busca de mejores alternativas “Fuga de talentos” buscando el reconocimiento, la remuneración y compensación por el trabajo valorado.

La retención del personal en las organizaciones proviene de un mal proceso de reclutamiento que no considera el perfil del candidato y sus aspiraciones para empatarlo con el puesto a cubrir. Y eso hace que los profesionistas desfilen por las empresas en busca de su verdadera posición. La rotación y la retención van de la mano mientras que la rotación está en función del proceso de reclutamiento, selección y la retención está en función de la capacidad de los gerentes para crear los incentivos y un trabajo desafiante que los motive y arrigue en su centro de trabajo. La retención del talento humano en las organizaciones será el detonante de la competitividad de las empresas exitosas y dependerá de la gestión de los directivos de personal para aplicar las estrategias asegurando el crecimiento del empleado el reconocimiento a su desempeño respetando su autonomía liderazgo e inteligencia creativa e innovadora para realizar su tarea. De lo contrario continuara la fuga de cerebros en busca de nuevas oportunidades y sustentadas en la actualidad solo por la remuneración.

#### Futuras Líneas de Investigación

Los resultados de esta investigación abren la oportunidad para trabajar en nuevas líneas de investigación, como serían la medición del capital intelectual para buscar hacer tangible lo intangible que presenta el trabajo intelectual y poderlo retribuir conforme el desempeño.

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# ANÁLISIS DE LOS PROCESOS DE SUCESIÓN EN EMPRESAS FAMILIARES EN MÉXICO: SU EVALUACIÓN CON LA HERRAMIENTA "SUCCESSION SCORECARD"

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María de Jesús de León Olivares, Universidad Autónoma de Coahuila

## RESUMEN

*Así como se reconoce que el núcleo familiar es la célula básica de la sociedad, de igual manera se ha asumido que las empresas familiares son las que sostienen las bases de las diferentes economías alrededor del mundo. Diferentes estudios muestran que más del 90% de los empleos son producidos por este tipo de organizaciones, además de producir también, en algunos casos, el 70% del PIB mundial. La situación no es nada diferente en Latinoamérica y más específicamente en México. Sin embargo, según diversas investigaciones, solamente 3 de cada 10 empresas familiares llegan a la segunda generación, y solo 1 de cada 3 a la tercera. Un elemento clave en la mortalidad de este tipo de organizaciones es el proceso de sucesión, el cual pocas veces se planea de manera profesional dentro de estas compañías. Por todo esto, este artículo busca establecer un marco teórico de referencia acerca de los Procesos de Sucesión Intergeneracional en las Empresas Familiares, ensalzar la importancia que tiene su debida planificación y profesionalización, así como identificar las razones por las cuáles una herramienta como el Succession Scorecard puede ser un valioso instrumento para que estos procesos se puedan llevar a cabo con mayor eficacia en nuestro país.*

**PALABRAS CLAVE:** Empresa Familiar, Sucesión, Planificación, Succession Scorecard.

## ANALYSIS OF SUCCESSION PROCESS IN FAMILY BUSINESSES IN MEXICO: ITS EVALUATION TOOL: SUCCESSION SCORECARD

### ABSTRACT

*As well as it's recognized that the familiar nucleus is the basic cell of society, in a similar way it has assumed that the familiar businesses are those who maintain the bases of the different economies around the world. Different studies show that more than 90% of the employments are produced by this type of organizations, besides also producing in some cases, 70% of the world GDP. The nothing at all different situation in Latinoamerica and more specifically in Mexico. However, according to diverse investigations, only 3 of each 10 family businesses reach to the second generation, and just 1 of each 3 to the third. A key element in mortality of this type of organizations it's the process of succession, which a few times it has planned in a professional way inside these companies. For all this, this article searches for establish a theoretical field of reference about the Family Business Transgenerational Succession Processes, exalting the importance that has their proper planning as well as identifying the reasons of why, a tool as the Succession Scorecard, can be a valuable instrument in order that these processes can be carried out with major efficacy in our country.*

**JEL:** M10

**KEYWORDS:** Family Business, Succession, Planning, Succession Scorecard

## INTRODUCCIÓN

El núcleo familiar es una de las primeras instituciones desarrolladas por el hombre, misma que ha venido transformándose desde los primeros momentos que tuvo conciencia. Dicha entidad se ha venido adecuando a las diferentes necesidades de tipo social, político y económico en las distintas etapas de la evolución de la sociedad. Así pues, la familia ha desempeñado un rol fundamental en el desarrollo de las sociedades, esto lo demuestra el hecho de su prevalencia en múltiples culturas y pueblos establecidos en todas las regiones del mundo, así como el registro en los libros de historia de lazos de consanguineidad clasificados como padres, hermanos, hijos, etc. demostrando así la aceptación de esta organización en todas las épocas.

De esta manera, la familia se ha convertido en un tema de análisis para explicar los procesos de industrialización y crecimiento económico en las sociedades; en esta perspectiva, se pueden observar diversas posiciones sobre la importancia de la familia en la promoción del crecimiento económico y en la creación de empresas. Es así como una buena parte de la totalidad de los intentos económicos empiezan con la figura de una empresa familiar. Es decir que, la célula básica de unidad social (familia), sirve también como célula básica de organización económica (empresa). Las empresas familiares que iniciaban en los hogares campesinos fue un hecho casi omnipresente, tanto en las sociedades agrícolas preindustriales como en las más modernas, y formó la columna vertebral de la primera revolución industrial, tanto en Inglaterra como en los Estados Unidos. En economías maduras, las nuevas empresas también comienzan en general como empresas familiares que con el tiempo van adoptando diversas formas en la estructura de propiedad, algunas se desplazan a formas impersonales, mientras otras mantienen el componente familiar en su propiedad y control.

Si cuando se llega el tiempo óptimo para la sucesión, el fundador o dirigente no acepta su salida, esto puede llevar al estancamiento o desmotivación de los directivos y además a que la empresa no se adapte a los cambios que se suceden con el tiempo, de manera que puede llegar a desaparecer.

De acuerdo con lo anterior, los procesos de sucesión se convierten en la piedra angular de la supervivencia de las empresas familiares a través de las diferentes generaciones de una familia empresaria. Del poder resolver estos eventos con eficacia depende, en buena medida, su éxito en la trascendencia de los años. Por lo que es necesario que se incremente el número y profundidad de las investigaciones con respecto a este tipo de empresas, y sobre todo, abordando el tema central de la sucesión.

El presente artículo, en base a una metodología exploratoria de análisis documental, busca crear un marco referencial del estado que guarda el estudio de las empresas familiares en nuestro país y dar pie a algunas iniciativas que se han creado en el extranjero, sobre todo en Europa con respecto a la profesionalización de dichos procesos, específicamente adentrándonos en la herramienta conocida como "Succession Scorecard", con el objetivo de facilitar a los empresarios familiares el poder llevar a cabo los "cambios de estafeta" de manera segura, práctica y funcional.

## REVISIÓN DE LITERATURA

Las empresas familiares ha sido una alternativa no sólo de empleo, sino de aprovechamiento de las estructuras familiares para generar emprendimientos productivos asociados a factores de confianza, que facilitan las actividades de financiamiento e inversión orientados a generar procesos empresariales. Sin embargo, en las empresas familiares dependiendo de cada momento histórico, se produce una segregación de la propiedad, la cual recaerá en una u otra persona o en grupos de personas, en este caso vinculados por relaciones de consanguineidad.

Para comprender en primera instancia el significado del término empresa familiar se puede observar en la Tabla 1 las definiciones de diferentes autores.

Tabla 1. Concentrado conceptual del término empresa familiar en la investigación en México. Fuente: Soto Maciel, 2011.

Autor	Concepto
Hoshino (2004)	Grupo de empresas poseídas y controladas por familias o por los descendientes del fundador.
De la Garza (2008)	Empresa donde los sistemas familia y empresa se entrelazan y en la que la participación de sus miembros en la dirección, en la toma de decisiones y en el capital está plenamente establecida, y existe el deseo de continuidad dentro del seno familiar.
Belausteguigoitia (2007)	Empresa que mayoritariamente se encuentra poseída o controlada por una familia y en la cual dos o más miembros de esta se encuentran de alguna forma relacionados con el negocio (Rosenblatt, 1990).
Castrillo (2007)	Empresa cuya propiedad —o al menos una parte significativa— esté concentrada en una sola persona o en un número reducido de personas ligadas por un vínculo de sangre que intervienen de forma importante en la gestión de la empresa y en la voluntad de que este estado de cosas perdure en el tiempo (Cuesta, 2000).
Navarrete (2008)	Empresa cuya propiedad está en manos de uno o más miembros de un grupo familiar y en consecuencia, su dirección y la sucesión estarán influenciadas por dicha familia.
Esparza (2009b)	Empresa donde más del 50% del capital es propiedad de la familia o grupo familiar, los puestos gerenciales o de dirección son ocupados al menos por un representante de esa familia y existe continuidad en el negocio (GEEF1 – FBN2).
Flores (2010)	Empresa que se identifica con al menos dos generaciones de la familia y donde ese vínculo lleva a una influencia en la compañía de los intereses y objetivos de la familia (Donnelley, 1964).
Suárez (2010)	Organización donde en un modelo tridimensional evolucionista se encuentra en la intersección de los ejes: familia, empresa y propiedad (Gersick, 1997).
Ramírez y Fonseca (2010)	Organización donde la familia posee todas las partes, los miembros familiares ocupan posiciones gerenciales y donde miembros de varias generaciones se

*Esta tabla muestra como el concepto de empresa familiar ha sido tratado por varios autores observándose coincidencias en todas ellas en que se reitera el control familiar, aunque algunas son más específicas al plantear el capital de propiedad familiar por encima del 50 % y la permanencia del control familiar en al menos dos generaciones.*

Se puede decir que desde el comienzo, las investigaciones en esta temática han realizado esfuerzos por ser reconocidas y aceptadas como un campo de estudio riguroso e independiente (Astrachan et al., 2002). De esta manera, se observa que en los campos de la Teoría Económica, la Organización de Empresas y la Historia Económica y Empresarial, se están realizando esfuerzos notables de renovación teórica en el estudio de las empresas familiares (Fernández Pérez, 2003).

Así pues, desde 1989 la disciplina entró en un proceso de desarrollo más intenso (Casillas y Acedo, 2007), sin embargo, aún se considera que se encuentra en un estado emergente, lo que se evidencia, por ejemplo, en la falta de consenso sobre el concepto de empresa familiar (Miller et al., 2007). La consolidación de la investigación sobre empresa familiar como disciplina científica depende de la comprensión del pasado y del análisis de la evolución de las contribuciones relacionadas con este campo. La descripción de los conceptos y de los temas tratados posibilita la identificación de posibles líneas futuras de investigación y de aspectos metodológicos que complementen, mejoren y avancen las actuales contribuciones.

En una investigación publicada en Junio de 2011 por (Benavides et al., 2011) sobre la "Evolución de la literatura sobre empresa familiar como disciplina científica" se estudió el estado, tendencias y potenciales líneas de investigación en dicha disciplina a través de la aplicación de indicadores y métodos bibliométricos. Con este propósito se analizaron todas las revistas que se han publicado sobre empresa familiar incluidas en las categorías de "business", "business finance" y "management" del Social Science Citation Index (SSCI) recogidas por el Institute for Scientific Information (ISI).

Se puede afirmar que la sucesión es una de las etapas más difíciles por las que debe atravesar la sociedad, porque no solo afecta a quien o quienes se les transfiere el mando y la propiedad, sino que también requiere



de un plan adecuado de retiro para el fundador o fundadores, acorde con la importancia que han tenido en la Compañía. Actualmente, muchas compañías forman muy lenta o caso contrario muy rápidamente a sus sucesores. En el caso de una formación rápida están preparados pero no acceden al cargo, llevándolos a aceptar otro tipo de posiciones en otras compañías y en el caso de una formación lenta las compañías se encuentran con líderes poco capacitados.

En México este sigue siendo un problema ya que no se encuentran sistematizados procedimientos y herramientas para apoyar a los empresarios en esta tarea de la sucesión, por lo que una vez que en esta revisión de literatura se abordaron los conceptos, modelos, así como los principales autores y fuentes de información en estas temáticas, se requiere profundizar de manera concreta acerca de la importancia de la Empresa Familiar y la Sucesión Generacional en sus expresiones particulares en México y una breve caracterización del “Succession Scorecard” como herramienta que se puede adaptar para su utilización en el entorno mexicano apoyando que estos procesos se realicen de una forma más efectiva para el beneficio de las empresas y la sociedad en su conjunto.

## METODOLOGÍA

El progreso de lo que conocemos como frontera del conocimiento está ligado de manera directa con los diferentes avances científicos y tecnológicos. Pero es solo que mediante el proceso de investigación documental que se puede iniciar el análisis de la información escrita sobre un determinado tema, con el objetivo de establecer relaciones, diferencias, etapas, posiciones o estado actual del arte con respecto al tópico que es el objeto de la investigación. Dicho estudio se debe caracterizar por el uso predominante de registros gráficos como fuentes fidedignas de información.

Así pues, según (Torres V., 1998) el propósito de la investigación documental es establecer un marco teórico conceptual para formar un cuerpo de ideas sobre el tema de investigación y encontrar soluciones a determinadas preguntas a través de la utilización de procedimientos documentales. Estos procedimientos han sido desarrollados con la intención de incrementar el grado de certeza de que la información reunida cumple con las condiciones de fiabilidad y objetividad documental.

A partir de estos criterios, los puntos que a continuación se enuncian, representan el itinerario a seguir que toda investigación documental debe llevar a cabo para cumplir con las normas ya mencionadas:

1. Elección y delimitación del tema.
2. Definición del Tema y determinación de subtemas.
3. Selección de información.
4. Organización de la información.
5. Redacción del informe.
6. Estructuración para su presentación.

Determinado lo anterior, el presente artículo ha seguido los pasos a seguir establecidos con el objetivo de llevar a cabo una investigación que abarque las características necesarias y completas que le permitan constituirse como una base teórica confiable e imparcial sobre los fenómenos de la empresa familiar, la sucesión empresarial en este tipo de organizaciones y algunas herramientas que faciliten dichos procesos. De igual forma se ha seguido con esta hoja de ruta en cuanto al estado actual del conocimiento que se refiere a estos temas en, por lo menos los últimos 10 años.

## RESULTADOS

Desde los años cincuenta y especialmente en la última década, la investigación sobre las empresas familiares ha alcanzado un desarrollo que se puede notar en el gran aumento de trabajos publicados,

abriéndose camino como campo de estudio en la Dirección de Empresas (Chrisman et al., 2008). A pesar de existir publicaciones previas, podemos afirmar que el primer artículo centrado en la dinámica de la empresa familiar en revistas indexadas, como lo es el Social Science Citation Index (SSCI) fue elaborado por (Trow, 1961) titulado "Executive succession in small companies" y publicado en la revista Administrative Science Quarterly. En 1962 se puede encontrar otra aportación en la revista Business History. A partir de esta fecha y en particular tras la fundación del Center for Family Business en Cleveland, Estados Unidos, por Léon y Katie Danco (Sharma et al., 2007), se inició el desarrollo de la investigación en empresa familiar como disciplina científica.

### La importancia de la Empresa Familiar y la Sucesión Generacional.

Se comenta que "la empresa familiar es la figura empresarial dominante en la estructura económica de la mayoría de los países occidentales; está ampliamente documentado entre los historiadores económicos que la rápida formación de nuevas empresas familiares proporcionó un dinamismo vital durante las fases iniciales de la modernización industrial de los países desarrollados". Braulio (Vivas, 2006). Todos los estudios señalan que las empresas familiares mexicanas son la columna vertebral de la economía y el principal generador de empleo. De acuerdo con el Instituto Nacional de Estadística y Geografía (INEGI) existen alrededor de 4.5 Millones de unidad empresariales en todo el país de las cuales el 99.8 son Pymes de las cuales generan el 52% del Producto Interno Bruto del país y alrededor del 72% del empleo. El 90% de estas pymes son familiares y generan 8 de cada diez empleos en el país.

Como ya se advirtió, las empresas familiares conforman principalmente las Pequeñas y Medianas empresas en nuestro país, y la Pyme es parte importante de economías mundiales de las cuales México es una de ellas, por lo que, el tema de la sucesión es una situación fundamental. Datos de la Secretaría de Economía indican que en 2012 el Gobierno Federal adquirió bienes y servicios por 94 mil millones de pesos en este sector Mipyme. En el estudio del consultor Kiyo Kajihara (2009) quien mediante el levantamiento de encuestas personales, cara a cara y tratando de entrevistar al Director General o Gerente General o, en su caso, al fundador de cada empresa, realizó 120 entrevistas entre empresas familiares, donde pudo concluir que:

1. En México, en el 85% de las empresas no se llevan a cabo procesos de sucesión.
2. El 80% de las empresas encuestadas tienen arriba del 80% de las acciones de la organización
3. El 21.43% de empresas que sí tienen una planeación para la sucesión, está conformado en su totalidad por empresas que ya han enfrentado, al menos, un proceso de sucesión o, en su caso hasta dos.
4. En las empresas que existe una planeación para la sucesión no todo está resuelto pues se detectó que en un 75% de los casos no se tiene claramente definido el o los sucesores, es decir, de las 31 empresas que sí cuentan con una planeación para la sucesión tan sólo 7 de ellas saben quién va a suceder la empresa. Y en estos siete casos todos los empresarios coincidieron en que el sucesor va a ser el primer hijo varón. A estos siete empresarios se les interrogó acerca de las razones por las cuales ellos creían que el primogénito iba a ser la persona más indicada para asumir el mando de la organización y una de las cuatro razones más frecuentes mencionada (4 de las 7 veces) fue porque era el primer hijo varón y no porque fuera el más capaz. (Kajikara, 2009)

Como se puede observar, este proceso no es solo pasar la batuta de la empresa. La sucesión representa una decisión familiar, empresarial y patrimonial, donde dicha decisión será juzgada por la familia, y los integrantes de la empresa que no son parte de la familia como accionistas y hasta los mismos trabajadores. El proceso de sucesión es un fenómeno muy complejo, en el cual participan una gran cantidad de actores y, el reto que implica pasar exitosamente la estafeta entre generaciones es enorme. En la medida que se realice de forma planeada y profesional, además de que los diversos implicados en este proceso lo enfrenten

con conciencia y sensibilidad, se aumentarán las posibilidades de lograr la continuidad de las empresas familiares en nuestro país.

Javier Llanos Riera (2012) comenta que el sucesor debe generar en los miembros de la familia las siguientes actitudes:

- a. Confianza Personal.
- b. Eficacia Profesional.
- c. Seguridad económica.
- d. Seguridad familiar.
- e. Equidad con los privilegios y compensaciones.
- f. Seguridad en la Solidaridad familiar.
- g. Prestigio Social.
- h. Accesibilidad amable y sincera.
- i. Transparencia informativa.
- j. Valores éticos. (Llanos, 2012)

Como consecuencia de todo esto, es necesario crear métodos de apoyo a la pyme familiar, para que planifiquen y profesionalicen sus procesos sucesorios, a través de la búsqueda de herramientas útiles para diagnosticar los procesos de sucesión e identificar qué áreas se deben fortalecer, así como una posible implementación de políticas públicas por parte de los gobiernos, asociaciones e instituciones, que ayuden a los Empresarios Familiares Mexicanos a planear de manera más profesional estos procesos de sucesión.

### El Succession Scorecard

Cómo ya se ha dicho existen diferentes instrumentos o guías que pueden ayudar a las empresas familiares a llevar a cabo su proceso de sucesión. Se han escrito una gran variedad de libros y artículos al respecto, sin embargo aquí se analizará una herramienta en particular, la cual ha tenido un éxito notable como instrumento de diagnóstico y apoyo a dichos procesos en la Unión Europea.

Dicha herramienta ha pasado ya por los filtros de confiabilidad (Alfa de Cronbach) y ha sido probada razonablemente, por lo cual ha sido utilizada para determinar el nivel de eficacia que guardan las empresas familiares con respecto a sus procesos de sucesión. Dicha herramienta es conocida como "Succession Scorecard" (Tablero de evaluación de la Sucesión). En el fichero en extenso se analiza y aplica, a partir de la identificación de los factores críticos de éxito.

## **CONCLUSIONES**

familiares aún no constituye una disciplina científica consolidada (Sharma, 2004; Bhalla, Henderson & Watkins, 2006). Sin embargo, a últimos años existe un creciente interés en este campo de estudio como así lo demuestra el aumento del número de artículos publicados en revistas de prestigio relacionadas con la dirección de empresas.

De igual manera, podemos asegurar que la sucesión de empresas familiares se caracteriza por el desplazamiento del poder y la influencia desde los fundadores hacia los sucesores, así como la existencia de un periodo de poder compartido entre ambos. Elaborar un plan de sucesión en este tipo de organizaciones no es fácil y requiere, entre otras cosas, de tiempo y esfuerzo, además, no existe un plan de sucesión estándar que se adapte a todas las empresas familiares. El "Succession Scorecard" es un instrumento valioso para diagnosticar el estado en que se encuentran los procesos de sucesión intergeneracional en las empresas familiares.

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# LAS ACTITUDES HACIA LA INVESTIGACIÓN EN EL POSGRADO DE LA FECA-UJED

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## RESUMEN

*Este estudio estableció como objetivos medir las actitudes de los estudiantes hacia la investigación y conocer las barreras para ser investigador percibidas por los estudiantes de la División de Estudios de Posgrado de la Facultad de Economía, Contaduría y Administración de la UJED. Integraron la muestra estudiada 110 alumnos inscritos en la División de Estudios de Posgrado; se elaboró una Escala tipo Likert para medir la Actitud hacia la Investigación. Las dimensiones de la variable fueron: Conocimientos y habilidades para la investigación, Valoración de la investigación científica, Prestigio y éxito económico de los investigadores, El docente investigador como motivador de la investigación científica y La institución como promotor y proveedor de condiciones para el desarrollo de actividades de investigación. Se realizó el análisis discriminante y el cálculo del coeficiente Alfa de Cronbach de la escala. La actitud hacia la investigación de la mayoría de los estudiantes de la DEP (80%) fue Favorable. Sólo 4 estudiantes se ubican en la intensidad Muy favorable. Un poco más de la mitad respondieron afirmativamente a la pregunta de si le gustaría dedicarse a la investigación. Las razones por las que sí les gustaría ser investigador se refieren más a la valoración de la investigación científica, que a razones personales. Las razones por las que no les gustaría ser investigador se refieren a cuestiones personales y están formuladas en términos de carencias como falta de interés, falta de habilidades, falta de recursos y la creencia del escaso éxito económico de los investigadores. Todas estas razones fueron de índole personal y confirman la falta de información que fue manifestándose en el análisis descriptivo. Si la División de estudios desea fortalecer la cultura de investigación en los estudiantes, deberá diseñar estrategias para modificar actitudes empleando técnicas como propiciar el contacto y comunicación con investigadores, experiencias de investigación como auxiliar, análisis de reportes de investigación y discusiones en pequeño grupo, equipos de trabajo cooperativo, realización de conferencias, simposios, exposición de carteles, información del apoyo para la investigación y la formación de grupos extracurriculares.*

**PALABRAS CLAVE:** Actitudes Hacia La Investigación; Motivación Hacia La Investigación; Condiciones Institucionales Para Investigadores; Limitaciones Del Estudiante Para Realizar Estudios De Doctorado.

## ATTITUDES TOWARDS RESEARCH IN GRADUATE FECA-UJED

### ABSTRACT

*This study identified key objectives to measure student attitudes towards research and to identify barriers to researcher be perceived by students of the Division of Graduate Studies, Faculty of Economics, Accounting and Management UJED. The study sample was composed of 110 students enrolled in the Division of Graduate Studies; they developed a Likert scale to measure the attitude towards research. The dimensions of the variable were: Knowledge and skills for research, evaluation of scientific research, prestige and economic success of the researchers, the teacher researcher and motivator of scientific research and the institution as a developer and supplier of conditions for development. research activities. Discriminant analysis and calculation of Cronbach alpha coefficient of the scale was performed.*

*The attitude towards the investigation of most students DEP (80 %) was Pro . Only 4 students are placed in the current very favorable. Slightly more than half responded affirmatively to the question whether he would like to do research . The reasons why yes researcher would like to be more concerned with the assessment of that scientific research to personal reasons . The reasons why they would not like to be a researcher relate to personal issues and are formulated in terms of deficiencies as lack of interest , lack of skills, lack of resources and poor economic success belief of researchers. All these reasons were personal in nature and confirmed the lack of information that was manifested in the descriptive analysis . If the Division of Studies wishes to strengthen the research culture in students must design strategies to change attitudes using techniques such as foster contact and communication with researchers, research experiences as an auxiliary analysis, research reports, and discussions in small groups , teams cooperative work , holding conferences , symposia , poster exhibition , information support for research and training of extracurricular groups.*

**JEL:** I23

**KEYWORDS:** Attitudes to Research; Motivation to Research; Conditions for Institutional Research; Limitations of Student Conduct Studies Ph.D.

## INTRODUCCIÓN

En nuestro país la administración es una ciencia relativamente nueva que se empezó a estudiar en universidades entrado el siglo XIX, sin embargo algunas carreras ya habían nacido en el seno de estas instituciones educativas de nivel superior.

En los años ochenta, se inicia en el país una política pública tendiente a las evaluaciones de las instituciones de educación superior (Montaño, 1999), que marcará de manera importante la evolución de los esfuerzos de investigación. Se crea el Programa Nacional de la Educación Superior 1984-1988 (PRONAES), y la Comisión Nacional para la Evaluación de la Educación Superior (CONAEVA).

De la revisión de los siguientes autores: Montaño (1999) Béjar y Hernández en 1996 , Hernández Vela (2001), Luthans, 2008, Blanco, Neligia y Alvarado (2005), Aldana y Joya (2011) Rojas, Méndez y Rodríguez (2012) Magaña, Vázquez y Aguilar (2013) quienes hicieron diferentes investigaciones sobre actitudes se realizó la presente investigación cuyos resultados aparecen en el capítulo correspondiente.

### II. Método

Muestra.- Integraron la muestra estudiada 110 alumnos inscritos en la División de Estudios de Posgrado de la FECA-UJED, quienes se encontraron en los salones de clases durante los días 13 y 14 de junio de 2013. La muestra representa más del 75% de la población.

Instrumento.- Se elaboró una Escala tipo Likert para medir la Actitud hacia la Investigación. Las dimensiones de la variable fueron:

Conocimientos y habilidades para la investigación. Dimensión medida a través de la opinión acerca de los conocimientos y habilidades necesarios para la investigación en su área y la opinión acerca del desarrollo de habilidades de pensamiento lógico y transferencia de dichas habilidades al análisis de los problemas de la práctica profesional y a la toma de decisiones)

Valoración de la investigación científica. Dimensión medida a través de la opinión acerca del valor de la ciencia y su impacto en la sociedad.

Prestigio y éxito económico de los investigadores. Dimensión medida a través de la percepción acerca del prestigio académico y social y del éxito económico de quienes se dedican a la investigación en general y en el área administrativa en particular.

El docente investigador como motivador de la investigación científica. Dimensión medida a través de la percepción del estudiante sobre el profesor de la DEP, como investigador que involucra a los estudiantes en las tareas de investigación y les comunica sus hallazgos y trabajos.

La DEP como promotor y proveedor de condiciones para el desarrollo de actividades de investigación. Dimensión medida a través de la percepción sobre la promoción y disposición de apoyos e infraestructura que brinda la DEP para la realización de actividades de investigación.

Para medir las dimensiones señaladas, se redactaron 59 ítems y se adaptaron 10 ítems de la Escala elaborada por Magaña, Vázquez y Aguilar (2013) con los que se integró la versión inicial de la escala, 45 con dirección positiva y 24 con dirección negativa. Los ítems se ordenaron de manera aleatoria en la escala. Ante cada ítem se presentaron cinco opciones de respuesta: Totalmente de Acuerdo, Acuerdo, No sé, Desacuerdo y Totalmente en Desacuerdo.

## RESULTADOS

Respondieron la Escala de Actitud hacia la Investigación 110 estudiantes de la División de Estudios de Posgrado de la FECA-UJED; 61% del género femenino y 45% masculino. El promedio de edad es de 29 años; teniendo 50 años el mayor y 22 el menor. El tiempo promedio de experiencia profesional es de 8 años.

Con respecto a la licenciatura cursada, el 34% corresponde a Contaduría Pública; un 23% corresponde a diversas Ingenierías, el 18% corresponde a la Licenciatura en Administración y el 14% a la Licenciatura en Enfermería. El resto se distribuye en licenciaturas como Arquitectura, Derecho, Economía, Química e Informática con porcentajes mínimos (de 1% a 3%).

La mayoría (90%) procede de instituciones públicas: un 64% realizó sus estudios en la UJED, un 23% en el Instituto Tecnológico de Durango y un 3% en universidades públicas de otros estados (UAG, UANL, UNAM); sólo un 6% realizó estudios de licenciatura en instituciones privadas (UAD, PROMEDAC, UGM, UNIVER). Un 4% no contestó.

Tabla 1 Actitudes hacia la investigación

Intensidad y dirección	Puntuación	Frecuencia	Porcentaje %
Muy favorable	4.2 – 5	4	4
Favorable	3.4 – 4.1	88	80
Neutra	2.6 – 3.3	18	16
desfavorable	1.8 – 2.5	0	0
Muy desfavorable	1 - 1.7	0	0
Puntuación promedio de la muestra: 3.7			

La actitud hacia la investigación de los estudiantes de la DEP se ubicó con el mayor porcentaje (80%) como Favorable, tal como puede apreciarse en la tabla 1. Sólo 4 estudiantes se ubican en la intensidad Muy favorable.



Es importante destacar que ninguno de los estudiantes se ubicó en la dirección negativa de la actitud, aunque un 16% tienen una actitud neutra o indecisa.

La hoja de respuestas incluyó la pregunta dicotómica ¿Le gustaría ser investigador? Con las alternativas SI - NO y ¿por qué?

Respondieron afirmativamente 68, mientras que 27 negativamente. Puede observarse que las razones por las que sí les gustaría ser investigador indican la valoración de la investigación científica, su contribución a la solución de problemas, el crecimiento personal y profesional de quienes se dedican a la investigación y porque resuelve necesidades personales como la curiosidad o el aumento en sus ingresos.

Tabla 2 Importancia de la investigación científica para la vida profesional

	Frecuencia	Porcentaje
Totalmente de acuerdo	57	51.8
De acuerdo	40	36.4
No sé	4	3.6
Desacuerdo	7	6.4
Total desacuerdo	2	1.8
Total	110	100

Tabla 3. La investigación realizada en el área administrativa es ajena a nuestra realidad

	Frecuencia	Porcentaje
Totalmente de acuerdo	6	5.5
De acuerdo	48	43.6
No sé	28	25.5
Desacuerdo	20	18.2
Total desacuerdo	8	7.3
Total	110	100

Percepción acerca del prestigio y éxito económico de quienes se dedican a la investigación

Tabla 4. Los ingresos de los investigadores pueden ser superiores a los que reciben quienes destacan en la profesión

	Frecuencia	Porcentaje
Totalmente de acuerdo	24	21.8
De acuerdo	27	24.5
No sé	35	31.8
Desacuerdo	16	14.5
Total desacuerdo	8	7.3
Total=	110	100

Con relación a su opinión acerca de la afirmación “los profesionistas de prestigio no se dedican a la investigación porque sus ingresos serían considerablemente inferiores”, el 45% estuvo de acuerdo con ella, un 32% no lo sabe y sólo un 23% está en desacuerdo. El docente investigador como motivador de la Investigación Científica. Tal como se aprecia en la Gráfica 7, un 38% señalan que los maestros no propician la participación de los estudiantes en eventos y conferencias de investigación científica. Un 12 % dicen no saberlo.

Tabla 5. Los profesionistas de prestigio no se dedican a la investigación porque sus ingresos serían considerablemente inferiores

	<b>F</b>	<b>%</b>
Totalmente de acuerdo	17	15.5
De acuerdo	33	30.0
No sé	35	31.8
Desacuerdo	14	12.7
Total desacuerdo	11	10.0
Total =	110	100

Tabla 6. Los maestros están bien preparados para la investigación científica

	<b>F</b>	<b>%</b>
Totalmente de acuerdo	13	11.8
De acuerdo	44	40.0
No sé	30	27.3
Desacuerdo	17	15.5
Total desacuerdo	6	5.5
Total =	110	100.0

Tabla 7. Los maestros impulsan la investigación cuando usan sus propias investigaciones para impartir su asignatura

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	8	7.3
De acuerdo	47	42.7
No sé	12	10.9
Desacuerdo	34	30.9
Total desacuerdo	8	7.3
No contestó	1	0.9
Total=	110	100

Tabla 8. Los maestros propician la participación en eventos y conferencias de investigación científica

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	10	9.1
De acuerdo	34	30.9
No sé	12	10.9
Desacuerdo	42	38.2
Total desacuerdo	11	10.0
No contestó	1	0.9
Total =	110	100.0

Tabla 9. Los maestros de la DEP promueven la participación en proyectos de investigación

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	23	20.91
De acuerdo	31	28.2
No sé	11	10.0
Desacuerdo	36	32.7
Total desacuerdo	8	7.3
No contestó	1	0.9
Total =	110	100

Tabla 10. Los maestros solicitan realizar investigaciones documentales

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	32	29.1
De acuerdo	54	49.1
No sé	3	2.7
Desacuerdo	15	13.6
Total desacuerdo	6	5.5
Total =	110	100

Tabla 11. La tesis como opción excelente de titulación

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	26	23.64
De acuerdo	51	46.36
No sé	8	7.27
Desacuerdo	17	15.45
Total desacuerdo	8	7.27
Total =	110	100.00

En la Tabla 12 se puede observar que la mayoría (47%) desconoce si hay dificultad para obtener becas que apoyen la realización de estudios de doctorado en Administración, aunque es interesante que un 31% creen que no existe esa dificultad.

Tabla 12. Dificultad para obtener becas en estudios de doctorado en las áreas de administración

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	8	7.3
De acuerdo	16	14.5
No sé	52	47.3
Desacuerdo	23	20.9
Total desacuerdo	11	10.0
Total=	110	100

Tabla 13. Apoya la División de Posgrado (DEP) para que los estudiantes Realicen investigación

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	7	6.4
De acuerdo	27	24.5
No sé	51	46.4
Desacuerdo	17	15.5
Total desacuerdo	8	7.3
Total=	110	100.0

Como puede observarse en la Gráfica 14 casi un 53% de los estudiantes consideran que la DEP cuenta con infraestructura como biblioteca y bases de datos para la investigación

Tabla 14. La DEP cuenta con infraestructura para la investigación

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	9	8.2
De acuerdo	49	44.5
No sé	25	22.7
Desacuerdo	14	12.7
Total desacuerdo	13	11.8
Total=	110	100.0

Tabla 15. La DEP realiza eventos Exposiciones de Avances de, etc. vincular a estudiantes a la investigación

	<b>Frecuencia</b>	<b>Porcentaje</b>
Totalmente de acuerdo	7.0	6.4
De acuerdo	6.0	5.5
No sé	60.0	54.5
Desacuerdo	14.0	12.7
Total desacuerdo	23.0	20.9
Total=	110.0	100.0

Como puede observarse en la Tabla 16 y en la gráfica 15, el 75% de los estudiantes no saben si en la DEP se cuenta con apoyos económicos para que sus estudiantes realicen investigación.

Tabla 16. La DEP cuenta con apoyos económicos para que sus estudiantes realicen investigación

	F	%
Totalmente de acuerdo	4	3.6
De acuerdo	8	7.3
No sé	83	75.5
Desacuerdo	4	3.6
Total desacuerdo	11	10.0
Total =	110	100

## CONCLUSIONES Y DISCUSIÓN

El instrumento diseñado la Escala para medir la Actitud hacia la Investigación resultó tener consistencia. La actitud de los estudiantes de la DEP hacia la investigación es favorable; destaca el hecho de que no hubo ningún estudiante que mostrara una actitud desfavorable, lo que es congruente con el hecho de que estén realizando estudios de posgrado.

Un poco más de la mitad respondieron afirmativamente a la pregunta de si le gustaría dedicarse a la investigación. Las razones por las que sí les gustaría ser investigador se refieren más a la valoración de la investigación científica, que a razones personales. Las razones por las que no les gustaría ser investigador se refieren a cuestiones personales y están formuladas en términos de carencias como falta de interés, falta de habilidades, falta de recursos y la creencia del escaso éxito económico de los investigadores. Todas estas razones fueron de índole personal y confirman la falta de información que fue manifestándose en el análisis descriptivo.

El 88% consideran que la investigación es importante para la vida profesional. Sin embargo, un porcentaje alto (49%) percibe a la investigación en Administración ajena a nuestra realidad. Esta opinión podría indicar tal vez el desconocimiento de la investigación que se realiza en México y concretamente en la Institución. Nuevamente hay que señalar que es necesaria la transmisión del conocimiento que se genera en la Institución, tal como fue planteado en la investigación realizada en 2010 por Hernández, Garrido y Reveles denominada “La Gestión del Conocimiento desde la Perspectiva de los Docentes” en donde se encontró que los docentes utilizan en mayor grado la comunicación formal, aunque también se realiza intercambio en los centros de reunión y los pasillos. Estaríamos de acuerdo en la conveniencia de realizar algunas acciones para favorecer la comunicación informando de las actividades, investigaciones e innovaciones que realizan los investigadores y los estudiantes de la institución y favorecer la creación de espacios comunes para fomentar la comunicación Informal.

La decisión de elegir una profesión tiene relación con el estatus social y éxito económico que percibe el joven estudiante, por lo que era importante explorar su opinión con relación a la investigación en el área Administrativa. Se encontró dispersión en la opinión que tienen los estudiantes acerca del éxito económico de quienes se dedican a la investigación. Opinan que los profesionistas de prestigio disminuirían sus ingresos si se dedicaran a la investigación. Es posible suponer que no tienen suficiente información acerca de lo que puede ganar un investigador, pero aún así suponen que sería inferior al de un profesionista exitoso. En este sentido habría que difundir los diversos programas de estímulo a los investigadores que ofrece el Gobierno Federal como son el Sistema Nacional de Investigadores (SNI), el Programa para el Mejoramiento del Profesorado (PROMEP), o el Programa de Estímulos al Desempeño del Personal Docente (ESDEPED).

La opinión de los estudiantes con respecto a la preparación de los docentes de la DEP para realizar investigación científica es desfavorable para un 21%, y llama la atención el que un 27% no lo saben. Tal vez en las materias que imparten los docentes no haya oportunidad de manifestar su formación o no la

tienen, por lo que tal vez se debe establecer una estrategia para fortalecer tanto la formación en investigación de los docentes como la manifestación de la misma. (Comunicación formal e informal)

La opinión está dividida con relación a si los profesores impulsan la investigación cuando usan sus propias investigaciones al impartir su asignatura. El 50% opina que sí lo hacen, pero llama la atención que la mitad no perciban este impulso. Tal vez el área de conocimiento en la que el estudiante recibió su formación de licenciatura le permite ser sensible a las muestras tanto de la formación del profesor para la investigación como del impulso que éste da a la investigación en su asignatura. Valdría la pena explorar esta posible relación.

Un 38% señalan que los maestros no propician la participación de los estudiantes en eventos y conferencias de investigación científica y un 12% dicen no saberlo, lo cual podría deberse a una deficiente comunicación. Con respecto a la promoción de proyectos de investigación por parte de los maestros hay opiniones divididas, un 49% dan una opinión favorable, pero dan una opinión desfavorable un 40%. Puede tener relación con la asignatura, la oportunidad de contar con conferencias en las diversas áreas, el tipo de maestría cursada, etc. También esta posible relación debe ser explorada para fortalecer aquellas áreas del Plan de Estudios que lo requieran.

Un 78% de los estudiantes opinaron que los maestros de la DEP les solicitan realizar investigaciones documentales. Lo que tal vez ellos no han conceptualizado como parte de la investigación científica. Habría que reconceptualizar la investigación documental. Es importante destacar el hecho de un 70% de los estudiantes de la DEP consideran que la elaboración de tesis es una opción excelente de titulación; tan sólo un 23% tienen una opinión contraria. Este resultado indica una excelente oportunidad para la investigación que se realiza en los cuerpos académicos, por lo que debe fortalecerse este enlace.

La mayoría (47%) desconoce si hay dificultad para obtener becas que apoyen la realización de estudios de doctorado en Administración, aunque es interesante que un 31% creen que no existe esa dificultad, tal vez cuentan con más información o consideran que sólo hay que realizar los trámites correspondientes. Sería recomendable que la DEP impulsara la difusión de las becas a las que puede tener acceso el estudiante y en lo posible establecer tutores que puedan orientar al estudiante al respecto.

Así mismo, la mayoría desconoce si la DEP promueve y provee de condiciones para el desarrollo de actividades de investigación: un alto porcentaje desconoce si existe el apoyo de la DEP para que los estudiantes realicen investigación; existe una opinión desfavorable acerca de la realización de eventos para vincular a los estudiantes con la investigación mediante la presentación de avances de tesis; la mayoría de los estudiantes no saben si en la DEP se cuenta con apoyos económicos, sin embargo, casi un 53% de los estudiantes consideran que la DEP cuenta con infraestructura como biblioteca y bases de datos para la investigación.

Si la División de estudios desea fortalecer la cultura de investigación deberá diseñar estrategias para modificar actitudes empleando técnicas variadas: contacto y comunicación con investigadores, experiencias de investigación como auxiliar, análisis de reportes de investigación y discusiones en pequeño grupo, equipos de trabajo cooperativo, realización de conferencias, simposios, exposición de carteles, información del apoyo para la investigación.

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# CONTABILIDAD DE GESTIÓN COMO ESTRATEGIA DE DIFERENCIACIÓN EN MIPYMES RURALES

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## RESUMEN

*Las Micro, Pequeñas y Medianas empresas representan el 90% del total de las empresas en México como lo indica el Censo Económico 2009 del Instituto Nacional de Estadística y Geografía (INEGI), ocupan 8 de cada 10 empleados, por lo que la atención a sus necesidades cobra nuestro especial interés. El presente estudio pretende ofrecer una alternativa en el mejoramiento del control administrativo mediante el establecimiento de un sistema de contabilidad de gestión visto como estrategia de diferenciación en las empresas atendidas. Al investigar el comportamiento que han tenido las micro y pequeñas empresas del Valle de San Quintín, en el Municipio de Ensenada, Baja California, encontramos que existe un área de oportunidad en la implantación de un sistema de contabilidad de gestión que propicie la creación de estrategias de diferenciación ante la globalización. Es de gran importancia para la actividad económica de la región el fomentar prácticas operacionales que faciliten un adecuado control administrativo que permita la reducción de los costos y gastos, encaminándose al establecimiento de estrategias de diferenciación por precios.*

**PALABRAS CLAVE:** Contabilidad, Gestión, Costos, Mipymes

## MANAGEMENT ACCOUNTING AS DIFFERENTIATION STRATEGY RURAL SMALL BUSINESS

### ABSTRACT

*The Micro, Small and Medium businesses represent 90 % of all businesses in Mexico as indicated by the Economic Census 2009, National Institute of Statistics and Geography (INEGI) took 8 out of 10 employees, so the attention to their needs is our special interest. The present study aims to provide an alternative in improving the administrative control through the establishment of a management accounting system seen as a strategy of differentiation in target companies. When investigating the behavior that have micro and small enterprises Valle de San Quintin, in the municipality of Ensenada, Baja California, found that there is an area of opportunity in the implementation of a management accounting system that encourages the development of strategies differentiation to globalization. It is of great importance for the economy of the region to promote business practices that facilitate an appropriate administrative control that allows the reduction of costs and expenses, heading to the establishment of price differentiation strategies.*

**JEL:** M10, M21, M41

**KEYWORDS:** Accounting, Management, Cost, Small Business

## INTRODUCCIÓN

En Baja California como en el resto del mundo las micro, pequeñas y medianas empresas representan más del 90% del total de empresas según el último Censo Económico del Instituto Nacional de Estadística y Geografía (INEGI) 2009, por lo que su estudio cobra cada día mayor importancia, pues estas empresas



generan el 72% de los empleos y aportan el 52% del Producto Interno Bruto. Como uno de los problemas reconocido por el gobierno de México en la página de la Secretaria de economía y en las asociaciones empresariales es el inadecuado e incluso inexistente sistema de Contabilidad y las Finanzas de la empresa, mencionan que comúnmente son escasos los registros contables, hay costos mal determinados y listas de precios que no cubren los costos totales. La falta de estados financieros reales y no contar con información oportuna para la toma de decisiones, son problemas cotidianos en las micro, pequeñas y medianas empresas en México.

## REVISIÓN LITERARIA

La Contabilidad de Gestión definida por el Observatorio Iberoamericano de Contabilidad de Gestión en su Revista la explica como la Rama de la contabilidad que tiene por objeto la captación, medición y valoración de la circulación interna de una unidad económica, así como su racionalización y control, con el fin de suministrar a la entidad la información relevante para la toma de decisiones. Su principal preocupación es la de proporcionar información y control para apoyar a la administración en las tareas que dicen relación con la racionalización de costos y procedimientos, la de ejercer control sobre las operaciones internas, como también la preparación de información especial para resolver decisiones estratégicas o no rutinarias, en la empresa. Para el cálculo del costo la contabilidad de gestión utiliza muy diversos datos elaborados en el ámbito de la contabilidad financiera o externa (costos externos), y a su vez la contabilidad de gestión ofrece a la contabilidad externa la información relativa a los inventarios mantenidos en la organización y el costo de los productos vendidos, con el fin de que la contabilidad financiera incorpore tales valoraciones en los estados financieros.

Existe, por tanto, un intercambio informativo entre la contabilidad financiera y la contabilidad de gestión por medio de la contabilidad de costos. La contabilidad de gestión como lo enmarca la revista iberoamericana de contabilidad de gestión, puede ayudar a las empresas a reducir sus gastos operativos. Los empresarios a menudo utilizan la información de gestión contable para revisar el costo de los recursos económicos y otras operaciones comerciales. Esta información permite a los propietarios poder comprender mejor la cantidad de dinero que cuesta operar el negocio. Los empresarios también pueden utilizar la contabilidad de gestión para llevar a cabo un análisis sobre la calidad de los recursos económicos utilizados para producir bienes o servicios.

La toma de decisiones se ve favorecida al tener disponible la información necesaria oportunamente para la fijación y control de precios. Los microempresarios al establecer un sistema de contabilidad de gestión tienen acceso a la información que les permite el establecimiento de estrategias de manera mas adecuada. Las estrategias de diferenciación consisten en diferenciar el producto o servicio que ofrece la organización mediante la creación de algo que se considere único en el ámbito del sector (Porter 1991). Las estrategias para esta diferenciación pueden adoptar muchas formas, como las de proyecto o imagen de la marca, tecnología, peculiaridades, especialidades, servicios por encargo, red de proveedores u otras dimensiones. (Chiavenato 2010). La estrategia de diferenciación por precio se refiere a una estrategia adecuada para atraer al público más racional. Todas las compañías denominadas “low cost” utilizan esta estrategia como fórmula para ganar cuota en sus respectivos mercados. Para que sea sostenible en el tiempo, es necesario optimizar los costos y los procesos, de forma que se pueda garantizar la rentabilidad a pesar de ofrecer los precios más bajos.

## METODOLOGÍA

El presente estudio se realizó como prueba piloto en el Valle de San Quintín perteneciente al municipio de Ensenada, Baja California, zona rural dedicada principalmente a las actividades del sector primario, comercio al por menor y servicios. La investigación consistió en analizar si los micro y pequeños

empresarios de la zona rural tienen establecido algún tipo de sistema de contabilidad de gestión que les permita un adecuado sistema de información eficiente para la toma de decisiones. El instrumento utilizado para identificar el sistema de control de costos establecido por los micro y pequeños empresarios fue un cuestionario de 20 preguntas donde se describen los indicadores principales en el establecimiento de un sistema y la generación de información necesaria en la toma de decisiones. El instrumento se aplicó a 35 micro empresarios dedicados al comercio al por menor, distribuidos a lo largo del Valle de San Quintín, desde el poblado conocido como Camalú hasta El Rosario, los resultados se agruparon en porcentajes y se presentan a continuación.

## RESULTADOS

Los resultados de nuestra investigación se presentan a continuación: Los microempresarios encuestados manifiestan en un 60% tener un control de ingresos y gastos mientras el 40% manifestó que no cuenta con un sistema de control. Las microempresas revisadas realizan sus operaciones de compra en un 34% al por menor, en un 29% al por mayor y en un 37% combinan mayoreo y menudeo. Al referirse a los plazos de crédito recibido los microempresarios manifiestan tienen plazos desde una semana en un 34%, un plazo de 15 días en un 49%, con plazo de un mes el 3% y sin plazo fijo el 14%. Cuando se les cuestionó sobre las políticas de venta establecidas en su negocio encontramos que las operaciones de venta las realizan al por menor en un 69%, combinando mayoreo y menudeo 31%. Las ventas de las empresas se integran por 43% al contado, el 26% a crédito y el 31% manejan una combinación de crédito y contado.

En lo que se refiere al mantenimiento de las instalaciones de las microempresas visitadas se encontró que se efectúa con la siguiente periodicidad, mensual 43%, bimestral 11%, trimestral 6%, semestral 26%, anual 9% y bianual 5%. Detectamos que el énfasis de mantenimiento está orientado de la siguiente manera: en limpieza un 63%, en pintura un 26%, en mobiliario 3% y sin énfasis un 8%. Dicho mantenimiento manifiestan que es realizado por el 9% por compañías externas a las empresas, por el 14% por compañías promotoras y por el 77% por la misma empresa. Los micro empresarios cuestionados sobre la imagen de su empresa, manifestaron en un 88% que es un aspecto muy importante de su empresa, un 6% lo considera importante y un 6% lo considera de importancia regular. En los cuestionamientos relacionados a su disposición para modificar la distribución de sus instalaciones encontramos que el 54% de los empresarios está dispuesto a realizar las modificaciones necesarias y el 46% está indeciso ante tal cuestionamiento.

## CONCLUSIONES

Como se manifiesta al inicio del presente estudio un problema evidente es la falta de sistemas contables y financieros adecuados para la toma de decisiones de las microempresas en el país. Se manifiesta la necesidad de establecer mecanismos de control que permitan un adecuado funcionamiento y determinación de listas de precios considerando las necesidades de las empresas. Las operaciones comerciales se ven afectadas por la falta de información oportuna y adecuada que permita tomar decisiones a los empresarios, ya que solamente se dedican a cubrir por grado de urgencia los créditos recibidos. Al no contar con un sistema de contabilidad de gestión adecuado que propicie una programación detallada de operaciones de compra venta.

En lo referente a gastos operativos como lo son el mantenimiento y adecuación de instalaciones se manifiesta un interés en la imagen de la empresa, sin embargo existe una resistencia al cambio evidente, ya que no están dispuestos a hacer las modificaciones necesarias para poder mejorar esa imagen tan importante. Consideramos que el establecimiento de un sistema de contabilidad de gestión que permita un adecuado control de costos y gastos podría propiciar el establecimiento de estrategias de diferenciación por precio en las microempresas, lo que permitiría la subsistencia de las microempresas por un periodo mas largo de vida, lo que mejoraría el grado de competitividad de las empresas de la zona rural.

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# APLICACIÓN DE MODELO DE NEGOCIO PARA EL FORTALECIMIENTO DE LA MIPYME EN TIJUANA, BAJA CALIFORNIA

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## RESUMEN

*El presente trabajo es una investigación documental sobre la importancia de contar con un modelo de negocio en la Micro, Pequeña y Mediana empresa, para lo cual se utilizó el lienzo del modelo de negocio propuesto por Osterwalder & Pigneur (2010), como una herramienta para plasmar las ideas y los alcances a través de la descripción, análisis y diseño del modelo de negocio que se gestiona en la empresa. Un Modelo de Negocio es la base sobre las que una empresa crea, proporciona y capta valor económico o social; a través del cual se transmite lo que hace, como lo hace, para quien, a través de qué medios, como se diferencia de sus rivales, quienes son la red de proveedores y socios. Estos elementos son puestos en un lienzo a través de papeletas adheribles al módulo que completa dicha descripción, originado de una lluvia de ideas de las personas más experimentadas en el negocio. Así mismo se abordan las diferencias entre los modelos tradicionales y el modelo de negocio propuesto, considerado como más innovador y sencillo de comprender para los emprendedores o empresarios. También se aborda las ventajas y desventajas del modelo propuesto por Osterwalder & Pigneur (2010).*

**PALABRAS CLAVES:** Modelo de Negocio, Innovación, Desarrollo y Fortalecimiento de la Mipyme

## BUSINESS MODEL IMPLEMENTATION FOR MSME's DEVELOPMENT IN TIJUANA, BAJA CALIFORNIA

### ABSTRACT

*The present work is a research on the importance of having a business model in the Micro, Small and Medium Business, for which the business model canvas proposed by Osterwalder & Pigneur (2010). Was used as a tool to translate ideas through the description, analysis and design of the business model that is managed in the company. A Business Model is the basis on which a company creates captures and provides economic or social value, through which it transmits what it does, how it does it and for whom, through what means, how it differs from its rivals and who are suppliers. Some elements are placed through presented to a group of experts in the field in order to improve upon what's known. Also the differences between traditional models and the proposed business model, regarded as the most innovative and easy to understand for entrepreneurs or business addresses. The advantages and disadvantages of the proposed by Osterwalder & Pigneur (2010) model is also discussed.*

**JEL:** A11, A22, J10, M13, M14, O12, O14

**KEYWORDS:** Business Model, Innovation, Development and Strengthening of Smes

## INTRODUCCIÓN

Las Micro, Pequeñas y Mediana empresas, son importantes para México, puesto que representan el 99.8 por ciento de las unidades económicamente activas, proporcionando el 52% del Producto Interno Bruto

Nacional, empleando el 72% de la población en edad de prestar un servicio a una sociedad económica. (ProMexico, 2013). En este documento, se lleva a cabo una investigación documental argumentativa utilizando el modelo propuesto por Antonia Tena y Rodolfo Rivas (2007). En términos generales el proyecto busca identificar como mejor alternativa de fortalecimiento para las MiPyMes, la aplicación del modelo de negocio propuesto por Alexander Osterwalder e Yves Pigneur (2010).

En relación a los objetivos de efectividad de cualquier empresa está la rentabilidad del negocio, la administración efectiva y proactiva, optimización de los recursos, desarrollo y crecimiento del capital humano y la expansión de más sucursales, entre otros. Todos estos objetivos son orientados al fortalecimiento interno, pero su competencia no solo se limita a ello, sino que también tiene un impacto recíproco con factores externos, los cuales le afectan de manera positiva o como amenazas; considerando que las MiPyMes en la ciudad de Tijuana representan el 99 por ciento con una aportación al empleo del 67 por ciento, y de las unidades económicas que hay en la entidad, Tijuana capta el 48 por ciento, lo que significa una fuerte aportación a la economía a nivel Estatal. (García, 2013). Este análisis documental aporta información útil al sector de desarrollo económico puesto que las MiPyMes forman parte importante de la ciudad y del país en general, ya que lo sostienen económica, social y familiarmente estable, de ahí su interés como una de sus principales prioridades, velar por su desarrollo y fortalecimiento. Ahora bien, en la medida que el empresario o emprendedor tenga clara la visión de funcionalidad y trascendencia a través de un innovador modelo de negocio, práctico, sencillo y flexible contribuirá a que su MiPyMe se consolide, se fortalezca y se posicione en un nivel competitivo.

## REVISION LITERARIA

*Análisis del modelo de Negocio:* El hablar de modelo de negocio, con regularidad se piensa en el diseño del negocio, ¿cómo nos gustaría que fuera la fachada?, ¿qué tipo de mobiliario, logotipo, slogans, infraestructura, etc.? En cierta medida se incluyen, pero no es tan limitado, por tal motivo iniciaremos por conocer la etimología de los términos que nos interesa en este trabajo, para después comprender la finalidad del mismo. Según el diccionario de la Real Academia Española, Modelo: es la acción de modelar, presentar con exactitud el relieve de las figuras. A su vez el concepto de Negocio: es la ocupación, el quehacer o trabajo, aquello que es objeto o materia de una ocupación lucrativa, de interés o un local en que se negocia o comercia. (Real Academia Española, 2014). También se analizan las definiciones que dan dos de los autores más utilizados en la Universidad Autónoma de Baja California (UABC), para la elaboración de modelos de negocio. (Alcaraz Rodríguez, 2011), nos dice que modelo de negocio es la forma en que se lleva a cabo una actividad de servicio o manufactura, para que sea rentable y se obtengan beneficios económicos. Osterwalde y Pigneur, (2010). Lo define como las bases sobre las que una empresa crea, proporciona y capta valor.

*Innovación del modelo de Osterwalder Alexander y Yves Pigneur:* La moda en nuestros días en el ámbito empresarial, es hablar del término innovación, el cual implica la renovación, ampliación o innovación de procesos, productos y servicios, así como cambios en la organización, la gestión y cambios en las calificaciones del Capital Humano. (JICA, 2011). Por lo tanto tiene como objetivo aprovechar las oportunidades que ofrecen los cambios que sean necesarios en la generación de una cultura innovadora que dé lugar a las empresas a ser capaces de adaptarse a las nuevas situaciones y exigencias del mercado en que compete. Así mismo, la innovación en los modelos de negocio juega un papel fundamental, ya que lo reforma y adapta según sea la necesidad del negocio, ciertamente no es nuevo el mencionar la innovación en los modelos de negocio, sino que data desde el siglo XV, cuando Johannes Gutenberg buscaba aplicaciones para los dispositivos de impresión mecánica que había inventado; y en 1950, los fundadores de Diners Club aplicaron el modelo de negocio cuando introdujeron la tarjeta de crédito; en 1959 Xerox, también lo introdujo en el alquiler de fotocopadoras y el sistema de pago por copia. (Osterwalder & Pigneur, 2010).

Consecuentemente la rapidez con que los modelos de negocio están siendo cada vez más innovadores, transforman el panorama empresarial, no hay tiempo que perder, no es momento de pensar en dejarlo para después, pues es imperante pensar en crear valor para los negocios, los clientes, empleados, proveedores y la misma sociedad; es por ello que se debe abandonar los modelos obsoletos que no dan resultado. Utilizar la creatividad es un elemento clave para poder inventar, diseñar y aplicar los eficientes y novedosos modelos de negocio de manera sistemática y desafiar, cuestionar y transformar las ideas para sean visionarias al realizar modelos de negocio revolucionarios que desafíen los esquemas prefijados y rejuvenezcan para poder hacer frente al mundo globalizado y competitivo al que nos enfrentamos hoy en día.

### Presentación del Modelo

El Modelo de Negocio propuesto por Osterwalder Alexander y Yves Pigneur (2010), los cuales lo describen a través del lienzo o canvas del modelo de negocio que consiste en nueve módulos:

*Segmento de mercado:* responde a las preguntas ¿Para quién creamos valor? ¿cuáles son nuestros clientes más importantes?, es la elección de los diferentes grupos de personas o entidades a los que la empresa se va a dirigir. Todo empresario sabe que si no hay cliente no hay negocio, por lo tanto ellos son el centro de cualquier modelo de negocio. En este módulo se sugiere agruparlos en varios segmentos con necesidades, comportamientos y atributos comunes; dicha selección de segmento debe estar bien pensada y fundada, decidiendo su cliente objetivo al que se va a dirigir, así como los que no tendrá en cuenta. Los grupos de clientes pertenecen a distintos segmentos como los clientes que necesitan una oferta diferente, los que son necesarios diferentes canales para poder llegar a ellos, los que requieren un trato diferente y los que están dispuestos a pagar. Los segmentos de mercado más utilizados son:

*Mercado de masas:* se centra en el público en general, los cuales tienen necesidades y problemas similares. Se recomienda en modelos de negocio de gran consumo.

*Nicho de mercado:* son segmentos específicos y especializados y todos los esfuerzos se adaptan a los requisitos específicos de una fracción de mercado. Se recomiendan en modelos de negocio en que la relación proveedor-cliente sea indispensable y frecuente.

*Mercado segmentado:* es la distinción de varios segmentos de mercado con necesidades y problemas ligeramente distintos. Se recomienda en modelos de negocio que atienden diferentes segmentos de mercado.

*Mercado diversificado:* Es la atención de dos segmentos de mercado que no están relacionados y que presentan necesidades o problemas muy distintos.

*Propuestas de valor:* Es la razón por la cual los consumidores prefieren a esa empresa sobre las demás que venden los mismos productos u ofrecen el mismo servicio, lo cual se traduce en la firma en que se resuelve un problema o se satisface la necesidad de un cliente; casi siempre una idea original da pie a soluciones innovadoras, las cuales presentan una oferta o tienen ciertas características distintivas. La propuesta de valor puede ser cuantitativa, como el precio, rapidez en el servicio; también pueden ser cualitativas como un diseño innovador en el producto, conocimiento del cliente. En resumen es el conjunto de productos y servicios que crean valor para el segmento de mercado específico, o sea una ventaja competitiva para la empresa. Las preguntas a las que responde son: ¿Qué valor se proporciona al cliente? ¿qué problema de nuestros clientes ayudamos a solucionar? ¿qué necesidades de los clientes satisfacemos? ¿qué paquetes de productos o servicios ofrecemos a cada segmento del mercado?

*Canales de distribución:* es la forma en que la empresa hará llegar los productos a sus consumidores. Estos canales juegan un papel muy importante en la experiencia del consumidor que además de dar a conocer los productos y servicios de la empresa, permite a los clientes evaluar fácilmente la propuesta de valor.

*Relaciones con clientes:* La empresa es la que determina el tipo de relación que desea tener con el cliente potencial, estas se pueden dar en dos vertientes: en las personales o en las automatizadas; estas ven aspectos como asistencia personalizada y atención a necesidades muy específicas del consumidor.

*Fuentes de ingreso:* Es importante que la empresa se pregunte ¿Cuánto estará dispuesto el cliente a pagar por mi producto o servicio?, partiendo de este punto se estará en condiciones de establecer el precio. La búsqueda de otras formas de obtener ingresos, también es importante que se consideren, estas deben ser adicionales a la simple venta del producto o la prestación del servicio.

*Recursos clave:* son los insumos que necesita la empresa para poder hacer un producto, permitiéndola crear y ofrecer una propuesta de valor, mantener el vínculo con su segmento de mercado y por consiguiente tener más ganancias. Estos incluyen todos los tipos de recursos: físicos, de información, técnicos, humanos y financieros.

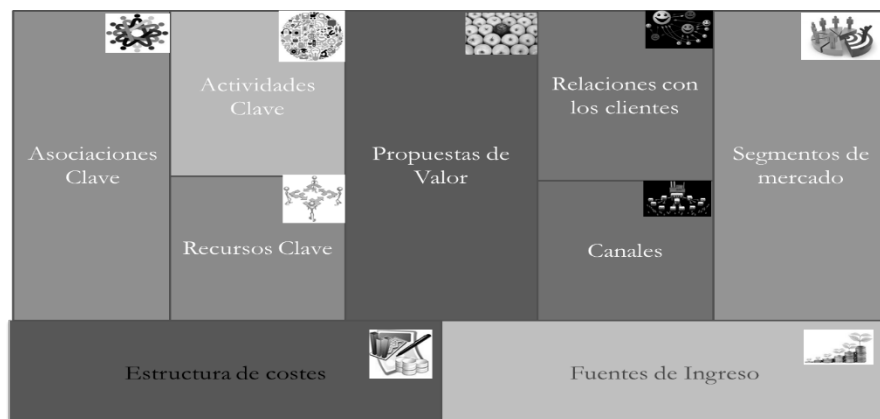
*Actividades clave:* Describe las acciones más importantes que una empresa realiza para que funcione su modelo de negocio, ya sea que se relacione con la producción, la prevención y solución de problemas o al desarrollo de sistemas de soporte a la logística de operación.

*Asociaciones clave:* La incluyen la red de proveedores y socios que hacen funcionar el modelo de negocio. También se incluyen las alianzas estratégicas para optimizar el modelo de negocio, reducir el riesgo o adquirir recursos. Las alianzas se pueden tener entre los no competidores, competidores, distribuidores, financieros o proveedores, con el afán de asegurar abastecimientos confiables.

*Estructura de costes:* Incluye todos los costos en que se incurre, tanto para poner en marcha el negocio como para crear y entregar el valor ofertado en la propuesta, así como mantener las relaciones con el consumidor y generar ingresos. Los costos pueden calcularse una vez que se definen los recursos clave, actividades clave y socios clave. Los costos debe minimizarse lo más posible. Estos módulos del modelo de negocio, son los elementos esenciales a tomar en cuenta al momento de pensar en un negocio que genere valor para el emprendedor, el consumidor y a la misma sociedad, se representa de manera esquemática, simple y entendible en una sola visualización ilustrado en la Figura 1.

*Diferencia del modelo de Osterwalder con el modelo tradicional:* La innovación de este modelo de negocios con respecto a los demás autores de este tema en particular, es la sencillez y practicidad con que se esquematiza, así como su adaptabilidad a cualquier situación económica, legal, social, tecnológica y ecología del entorno. De esta manera la empresa puede ir adaptando su modelo de negocio según circunstancias internas o externas, no es fijo ni permanente, lo cual va a permitir ser más competitivo en la medida que los requerimientos del mercado lo exijan. (Alcaraz Rodriguez, 2011). La diferencia con el modelo tradicional, es que los modelos se ven como planes de negocio, los cuales requieren de una intensa dedicación en la elaboración de cada área a desarrollar, en la que por su complejidad a muchos empresarios se les dificulta su elaboración y tienen que acudir a personal especializado para que se lo realice, y eso les genera el desembolso de su dinero. Se entiende que en cualquier modelo de negocios deberá existir la investigación documental y de mercado, pero la gran diferencia es que los que ya operan, cuentan con la experiencia como tal, en cuanto a la operación del negocio, y esa experiencia con facilidad la podrán plasmar en el esquema del modelo sugerido en este trabajo de investigación.

Figura 1: Modelo de Negocios “CANVAS



En esta figura se ilustra el modelo de negocios “CANVAS” propuesto por Alexander Osterwalder e Yves Pigneur (2010), en él se diferencian distintas fases o procesos que componen el camino de la producción al cliente final y la propuesta de valor del producto que se oferta. Fuente: Elaboración propia con información de (Osterwalder & Pigneur, 2010)

### Ventajas y Desventajas del Modelo de Osterwalder.

En el análisis de este modelo de negocios, se puede ver con claridad las bondades que proporciona al momento de hacerlo; y en realidad cualquier persona que lo utilice le podrá resultar efectivo, si se aplica correctamente. Las ventajas de la utilización de este modelo de negocios son:

Una visión clara y entendible de lo que se hace en la empresa.

Lleva de la mano al emprendedor de manera secuencial: que hago, quien me compra, que necesito, porque me prefieren, a quien necesito para hacer mejor las cosas, de qué forma llego a mis clientes, como me relaciono con ellos, como género y distribuyo el ingreso.

Contempla un análisis interno y externo, lo que permite estar a la vanguardia con los cambios que pudiera haber en el entorno.

Es práctico y sencillo, puesto que solo se necesita la comprensión global del negocio.

Flexibilidad en realizar cambios al modelo de negocios según circunstancias del entorno.

Es retador ya que desafía los tradicionales modelos de negocios.

Ayuda al diseño de empresas del futuro, ya que permite adaptarlo según sean las necesidades del negocio.

Las desventajas en realidad son escasas, sin embargo sí se encuentran, están dirigidas al que realiza el modelo, en este caso al emprendedor o empresario:

El desconocimiento de un elemento del modelo de negocios, la forma de cómo aplicarlo, o el mal entendimiento del mismo.

La incongruencia de lo escrito (pensado y analizado) con las acciones en las actividades (práctica).

Miopía del emprendedor.

### **METODOLOGÍA**

La guía metodológica que se siguió en este trabajo están basados en la investigación documental, específicamente argumentativa, bajo el modelo de Antonio Tena y Rodolfo Rivas (2007), el cual consiste en recolectar, seleccionar y presentar resultados congruentes, a través del procedimiento lógico y mental. El seguimiento analítico empleado, llevó a la reflexión, a la interpretación y comparación de los temas planteados para lograr con el objetivo del estudio.



## RESULTADOS

### La Importancia de las MIPYMES En el País y en la Región

En México existen aproximadamente 4 millones 15 mil unidades empresariales de las cuales el 99.8% de las empresas son Micro, Pequeñas y Medianas empresas, empleando el 72% del personal ocupado, significando siete empleos formales de cada 10, aportando el 52% al PIB (Producto Interno Bruto). (Centro de Atención Empresarial, 2014). La estratificación de las MiPyMes es como sigue, según datos de SEDECO que se muestra en la Tabla 1.

Tabla 1: Estratificación de las Empresas de Acuerdo Con la Secretaría de Economía

Tamaño	Sector	Rango Numero Trabajadores	Rango Monto Ventas Anuales	Tope Combinado*	Máximo
Micro	Todas	Hasta 10	Hasta \$4		4.6
Pequeña	Comercio	Desde 11 hasta 30	Desde \$4.01 hasta \$100		93
	Industria y Servicios	Desde 11 hasta 50	Desde \$4.01 hasta \$100		95
Mediana	Comercio	Desde 31 hasta 100	Desde \$100.01 hasta \$250		235
	Servicios	Desde 51 hasta 100	Desde \$100.01 hasta \$250		235
	Industria	Desde 51 hasta 250	Desde \$100.01 hasta \$250		250

\*Tope Máximo Combinado=(Trabajadores)X10% + (ventas Anuales)X90% En esta tabla se describe la estratificación de las empresas de acuerdo con la clasificación propuesta por la Secretaría de Economía de México. Fuente: Elaboración propia con información de (SEDECO, 2012).

El Estado de Baja California tiene una gran ventaja competitiva con respecto al resto del país, puesto que geográficamente se encuentra en colindancia con el sur de California, Estados Unidos de América; el cual representa para el Estado una ventaja competitiva importante. Ocupa el quinto lugar en el desarrollo de pequeñas y medianas empresas, lo que demuestra su vital importancia para la región. (Instituto Tecnológico, 2010). Las MiPyMes en el estado brindan el 68.6% de empleos y de estas el 99.5 por ciento son empresas familiares (Tafoya, 2013). Actualmente el estado tiene una población de 3,155,070 de individuos, de los cuales 49.6% son mujeres y el 50%. La población económicamente activa (PEA) es de 1,471,671 personas, lo que representa una tasa de participación económica del 58.1 por ciento; existiendo 80 mil 368 unidades económicas, de las cuales 73 mil 608 son microempresas, lo que representa el 92%; 5 mil 186 son pequeñas y representan el 6%; y 132 mil son medianas representando el 1%. (García, 2013).

### Importancia y Desarrollo de las Mipymes En Tijuana B.C.

De acuerdo con INEGI (2009) existen 38 mil 781 empresas, en la ciudad de Tijuana, de las cuales 35 mil 244 son microempresas, las cuales representan el 92 por ciento; 2 mil 483 son pequeñas y representan el 6%; y 542 son medianas empresas representando el 1% y el otro 1% son grandes empresas; Tijuana capta el 48 por ciento de las unidades económicas del Estado. El empleo proporcionado es del 67 por ciento, del cual las microempresas aportan el 35%, las pequeñas el 19% y las medianas el 13%. (García, 2013). A nivel Nacional, Estatal y Municipal se está impulsando el desarrollo de las mismas a través de apoyos para emprender con más de 220 mil pesos a fondo perdido con lo que cuenta el programa de Capacitación y Asistencia para el desarrollo de Microempresas, así mismo se cuenta con orientación para la elaboración de proyectos, financiamientos y capacitación. (SEDECO, 2012). El Instituto Nacional del Emprendedor (INADEM), brinda un impulso a la capacidad creativa del mexicano para que emprenda, prospere y consolide su idea de negocio; su finalidad es democratizar la productividad, impulsar surgimiento de más emprendedores particularmente de alto impacto, generar empleos en el estado, fortalecer el ecosistema de financiamiento y hacer frente a la crisis económica que en estos momentos se vive. Se cuenta en la ciudad de Tijuana con cuatro incubadoras, certificadas por INADEM, las cuales son las siguientes:

Tabla 2: Incubadoras de Empresas En la Ciudad de Tijuana, B.C.

Organización	Nombre	Correo
Centro de Asesorías para la creación de nuevas empresas EMPRENDER Tijuana.	Lic. Martha Sandez Gutiérrez	emprender@coparmextijuana.org
Incubadora de Empresas "IGNITUS"	Ing. Flavio Olivieri, CECd	folivieri@tijuanaedc.org
Centro incubador de empresas de la Universidad Tecnológica de Tijuana (CIENUTT)	MBA. Pedro J. Espinoza Muñoz	cienutt@uttijuana.edu.mx
MIND HUB	Ulises Elías	uelias@mind-hub.com

*En esta tabla se mencionan los datos principales de cuatro incubadoras de empresas certificadas por la Secretaría de Economía y con presencia en la ciudad de Tijuana, Baja California. Fuente: Elaboración propia con información de (S.E & INADEM, 2013)*

Además de los apoyos, financiamientos y asesorías de estas incubadoras en la ciudad, también se encuentran impulsando el emprendimiento de los jóvenes y el fortalecimiento de los negocios que ya están en marcha, los programas de las universidades de la ciudad, y como muestra de ello está el proyecto de Servicios Integrales para la Gestión de Universitarios Emprendedores (SIGUE) de la Universidad Autónoma de Baja California (UABC), a través del Centro de Emprendimiento y Apoyo Empresarial (CEAE), el cual tiene como propósito la detección temprana de talentos estudiantiles que de iniciativa propia desean emprender un negocio, el cual incluye el liderazgo de directivos, coordinadores y docentes, apoyando el emprendimiento y creación de nuevos sectores económicos en la ciudad y nuevas redes de colaboración con otros actores sociales. Además se ofertan materias que llevan a la creación de un plan de negocios. Organismos como Entijuana Arte, Tijuana innovadora, realzan la importancia y desarrollo que este sector económico representa para la ciudad, realizando expos que impulsan las Micro, Pequeñas y Medianas empresas hacia nuevas inversiones y nuevos horizontes de mercado Nacional e Internacional.

### Importancia de Contar Con un Modelo de Negocio En las Mipymes En Tijuana

La relevancia de que cada emprendedor o empresario cuente con un modelo de negocios innovador, es de suma importancia ya que le proporcionará una visión global y una comprensión desde la perspectiva de un todo. Al contar con el modelo se podrán tomar decisiones asertivas y veraces, adaptándose a los cambios del entorno; como tomar la opción de diferenciarse a través de sus productos o servicios, otorgándolos de manera distinta. Teniendo claro lo que la empresa ofrece a los clientes, como llega a ellos, como se relaciona y cuál es su fuente de ingresos, el emprendedor está en condición de buscar socios o inversionistas si este los requiriera; y el beneficio para el empresario le traza un punto de partida para su crecimiento e innovación. Así mismo ayudara al emprendedor o empresario al posicionamiento en su país así como en la expansión en otros mercados internacionales. En esta ciudad la MiPyMe está en ventaja ya que puede aprovechar la cercanía con el sur de California, aprovechando las oportunidades de exportación del gobierno. Los estudios en materia de modelos han demostrado que más del 43 por ciento de las innovaciones en el mundo se debe a los cambios en el modelo de negocios, y hoy por hoy Tijuana puede aprovechar las ventajas que la zona geográfica y demográfica, mejorando en los accesos a los segmentos de clientes, reduciendo los costos y mejorando el abastecimiento y los procesos.

### Necesidad de Fortalecer a las Mipymes

No cabe duda de la importancia de las MiPyMes en México, en el estado de Baja California y en el municipio de Tijuana, puesto que son el resultado del esfuerzo de los individuos de esta nación y del deseo de crecer y desarrollarse en todas las áreas que pueda tener un ser humano, no solamente en lo económico y lo laboral, sino lo familiar, social, secular, recreativo y afectivo. Como ya se mencionó anteriormente, tanto el gobierno, instituciones educativas, empresarios y emprendedores están interesados e involucrados en el desarrollo y crecimiento de las MiPyMes, para que éstas se consoliden y no mueran a menos de tres o cinco años de operación (Tafoya, 2013).

El entorno negativo en que operan las MiPyMes, es más por causas de fracaso en las propias organizaciones y en específico en la administración de la gestión de sus responsables, y muchos de ellos prefieren laborar en la informalidad, lo cual representa el 70 por ciento, solo tomando en cuenta a los 10 estados menos productivos y entre ellos se encuentra Baja California. (Gonzalez, 2014). La mortalidad de las Micro, Pequeña y Medianas empresas en México es del 75%, ya que cierran sus operaciones después de dos años de estar en el mercado; el 50% quiebran durante el primer año de actividad y el 90% antes de cumplir 5 años en el mercado y solo el 10% que cumplen 10 años logran crecer, madurar y tener éxito. (Tafoya, 2013).

La solución para fortalecerlas es echar mano de los recursos que el país a dispuesto a través de organismos como la Secretaria de Economía, del cual se descentraliza el INADEM, éste ha creado una estrategia integral de articulación y vinculación para los emprendedores y las MiPyMes, y consiste en una red nacional que la integran 23 dependencias y entidades del gobierno federal, a través de las cuales operan 65 programas orientados a incrementar la productividad y 26 instituciones privadas que ofrecen productos y servicios orientados a distintas necesidades y áreas de oportunidad; esta estrategia dará pie a la sinergia de cooperación entre los que pueden aportar conocimiento, ideas, capacidad y capital con el fin de desarrollar nuevos y mejores productos y servicios para el sistema emprendedor en México. (S.E & INADEM, 2013).

La red de apoyo al emprendedor y empresario será la ventanilla de promoción y difusión para encontrar toda gama de productos y programas que los diferentes organismos del gobierno y sector privado ponen a disposición en cada entidad federativa y a través de la red, para que con más rapidez se pueda crecer y permanecer en el mercado y así impulsar la cultura emprendedora con el surgimiento de nuevos emprendedores en el país. Cada año se realizan convocatorias para el premio nacional del emprendedor, de los cuales se eligen los mejores según categoría.

## CONCLUSIONES

Para que los objetivos sean alcanzados por una empresa, es de vital importancia, la forma en que realiza su modelo de negocio y la manera en que apoya en el desarrollo socioeconómico potencial. Siempre con el entendimiento de que el modelo de negocios es el método con el que una empresa construye y usa sus recursos para proporcionar un mayor valor a sus clientes, diferente que el ofrecido por sus rivales, y con el mayor rendimiento esperado, de tal manera que le permita tener una ventaja competitiva sostenible, así mismo desempeñarse más eficientemente que sus competidores a un corto, mediano y largo plazo, haciendo constantemente un análisis interno que permita seguir sosteniendo sus fortalezas a un nivel aceptable, analizando sus debilidades para convertirlas estratégicamente en fortalezas; optimizando sus recursos, acrecentando sus relaciones, analizando y comprendiendo los cambios en su entorno; de esta manera estarán las MiPyMes de nuestra localidad en condiciones de aprovechar las oportunidades y hacer frente a las amenazas que les depare el mercado en el que están inmersas.

Por esta razón México está obligado a unir esfuerzos entre gobierno, empresarios, instituciones educativas y nuevos emprendedores, para poder hacer frente a los cambios mundiales y de globalización, y a la vez a la crisis económica, social y familiar del país, que genera el desempleo, la pobreza y violencia, a través de condiciones de juego oportunas para poder competir en el ámbito internacional y a crear organizaciones económicamente competitivas que brinden empleo, seguridad y una calidad de vida digna que merece todo ser humano. La importancia y trascendencia de contar con un modelo de negocio de manera formal, plasmada en un esquema que permita la toma de decisiones basadas en el análisis del entorno interno y externo de la empresa, contribuirá a permanecer en el mercado con mayor competitividad y hacer frente a los retos globales. Considerando que en nuestros días el país está sufriendo la mayor contracción en la generación de empleos; la razón es la mortandad de la MIPYME. El 2013 cerró con una plantilla laboral de 12.29 millones de personas, cifra del 0.81 por ciento menor a los 12.39 millones al cierre del 2012. (CNNExpansion & de la Rosa, 2014).

Al hacer el análisis anterior, llevo a la realización del presente trabajo con la finalidad de contribuir al desarrollo de una de las columnas fuertes de la economía en el país, las cuales son las MIPYMES; estas se analizan desde la perspectiva nacional, así como de la entidad federativa de Baja California y a su vez en el municipio de Tijuana, en el cual está centrada dicha investigación documental, brindando un panorama del desarrollo de las mismas, su importancia en la contribución al Producto Interno Bruto. Así mismo, la importancia de contar con un modelo de negocio que permita su consolidación, crecimiento y competitividad, para el fortalecimiento de la misma, contribuyendo a alcanzar la visión del emprendedor o empresario de la localidad, lo cual permitirá ser candidato a participar en los apoyos financieros, asesoría y capacitación a través de gobiernos e instituciones privadas que están comprometidas al progreso de este país.

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# LA TECNOLOGÍA E INNOVACIÓN COMO FACTOR DE COMPETITIVIDAD EN LA INDUSTRIA AEROESPACIAL DEL ESTADO DE BAJA CALIFORNIA, MÉXICO

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## RESUMEN

*Este trabajo presenta un diagnóstico sobre la industria aeroespacial a nivel mundial, nacional y estatal. La información recopilada es la más actualizada y relevante de la industria aeroespacial, describiendo los antecedentes, el valor de mercado, los principales participantes, las áreas de desarrollo, la regulación y su perspectiva. Con la información proporcionada por instituciones gubernamentales y especializadas se ha analizado a la industria aeroespacial en México y Baja California en el área de inversión, exportaciones, número de empresas, normatividad y generación de empleos. Finalmente se describe la importancia que ha cobrado actualmente la tecnología e innovación, como factores que impulsan la competitividad en las organizaciones y como la industria aeroespacial en el estado requiere crear condiciones que la diferencien de otros Estados para atraer inversiones.*

**PALABRAS CLAVE:** Industria Aeroespacial, Competitividad, Tecnología E Innovación

## TECHNOLOGY AND INNOVATION AS COMPETITIVENESS DRIVER IN AEROSPACE INDUSTRY IN BAJA CALIFORNIA, MEXICO

### ABSTRACT

*This paper presents an analysis of the aerospace industry at a global, national and regional level. The information collected is related and relevant to the aerospace industry, describing the background, the market value, the main participants, the areas of development, regulation and perspective. With information provided by NGOs and specialized institutions the aerospace industry it have been analyzed in Mexico and Baja California in the area of investment, exports, number of firms, regulation and job creation. Finally we describe the importance of technology and innovation as drivers of competitiveness in organizations such as the aerospace industry in the state must create conditions that differ from other states to attract investments.*

**JEL:** A11, A22, M11, M15, O11, O14

**KEYWORDS:** Aerospace Industry, Competitiveness, Innovation and Technology

### INTRODUCCION

Industria aeroespacial y de defensa. Las actividades productivas en su conjunto, enfocadas a la construcción y diseño de aviones, helicópteros, launchers, misiles y satélites así como el equipo del que depende además de los motores y los equipos electrónicos utilizados a bordo, corresponden al sector aeroespacial y aeronáutico. Los productos aeronáuticos únicamente circulan en la atmósfera, mientras que los de la

aeroespacial lo hacen fuera de la atmosfera terrestre (Hualde, Carrillo, & Dominguez, 2008). El valor de mercado de esta industria se encuentra cerca de los 450 mil millones de dólares, genera empleos especializados y el desarrollo de nuevas tecnologías va de la mano con las actividades de esta industria, lo cual le permite estar en una constante innovación y generar en su cadena productiva un alto valor agregado.

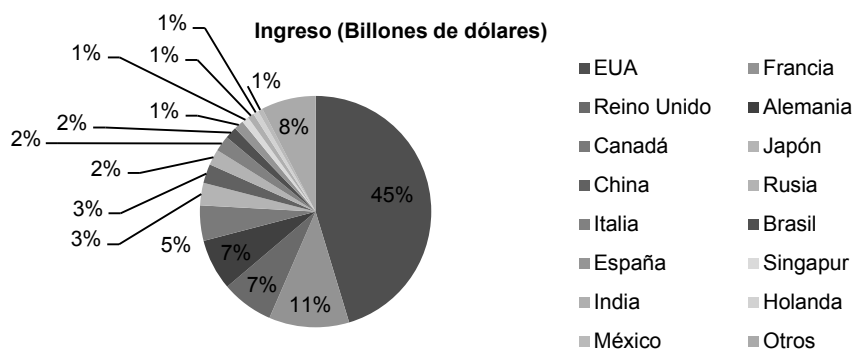
## REVISIÓN DE LA LITERATURA

### Antecedentes

En la primera mitad del siglo XX la industria aeronáutica estaba dispersa por el mundo, pero con Estados Unidos a la cabeza. Hasta la caída del bloque soviético en Europa la industria tuvo innovaciones relevantes como el primer avión comercial supersónico. En la década de los 90's, la industria aeronáutica cobro gran importancia, una de las razones es que parte del poder se había trasferido a manos de particulares. Es por lo anterior que grandes grupos inversores se unieron en gigantescos consorcios, para consolidarse en esta industria dando lugar a los conglomerados de la industria aeroespacial, (Roldan, 2011) Panorama del sector aeroespacial en el mundo. El sector aeroespacial incluye a todos los actores públicos y privados involucrados en la provisión de productos y servicios basados en tecnología aeroespacial. Esta industria se encuentra en un constante cambio. A futuro se estima que la demanda aumentara tanto civil como militar, así como de centros productivos de tecnología en países de Estados Unidos y Europa, y China que actualmente se encuentra en una etapa sorprendente de desarrollo, incluyendo a otros países de Asia, (PROMÉXICO, 2012).

En el periodo de 2005 a 2009, el sector aeroespacial y de defensa a nivel global, crecieron a razón de 8.7% anual, en donde el valor de mercado alcanzó los \$920.6 mil millones de dólares. En este año el sector aeroespacial mundial alcanzará un valor de \$1,190 mil millones de dólares. Es importante tomar en cuenta que el sector defensa representa el 71.8% del total del mercado, mientras que la aviación civil aporta el 28.2% restante (PROCEI, 2013) El valor del mercado mundial aeroespacial asciende alrededor de los 450 mil millones de dólares. Poco menos de la mitad corresponde al mercado estadounidense. Los otros cuatro mercados más importantes son Francia, Reino Unido, Alemania y Canadá. En la escena mundial están creciendo países como China, Brasil, India, Singapur y México que, en su conjunto, representan el 7% de la industria global en ventas (Secretaria de Economía, 2012). En el gráfico 1 se visualiza que Estados Unidos tiene una participación del 45% del total, seguido por los países europeos Francia, Reino Unido y Alemania. También se identifican los países en donde la industria aeroespacial está en desarrollo como lo son India, Holanda y México.

Figura 1: Valor de Mercado



En esta figura se muestra el valor de mercado de la industria aeroespacial por países. Fuente: Elaboración propia con base en (Secretaria de Economía, 2012)

Las compañías aeroespaciales enfrentan nuevos retos de eficiencia de costos en sus programas y contratos. Además de que tienen que ajustarse a los recortes presupuestales de defensa a nivel mundial, también deben construir aeronaves más eficientes, ligeras y a costos más bajos. Durante los siguientes 20 años se espera que la tecnología incremente y que los nuevos productos reduzcan en costo y aumente en eficiencia, sin olvidar el impacto sobre el medio ambiente (ProAereo SE, 2013)

### Principales Áreas de Desarrollo y Participantes

En una mayor parte la industria aeroespacial y la investigación en Europa está representado por EADS, BAE System, Saab, Thales, Finmeccanica y Dassault, siendo uno de sus principales consumidores de tecnología y productos aeroespaciales la Agencia Aeroespacial Europea. Por lo que respecta a Rusia, Oboronprom y la United Aircraft Corporation representan a la industria aeroespacial. Las compañías Boeing, Lockheed Martin y United Technologies Corporation son las más sobresalientes en los Estados Unidos, mientras que sus consumidores potenciales son el departamento de Defensa y la NASA. La industria fabricante de aviones comerciales está totalmente dominada por cuatro empresas, todas en el hemisferio occidental. Airbus y Boeing son las empresas líderes en tecnología en esta industria, para la producción de grandes aviones de pasajeros. Bombardier de Canadá, Embraer de Brasil y ATR de Francia, son los principales fabricantes de aviones regionales (Federación Mexicana de la Industria Aeroespacial, 2012) En este contexto, la prospectiva del mercado global de aviones para 2031 será de 4,500 miles de millones de dólares con pedidos totales de 34 mil aeronaves, de los cuales 41% serán para sustituir aeronaves existentes y 59% representará el crecimiento del sector; De la flota existente en 2011 (19,890) se conservarán un total de 5,780 para 2031, (Academia de Ingeniería en México., 2013)

### El Sector En México

El crecimiento de la industria aeroespacial nacional y su consolidación son una oportunidad que está estrechamente ligada a la importancia económica del sector aeroespacial mundial. Para lograr en desarrollo en esta industria, tanto en el estado como en el país, se han articulado el gobierno, la industria y la academia para generar condiciones e incrementar las capacidades existentes (Secretaría de Economía, 2012) Se han establecido tres corredores especializados en el país (centro, noreste y noroeste) que ubican a México en el escenario mundial como un clúster regional del sector aeroespacial viable por distintos factores. Existen más de 300 compañías en el sector aeroespacial mexicano que se dedican (PROCEI, 2013):

El 80% de esas empresas se dedican a la manufactura de piezas.

El 11% de las mismas se dedican a tareas de ingeniería, diseño y educación como investigación y desarrollo.

Y el 9% restante se dedica a tareas de mantenimiento, reparaciones y revisiones. En los últimos diez años el sector aeroespacial mexicano ha creado una plataforma industrial competitiva en el ámbito mundial y actualmente se ubica como la tercera mejor economía de catorce analizadas, para atraer inversiones en este sector (Academia de Ingeniería en México., 2013) A nivel mundial, México es un país lo suficientemente atractivo e idóneo para atraer inversión en la industria aeroespacial, y al mismo tiempo lo posiciona como un fuerte competidor en dicha área, principalmente por las siguientes razones:

*A nivel continente México representa el talento tecnológico, por sus más de 115 mil egresados en ingeniería, según proyecciones (INEGI, 2011) y que además cuentan con un nivel alto de capacitación. La cercanía con el país que tiene una mayor producción y consumo en la industria aeroespacial y de defensa, le favorece en ubicación estratégica. Los costos de manufactura para Estados Unidos, son más bajos en México, comparado con la India y China, siendo México el destino más competitivo. Las*



*exportaciones en el país en los últimos 8 años, según (PROMÉXICO, 2012), registraron un crecimiento anual sostenido del 17%, del total de las empresas aeroespaciales del país. Las exportaciones netas de manufactura y de componentes de la industria aeroespacial fueron de 4.3 millones de dólares (PROMÉXICO, 2012) Los productos y diseños de empresas mexicanas aeroespaciales pueden ingresar al mercado estadounidense, a través del Acuerdo Bilateral de Seguridad (BASA). Dicho acuerdo equipara las certificaciones de la autoridad local con las de las de la Administración Federal de Aviación (FAA, por sus siglas en inglés). En los últimos 8 años la inversión extranjera directa recibida estuvo cerca de los 30 mil millones USD. La perspectiva laboral para los últimos 5 años, partiendo de 2011, es de 31 mil empleos directos con más 350 empresas. La cercanía con dos de los principales centros de desarrollo de tecnología aeroespacial (Quebec y Seattle) abre la oportunidad para una integración industrial y tecnológica (Federación Mexicana de la Industria Aeroespacial, 2012)*

Además las exportaciones en 2011 alcanzaron los 600 millones de dólares, principalmente por las KPO'S (Knowledge Process Outsourcing por sus siglas en inglés) como lo son software y procesos industriales, ingeniería y diseño de componentes (Business Conexión, 2013) La mayoría de las inversiones incluyen alta tecnología restringida para uso compartido civil y militar, lo cual al transferir la tecnología ayuda a fortalecer la competitividad nacional.

Industria aeroespacial en Baja California: La industria aeroespacial en el estado, inicio con actividades de manufactura hace más de 40 años. Las empresas establecidas en la región han aprovechado la cercanía geográfica; estas empresas producen componentes para aplicaciones aeroespaciales y de defensa con altos estándares de calidad y cumplimiento regulatorio. Por consiguiente se debe aventajar el alcance global de las operaciones actuales de la industria aeroespacial, reforzando los servicios técnicos y tecnológicos, la formación de talento y la infraestructura de soporte de ingeniería y desarrollo. Baja California debe considerarse como una industria de alto valor agregado, debido a:

Existen más de 60 empresas. A nivel nacional, Baja California representa el 27% de las exportaciones. La cadena de valor es similar a la de Arizona y California. Las exportaciones del estado están dirigidas a Estados Unidos en un 75 %, la otra parte se envía a Inglaterra, Francia, Canadá, Alemania y otros países (PROMÉXICO, 2012). Esta industria emplea cerca de 16 mil personas, que van desde la mano de obra básica hasta profesionistas y técnicos especializados. Las actividades de la industria abarcan el ensamble, investigación, desarrollo, diseño, análisis y fabricación. Baja California permite exportaciones e importaciones libres de impuestos en la industria. Egresados altamente capacitados en la industria aeroespacial e ingeniería (Business Conexión, 2013).

#### La Tecnología E Innovación Como Factor de Competitividad de la Industria Aeroespacial

Para lograr un crecimiento económico existen diversas y excelentes estrategias, los economistas dedicados al estudio del crecimiento refieren que el progreso económico está basado en cuatro factores, independientemente si el país es rico o pobre. Los cuatro factores de crecimiento son: los recursos humanos, recursos naturales, formación de capital y la tecnología (Paul & Nordhaus, 2006)

Los avances tecnológicos representan el cuarto ingrediente vital para un crecimiento de nivel de vida, a través de los grandes inventos y de cambios tecnológicos que han contribuido a un mejor nivel de vida y desarrollo de un país. Hoy en día se vive un continuo flujo de nuevas tecnologías en áreas como las ciencias computacionales y de la información, las comunicaciones y a vida. La introducción de un nuevo producto a servicio y los cambios en los procesos de producción es a lo que se le denomina un cambio tecnológico. La máquina de vapor fue un gran invento de proceso que incremento en su momento la productividad, de igual forma lo hizo la generación de electricidad, el motor de combustión, los antibióticos y el avión de fuselaje. Por lo que se refiere a inventos de producción se encuentran el teléfono, la radio, el avión, el

fonógrafo, la televisión y el microprocesador. Las áreas como la electrónica y la computación, están presentando grandes avances tecnológicos hoy en día.

Los ejemplos mencionados representan los avances tecnológicos más magníficos, sin embargo, visto en un horizonte temporal, es un proceso continuo de pequeñas y grandes mejoras (Escorsa & Valls, 2007) A pesar de todo el cambio tecnológico incuestionablemente no es un procedimiento basado en encontrar y mejorar productos y procesos, si no que requiere de la introducción de innovaciones, por ello es primordial que las organizaciones se comprometan y fomenten la cultura en innovación. El incremento de los conocimientos da como resultado el incremento de la producción y la riqueza del mundo a largo plazo. La propiedad privada, el sistema de patentes y de resolución de conflictos basados en reglas son medios que impulsan la innovación (Molina & Conca, 2000) No obstante, las innovaciones tecnológicas no se limitan solo a los grandes avances científicos, sino que abarcan las grandes ideas que involucran hacer un mejor uso de los recursos diversos de una organización, logrando así, la entrega de un mejor producto y mejor precio al cliente (Ahmed, Ramos, Ramos, & Shepherd, 2012)

En este contexto, el interés que la industria aeroespacial ha despertado en los últimos años se deriva porque genera una gran cantidad de tecnología de comunicaciones y otros recursos que no podrían ser producidos por ningún otro sistema. Simboliza la fortaleza tecnológica, el liderazgo y la imaginación y tiene un crecimiento ilimitado, va más allá de la frontera del conocimiento. El espacio no tiene límites (World Future Society, 2007). La continua innovación y al desarrollo de nuevas tecnologías y materiales de vanguardia, están ligados a la industria aeroespacial, lo que genera un nivel considerable de desarrollo económico y social en los países que participan.

## METODOLOGÍA

### Objetivos

Identificar y analizar los elementos/ prácticas relacionadas con la tecnología e innovación y determinar su relación con la competitividad en la industria aeroespacial de Baja California, México.

Objetivos específicos.

Identificar los elementos relacionados con la tecnología e innovación en la industria aeroespacial de Baja California, México.

Analizar los elementos relacionados con la tecnología e innovación, identificados en la industria aeroespacial de Baja California, México.

Determinar el impacto entre los elementos relacionado a la tecnología e innovación y su relación con la competitividad en la industria aeroespacial de Tijuana, Baja California, México.

Tipo de investigación.

El diseño elegido para esta investigación es Experimental y transversal. El método para guiar este investigación será llevada a través de la investigación cuantitativa, en la cual su objetivo o propósito es medir variables y realizar un análisis estadístico (Sampieri, Fernandez, & Baptista, 2010). La investigación aquí presentada es de carácter no exploratorio, con enfoque cuantitativo y descriptivo. Sin embargo también encaja en la investigación correlacional dado que se busca medir el grado en que están relacionadas tres variables. Esta investigación pretende dar cuanta del grado de relación que existe entre la variable independiente innovación y la variable dependiente competitividad. De igual forma, busca conocer la relación entre la variable tecnología y la variable competitividad, independiente y dependiente, respectivamente.

## RESULTADOS

Esta investigación aún no cuenta con resultados debido a que se encuentra en proceso. Sin embargo, el diagnóstico y análisis de la industria aeroespacial permiten visualizar que dicha industria debe adquirir capacidades que la diferencien del resto del país, para incrementar su participación en dicho sector. De acuerdo con el objetivo general, el cual es analizar y diagnosticar a la industria aeroespacial en Baja California, respecto a los factores de innovación y tecnología y su relación con la competitividad, la literatura del arte permite deducir que si existe una relación entre los factores ya mencionados.

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# EL SENTIDO DE COMPROMISO COMO ESTRATEGIA PARA LA MOTIVACIÓN EN EL SECTOR INDUSTRIAL DE TIJUANA, BAJA CALIFORNIA, MÉXICO

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## RESUMEN

*Como es bien sabido, las industrias son esenciales para cada país puesto que representan la base principal de la economía mundial. Hoy en día son indispensables, incluso, para la vida cotidiana ya que -entre otras cosas- nos brindan satisfactores para nuestras necesidades básicas. A nivel mundial, la industria electrónica es una de las industrias de mayor dinamismo y se encuentra estrechamente vinculada a la continua innovación y al desarrollo de nuevas tecnologías de vanguardia contribuyendo, de manera relevante, al desarrollo económico y social de los países con alta participación. Para México, la industria electrónica es prioritaria para el gobierno no solamente por su contribución a las exportaciones, sino también porque es una importante generadora de empleos. Así, en un mundo tan competitivo y globalizado como el actual, donde la oferta de bienes y servicios se desborda a la orden del día y, donde las descargas publicitarias son cada vez más fuertes, las empresas buscan valores agregados que constituyan un beneficio diferencial para poder obtener cierto margen de distinción con relación a la competencia.*

**PALABRAS CLAVES:** Sentido de Compromiso, Motivación y Estrategia

## THE SENSE OF COMMITMENT AS A STRATEGY FOR MOTIVATION IN THE INDUSTRIAL SECTOR IN TIJUANA, BAJA CALIFORNIA, MEXICO

### ABSTRACT

*As we know, industries are essential for every country. It represents the main base of the world economy furthermore they are essential in everyday life because they provide our basic satisfactors. At a global level, the electronic industry is one of the most dynamic industries and is closely related to the continuous innovation and development of new advanced technologies contributing relevantly to economic and social development of countries with high participation. In Mexico, the electronics industry is a priority for the government not only for its contribution to exports, but also because it is an important generator of jobs. In a competitive world, where the demand of goods and services overflows the agenda, companies should look for added values that constitute a benefit and differentiate themselves to obtain a margin of distinction between their competitors.*

**JEL:** A11, A22, J01, M12, M14, O15

**KEYWORDS:** Sense of Commitment, Motivation and Strategy

## INTRODUCCIÓN

A través del tiempo, hemos observado como algunos estudios psicológicos efectuados en diversas organizaciones han mostrado, por una parte, evidencia de que la satisfacción profesional y el desempeño o

productividad no necesariamente son co-dependientes y, por otro lado, que la actitud hacia el trabajo está directamente relacionada con una evaluación favorable del desempeño de su propio trabajo. Bajo el precepto anterior, el presente intentará identificar el conocimiento existente sobre el sentido de compromiso como estrategia de motivación laboral dentro de un sector específico: el industrial; de modo que, la relevancia del tema radica en la forma de relacionarse de las personas (empleados) con la cultura organizacional que se genera a raíz de dicha interacción.

Si bien, la investigación que se aborda trabajará en resaltar la importancia de una de las principales funciones directivas de toda organización, es decir, motivar a los empleados para que ejecuten el trabajo con altos niveles de desempeño; también hará énfasis en la diferencia entre tener que hacer lo que se debe hacer y, querer hacer lo que se debe, lo cual se identifica a través de lo que comúnmente conocemos como: sentido de compromiso. En términos generales, podemos decir que el compromiso se produce cuando en una persona surge una relación de afecto, un vínculo emocional que le lleva a identificarse con una persona, idea u organización. (Jaramillo, 2005). De esta manera, el concepto de compromiso laboral se visualiza en las empresas como el vínculo de lealtad por el cual el trabajador desea permanecer y sobresalir en la organización debido –lo cual es importante resaltar- a la motivación que refleja de manera implícita en su desarrollo día a día. (Robbins, 2005) Se dice que, en muchas ocasiones, la ventaja competitiva de las organizaciones está personificada por los trabajadores y, ante todo, por el grado de compromiso, profesionalismo y pertenencia que tengan ellos hacia la compañía, sus operaciones y, sus objetivos. Así pues, se entiende entonces que la productividad en el trabajo no sólo depende de un factor, sino de las habilidades de los individuos y del ambiente de trabajo presente en la organización, así como de la motivación para desempeñarse en la misma.

## REVISIÓN LITERARIA

La industria electrónica es una de las industrias de mayor dinamismo a nivel mundial y se encuentra estrechamente vinculada a la continua innovación y al desarrollo de nuevas tecnologías de vanguardia contribuyendo, de manera relevante, al desarrollo económico y social de los países con alta participación. A nivel mundial, se transformó en un sector altamente globalizado y estratégico ya que su participación en los procesos de producción y contenido de los productos fabricados en otros sectores es cada vez mayor. Tal es el caso de la industria automotriz, la de electrodomésticos, instrumentos de medición, maquinaria productiva, equipo médico, equipo fotográfico y de fotocopiado e, incluso, juguetes; su constante y rápida evolución genera externalidades positivas que permiten impulsar continuamente la productividad de las empresas. En la actualidad, la industria electrónica opera en un mercado altamente globalizado y cada vez más especializado; por tanto, las empresas deben competir fuertemente a fin de encontrar los medios que les permitan satisfacer las necesidades de los clientes quienes –de más está decir- cada vez son más exigentes; en consecuencia, los países sedes de las grandes inversiones son aquellos capaces de ofrecer las condiciones que las empresas requieren a través –por mencionar- de la promoción de políticas agresivas. (DGIPAT, 2013).

La industria electrónica mundial creció a tasas elevadas en las últimas décadas y se espera que en el mediano plazo, aunque su crecimiento bajará, lo hará al doble que el ritmo del PIB mundial. En 2012 la producción global de electrónicos fue de 3,432 miles de millones de dólares (mmd). Se estima que para el 2020 el valor de la producción alcance un monto de 5,571 mmd, con una Tasa Media de Crecimiento Anual (TMCA) de 6.2% para el periodo de 2012-2020. (PROMEXICO, 2013). El subsector con mayor producción fue el de semiconductores (1,033 mmd) aunque con la menor tasa de crecimiento (TMCA 2012-2020: 1.0%) de la industria, a diferencia del subsector de audio y video el cual obtuvo la menor producción (426 mmd) con la mayor tasa de crecimiento (TMCA 2012-2020: 9.8%). (PROMEXICO, 2013). Actualmente, la industria electrónica opera en un mercado altamente globalizado y cada vez más especializado, por lo cual las empresas deben competir fuertemente a fin de encontrar los medios que les permitan satisfacer las

necesidades de los clientes, quienes -de más está decir- cada vez son más exigentes y, en consecuencia, los países sedes de las grandes inversiones son aquellos capaces de ofrecer las condiciones que las empresas requieren a través -y, sólo por mencionar- de la promoción de políticas agresivas. (DGIPAT, 2013). La industria electrónica captó 5,493 millones de dólares por Inversión Extranjera Directa (IED) del 2007 al 2012, de los cuales, 78.8% se canalizó en cinco estados, de acuerdo con datos de la Dirección General de Industrias Pesadas y de Alta Tecnología de la Secretaría de Economía. Se trata de Jalisco, el cual concentró 19.8%; Estado de México, con 17.7%; Chihuahua, con 17.3%; Baja California, con 13.4%, y Tamaulipas, con 10.6 por ciento. (DGIPAT, 2013).

Los estados que participan en esta industria se han especializado en algún subsector: Jalisco lo ha hecho en equipos de cómputo; Chihuahua, en equipo de video y telecomunicaciones; Baja California, en circuitos, inductores, conectores, tableros electrónicos, televisores y celulares; el Estado de México, en telecomunicaciones, y Tamaulipas produce también televisores, equipo de cómputo y teléfonos celulares. (Ramírez, 2013) Debemos estar conscientes de que los tiempos cambian y la competencia por el mercado, en consecuencia, modifica los patrones para retener al capital humano, capacitarlo, desarrollar sus habilidades en pos -desde luego- de lograr las metas de producción y productividad que se traduzcan en ventas y números negros. (Jaramillo, 2011). Hoy por hoy, en el ámbito de recursos humanos, la motivación se convierte en una herramienta útil para contrarrestar el decremento de la productividad, el desinterés del trabajo y la aparición de conflictos interpersonales e intergrupales.

La motivación es un concepto fundamental explicativo relacionado con él "por qué" del comportamiento. Los organismos experimentan, constantemente, necesidades o deseos que les impulsan a actuar. Cuando un individuo se ve impedido a alcanzar una meta o evitar alguna consecuencia indeseable, entonces tenemos evidencia de necesidad de motivación. Así pues, para alcanzar mejores niveles de productividad se requiere que los empleados deseen hacer el trabajo (motivación), posean la capacidad para hacer el trabajo (habilidad) y, cuenten con los recursos necesarios (materiales, métodos, equipo, etc.), para poder realizarlo. De esta manera, la importancia del proceso de motivación radica en volver perceptible la deficiencia en la satisfacción de la necesidad que experimentan los trabajadores, y de cómo buscan maneras de satisfacerla, dando lugar a la elección de un comportamiento específico que va dirigido a una meta y que, por ende, en ocasiones afecta el alcance de la misma.

La motivación es una actuación dirigida hacia un objetivo con un fin en particular, lo cual nos da como resultado la satisfacción. Podemos describir a la motivación como una variable por demás compleja en la que intervienen aspectos conscientes, inconscientes, cognitivos y afectivos: una variable que imprime fuerza y direccionalidad al comportamiento humano. La palabra motivación se deriva del latín moveré, que significa, mover. Así como también tiene su raíz en el vocablo latín motum, variación de moveré que significa mover, de donde también se derivan las palabras móvil, motor, emoción y terremoto. Robbins (2005), menciona que la motivación es la voluntad de ejercer altos niveles de esfuerzos hacia las metas organizacionales, condicionados por la habilidad del esfuerzo de satisfacer alguna necesidad individual como la motivación general que concierne al esfuerzo hacia cualquier meta.

La motivación del empleado es fundamental porque es él quien realiza los procedimientos; es quien mejor conoce su puesto de trabajo y la tecnología que utiliza. Hacer partícipes a los trabajadores de un plan ó, de una meta de productividad, es un paso importante para lograr que se alcancen los propósitos de la organización. Es decir, mantener motivados a los trabajadores hace que ellos trabajen por y para la empresa. De igual forma, destaca la cercanía y el sentido de gratitud que ahí se despierta ya que en ella han crecido puesto que les han ayudado a salir adelante, han pensado en sus familias y se les ha brindado estabilidad. Ahora bien, para que la motivación del personal desencadene en productividad en una empresa – independientemente del tamaño de la misma- hay varios puntos relevantes a considerar, entre los cuales

encontramos: Tratar a cada empleado como persona, acompañarlo en el desarrollo de su plan de vida: brindarle flexibilidad en los horarios y permisos para cumplir con compromisos académicos.

Mejorar las condiciones laborales ofreciendo espacios de trabajo adecuados y fortalecer sus competencias (evaluación, seguimiento, plan de capacitación). Integración emocional y mental de cada equipo de trabajo con la organización: escuchar sus ideas y propuestas para que los empleados tengan la oportunidad de participar en la toma de decisiones. nDesarrollar sentido de compromiso: este permite ver que el crecimiento de la organización influye directamente en la prosperidad personal. Ofrecer reconocimientos a las personas cuando sea necesario: ejemplo de ellos son los memorandos de reconocimiento, permisos remunerados, bonificación si el cumplimiento de objetivos financieros lo permite, detalles sencillos en fechas especiales, entre otros.

Sin duda alguna, todos estos puntos resultan por demás importantes, sin embargo, en lo que refiere a compromiso y sentido de pertenencia de los empleados hacia la empresa, se debe tener presente que estos son factores tan valiosos que pueden llegar a marcar la diferencia, incluso, con respecto a los competidores. (Jaramillo, 2011) Con base en lo anterior, se entiende entonces que el compromiso del empleado no se limita a la satisfacción individual con el trabajo sino que, también, tiene un vínculo con el desempeño organizacional constituyendo con ello, su característica diferencial. Así pues, podemos decir que la voluntad de permanencia de un empleado en la empresa y el esfuerzo discrecional que está dispuesto a hacer (dar un poco más: el extra), dependerá de la percepción que tiene acerca de lo que recibe en su trabajo. En ese sentido, cada vez es más frecuente observar que la cultura organizacional se constituye en un nuevo paradigma y, por lo tanto, en una interpretación diferente de la organización que permite su comprensión desde otra perspectiva. Cabe mencionar que el concepto de “compromiso” se revitaliza a raíz de los procesos de globalización y que, por consecuencia, se desarrolla un nuevo modelo tecno-económico, basado en el conocimiento, la tecnología y la información.

En un enfoque realista, el considerar a la gestión del compromiso como un valor intangible cuyos efectos repercuten directamente en los principales valores tangibles de la empresa; es decir: la productividad, desempeño, ausentismo, rotación, etc., representa -o debiera representar- el centro de atención, de toda organización. (Vázquez, 2010) Constantemente se escucha que uno de los mejores predictores del desempeño y de la contribución del capital humano en la empresa es el compromiso organizacional. Sin embargo, entender que el gestionar dicho compromiso significa implantar acciones y herramientas útiles con la intención de conseguir una fuerza laboral con un alto grado de rendimiento y de compromiso con el proyecto de empresa, representa tarea fundamental para la organización.

Algunos estudios señalan que el sentido de compromiso conforma el ciento por ciento del desempeño del empleado y que, además, representa el 70% del funcionamiento de la empresa (Jaramillo, 2011). Otros más, aseguran que el compromiso que un empleado desarrolle frente a la compañía es una gran ayuda para el logro de las tareas individuales y de los objetivos de la organización. Lo que es seguro es que, la retroalimentación del desempeño de los empleados –por favorable o negativa que esta resulte-, puede llegar a provocar que los empleados hagan ajustes en la actitud hacia el trabajo, originando esto una percepción distinta de su desempeño. Con frecuencia, la productividad sobresaliente que es recompensada en forma equitativa puede conducir a la satisfacción del empleado y a su sentir de compromiso con la organización, siendo a su vez esta percepción la que genera una actitud positiva hacia el trabajo que, generalmente, se traduce en mayor productividad provocando en consecuencia una espiral de satisfacción creciente. Considerando el punto anterior, se puede decir que los empleados que no se identifican con lo que hacen; que no se identifican con la empresa, que hablan mal de los jefes o del producto, se convierten en líderes negativos y, peor aún, se convierten en multiplicadores de una mala imagen de la organización. Por el contrario, si un trabajador está convencido que la compañía es buena y que le da beneficios, es una persona que realmente luchará en pro de las metas de la empresa, sumándose al entender de que lo que necesitan las organizaciones es que su fuerza laboral esté unida y trabaje en equipo. (Jaramillo, 2011).



Se debe tener presente que algunas de las estrategias a considerar por parte de la organización, a fin de mejorar los índices de calidad y de productividad -entre otros indicadores-, dependerán de la gente que trabaja en las mismas. Por tanto, la habilidad de motivar a los empleados para conseguir la mejora en cualquiera de los rubros que así le requiera la empresa radicarán -en gran medida- en el entendimiento del comportamiento humano ante una relación laboral. El nivel y el tipo de compromiso de los empleados inciden tanto en la voluntad de permanencia como en el esfuerzo que el empleado está dispuesto a hacer para aumentar su esfuerzo y nivel de contribución en la organización.

Diferentes estudios ponen de manifiesto que las empresas con trabajadores muy comprometidos tienen una media del 29% de mayor beneficio, un 50% más de clientes leales y un 44% más de posibilidades de dar la vuelta a unos resultados negativos que las empresas con trabajadores menos involucrados / satisfechos. (Jaramillo, 2011). Por lo tanto Robbins (2005), define el compromiso como una actitud que se expresa como el vínculo psicológico del empleado hacia la empresa, lo cual hace que sea poco probable que el empleado abandone la organización. Este vínculo psicológico se puede alcanzar mediante tres componentes: Compromiso afectivo. (Deseo) identificación psicológica del colaborador con los valores y la filosofía de la empresa. El empleado muestra fuerte convicción y aceptación de los objetivos y valores de la organización, disposición de ejercer un esfuerzo en beneficio de la organización, preocupación por los problemas de la empresa y fuerte deseo de permanecer en ella.

Compromiso de continuidad, (Necesidad) el apego que tiene el trabajador con la empresa es de carácter material. Su continuidad depende de la percepción que tiene en relación con lo que recibe del trabajo, los costes personales que le supone el trabajo y los costes añadidos al abandono de la empresa (estado Civil, hijos, edad o tiempo trabajado en la organización, nivel educativo, capacitación, estado del mercado laboral). Compromiso normativo. (Moral) sentimiento de lealtad a la empresa motivado por presiones de tipo cultural o familiar. Así entonces, queda claro que en la actualidad, no sólo los recursos financieros, tecnológicos o materiales habrán de representar los valores de una compañía; sino que por el contrario, elementos como la información, la comunicación y la gente deben hacer parte de las fortalezas de la organización. Finalmente, podemos decir que, en muchas ocasiones, la ventaja comparativa estará personificada por los trabajadores y, ante todo, por el grado de compromiso, profesionalismo y pertenencia que tengan hacia la compañía, sus operaciones y objetivos.

Para efectos de realizar la presente investigación se utilizara el Instrumento de medición *Work Environment Scale*(WES) de Moos (1974) que contempla las siguientes dimensiones: a) Implicación. Esta dimensión mide hasta qué punto los empleados se sienten implicados en su trabajo. b) Cohesión. Esta dimensión se basa en las relaciones de amistad y apoyo en que viven los trabajadores entre sí. c) Apoyo. Esta dimensión se refiere al apoyo y el estímulo que da la dirección a sus empleados. d) Autonomía. Este factor se refiere al grado en que la organización anima a sus trabajadores a ser autónomos y a tomar sus decisiones. e) Organización. Este elemento se refiere al punto en que el clima estimula la planificación y la eficacia en el trabajo. f) Presión. Esta dimensión se basa en la presión que ejerce la dirección sobre los empleados para que se lleve a cabo el trabajo. g) Claridad. Esta dimensión mide hasta qué punto los reglamentos y las políticas se explican claramente a los trabajadores. h) Control. Este factor se refiere a los reglamentos y a las presiones que puede utilizar la dirección para controlar a los empleados. i) Innovación. Este rasgo mide la importancia que la dirección puede dar al cambio y a las nuevas formas de llevar a cabo el trabajo. j) Comodidad. Esta dimensión hace referencia a los esfuerzos que realiza la dirección para crear un ambiente físico sano y agradable para sus empleados.

## MÉTODO

Mediante técnicas específicas es posible medir la motivación del personal de una empresa en un determinado tiempo y lugar. En este proyecto se aplica el modelo *Work Environment Scale* (WES) para

medir la motivación de personal en una empresa dedicada al ensamble de productos electrónicos. El enfoque de este estudio es de tipo cuantitativo, con un alcance descriptivo y correlacional. El diseño es no experimental y de corte transversal.

### Justificación

El proceso de motivación en el que los trabajadores experimentan la deficiencia en la satisfacción de una necesidad, y de cómo buscan maneras de satisfacerla, dando lugar a la elección de un comportamiento específico que va dirigido a una meta, representan la justificación del presente trabajo de investigación. Se pretende corroborar el hecho de que para determinar el sentido de compromiso como estrategia de la motivación en el Sector industrial de Tijuana, Baja California, México, se requiere que los empleados deseen hacer el trabajo, es decir que se encuentren motivados, que tengan la capacidad y habilidad para hacer el trabajo contando con los recursos necesarios tales como materiales, métodos y equipo para poder realizarlo.

### Muestra

Se realizará un censo a 77 empleados, en los distintos departamentos en relación al número total de empleados de la empresa Electric S.A. de C.V. en la ciudad de Tijuana, Baja California, México. A los empleados se les aplicará un cuestionario de 36 preguntas para identificar el sentido de compromiso como estrategia de la motivación, utilizando el instrumento *Work Environment Scale* (WES) de Moos (1974), utilizando una escala de *lickert*. Se elaboró una base de datos en SPSS y se están aplicando las encuestas para realizar la prueba piloto y validar el instrumento a través del *alpha de cronbach*. Una vez validado el instrumento se iniciará con las encuestas a todos los sujetos de estudio y posteriormente se realizará el respectivo análisis y su interpretación. Se procederá con la realización de los cuadros y gráficos que permitirán determinar el sentido de compromiso como estrategia de la motivación en el Sector industrial de Tijuana, Baja California, México

### Objetivo General

Determinar el sentido de compromiso como estrategia de la motivación en el Sector industrial de Tijuana, Baja California, México

### Objetivo Específico

Determinar si la implicación, cohesión, apoyo, autonomía, organización, presión, claridad, control, innovación y comodidad inciden en el sentido de compromiso como estrategia de la motivación en el Sector industrial de Tijuana, Baja California, México.

## **RESULTADOS**

Hasta el momento la investigación se encuentra en proceso como se menciona anteriormente en el apartado del método encontrándose en la fase de las encuestas para validar el instrumento, por lo tanto se elaboró una base de datos en SPSS a través del *alpha de cronbach*. Una vez validado el instrumento se iniciará con las encuestas a todos los sujetos de estudio y posteriormente se realizará el respectivo análisis y su interpretación. Se procederá con la realización de los cuadros y gráficos que permitirán determinar el sentido de compromiso como estrategia de la motivación en el Sector industrial de Tijuana, Baja California, México.

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# RESPONSABILIDAD DEL AUDITOR ANTE EL FRAUDE EMPRESARIAL

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## RESUMEN

*Este trabajo se centra en observar la responsabilidad del auditor frente al fraude, teniendo en cuenta el modo en que las NIAs se ocupan de ello. El método es el estudio de las NIAs que regulan la responsabilidad del auditor frente al fraude. La conclusión fundamental es que los auditores deben incrementar su trabajo, y documentar muchos más aspectos, de los que generalmente recoge, para cumplir correctamente con lo establecido en la NIA 240.*

**PALABRAS CLAVE:** Delito, Auditoría, NIA

## AUDITOR'S RESPONSIBILITY TO CORPORATE FRAUD

### ABSTRACT

*This paper focuses on observing the auditor's responsibility to fraud, given how the ISAs deal with it. The method is the study of ISAs governing auditor liability against fraud. The key finding is that auditors should increase its work, and document many more aspects of which generally collected to properly fulfill the provisions of ISA 240.*

**JEL:** M42

**KEYWORDS:** Crime, Auditing, NIA

## INTRODUCCIÓN

La responsabilidad del auditor frente al fraude empresarial ha sido uno de los temas más controvertidos que han acaecido en la historia de la auditoría de cuentas, tanto para la profesión de auditoría como para los usuarios de la información contable (Benau y Maestro, 2012: 46). El denominador común de los escándalos financieros (Enron, Parmalat,...) es la utilización de prácticas contables destinadas a falsear los resultados del negocio, acompañados por informes limpios. La responsabilidad del auditor ante el fraude se ha visto modificado por las modificaciones en algunas normas técnicas de auditoría (Normas Internacionales de Auditoría- NIA) emitidas por la IAASB (*International Auditing and Assurance Standards Board*), de la IFAC (*International Federation of Accountants*). Las NIA tienen una estructura determinada, integrada por las secciones: «Introducción», «Objetivo», «Definiciones», «Requerimientos» y «Guía de aplicación y otras anotaciones explicativas». Las NIAs que se ocupan de la responsabilidad del auditor ante el fraude es la 240, aunque hay que tener en cuenta su complemento en la 200 y 720. La Norma Internacional de Auditoría (NIA) 240, “Responsabilidades del auditor en la auditoría de estados financieros con respecto al fraude”, es la norma fundamental que se ocupa de las responsabilidades que tiene el auditor con respecto al fraude en la auditoría de estados financieros.

### Rasgos Definitorios

La NIA 240 recoge algunos aspectos novedosos: Pone al fraude en el centro de la actuación del auditor, Establece un nuevo concepto de fraude

Establece un nuevo objetivo del trabajo del auditor frente al fraude, Establece la presunción de riesgo de fraude relativo al reconocimiento de ingresos, Establece el concepto de riesgo significativo, Obliga a establecer procedimientos de valoración del riesgo y de actividades relacionadas para conocer mejor el sistema de control interno de la entidad y su entorno, Obliga al auditor a identificar y valorar los riesgos de incorrección material debida a fraude, Obliga a realizar una discusión entre los miembros del equipo del encargo poniendo especial énfasis en como los estados financieros pueden estar expuestos a incorrecciones materiales debidas a fraudes. La discusión entre los miembros del equipo del encargo debe servir para que los miembros más del equipo del encargo puedan compartir sus conocimientos sobre cómo los estados financieros pueden estar expuestos a incorrecciones materiales; igualmente puede ayudar al auditor a escoger los miembros del equipo del encargo que aplicarán determinados procedimientos de auditoría. El objetivo es que esta discusión sea un buen método para reforzar la detección de los fraudes entre los miembros del equipo, y una buena oportunidad para que los miembros menos experimentados puedan aprender y compartir experiencias con aquellos que tienen una mayor experiencia en la materia y poder aplicar de este modo los conocimientos adquiridos en futuras auditorías.

Obliga a documentar más información en los papeles de trabajo: control interno, evaluación del riesgo, monitorización, información y comunicación, y actividades de control, Obliga a realizar pruebas sobre los asientos del libro diario, Obliga a realizar entrevistas con Dirección, Administradores/Consejeros, Auditoría interna y otros, Obliga a solicitar manifestaciones específicas a la Dirección.

La NIA 240 conceden una mayor importancia a la detección de incorrecciones cuando detalla el papel del auditor como responsable de la detección del fraude y errores significativos y lo vincula a la obtención de una seguridad razonable de que los estados financieros en su conjunto estén libres de incorrecciones materiales debido a fraude o error. Al incluir el término seguridad razonable (“...un nivel de seguridad alto, aunque no absoluto) está dejando claro que el auditor no es responsable de encontrar todas las incorrecciones que se hayan podido cometer en los estados financieros de la entidad auditada debido a la existencia del riesgo inherente a toda auditoría. El concepto generalizado de fraude no es equivalente al contemplado en la NIA 240. La definición de la RAE presenta tres acepciones sobre un mismo término: (a) Acción contraria a la verdad y a la rectitud, que perjudica a la persona contra quien se comete, (b) Acto tendente a eludir una disposición legal en perjuicio del Estado o de terceros, y (c) Delito que comete el encargado de vigilar la ejecución de contratos públicos, o de algunos privados, confabulándose con la representación de los intereses opuestos. Por su parte, la consideración de fraude de la NIA 240 se limita exclusivamente a dos hechos. Desde el punto de vista del auditor, son relevantes dos tipos de incorrecciones intencionadas: Información financiera fraudulenta:

manipulación, falsificación o alteración de registros contables o documentación soporte.  
omisión intencionada de hechos, transacciones o información; y  
aplicación intencionada errónea de algunos principios contables

*Apropiación indebida de activos:* La definición de la NIA es mucho más concreta. Deja fuera de su ámbito gran parte del posible fraude ocupacional (el que afecta a la empresa por parte de su propio personal), que es el que intenta regular. No incluye como relevante el tercer grupo del fraude ocupacional, definido por el ACFE: la Corrupción. Este organismo considera que existe corrupción cuando un empleado o un miembro de la organización hace un uso incorrecto de su influencia en una transacción mercantil de una manera ilegal y en contra de su deber hacia la organización para obtener un beneficio ilícito de manera directa o indirecta (ACFE: 2013). Por tanto, la definición de la NIA excluye Conflictos de intereses, Sobornos, Regalos ilegales y Extorsión económica.

Como base para la opinión del auditor, las NIA requieren que el auditor obtenga una seguridad razonable de que los estados financieros en su conjunto están libres de incorrección material, debida a fraude o error. Las NIA requieren que el auditor aplique su juicio profesional y mantenga un escepticismo profesional durante la planificación y ejecución de la auditoría y, entre otras cosas que identifique y valore los riesgos de incorrección material, debida a fraude o error, basándose en el conocimiento de la entidad y de su entorno, incluido el control interno de la entidad. Para la NIA 240, el auditor no es responsable de determinar si se ha producido fraude; el auditor es responsable de aplicar unos procedimientos para afirmar que no hay fraudes significativos. Lo que es indudable es que la nueva legislación establece un procedimiento de auditoría más amplio, que supondrá más carga de trabajo para el profesional auditor.

### Características del Fraude

Las incorrecciones en los estados financieros pueden deberse a fraude o error. El factor que distingue el fraude del error es que la acción subyacente que da lugar a la incorrección de los estados financieros sea o no intencionada (NIA 240: párrafo 2). Los errores son, por tanto, involuntarios errores aritméticos o de transcripción en los registros y datos contables, inadvertencia o interpretación incorrecta de hechos, o la aplicación incorrecta de principios y normas contables. La NIA 240 se centra exclusivamente en el fraude. Aunque “fraude” es un concepto jurídico amplio, a los efectos de las NIA al auditor le concierne el fraude que da lugar a incorrecciones materiales en los estados financieros. Para el auditor son relevantes dos tipos de incorrecciones intencionadas: las incorrecciones debidas a información financiera fraudulenta y las debidas a una apropiación indebida de activos. Aunque el auditor puede tener indicios o, en casos excepcionales, identificar la existencia de fraude, el auditor no determina si se ha producido efectivamente un fraude desde un punto de vista legal (NIA 240: párrafo 3). Los párrafos A1-A6 analizan las características del fraude. El fraude, ya consista en información financiera fraudulenta o en apropiación indebida de activos, conlleva la existencia de (a) un incentivo o un elemento de presión para cometerlo, así como la (b) percepción de una oportunidad para llevarlo a cabo y (c) cierta racionalización del acto.

Puede existir un incentivo o un elemento de presión para proporcionar información financiera fraudulenta cuando la dirección está presionada, desde instancias internas o externas a la entidad, para alcanzar un objetivo previsto (y quizá poco realista) de beneficios o de resultado financiero, especialmente cuando las consecuencias de no alcanzar los objetivos financieros pueden ser significativas para la dirección. Del mismo modo, algunas personas pueden verse incentivadas a realizar una apropiación indebida de activos, por ejemplo, por el hecho de vivir por encima de sus posibilidades. La percepción de una oportunidad para cometer fraude puede darse cuando una persona considera que el control interno puede eludirse; por ejemplo, por encontrarse esa persona en un cargo de confianza o porque conoce deficiencias específicas en el control interno. Las personas pueden llegar a racionalizar la comisión de un acto fraudulento. Algunas personas tienen una actitud, un carácter o un conjunto de valores éticos que les permiten cometer un acto deshonesto de forma consciente e intencionada. Pero, también personas que en otra situación serían honestas, pueden cometer fraude en un entorno que ejerza suficiente presión sobre ellas.

### Información Financiera Fraudulenta

La información financiera fraudulenta implica incorrecciones intencionadas, incluidas omisiones de cantidades o de información en los estados financieros con la intención de engañar a los usuarios de estos. Esto puede ser consecuencia de intentos de la dirección de manipular los resultados para engañar a los usuarios de los estados financieros influyendo en su percepción de los resultados y de la rentabilidad de la entidad. Dicha manipulación de los resultados puede empezar por acciones pequeñas o indebidos ajustes de las hipótesis y cambios en los juicios de la dirección. Los elementos de presión y los incentivos pueden llevar a que estas acciones aumenten hasta el punto de dar lugar a información financiera fraudulenta. Una

situación así puede producirse cuando la dirección, debido a las presiones a las que está sometida para cumplir las expectativas del mercado, o al deseo de maximizar una remuneración basada en resultados, adopta, de forma intencionada, posturas que dan lugar a información financiera fraudulenta mediante la introducción de incorrecciones materiales en los estados financieros. En algunas entidades, la dirección puede estar motivada para infravalorar los resultados en una cantidad material a fin de minimizar los impuestos, o sobrevalorarlos con el objetivo de obtener financiación bancaria (NIA 240: párrafo A2). La información financiera fraudulenta puede lograrse mediante (NIA 240: párrafo A3):

La manipulación, la falsificación o la alteración de los registros contables o de la documentación de soporte a partir de los cuales se preparan los estados financieros.

El falseamiento o la omisión intencionada de hechos, transacciones u otra información significativa en los estados financieros.

La aplicación intencionadamente errónea de principios contables relativos a cantidades, a la clasificación, a la forma de presentación o la revelación de la información.

La información financiera fraudulenta a menudo implica que la dirección eluda controles. La dirección puede cometer fraude eludiendo los controles mediante la utilización de técnicas como las siguientes (NIA 240: párrafo A4):

*Registrando asientos ficticios en el libro diario, especialmente en fechas cercanas al cierre de un periodo contable, con el fin de manipular los resultados operativos o lograr otros objetivos. Ajustando indebidamente algunas hipótesis y cambiando los juicios en que se basa la estimación de saldos contables. Omitiendo, anticipando o difiriendo el reconocimiento en los estados financieros de hechos y transacciones que han ocurrido durante el periodo. Ocultando, o no revelando, hechos que podrían afectar a las cantidades registradas en los estados financieros. Realizando transacciones complejas de forma que falseen la situación financiera o los resultados de la entidad. Alterando los registros y las condiciones relativos a transacciones significativas e inusuales.*

#### Apropiación Indevida

La apropiación indebida de activos implica la sustracción de los activos de una entidad. A menudo, se realiza por empleados en cantidades relativamente pequeñas. Sin embargo, la dirección también puede estar implicada, al tener, generalmente, una mayor capacidad para disimular u ocultar las apropiaciones indebidas de forma que sean difíciles de detectar. La apropiación indebida de activos puede lograrse de diversas formas, entre otras (NIA 240: párrafo A5):

Mediante una malversación de ingresos (por ejemplo, apropiación indebida de ingresos procedentes de cuentas a cobrar o desvío de importes recibidos por cuentas canceladas contablemente hacia cuentas bancarias personales), Por medio de la sustracción de activos físicos o de propiedad intelectual (por ejemplo, sustracción de existencias para uso personal o para su venta; sustracción de material de desecho para su reventa; colusión con la competencia al revelar datos tecnológicos a cambio de un pago). Haciendo que una entidad pague por bienes o servicios que no ha recibido (por ejemplo, pagos a proveedores ficticios, pago por los proveedores de comisiones ilegales a los agentes de compras de la entidad a cambio de sobrevalorar los precios, pagos a empleados ficticios), Utilizando los activos de la entidad para uso personal (por ejemplo, como garantía de un préstamo personal o de un préstamo a una parte vinculada). La apropiación indebida de activos, a menudo, va acompañada de registros o documentos falsos o que inducen a error, a fin de ocultar que los activos han desaparecido.

### Responsabilidad En la Prevención y Detección del Fraude

Los responsables del gobierno de la entidad y la dirección son los principales responsables de la prevención y detección del fraude. Es importante que la dirección, supervisada por los responsables del gobierno de la entidad, ponga gran énfasis en la prevención del fraude, lo que puede reducir las oportunidades de que éste se produzca, así como en la disuasión de dicho fraude, lo que puede persuadir a las personas de no cometer fraude debido a la probabilidad de que se detecte y se sancione. Esto implica el compromiso de crear una cultura de honestidad y comportamiento ético, que puede reforzarse mediante una supervisión activa por parte de los responsables del gobierno de la entidad. La supervisión por los responsables del gobierno de la entidad incluye prever la posibilidad de elusión de los controles o de que existan otro tipo de influencias inadecuadas sobre el proceso de información financiera, tales como intentos de la dirección de manipular los resultados con el fin de influir en la percepción que de ellos y de la rentabilidad de la empresa tengan los analistas (NIA 240: párrafo 4).

### Responsabilidad del Auditor

El auditor que realiza una auditoría es responsable de la obtención de una seguridad razonable de que los estados financieros considerados en su conjunto están libres de incorrecciones materiales debidas a fraude o error. Debido a las limitaciones inherentes a una auditoría, existe un riesgo inevitable de que puedan no detectarse algunas incorrecciones materiales en los estados financieros, incluso aunque la auditoría se haya planificado y ejecutado adecuadamente (NIA 200: párrafo A51). Como se indica en la NIA 200 (párrafo A51), los posibles efectos de las limitaciones inherentes son especialmente significativos en el caso de incorrecciones debidas a fraude. El riesgo de no detectar incorrecciones materiales debidas a fraude es mayor que el riesgo de no detectar las que se deben a error. Esto se debe a que el fraude puede conllevar planes sofisticados para su ocultación, tales como la falsificación, la omisión deliberada del registro de transacciones o la realización al auditor de manifestaciones intencionadamente erróneas. Dichos intentos de ocultación pueden ser aún más difíciles de detectar cuando van acompañados de colusión (pacto ilícito entre dos personas para perjudicar a un tercero). La colusión puede inducir al auditor a considerar que la evidencia de auditoría es convincente, cuando, en realidad, es falsa.

La capacidad del auditor para detectar un fraude depende de factores tales como la pericia del que lo comete, la frecuencia y el alcance de la manipulación, el grado de colusión, la dimensión relativa de las cantidades individuales manipuladas y el rango jerárquico de las personas implicadas. Si bien el auditor puede ser capaz de identificar la existencia de oportunidades potenciales de cometer un fraude, puede resultarle difícil determinar si las incorrecciones en aspectos en los que resulta necesario ejercer el juicio, tales como las estimaciones contables, se deben a fraude o error (NIA 240: párrafo 6). Por otra parte, el riesgo de que el auditor no detecte una incorrección material debida a fraude cometido por la dirección es mayor que en el caso de fraude cometido por empleados, porque la dirección normalmente ocupa una posición que le permite, directa o indirectamente, manipular los registros contables, proporcionar información financiera fraudulenta o eludir los procedimientos de control diseñados para prevenir que otros empleados cometan fraudes de ese tipo (NIA 240: párrafo 7).

En el proceso de obtención de una seguridad razonable, el auditor es responsable de mantener una actitud de “escepticismo profesional” durante toda la auditoría, teniendo en cuenta la posibilidad de que la dirección eluda los controles y reconociendo el hecho de que los procedimientos de auditoría que son eficaces para la detección de errores pueden no serlo para la detección del fraude. Los requerimientos de la NIA 240 se han diseñado para facilitar al auditor la identificación y valoración de los riesgos de incorrección material debida a fraude, así como el diseño de procedimientos destinados a detectar dicha incorrección (NIA 240: párrafo 8).



## CONCLUSIONES

Para aplicar correctamente la NIA 240, los auditores deben incrementar su trabajo, y documentar muchos más aspectos de los que generalmente recoge:

Pone al fraude en el centro de la actuación del auditor, Establece un nuevo concepto de fraude Establece un nuevo objetivo del trabajo del auditor frente al fraude , Establece la presunción de riesgo de fraude relativo al reconocimiento de ingresos, Establece el concepto de riesgo significativo, Obliga a establecer procedimientos de valoración del riesgo y de actividades relacionadas para conocer mejor el sistema de control interno de la entidad y su entorno, Obliga al auditor a identificar y valorar los riesgos de incorrección material debida a fraude, Obliga a documentar más información en los papeles de trabajo: control interno, evaluación del riesgo, monitorización, información y comunicación, y actividades de control, Obliga a realizar pruebas sobre los asientos del libro diario, Obliga a realizar entrevistas con Dirección, Administradores/Consejeros, Auditoría interna y otros, Obliga a solicitar manifestaciones específicas a la Dirección, Obliga a realizar una discusión entre los miembros del equipo del encargo poniendo especial énfasis en cómo los EF pueden estar expuestos a incorrecciones materiales debidas a fraudes , Especial relevancia tienen dos aspectos: la conciliación con los programas de prevención de delitos y la discusión entre los miembros del equipo de auditoría. En primer lugar, es necesario que las NIAs definan cómo se complementan, tanto para el negocio de la auditoría, como para la actuación del auditor, los “programas de autorregulación corporativa para prevenir el delito”.

En segundo lugar, la discusión entre los miembros del equipo del encargo debe servir para que los miembros del equipo del encargo puedan compartir sus conocimientos sobre cómo los EF pueden estar expuestos a incorrecciones materiales; igualmente puede ayudar al auditor a escoger los miembros del equipo del encargo que aplicarán determinados procedimientos de auditoría. El objetivo es que esta discusión sea un buen método para reforzar la detección de los fraudes entre los miembros del equipo, y una buena oportunidad para que los miembros menos experimentados puedan aprender y compartir experiencias con aquellos que tienen una mayor experiencia en la materia y poder aplicar de este modo los conocimientos adquiridos en futuras auditorías.

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# POTENCIALIDAD PARA QUE LOS BUQUES DE ULTIMA GENERACION ATRAQUEN EN EL PUERTO DE MANZANILLO COLIMA

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## RESUMEN

*El proyecto de investigación que se presenta tiene como objeto de investigación determinar la potencialidad para el atraque de buques de última generación en el Puerto de Manzanillo, Colima. Se enfoca en el potencial con el que cuenta el puerto para recibir buques portacontenedores de última generación, con la finalidad de conocer si el puerto de Manzanillo Colima cuenta con las expectativas necesarias para poder formar parte de las rutas de estos buques. Se efectuó una investigación de campo encuestando a empresas, tales como: agencias aduanales, líneas navieras y terminales especializadas con movimiento de carga a través de contenedores que son las que más intervienen en el proceso. Con esta investigación se logró identificar y analizar las principales ventajas y desventajas con las que cuenta el puerto para el atraque de los buques de última generación. Los principales hallazgos encontrados son que el calado será un impedimento para el atraque de estos buques, la ineficiencia en el despacho aduanero y la falta de almacenamiento en el puerto, entre otras problemáticas que se mencionaran dentro del contexto. En consecuencia a los resultados obtenidos se clasificaron alternativas de solución para que buques de última generación puedan atracar en el puerto de Manzanillo Colima en 5 áreas diferentes: 1) infraestructura portuaria, 2) servicios confiables y de calidad de las empresas, 3) impacto económico, 4) daño ecológico, y 5) eficiente despacho de las mercancías.*

**PALABRAS CLAVE:** Potencialidad, Buques, Puerto, Atraque, Contenedor, Carga

## POTENTIAL FOR LAST GENERATION SHIPMENTS TO DOCK IN MANZANILLO COLIMA HARBOUR

### ABSTRACT

*The research project presented it focuses on the potential that the port has for last generation container shipments, in order to know if Manzanillo Colima port has the expectation needed to be part of the maritime routes for that kind of vessels. We made a field research, surveying companies such as custom agencies, steam shipping lines & specialized terminals moving cargo through containers the ones mentioned are the most important inside the processes, with this investigation we can identify and analyze the principal advantages and disadvantages that the port has for docking of last generation shipments. The main results founded that the draft it's an impediment for the berthing of these vessels, the inefficiency in custom clearance and lack of warehouse at the port, among other issues will be mentioned in the context. In consequence of the obtained alternative solutions were classified to let the last generation ships dock in Manzanillo Colima port in five different areas: 1) port infrastructure, 2) reliable and quality services of the companies, 3) economic impact, 4) ecological damage, and 5) efficient clearance of goods.*

**JEL:** D30, F10, M20, N70, R40

**KEY WORDS:** Potentiality, Ships, Harbor, Docking, Container, Load

## INTRODUCCIÓN

La evolución de los buques portacontenedores ha tenido un significativo incremento gracias a la globalización y a las economías de escala, donde es de suma importancia el estar en constante innovación para la satisfacción de las necesidades actuales de crecimiento y competitividad, las principales líneas navieras optan por incrementar el tamaño de los buques para hacerlos más rápidos y con una capacidad mayor de carga, es difícil saber cuál será el tamaño máximo que alcanzarán los buques pero el crecimiento de estos no se detendrá. Siendo que el sector marítimo es de suma importancia para las sociedades modernas y para el comercio internacional, y tomando en cuenta que el transporte marítimo es el más usado para el movimiento de la carga contenerizada entre los países han emergido los principales cambios tecnológicos y organizacionales que internacionalmente tienen gran importancia las economías de escala y la velocidad con que circulan las mercancías y los equipos de transporte, era de esperar que el dinamismo derivado del uso del contenedor impulsara cambios tecnológicos en las características de los buques. La tendencia a la creación de buques de gran tamaño no se ha detenido en la nueva dinámica del transporte marítimo y multimodal, sólo los puertos mayores podrían captar el volumen de carga suficiente para que la operación de tales navíos sea rentable.

En esos puertos se han construido mega terminales, dotados con equipo especializado de alto rendimiento e instalaciones adecuadas para movimientos masivos. En este momento es difícil establecer el tamaño máximo que alcanzarán los buques. Sin embargo, es evidente que la tendencia hacia el gigantismo no se detendrá en el corto plazo. En virtud de lo anterior, solo los puertos que se encuentran debidamente preparados, dotados de las mejores infraestructuras y los mejores servicios portuarios serán tomados en cuenta en las rutas de estos buques. Por ello, es primordial para el puerto de Manzanillo, Colima cumplir con todos los requerimientos que estos buques necesitan para poder atracar en el puerto. El puerto de Manzanillo, Colima es el puerto con más movimiento de carga contenerizada en el país (Administración Portuaria Integral de Manzanillo, 2013) y es importante que las empresas prestadoras de servicio estén dispuestas a invertir para mejorar su infraestructura para la atención de buques de última generación, realizando un análisis y saber si el potencial de crecimiento de Manzanillo será el suficiente para que este sean integrado como puerto de destino en las rutas de los buques de última generación. En relación al movimiento de carga contenerizada que tiene el puerto de Manzanillo, Colima, registrado en los últimos años, este ha tenido un incremento de hasta 20%, tal como señalan los informes 2011 y 2013 de la propia Coordinación General de Puertos y Marina Mercante, dependiente de la Secretaría de Comunicaciones y Transportes; por lo cual es importante resaltar las actividades que realiza la autoridad portuaria para atender ese incremento de mercaderías y el acondicionamientos de espacio para almacenamiento, maniobras y atraques de buques.

## REVISIÓN LITERARIA

El transporte marítimo internacional es un elemento clave sobre el que se sustenta el proceso de globalización económica y comercial. En efecto, buena parte de las innovaciones tendientes a integrar los flujos de mercancías pertenecientes a cadenas productivas crecientemente fragmentadas y dispersas sobre el planeta, se gestaron originalmente “en el mar” y fueron introducidas en el concierto internacional por las grandes empresas navieras del mundo. Esto no es extraño, si se considera que la mayor parte del comercio internacional se realiza por vía marítima. (Martner Peyrelongue & Moreno Martínez, 2001) Los buques de última generación (séptima) son los denominados ULCS, una nueva clase de buques portacontenedores y 400 metros de eslora que con capacidad superior a los 10,000 TEUS; sin embargo, China Shipping Containers Lines ha anunciado que va a aumentar la capacidad de los cinco barcos de 18.400 Teus que tenía contratados con el astillero de Ulsan (Hyundai Heavy Industries), la intención es hacerlos de 19.000 TEUS.

El primero se espera salga en noviembre 2014 y los otros cuatro en el primer trimestre de 2015.(Marmer, 2014) Esencialmente, los puertos continúan cumpliendo la misión de lugar de intercambio, como lo hicieron en los inicios de la navegación, pero el desarrollo del comercio y el progreso tecnológico han multiplicado sus funciones en número y complejidad. (Pontet Ubal & Silva Domingo, 2009) La revolución tecnológica del contenedor y el desarrollo del intermodalismo, ha dado lugar a una de las tendencias más significativas en el transporte marítimo internacional actual. Se trata del acelerado crecimiento del tamaño y la capacidad de carga de los buques. Dado que en el transporte marítimo internacional, las economías de escala y la velocidad con que circulan las mercancías y los equipos de transporte son elementos muy importantes, era predecible esperar que el dinamismo del contenedor empujara un cambio tecnológico en las características de los buques.(Martner Peyrelongue & Moreno Martínez, 2001). De esta manera, en relación con la nueva etapa del pensamiento económico liberal, la evidencia disponible aconseja a los gobiernos que den una alta prioridad al desarrollo y a la modernización de los medios e instalaciones actuales, y que aumenten la orientación comercial de las infraestructuras. En particular, los puertos marítimos deben de contar con unos servicios eficientes, ya que son el vínculo entre los sistemas de tráfico nacional e internacional.(Freire Seoane & González Laxe, 2003) Ciertos y determinados puertos preparados para el transporte multimodal están captando el mayor volumen de tráfico, lo que les ha permitido configurar una nueva función en lo que respecta a las terminales especializadas en el sentido de que poseen equipo e instalaciones adecuadas para el movimiento masivo y especializado de las mercancías.

Freire Soane y González Laxe (2003), en su obra Economía del transporte marítimo ponderan que en la actualidad todos los países tratan de reducir el tiempo muerto de los buques y el de carga y descarga en los puertos, con el fin de alcanzar situaciones competitivas a nivel internacional. Así mismo con la estandarización de los espacios de carga en los buques portacontenedores, facilita las operaciones de carga y descarga, dando más rapidez y menos tiempo de estancia en puerto.(Marí Sagarra, Martín Mallofré, Rodrigo de Larrucea, & De Souza, 2003) La competitividad portuaria subraya las características que derivan de la integración vertical y de las redes portuarias, a la vez que define el papel de los puertos como agentes y como actores complejos. De esta forma, la terminal portuaria responde a un acuerdo de “exclusividad temporal y espacial” que está dirigido a los siguientes objetivos: a) aumenta la responsabilidad de la terminal sobre los requisitos del buque; b) controla un factor exógeno que influye en los tiempos de tránsito en los puertos; c) permite el aumento del tamaño del buque; d) admite mayores economías de escala y mayores densidades para el transportista; y e) promueve ciclo *hub-and-spoke* en lugar de conexiones directas por medio de la colaboración entre compañías estibadoras y entre compañías navieras. (González Laxe, 2008)

## METODOLOGÍA

Para dar inicio a esta investigación es necesario conocer la infraestructura con la que cuenta en la actualidad el puerto de Manzanillo, Colima. El objetivo principal de la mismas es el de proponer estrategias que permitan la Factibilidad de atraque de los buques de última generación en el puerto de Manzanillo, Colima. Luego entonces, surge la siguiente interrogante: ¿Es adecuada la infraestructura con la que cuenta el puerto de Manzanillo, Colima para el atraque de buques de última generación? Al responder esta pregunta se podrá saber si el puerto de Manzanillo cuenta con la infraestructura adecuada para el atraque de buques de última generación. Para poder atender eficientemente a los buques de última generación es necesario conocer la capacidad operativa del puerto para atender el atraque de los mismos, por lo que se genera la siguiente interrogante ¿es adecuada la capacidad laboral con la que se cuenta para la atención de buques de última generación?. Luego de conocer que podrían atracar buques de última generación en el puerto de Manzanillo, Colima; nos surge la siguiente interrogante.

¿Cuál será el impacto económico que resultara del atraque de los buques de última generación en el puerto de Manzanillo, Colima?. La importancia que tiene la preservación del medio ambiente hace indispensable

realizar la siguiente interrogante ¿Cuál sería el daño ecológico que generaría el atraque de buques de última generación en el puerto de Manzanillo, Colima?. Para que sea posible la recepción de buques de última generación es de suma importancia tener un óptimo despacho de mercancías que no entorpezca el flujo de las mismas por lo que es de suma importancia realizar la siguiente pregunta. ¿Qué tan eficientes son las autoridades aduaneras para realizar un ágil despacho de mercancías? Además de lo anterior, podemos citar como objetivos específicos que pretenden cumplirse con la presente investigación, como son: Definir si la infraestructura portuaria de Manzanillo Colima es la adecuada para que los buques de última generación puedan atracar, evaluar la capacidad con la que cuenta el personal que participa en la atención de los buques de última generación, Identificar el impacto económico que traerá consigo el atraque de buques de última generación en el puerto de Manzanillo Colima, y por último, evaluar la eficiencia del despacho aduanero de mercancías en el puerto de Manzanillo, Colima.

La presente investigación tendrá un enfoque mixto, lo que representan un conjunto de procesos sistemáticos, empíricos y críticos de investigación e implican la recolección y el análisis de datos cuantitativos y cualitativos, así como su integración y discusión conjunta, para realizar inferencias producto de toda la información recabada y lograr un mayor entendimiento del fenómeno bajo estudio. (Hernández Sampieri, Fernández Collado, & Baptista Lucio, 2010) Lo anterior, en virtud de que por una parte se recolectan y analizan datos para dar respuestas a las preguntas de investigación planteadas, auxiliándose para lo anterior de la estadística simple y las mediciones numéricas. Y por otro lado se obtiene información a través de análisis documentales.

Por otra parte, se presenta una recolección de datos sin medición numérica para descubrir o afinar preguntas de investigación en el proceso de interpretación. Tomando en cuenta la delimitación de esta investigación que es la ciudad y puerto de Manzanillo y que el tema a investigar se determinó como población a los Agentes Navieros, Agentes Aduanales y Operadoras Portuarias en el municipio de Manzanillo Colima que es de 33 Navieras en base al directorio de la Asociación de Agentes Navieros A. C., así como 130 Agentes Aduanales conforme al directorio de la Asociación de Agentes Aduanales del Puerto de Manzanillo Colima A. C., y 11 operadoras con fundamento en el anexo 22 apéndice 6 de la Ley Aduanera respectivamente sobre la cual se le realizara el estudio estadístico; por lo que se procedió a determinar la muestra conforme a la siguiente fórmula: (Fischer de la Vega & Navarro Vega, 2000)

$$n = \frac{\sigma^2 N p q}{e^2 (N - 1) + \sigma^2 p q}$$

Dónde:

$\sigma = 1.96$

$N =$  total de población

$p = 50\%$

$q = 50\%$

$He = 5\%$

Debido a que existe un campo de investigación amplio para poder obtener la información deseada, se tomaron los datos por separado de las siguientes empresas prestadoras de servicios:

Navieras

$$n = \frac{1.96^2 * 33 * 0.5 * 0.5}{0.05^2 * (33 - 1) + 1.96^2 * 0.5 * 0.5} = 30$$

Agentes Aduanales

$$n = \frac{1.96^2 * 130 * 0.5 * 0.5}{0.05^2 * (130 - 1) + 1.96^2 * 0.5 * 0.5} = 97$$

Operadoras

$$n = \frac{1.96^2 * 11 * 0.5 * 0.5}{0.05^2 * (11 - 1) + 1.96^2 * 0.5 * 0.5} = 10$$

El muestreo que se llevará a cabo para realizar las entrevistas, encuestas y demás cuestionarios será el muestreo estratificado, que deriva del muestreo aleatorio, en virtud de que es el más adecuado para atender a nuestras preguntas de investigación. La investigación de campo del presente proyecto se realizará mediante encuestas a una muestra de población del total de población existente que son: 33 Navieras en base al directorio de la Asociación de Agentes Navieros A. C., de los cuales fue aplicado el cuestionario a una muestra de 30 Agencias Navieras, así como también se obtienen 130 Agentes Aduanales conforme al directorio de la Asociación de Agentes Aduanales del Puerto de Manzanillo Colima A. C., aplicando a una muestra de 97 Agentes Aduanales y 11 operadoras con fundamento en el anexo 22 apéndice 6 de la Ley Aduanera aplicando a una muestra de 10 Operadoras Portuarias, dando un total de población de 137, para poder obtener información actualizada y real y así capturar un registro de datos importantes para la elaboración del proyecto, Para lograr dicho objetivo se utilizó un cuestionario de 17 preguntas de opción múltiple que ayudaron a conocer si es factible el atraque de buques de última generación en el puerto de Manzanillo, Colima.

## RESULTADOS

Después de haberse realizado la investigación correspondiente, de haberse tabulado y graficado los datos y finalmente haberse realizado el análisis y la respectiva interpretación de los datos se han obtenido los siguientes resultados: Se puede observar que de acuerdo a las 137 encuestas que se realizaron, el 66% opina que el puerto de Manzanillo, Colima no está preparado para atender buques de última generación.

Por lo anterior mencionado el principal problema por el cual el puerto de Manzanillo Colima no podría recibir buques de última generación con un 38% es el calado, pero sin marcar una gran diferencia lo sigue con un 28% el almacenamiento y con un 22% insuficiencia en el número de grúas pórtico, dejando rezagado con 12% al avituallamiento. Aunado a los aspectos negativos el 82% de los usuarios opinan que las posiciones de atraque con las que cuenta el puerto de Manzanillo Colima no son las suficientes para la atención de estos buques.

Así como también el 44% considera que se debería modificar las facilidades de acceso marítimas, terrestres y ferroviarias sin olvidar a los servicios portuarios que juegan un papel preponderante en la operación portuaria. Sin embargo, algo de suma importancia que define el tiempo de estadía de las mercancías es el despacho aduanero, donde la percepción de los encuestados en un 38%, dice que el despacho no es factible para la atención de los buques de última generación ya que tarda alrededor de 5 a 6 días. Aun con la percepción negativa de los usuarios, se definen ciertas ventajas competitivas del puerto de Manzanillo, Colima sobre otros puertos mexicanos ya que un 75% opinan que la ubicación geográfica del Puerto de Manzanillo, Colima es de suma importancia para las relaciones comerciales del mismo, y que al atracar buques de última generación existirá un mayor beneficio para las empresas prestadoras de servicios, pero éste, sería colectivo, ya que, al atraque de estos buques y el beneficio de las empresas existirán más empleos.

Donde la percepción de los encuestados indica con un 80% que el personal que más se necesitara contratar será el personal operativo. Para obtener óptimo desempeño de estos nuevos empleados, es necesario que las capacitaciones impartidas por las empresas sean más constantes, puesto que como resultado de la aplicación del cuestionario se detectó que un 61% de los encuestados señalan que actualmente solo se les brinda de una a dos capacitaciones anuales.

Al atracar los buques de última generación en el puerto de Manzanillo, Colima existe una percepción por parte de los usuarios de que existiría una gran afectación ecológica donde surge una gran preocupación ya se tiene la percepción de que las empresas no cuentan con una estrategia para la protección del medio ambiente.

## CONCLUSIONES

Debido al proceso de globalización económica y comercial el transporte marítimo se convirtió en un elemento clave, puesto que el mayor porcentaje de intercambio comercial es realizado por vía marítima, donde las grandes empresas navieras del mundo se vieron obligadas a desarrollar e incrementar el tamaño de los buques así como la implementación de tecnología de última generación en los mismos. Estas tendencias de mega buques no serán detenidas, por lo que solo los puertos dotados con las condiciones físicas, de infraestructura y servicios adecuados, podrán brindar los servicios a estas embarcaciones, de acuerdo con los resultados obtenidos en esta investigación los buques de última generación requieren de una infraestructura sumamente especializada para poder atracar en los puertos.

Actualmente el puerto de Manzanillo, Colima capta el mayor volumen de mercancía a nivel nacional, esto ha traído consigo la modificación de infraestructura y equipos para el movimiento especializado de mercancía contenerizada, tratando de reducir el tiempo en la carga y descarga con el fin de alcanzar situaciones competitivas a nivel nacional. No obstante a lo anterior mencionado el puerto de Manzanillo, Colima aún no se encuentra preparado para la atención de los buques de última generación, ya que el puerto no cuenta con una infraestructura adecuada para la recepción de estos, ya que para poder atender eficaz y eficientemente dichos buques es necesario contar con grandes equipos especializados, como los son: una cantidad de grúas porticas súper post Panamax, para poder realizar la carga o descarga en el menor tiempo posible. Estas naves requieren de un calado mínimo de 16 metros, con el que el puerto de Manzanillo con la entrada en operaciones de la Terminal Especializada de Contenedores II se podrá trabajar para explotar su mayor potencial respecto al dragado del espacio de las terminales especializadas en carga contenerizada. No obstante la infraestructura no es el único problema puesto que existe una deficiencia en las empresas prestadoras de servicios al no mostrar el interés necesario a la capacitación de sus empleados, ya que para poder formar parte de las empresas que prestan servicios en los puertos más competitivos es necesario cumplir las expectativas que se requieren. Un puerto eficiente requiere de infraestructura, superestructura y equipamiento adecuado dedicado y cualificado y con mano de obra motivada y entrenada, sino también buenas comunicaciones y, especialmente, un equipo de gestión.

El crecimiento del puerto de Manzanillo va más allá del potencial del desarrollo que puedan tener las empresas privadas ya que es necesario trabajar conjuntamente con el sector público siendo que para poder recibir estos buques es importante realizar un despacho transparente y eficiente, donde se pudiera llegar a un despacho más rápido.

Cabe señalar que con el atraque de buques de última generación que existirían diversos beneficiarios, en primer término serían las empresas prestadoras de servicios, esto, debido al incremento en el movimiento de la carga contenerizada traerá como consecuencia la necesidad de contratación de nuevo personal para así poder solventar la fuerte carga de trabajo. No es óbice señalar, que el daño ambiental que generara el atraque de estos buques, es un tópico que genero incertidumbre entre los encuestados; ya que se considera que las empresas establecidas en el puerto no cuentan con una estrategia ecológica para ayudar a solventar

dicho daño, el movimiento operativo como el lavado de las bodegas, el desalojo de aguas negras de los barcos ,etc. son situaciones que no se pueden prohibir, pero sería de gran utilidad que las autoridades conjuntamente con las empresas prestadoras de servicios busque una solución eficiente y eficaz.

Entre las amenazas ambientales creadas por las operaciones portuarias en la región figuran las siguientes: sedimentación y otros efectos derivados de la expansión portuaria y actividades de mantenimiento como el dragado; derrames accidentales durante los procesos de carga, descarga y/o almacenamiento, particularmente de materiales peligrosos; la ausencia de planes de contingencia en caso de accidentes. Existen aspectos administrativos que dificultan la consolidación de cadenas de transporte multimodal eficientes en Manzanillo. Tal es el caso de la actuación de instituciones de control y revisión que se muestran poco sensibles a los imperativos del comercio exterior y, por lo tanto, tienen a hacer menos dinámico los flujos de carga. Los mecanismos de inspección deben adecuarse al tiempo de operación normal del barco y de la carga. Por lo tanto, se requiere una coordinación más estrecha entre autoridades federales, autoridades portuarias, agentes de carga, agentes aduanales, operadores de transporte multimodal, transportistas y usuarios para poder cumplir en tiempo las necesidades tanto de control como de despacho de las mercancías, evitando los flujos de comercio exterior y, en última instancia, la competitividad del puerto se vean afectados.

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# FACTORES ECONÓMICOS Y FINANCIEROS QUE INFLUYEN EN LAS CARACTERÍSTICAS EMPRENDEDORAS DE LAS PEQUEÑAS Y MEDIANAS EMPRESAS FAMILIARES

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## RESUMEN

*Las pequeñas y medianas empresas (PYMES) constituyen el sostenimiento mas importante dentro de la economía de los municipios en México, por su alto impacto en la generación de empleos y en la producción. De acuerdo con datos estadísticos en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPYMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. Por la importancia de las PYMES, 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, desarrollo y consolidación. Hoy en día se puede observar que no se ve la iniciación de nuevas empresas por esta serie de trabas con las que se encuentran los empresarios por la falta de conocimiento de cómo realizar los procedimientos pertinentes para su emprendimiento e ingreso al mercado económico municipal.*

**PALABRAS CLAVE:** Economía, Finanzas, Emprendedurismo, Mipymes

## ABSTRACT

*The small and medium companies (SMES) constitute the maintenance mas important inside the economy of the municipalities in Mexico, for his high place I affect the generation of employments and the production. In agreement with statistical information in Mexico 4 exist approximately million 15 thousand managerial units, of which 99.8 % is MIPYMES that generate 52 % of the Internal Brute Product (GDP) and 72 % of the employment in the country. For the importance of the SMES it is important to do actions to improve the economic environment and to rest directly to the companies, with the intention of creating the conditions that they contribute to his establishment, development and consolidation. Nowadays it is possible to observe that one does not see the initiation of new companies for this series of hobbles which the businessmen meet for the lack of knowledge of how realizing the pertinent procedures for his undertake and revenue to the economic municipal market.*

**JEL:** M00

**KEY WORDS:** Economics, Finance, Entrepreneurship, Mipymes

## INTRODUCCIÓN

Hoy en día las pequeñas y medianas empresas familiares están luchando por mantenerse en el mercado comercial e industrial. Para esto, deben consolidarse más en el ámbito comercial ya que la competencia es uno de los grandes factores que repercuten en la manera de que se encuentren situadas las empresas y que incrementen o decremento su crecimiento dentro del mercado. En México se lamenta la falta de financiamiento pero aun así siguen sobreviviendo. Con la presente investigación se realizó un análisis de

las Pequeñas y Medianas empresas (Pymes) de un Municipio de México durante el año 2013, aplicando cuestionarios a especialistas en el tema para saber cual es la causa que frena el crecimiento de las Pymes del Municipio. El concepto de empresa de acuerdo a los elementos que la integran y a la unidad que debe darse hacia los mismos es la siguiente, es la unidad económica y social donde se coordinan capital y trabajo humano para lograr la producción de bienes o servicios que satisfagan a un mercado. Jay, (1967), la define como una Instituciones para el empleo eficaz de los recursos mediante un gobierno (junta directiva), para mantener y aumentar la riqueza de los accionistas y proporcionarles seguridad y prosperidad a los empleados. La clasificación publicada en el Diario Oficial de la Federación del 30 de junio de 2009. Establece que el tamaño de la empresa se determinará a partir del obtenido del número de trabajadores multiplicado por 10%; más el monto de las ventas anuales por 90%. Esta cifra debe ser igual o menor al Tope Máximo Combinado de cada categoría, que va desde 4.6 en el caso de las micro, hasta 250 para las medianas.

Tabla1: Estratificación del Tamaño de las Empresas En México

Estratificación				
Tamaño	Sector	Rango de Número de Trabajadores	Rango de Monto de Ventas Anuales (Mdp)	*Tope Máximo Combinado
Micro	Todas	Hasta 10	Hasta \$4	4.6
	Comercio	Desde 11 hasta 30	Desde \$4.01 hasta \$100	93
Pequeña	Industria y Servicios	Desde 11 hasta 50	Desde \$4.01 hasta \$100	95
	Comercio	Desde 31 hasta 100	Desde \$100.01 hasta \$250	235
Mediana	Servicios	Desde 51 hasta 100	Desde \$100.01 hasta \$250	235
	Industria	Desde 51 hasta 250	Desde \$100.01 hasta \$250	250

Fuente: Diario oficial de la Federación (2009).

*\*Tope Máximo Combinado = (Trabajadores) X 10% + (Ventas Anuales) X 90%:* El tamaño de la empresa se determinará a partir del puntaje obtenido conforme a la siguiente fórmula: Puntaje de la empresa = (Número de trabajadores) X 10% + (Monto de Ventas Anuales) X 90%, el cual debe ser igual o menor al Tope Máximo Combinado de su categoría. Se consideraba como hipótesis inicial que los empresarios señalarían como la causa principal para un buen crecimiento la oportunidad de financiamiento hacia los empresarios y el no saber los requisitos que se necesitan cumplir para llevar a cabo el inicio de operaciones. El estudio se aplicó a empresarios que cuentan de 11-30 trabajadores y de 30-100 trabajadores respectivamente a su cargo, de acuerdo a la estratificación publicada en el Diario Oficial de la Federación (2009).

### Planteamiento del Problema

La presente investigación tiene por objetivo determinar cuáles son los problemas con los que se enfrentan los emprendedores en el momento en que deseen establecer un negocio y cómo solucionarlos. Todos estos problemas surgen por la falta de información sobre que procedimientos seguir para su inscripción ante las autoridades correspondientes. También se originan problemas relacionados con la falta de visión hacia que es lo que desean implementar, por la falta de planeación sobre el negocio a emprender.

### Hipótesis

De acuerdo a las anteriores consideraciones, se plantean las siguientes hipótesis:

La falta de financiamiento de una de las principales causas que frena el crecimiento de las Pymes.

Los empresarios no tienen conocimiento de los procedimientos que se deben llevar a cabo para registrar su empresa ante las autoridades correspondientes.

De acuerdo a todos estos problemas surge la pregunta de investigación: ¿Cuál es la problemática con la que se enfrentan los empresarios que desean emprender su negocio?

### Objetivos

*El objetivo general que se plantea en este estudio es:* Detectar los problemas hacia los que se enfrentan los empresarios emprendedores que desean establecerse dentro del mercado municipal.

*Y los objetivos específicos son:* Mostrar las problemáticas ante las cuales se enfrentan los empresarios al momento de querer emprender un negocio, así como propiciar el crecimiento económico de las pymes.

### Justificación

La presente investigación tiene como justificación encontrar la causa del decremento que ha tenido últimamente las Pymes en el municipio, de esta manera se pueden constatar que las empresas no se tienen adecuados procedimientos ante las autoridades fiscales, es por esto que tiene grandes conflictos dentro de las mismas, lo cual hace que la empresa no tenga buen fin.

Los conflictos no se pueden enlistar porque son demasiados, pero este trabajo trata de a los de mayor importancia o aquellos que son los que en un momento hacen que se ponga en situaciones críticas la empresa, por el cual se pueden dar a conocer tanto los económicos como los financieros.

## **LITERATURA REVISADA**

Las empresas familiares están conformadas por los miembros de una misma familia, siendo estos además quienes cuentan con la capacidad suficiente para poderguiarla hacia el éxito, los valores que predominan en este tipo de empresas son solo el producto de la creencias, las expresiones, la cultura y las relaciones sociales que existen entre sus integrantes. Además los valores son un punto muy importante para que la empresa familiar pueda continuar en el mercado, ya que la mayoría de ellas son similares a la vida de un ser humano nacen, se desarrollan, maduran y mueren (Gallo, 2008). Por ello es importante analizar el estudio de las empresas familiares, porque son muy vulnerables al fracaso con el paso del tiempo tal como lo reflejan los índices de sobrevivencia de estas empresas. Gallo (2008), menciona que existe registros donde se indican que solo la primera y segunda generación tienen un 30% de supervivencia y que tal solo del 10% al 15% de las empresas familiares llegan a una tercera generación. Los cambios que se realizan con el paso del tiempo y con las generaciones son puntos vulnerables en el ciclo de vida de estas empresas, ya que suelen ser las principales causas por las que las empresas familiares tienden a fracasar en el crecimiento y su continuidad.

Las empresas familiares presentan ciertas ventajas como ya se ha venido mencionando como: poseer una mayor visión de la empresa a largo plazo, un mayor compromiso, dedicación, mayor participación en las decisiones y con mayor rapidez de solución, así como también se reduce la rotación del personal y por lo tanto se reducen los costos de agencia. Así mismo este tipo de organización tienen ciertas características que las diferencian de las empresas no familiares como lo son 1) estas empresas tienen mayor participación económica en la mayoría de los países. 2) aunque también tienen mayor probabilidad de desaparecer (Barugel, 2005). Para México, las empresas familiares representan la oportunidad de creación de nuevos puestos de trabajo, y con ello apoya a la economía de la comunidad, así mismo intervienen en el incremento de la estructura económica de la nación (Neubauer y Lank, 1999). Es por esto que se debe apoyar, promover a estas empresas, y a su continuidad, ya que es el futuro de muchos jóvenes que existe la posibilidad de que puedan continuar con la familia bien, inicien esta actividad empresarial. En otras palabras la cercanía que se tenga de los jóvenes con las organizaciones familiares y su esfuerzo por contribuir con el fortalecimiento son factores importantes para la supervivencia de este tipo de negocios.

El concepto de empresa, en general, de acuerdo con los elementos que la integran y a la unidad que debe darse hacia los mismos es la siguiente. Es la unidad económica y social donde se coordinan capital y trabajo humano para lograr la producción de bienes o servicios que satisfagan a un mercado. Jay (1967), la define como una “Instituciones para el empleo eficaz de los recursos mediante un gobierno (junta directiva), para mantener y aumentar la riqueza de los accionistas y proporcionarles seguridad y prosperidad a los empleados”. De acuerdo al Diccionario de la Real Academia Española se define como “La entidad integrada por el capital y el trabajo, como factores de la producción y dedicada a las actividades industriales, mercantiles o de prestación de servicios, con fines lucrativos y la consiguiente responsabilidad”. Valdivia (1963), la define como la unidad económico-social en la que el capital, el trabajo y la dirección se coordinan para lograr una producción que responda a los requerimientos del medio humano en el que la propia empresa actúa. Fernández Arena (1977), menciona que es la unidad productiva o de servicio que, constituida según aspectos prácticos o legales, se integra por recursos y se vale de la administración para lograr sus objetivos.

En economía, se define como el agente económico o unidad autónoma de control y decisión, que al utilizar insumos o factores productivos los transforma en bienes y servicios o en otros insumos. No se trata de una entidad legal, sino de una organización que tiene objetivos definidos, como el lucro, el bien común o la beneficencia, y para cuya consecución utiliza factores productivos, produciendo bienes y servicios (Sepúlveda (1996). Desde el punto de vista fiscal en su artículo 16° párrafo último del Código Fiscal de la Federación Mexicana define a la empresa como, “la persona física o moral que realiza las actividades a que se refiere este artículo, ya sea directamente, a través de fideicomiso o por conducto de terceros; por establecimiento se entenderá cualquier lugar de negocios en que se desarrollen, parcial o totalmente, las citadas actividades empresariales”.

“La organización industrial, comercial, de servicios, profesional, agropecuaria o de cualquier otra índole que, generada para el ejercicio habitual de una actividad económica basada en la producción, extracción o cambio de bienes o en la prestación de servicios, utiliza como elemento fundamental para el cumplimiento de dicho fin la inversión del capital y/o el importe de mano de obra, asumiendo en la obtención el beneficio el riesgo propio de la actividad que desarrolla” (Teoría y Técnica tributaria, 2012).

Las pequeñas y medianas empresas mejor conocidas como Pymes son las mayores generadoras de empleo a nivel mundial, al igual que incrementan la economía de todos los continentes del mundo, es por esto que las Pymes son una de las más importantes variantes dentro del crecimiento de un estado o país. Según datos de la Comisión Económica para América Latina y el Caribe (CEPAL), la presencia de las PYMES en la estructura económica de la región es relevante, al representar un importante porcentaje de variables como la producción, el empleo y el número de empresas (Martínez, 2012).

En México las Pymes son grandes generadoras de empleo y contribuyen a mejorar la distribución de ingreso. Las pequeñas y medianas empresas (Pymes), en México suman unas 350,000 y representan cerca de 95 por ciento del total de las empresas del país, generan el 70 por ciento del empleo nacional (Negrete, 2012). Por la importancia de las PYMES, es necesario 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, desarrollo y consolidación (Observatorio PYME, 2012).

La familia es considerada en nuestro país, como el núcleo sobre el que se gira la vida de la persona, pero a decir verdad este término es más extenso, ya que no solo se limita a los padres e hijos que viven en un mismo entorno, sino que este término incluye a más generaciones, como abuelos y nietos, siendo estos en la segundo y en una tercera generación. De acuerdo a este término de la familia, esto también se llega aplicar en las empresas familiares donde se logra la participación de segundas y terceras generaciones. Las empresas familiares se consideran así, cuando es administrada por una familia, conforme lo que menciona

Gallo (2008), citado por De la Garza et al, (2011), define las empresas familiares como empresas en las que: La familia tiene el poder de la decisión, así como también son la propia familia la dueña de la mayor parte de la propiedad de la empresa.

Las obligaciones y responsabilidades de gobierno y de la dirección de los órganos que ejercen el poder, recae solo en algunos miembros de la familia. No todos los miembros de la segunda generación se encuentran involucrados en la compañía familiar. Neubauer y Lank (1999), sostienen que las empresas familiares cuentan con características importantes como lo es el compartir con los miembros de la familia una visión. Las cualidades que caracterizan a estas empresas son el poder, la experiencia y la cultura. Esta conceptualización de las empresas familiares no ha tenido una definición íntegra y completa, ya que para autor i estas características que hacen distintivas a estas empresas son los factores que afectan en los objetivos, estrategia, estructura de la empresa, dichos factores son la gestión, los recursos humanos, el patrón de propiedad y la sucesión. En las empresas familiares están involucrados dos o más miembros en actividades propias de la empresa por la situación presentada es un complejo dual entre las familias y negocios, las empresas familiares se convierten en hacer realidad los sueños.

La planificación y la sucesión deben estar sustentadas en ideas de trascender en próximas generaciones. De acuerdo con Gallo (2008), expresa que la sucesión es la transferencia de liderazgo a las próximas generaciones la razón es que se debe trabajar como un proceso y no como un evento. En las empresas familiares se les permite a sus propios miembros mantener y ejercer el control de las actividades que se presente dentro de ella. La mayoría de las empresas son similares a las ya existentes el sentido que se presenta es que el primogénito es el que establece las reglas, y el resto de la familia es el que asume el trabajo del negocio (Basco, 2005).

## METODOLOGÍA

La presente investigación se realizó en un municipio de México durante los meses de enero a junio de 2013 por medio de un cuestionario que se aplicó a pequeños y medianos empresarios que tenían como máximo 100 trabajadores. Los instrumentos de medición fueron cuestionarios aplicados a propietarios de empresas. Para la realización de este trabajo solo se aplicó un cuestionario de opción múltiple para los propietarios de los negocios. Una vez formulado el instrumento, analizado su estructura y contenido, la forma de calificar así como ponderar las respuestas, se procedió a hacer una prueba piloto a pequeños y medianos empresarios en el Municipio, para analizar su confiabilidad. Se aplicó a propietarios de Pymes con el propósito de recabar la información requerida. El tamaño de la población es el número de elementos a considerar para el estudio, siendo en este caso 789 Pymes Afiliados a la Cámara Nacional de Comercio Canaco (CANACO) pertenecientes a un municipio de México, relativo al 2013. Se aplicaron 278 a empresarios de Pymes en un municipio, seleccionados previamente de acuerdo a la fórmula aplicada que fue la siguiente:

$$n = \frac{\lambda^2 PQN}{\varepsilon^2 (N-1) + PQ\lambda^2}$$

N: Es el tamaño de la población, siendo un total de 11590 estudiantes matriculados. n: Tamaño de la muestra a estudiar. P y Q=1-P son desconocidos. Se consideró el caso de máxima indefinición: P=Q=0,5.

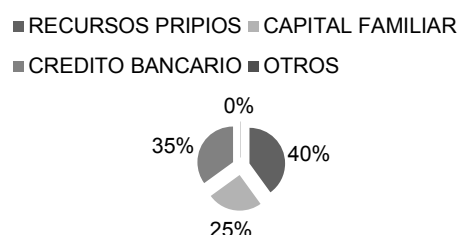
$\lambda$  es el valor de la distribución normal para un nivel de significación ( $\alpha$ ) prefijado: para un  $\alpha = 0,05$  que supone un nivel de confianza del 95%  $\lambda = 1,96$  Para un  $\alpha = 0,1$  que supone un nivel de confianza

del 90%  $\lambda = 1,64$   $\varepsilon$  es el error permitido, suelen manejarse valores 2% o 3% Nivel de confianza 90%  
 $n = 278$

## RESULTADOS

A continuación se presentan gráficamente los resultados obtenidos relacionados con las actividades emprendedoras de las empresas familiares, de acuerdo al cuestionario aplicada a los propietarios de las mismas y que se relacionan con los factores económicos y financiero.

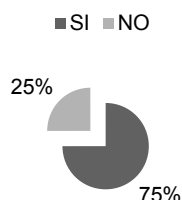
Figura 1: ¿Cómo Logro Iniciar Su Negocio?



Fuente: Elaboración propia.

El resultado obtenido es que la mayoría de las empresas familiares inician funciones con una buena parte de recursos propios y del capital familiar con el que cuentan. Esto significa que son la base de su inicio dejando muy por atrás el otorgamiento de algún crédito bancario. Una vez que se obtuvo la información sobre la forma de iniciar financieramente sus actividades, se les preguntó si el control de las actividades de la empresa, en su mayoría, es familiar, tal y como se aprecia en la siguiente gráfica.

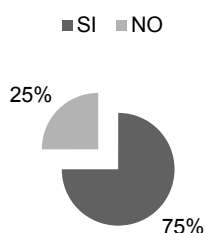
Figura 2: ¿El Control Mayoritario de Su Empresa Es Familiar?



Elaboración propia.

El resultado obtenido nos muestra que el control mayoritario lo concentra la propia familia que está concentrada en un 75%, delegando ciertas actividades al resto del personal.

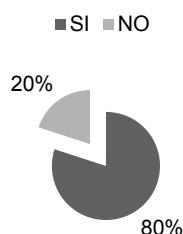
Figura 3: ¿ Los puestos de direccion ¿estan ocupados mayoritar por miembros de la familia?



*Fuente: Elaboración propia.*

El resultado a esta pregunta nos muestra, según la gráfica anterior, que coincide con las actividades de control, que se tiene en la empresa familiar, por lo que es concordante este dato con el anterior. Respecto a la forma de elaborar el presupuesto de la empresa familiar, se les cuestionó de la siguiente forma.

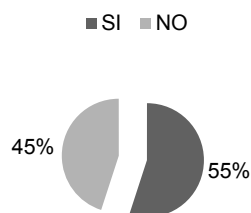
Figura 4: ¿Lleva a Cabo Un Presupuesto de Acuerdo a las Necesidades de Su Empresa?



*Fuente: Elaboración propia.*

El resultado obtenido que se presenta en la gráfica anterior, muestra que, para la elaboración del presupuesto de la misma, se realiza de acuerdo a las necesidades básicas que la propia requiere, lo cual se hace acorde a los requerimientos inherentes de los propios organismos.

Figura 5: ¿Participan los Integrantes de la Familia En el Diseño del Presupuesto?

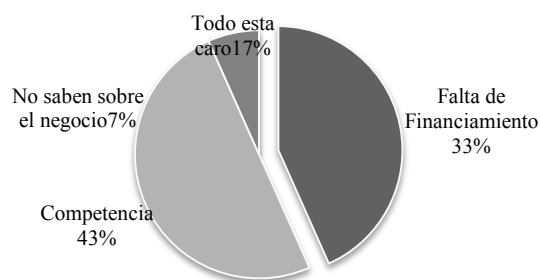


*Fuente: Elaboración propia.*

Es importante la participación de los familiares de la empresa en la elaboración de presupuesto, por lo que la gran mayoría de las mismas lo contempla, tal y como se demuestra en la gráfica anterior, si participan en su diseño lo que viene a beneficiar el desarrollo de las empresas familiares.

Figura 6: ¿Cuál cree Ud. que es el factor más importante que frena el crecimiento del negocio

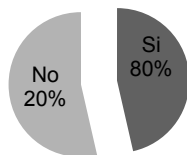




Fuente: Elaboración propia.

El 43% de las empresas encuestadas señalaron que la competencia es muy grande hoy en día, el 33% señalo que la falta de financiamiento de instituciones de crédito o financieras es otro de los factores que frena el crecimiento y emprendimiento de Pymes, y el 20% restante son respuestas variadas. Por lo que respecta a la siguiente pregunta, se les pidió información si llevan un registro contable de todas sus actividades realizadas durante el periodo en el que laboran, lo cual se presenta en la siguiente gráfica.

Figura 7: ¿Llevan un registro contable de todas sus actividades realizadas durante el periodo en el que laboran



Fuente: Elaboración propia.

El 80% ha respondido que sí, lo que les beneficia llevar un control de sus actividades financiera, aunque solamente el 20% a contestado que no. Esto viene a dar cierta ventaja a los que la realizan, ya que se darán cuenta del costo que se eroga por cada una de las actividades que lleva a cabo la empresa, sobre todo para elaborar sus proyecciones presupuestales. Como resultado principal de la investigación se encontró que uno de los mayores problemas de los propietarios de las Pymes familiares es la competencia, una de las causas principales que frena el crecimiento de las empresas. Asimismo, el financiamiento es otro de los factores que más afectan la creación de nuevas empresa ya que no les es fácil obtener un financiamiento por una institución que desee aportarles un préstamo financiero o crédito, por lo que muchos recurren al capital familiar.

## CONCLUSIONES

Los instrumentos de investigación aplicados proporcionaron una amplia información. Este trabajo se enfoca a los resultados más significativos que frenan el crecimiento de las Pymes y el emprendimiento de nuevas Pymes familiares municipales durante el año 2013. La competencia fue identificada como la causa principal que frena el crecimiento de las Pymes en el Municipio, según la opinión de empresarios dueños de las Pymes. Sin embargo la situación económica del país es un importante factor que frena el crecimiento. Como hipótesis inicial se consideraba que la falta de financiamiento externo era la causa principal que frenaba el

crecimiento de la misma, por carecer de un adecuado sistema contable que les permitiera elaborar estados financieros confiables para el otorgamiento de créditos. Como producto final de la presente investigación, en parte se cumplió la hipótesis planteada ya que la falta de financiamiento, si es una de las causas que repercute en el crecimiento de las Pymes y en el emprendimiento de nuevas empresas en el Municipio. Sin embargo, se encontró que los encuestados consideraron la competencia como uno de los factores que frena el crecimiento y emprendimiento de Pymes, ya que en la actualidad se cuenta con Microempresas en su mayoría las cuales captan la atención y cubren las necesidades de la población en general.

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# LA PRÁCTICA DE GESTIÓN ESTRATEGIA MOTIVACIONAL APLICADA EN LA ADMINISTRACIÓN DE RRHH DE LAS PYMES COMERCIALES DE ARMERÍA, COLIMA, MÉXICO

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## RESUMEN

*Se tiene como propósito dar a conocer conceptos básicos sobre qué es la motivación. Así mismo presentar aspectos de importancia sobre el tema teniendo como marco teórico: Motivación usando falsas interpretaciones, motivación para trabajar y necesidades fisiológicas. Ya que el clima laboral que se está presentando en la actualidad en algunas empresas familiares en México, se ha dado mucho de qué decir, gracias a una serie de variables dependientes e independientes las personas actúan motivados al realizar sus actividades. Utilizando la investigación cualitativa y descriptiva mediante fuentes de información primaria y secundaria. Los resultados obtenidos nos permiten ver un mejor panorama de conocimiento y saber cuál es la variable para este estudio. La forma del ser humano para desarrollarse, mide sus capacidades para obtener las necesidades propias aunque no en todos los casos le resulta, ya que para las Pymes Comerciales, interviene un factor de que los gerentes o dueños de las organizaciones tienen conocimiento de lo importante que es la motivación para un mejor progreso pero a su vez no le es conveniente dar estímulo pago por desempeño o bajo las prestaciones que tienen acceso los trabajadores de las Pymes Comerciales. Debido a que creen que es un gasto excesivo y no hay mejor desempeño de los trabajadores, aunque con ello resulta una alta rotación de puestos.*

**PALABRAS CLAVE:** Estrategias, Clima Laboral, Motivación

## ABSTRACT

*It is intended to present basic concepts on what is motivation. Also present aspects of importance on having as theoretical issue: using false interpretations Motivation, Motivation to work and physiological needs. As the working environment is being presented today in companies Armory city, Colima. He has given so much to say, because thanks to a number of independent and dependent variables are motivated people to perform its activities. Using qualitative research and descriptive by sources primary and secondary information. The study was performed using the statistical analysis of contingency tables and Pearson correlations. The results obtained allow us to see a better picture of knowledge and know what the variable for this study. For the form of human beings to develop, measure their ability to get their own needs but not all cases you find, because for SMEs Commercial Colima Armory Township involving a factor that managers or owners of the organizations have knowledge of the importance of motivation to better progress but in turn it is not appropriate to give encouragement or under pay for performance benefits that workers have access Commercial SMEs. Because they believe is excessive spending and no better worker performance, although it is a high turnover of positions.*

**JEL:**

**KEYWORDS:** Strategies, Working Environment, Motivation

## INTRODUCCIÓN

García (2007), menciona que la motivación inicia en el rompimiento de un equilibrio que existe entre el ser humano y su conveniencia que tiene que ver en el mundo como una realidad, las motivaciones están caracterizadas por la natural vida social del hombre, que es el que constantemente crea sus necesidades. Este desequilibrio produce un estado de tensión escondida, que se manifiesta subjetivamente por medio de la sensibilidad, que se comienza por producir un incremento de la actividad motora hasta concluir en una conducta con sentido, cuya finalidad es la satisfacción de las necesidades específicas que establece el equilibrio de la vida del ser humano.

Martínez (2011), La palabra motivación se deriva del latín *motus* lo cual significa “movido” y de *motio* que es “movimiento”. Esta se define como el impulso que lleva a una persona a elegir y a realizar una acción entre aquellas alternativas que se representan en una determinada situación. La motivación está relacionada con el impulso, porque este provee eficacia al esfuerzo, y en el contexto organizacional, y se trata de un esfuerzo colectivo orientado a conseguir los objetivos de la empresa, y empuja al individuo a la búsqueda continua de mejores situaciones con el fin de realizarse profesional y personalmente, integrándolo así en la comunidad donde su acción cobra significado.

En la actualidad en que viven las organizaciones, la motivación del personal se constituye como un medio importante para el desarrollo personal de los trabajadores, por lo tanto mejora la productividad de la empresa. Martínez (2011), menciona la teoría de la pirámide de Maslow. Se dice que en 1954 Abraham Maslow formuló una teoría de la motivación que recalca el deseo de alcanzar plenamente el potencial como motivación humana, que incluyen otros motivos además de la autorrealización. Maslow sostuvo que una teoría general de la motivación ha de tener en cuenta el individuo en su totalidad. Sus observaciones lo llevaron a concluir que las necesidades humanas se organizan en una jerarquía de las necesidades fisiológicas básicas, de seguridad, de afiliación, de pertenencia a grupos y a organizaciones y de reconocimiento o estatus. Las evidencias y los indicadores de insatisfacción laboral podemos enumerar algunos como renuncias abandonos, expresión de descontento, actitudes de pasividad o indiferencias, baja motivación y productividad, absentismo, negligencias, etc. Esto quiere decir la falta de satisfacción puede producir al mismo tiempo (Gaspar, 2007).

Chiavenato (1988), menciona que el concepto de motivación (en el ámbito individual) conduce al clima organizacional. El ambiente interno existe entre los miembros de la organización, está estrechamente ligado al grado de motivación de los mismos, por ellos los deseos e impulsos de los deseos e impulsos de los individuos se pueden ver afectados de acuerdo con el clima organizacional en el cual trabajan, que provoca la inhibición de la motivación. La motivación define, según Chiavenato (2007), que la teoría de Maslow se basa en una estructura uniforme y jerárquica de las necesidades y la de Herzberg en dos clases de factores. Ambas reposan sobre la suposición implícita de que existe “una mejor manera” de motivar a las personas, ya sea mediante el reconocimiento de la pirámide de necesidades humanas, o a través de la aplicación de los factores motivacionales y el enriquecimiento del puesto. Sin embargo, la evidencia ha demostrado que las distintas personas reaccionan de manera diferente, de acuerdo con la situación que se encuentren. La teoría de motivación de Vroom (citado por Chiavenato, 2007) nos dice que la motivación solo es para producir y que existen 3 factores que determina su motivación para producir: 1.- Los objetivos individuales, es la fuerza del deseo para alcanzar los objetivos. 2.- La relación que el individuo percibe entre productividad y logro de sus objetivos individuales. 3.- Capacidad del individuo para influir en su propio nivel de productividad a medida que cree influir en él. La motivación puede comprender: dinero, seguridad en el puesto, aceptación social, reconocimientos, despensas, un buen salario, y muchos elementos más que llame la atención al individuo.

### Planteamiento del Problema

Uno de los problemas que sucede en las empresas es el mal desempeño laboral que los empleados realizan dentro de las pymes debido a que muchos de ellos no reciben ningún incentivo o aumento de sueldo que los motive por haber laborado con eficiencia en el trabajo. Este trabajo profundiza en el papel que juega la gestión de recursos humanos (GRH) en la gestión del conocimiento (GC), centrándose en las prácticas de gestión de los recursos humanos que pueden favorecer la transferencia de conocimiento y la creación del mismo. Los continuos cambios en los entornos empresariales de los últimos años obligan a las organizaciones a esforzarse, cada vez más, por ser competitivas a largo plazo.

Los mercados laborales actuales, altamente competitivos, obligan a los responsables de Recursos Humanos de las empresas familiares a desarrollar e implementar herramientas que colaboren con la motivación y la retención de sus colaboradores calificados. Uno de los planes lo constituyen los llamados “beneficios del personal”. Cuando la motivación es escasa, ya sea por frustración o por impedimentos para la satisfacción de necesidades, el clima organizacional tiene a enfriarse y sobreviven estados de depresión, desinterés, apatía, descontento, desconfianza y con el tiempo resentimiento, hasta llegar a estados de agresividad, agitación, incomodidad, principalmente. Característico de situaciones en que los empleados se enfrentan abiertamente contra la empresa (Gaspar, 2007).

### Objetivos

Los objetivos que se mencionan a continuación son para ayudar a detectar los problemas que existen dentro de las Pymes comerciales, de esta manera se analiza si los empleados se sienten motivados por sus subordinadas o por el ambiente que se manifiesta en dicha Pyme, así mismo concluir la productividad que tienen en el trabajo. Como objetivo general: analizar y detectar cuáles son los problemas que se generan dentro de las pymes comerciales al no ser motivados al desempeñar una buena labor dentro de su trabajo. Y como objetivos particulares: Determinar cuál es la importancia de la motivación en los trabajadores de las pymes comerciales para la mejora de sus actividades laborales, así como conocer los métodos de motivación que utilizan las pymes comerciales hacia los trabajadores y ver en que están fallando.

### Hipótesis

Los gerentes de las Pymes comerciales aplican estrategias de motivación en la gestión del RRHH.

En las Pymes comerciales si cuentan con estrategias pero no son llevadas a cabo en la gestión de RRHH.

Las Pymes comerciales cuentan con manual de bienvenida y de procesos en el área de RRHH que de secuela a la motivación laboral.

Preguntas de investigación.. ¿Qué provoca que los trabajadores no desempeñen un buen trabajo? 2. ¿Cuál es la manera que utilizan los gerentes en las pymes para motivar a su personal?

### Justificación

La finalidad por la que se justifica esta investigación es con base a las necesidades de los trabajadores en las Pymes comerciales para que ellos estén motivados y afanen mejor. Es importante saber que la motivación siempre debe de estar presente en cualquier trabajo ya que si no se logra llevarlo a cabo los trabajadores no tendrán un buen desempeño laboral y a su vez afectara también a las empresas debido a las renuncias de sus afanosos o a su baja producción. La motivación laboral es una de la herramienta más útil a la hora de elevar el desempeño de los empleados ya que proporciona la posibilidad de incentivarlos a que

lleven a cabo sus actividades y que además las hagan con gusto lo cual proporciona un alto rendimiento de parte de la empresa. La motivación laboral está influenciada directamente por varios factores como la personalidad de la persona, su sistema de creencias. La motivación laboral dependerá de gran manera de dos factores 1) como la persona se auto estimule y 2) como lo estimula el medio (Porret, 2010). En la actualidad la mayoría de las empresas familiares usan este método para que su empresa trabaje correctamente y no tengan problemas con sus trabajadores.

## REVISIÓN DE LITERATURA

El problema de la motivación ocupa una posición central en el estudio psicológico de la personalidad. Algunos autores afirman que ambas cosas son idénticas. Nosotros, aunque no creemos necesario aceptar esta extrema actitud, reconocemos que la teoría de la personalidad se centra en el análisis de la naturaleza de la motivación (Vélaz, 1996). En realidad, se puede afirmar que los fenómenos motivacionales dentro del trabajo laboral se recuerdan en los comienzos del pensamiento humano. No en vano se descubren en la filosofía griega muchos antecedentes de la mayoría de las tendencias psicológicas actuales. La historia de las ideas relacionadas con la motivación es tan interesante y confusa que siquiera una síntesis de cada una de las principales escuelas se presenta como una tarea enciclopédica. Sin embargo, tampoco sería correcto ofrecer visiones parciales de ellas o interpretaciones críticas desvinculadas de la exposición, por lo que hemos optado por recordar las líneas históricas generales y remitir para consultas concretas psicológicas que presenten hallazgos sobre la motivación, y siempre que tengan alguna relación con el comportamiento humano de la empresa (Vélaz, 1996).

Petri y Govern (2006), el filósofo griego Aristóteles propuso dos ideas importantes que siguen en el estudio de la motivación. Lo cual sostuvo que el espíritu es libre y la mente es un calcula rasa al momento de nacer. Se suele comparar la primera idea con la del determinismo, el cual toda la conducta proviene de las condiciones que la anteceden. La motivación del trabajo es el conjunto de fuerzas tanto internas como externas que logran que un empleado elija un curso de acción y se conduzca de ciertas maneras. La motivación en el trabajo es una combinación complicada de fuerzas psicológicas dentro de cada persona y los empleados tienen un interés que se compone de 3 elementos los cuales se mencionan a continuación; Dirección y enfoque de la conducta: este punto son las cosas positivas también negativas que se tienen en una organización con los trabajadores dentro de lo positivo entra la confiabilidad, creatividad, sentido de ayuda etc. Y lo negativo es el ausentismo, retrasos, retiro, y bajo desempeño. Nivel del esfuerzo: es contraer compromiso pleno de la excelencia, en lugar de hacer apenas lo suficiente para salir adelante. Persistencia de la conducta: mantener repetidas veces el esfuerzo en contraste con su abandono prematuro (Newstrom, 2011).

## METODOLOGÍA

Utilizando la investigación cualitativa, descriptiva y correlacional mediante fuentes de información primaria y secundaria. El estudio que se realizó usando el análisis estadístico de tablas de contingencia y correlaciones de Pearson. Los resultados obtenidos nos permiten ver un mejor panorama de conocimiento y saber cuál es la variable para este estudio. El método llevado a cabo en esta investigación fue a través de una investigación cualitativa la cual ayudará a conocer el grado de relación que existe entre el patrón y el trabajador ya que lo cual se pretende saber si los jefes buscan la manera de motivar a los trabajadores a desempeñar una buena labor o si los trabajadores solo trabajan por cumplir debido a que el jefe no busca la manera de que siempre estén motivados.

La población en la cual se realizaron encuestas, fue dirigido a los encargados, gerentes y dueños que estén en el cargo dentro de las pymes en la ciudad de Armería, Colima, México. La cantidad que se debe cubrir nuestro análisis es de 901 pymes comerciales que se encuentran ubicados solo en la cabecera municipal de

Armería, Colima México lo cual por cada pyme se aplicó un cuestionario. El tamaño de muestra que se tomó fue de 53 pymes que están registradas en el municipio de Armería, Colima, México. Se cabe aclarar que las 53 pymes a encuestar se le obtuvieron el 4% de margen de error de las 901 pymes comerciales registradas en Armería Colima, México. Se encuestó al encargado de dichas empresas para lograr obtener la información adecuada de la investigación. Rojas (2001), menciona que se puede dar un margen de error de 5%, lo cual en esta fórmula se utilizara el margen de error de 4%.

### Fuentes de Información

Una vez concluida la muestra, procedió a elegir las fuentes de información y los instrumentos que se utilizaran para lograr la recopilación. Se aplicaran las fuentes secundarias que generando información original comprendida por libros, revistas como información de primera mano y las fuentes secundarias son las que generan un análisis sintetizado para el proceso de investigación en las Pymes Comerciales de la Ciudad de Armería, Colima, México. Para la elaboración del cuestionario, se hizo una prueba piloto donde se ajustó la forma y el tipo de preguntas para poder concluir con el cuestionario final. Para responder el cuestionario que se aplicó a los dueños, encargados, gerentes, etc. los cuales están a cargo de las pymes comerciales se utilizó la escala de Likert que es de nivel ordinal.

La escala de Likert se caracteriza por ubicar una serie de frases seleccionadas en una escala con grado: totalmente de acuerdo/totalmente de desacuerdo. La principal ventaja de utilizar la escala de Likert es que todos los sujetos coinciden y comparten el orden de las expresiones. Esto se debe a que el mismo Likert (psicológico creador de esta escala) procuró dotar a los grados de la escala con una relación de muy fácil comprensión para el entrevistado. A la persona a entrevistar se le hicieron preguntas y el calificó del uno al cinco dependiendo cómo se trabaja para motivar al personal, donde: 1 significa totalmente en desacuerdo; 2 en desacuerdo; 3 neutral; 4 de acuerdo y 5 totalmente de acuerdo.

## **RESULTADOS**

Los resultados que se obtuvieron al aplicar los cuestionarios en las pymes comerciales en el municipio de Armería, Colima, México fueron: El cargo a quien se entrevistó en las pymes comerciales lo cual arrojó un 62.26% son los dueños de estas mismas debido por la pequeña administración les permite atender su negocio junto con los empleados, así mismo con un 32.08% dejan a un encargado de confianza siguiendo con 5.66% por los gerentes aunque casi nadie cuenta con uno existe este rango, de esta manera se concluye como se encuentra la distribución de las PyMEs comerciales en el municipio de Armería, Colima. La mayoría de las PyMEs comerciales que se encuentran en ese lugar se dedican a la comercialización compra y venta de productos con un 81.13% como lo son las tiendas de ropa, ferreterías, farmacias, zapaterías, mueblerías entre otras. Y con 3.77% se dedican a la producción de productos entre estos se puede mencionar la fábrica de Coco Colima, fábrica de hielo y con respecto a la de servicios se encuentra un 15.09% de negocios a los de producción.

Las pymes comerciales en Armería, Colima contratan poco personal para desempeñar las labores porque así lo requieren, por consiguiente son de 1 a 5 empleados con un 75.47% en tiendas de ropa, papelerías, dulcería, entre otras. Y de 6 a 10 empleados con 18.87% en ferreterías, farmacias, mueblerías; con un poco más de personal que haciende a 11 a 15 empleados 5.66% ya que se trabaja doble turno o que lo permite por sus labores diversas. Cuando se les preguntó a los encargados de las pymes que si los trabajadores se esforzaban más cuando hay dinero de por medio en su mayoría contesto 92.45% totalmente de acuerdo, ya que es una manera en que estos se motivan para desempeñar su labor; mostrando a su vez apego con la empresa; y con una minoría de 7.55% estuvieron de acuerdo con la pregunta establecida. Como consiguiente nadie contestó lo contrario mostrándose como un pregunta asertiva que influye en el comportamiento de los trabajadores. Con respecto a la pregunta, si se les trata con justicia a los



trabajadores, en su mayoría contestó 45.28% totalmente de acuerdo y 54.72% de acuerdo. Así mismo, ningún resultado negativo que nos pudiera dar controversia ya que quienes fueron encuestados hacen hincapié donde el factor humano es importante tratarlo con justicia para que este cuente con secuelas para la organización.

Las pymes comerciales encuestadas arrojan un 54.72% en resultados donde están totalmente de acuerdo y con 32.08% de acuerdo en que la motivación es una prioridad para la organización, considerando un estímulo para el ambiente laboral, permitiendo a cada uno de los trabajadores estar en constante activación. Otra parte de las pymes están en neutral con 11.32% pues no lo consideran como un factor importante que intervenga en el estado de ánimo pero tampoco afectando a la realización de su trabajo. Y con una inferioridad 1.89% en desacuerdo ya que el trabajo es indispensable y necesario para la sostén de la familia como de sí mismo. La relación entre el esfuerzo del trabajador tomando en cuenta con la capacidad y los factores de higiene y motivación, han marcado un 62.26% que están de acuerdo. Enseguida un 22.64% están totalmente de acuerdo, pues la capacidad adquirida influye permitiendo el crecimiento en su entorno pero siempre depende de las condiciones y el salario.

De manera neutral han marcado un 13.21% y por último en desacuerdo 1.89% considerando la existencia de un resultado negativo Por consiguiente el esfuerzo no influye en el factor humano. Las iniciativas para elevar la motivación del personal incluyen recompensas no monetarias. Se muestra con un 43.40% que contestaron totalmente de acuerdo y con 1.89% de acuerdo. Esto indica que menos de la mitad utilizan iniciativas para elevar la motivación del personal incluyendo recompensas no monetarias por otra parte el 30.19% ni están de acuerdo ni en desacuerdo pero en resto si está en desacuerdo ya que se debe a que la mayoría de las personas se motivan más cuando hay dinero de por medio como se mostró en la figura.

## CONCLUSIONES

Los resultados obtenidos en la investigación que se realizó nos arrojaron que los encargados de las PyMEs comerciales están conscientes en que una de las formas para que los trabajadores se motiven más en su trabajo laboral es cuando hay dinero de por medio, pero casi no lo aplican ya que los dueños, encargados o gerentes a los que se les encuestó mencionaron que los trabajadores solo reciben un bono en diciembre pero no es mucho lo que se les da, lo cual no se les está motivando constantemente por su buen desempeño, esto ocasiona a que el personal de trabajo no dure dentro de las PyMEs debido a que no hay esa motivación que logre satisfacer sus necesidades. Se realizó el análisis de los resultados obtenidos y se observa que dentro de las PyMEs comerciales los que dirigen los negocios sí saben que, cuando hay dinero de por medio por su buen desempeño laboral, los trabajadores se motivan más y trabajan mejor pero no se lleva a la práctica, y también saben que cuando hay recompensas no monetarias de por medio, sí se motivan el personal pero para ellos no es lo mismo ya que el dinero logra que se motiven más.

Las hipótesis planteadas con anterioridad, al compáralas con los resultados arrojados, ninguna aplica con la información que se consiguió, ya que en las PyMEs comerciales las estrategias de motivación no son llevadas a cabo en la gestión de RRHH. Si saben la forma en que los trabajadores se motivan más para desempeñar un mejor trabajo pero no aplican la estrategia para lograrlo. Por eso constantemente hay cambio de personal debido a la falta de motivación y a un bajo sueldo. Con esto se puede determinar que la visión de los dueños, gerentes y encargados va encaminado a no invertir en las prestaciones del personal, ya que consideran que no se compensa las prestaciones con las utilidades de la empresa.

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# MEDIDAS DE INNOVACIÓN EN EMPRESAS TURÍSTICAS DE CANCÚN Q. ROO

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## RESUMEN

*La innovación es un elemento clave para la competitividad de las empresas turísticas, pues permite adaptarse a los cambios del mercado mejorando procesos, capacidades organizacionales y tecnología. Las empresas turísticas en la ciudad de Cancún Q. Roo., son en su mayoría del sector servicio por lo tanto el objetivo de este estudio es identificar el grado de innovación de las empresas que ofrecen servicios turístico, con el fin de diferenciar a dichas empresas y puedan servir como ejemplo para otras empresas. La investigación que se realizará es de tipo cuantitativo mediante una técnica multivariable en donde se utilizará el análisis cluster para segmentar a un grupo de empresas de servicios turísticos las cuales generen información relevante que fortalezcan a otras empresas.*

**PALABRAS CLAVE:** Turismo, Innovación, Procesos Generadores De Innovación

## MEASURES OF INNOVATION IN TOURIST COMPANIES OF CANCUN Q. ROO

### ABSTRACT

*Innovation is a key element for the competitiveness of the tourist industry, as it allows to adapt to market changes improve processes, organizational capabilities and technology. Tourism enterprises in the city of Cancun Q. Roo., are mostly sector service therefore the objective of this study is to identify the degree of innovation of the companies that offer tourist services, in order to differentiate these companies and can serve as an example for other companies. The research to be carried out is of quantitative type by using a multivariate technique where cluster analysis is used to segment a group of tourist services companies which generate relevant information to strengthen other companies.*

**JEL:** M1, M10

**KEYWORDS:** Tourism, Innovation And Generating Innovation Processes

## INTRODUCCIÓN

La innovación es un elemento clave para la competitividad de las empresas turísticas, forma parte del motor interno que permite adaptarse al entorno y mantenerse vigente en plena competencia de destinos turísticos; Cancún, Q. Roo no es la excepción, su actividad principal son los servicios, sin embargo día con día hay más competencia, por lo que es importante destacar y conocer los aciertos de empresas de servicios innovadoras para sobrevivir al entorno empresarial tan cambiante. El problema que existe es que en las empresas de servicios turísticos, se desconoce que tan innovadoras son. El objetivo es identificar el grado de innovación de las empresas que ofrecen servicios turísticos para poder diferenciar a dichas empresas y tomarlas como ejemplo para otras empresas. En los últimos quince años ha habido un interés en la literatura por el estudio de la innovación en servicios, aunque son escasos los trabajos publicados se han centrado en el análisis de los servicios turísticos.

## REVISIÓN LITERARIA

La innovación, un aspecto de suma importancia para la competitividad y el progreso económico de las empresas turística, surge de conexiones, intersecciones e integración de ideas, en razón con otros individuos las ideas se fusionan para formar nuevos patrones (White, 2007). Una definición muy sencilla pero con una gran realidad es la de Tushman y Nadler (1996), en la cual destacan que la innovación es la creación de cualquier bien, servicio o proceso que sea nuevo para la unidad de negocios. Para complementar esta definición, algunos autores (Ahmed, Sheperd, Ramos y Ramos, 2012), dicen que la innovación incluye dos partes la generación de una idea o invención y la comercialización fructífera de dicha invención o idea, lo que se puede decir que la innovación es la invención más el nivel de uso. La innovación se puede apreciar en varias aristas como la creación, invento o desarrollo de un nuevo producto o servicio para hacer de una mejor forma las cosas. La innovación como difusión y aprendizaje se refiere al apoyo o al uso de un producto, un servicio. Como un suceso, debido a que es un acontecimiento relevante como el desarrollo de un solo producto o servicio, o una sola idea o decisión. Como una trayectoria, esto es el reconocimiento de que un solo acto de innovación facilitaría que se derive una familia de innovaciones, a partir de la fuente original.

Como un cambio creciente o radical, algunas innovaciones son ajustes mínimos, en tanto que otras son de naturaleza radical o discontinua. Como un proceso o una estrategia, se trata de una serie de actividades que realiza una organización para llegar a la obtención de un resultado. Y por último la innovación como un proceso a nivel contexto, este enfoque considera la innovación como un acto que va más allá de los confines de un individuo o una empresa (Ahmed et al., 2012). Goñi (2008), estableció el Modelo Capital Innovación (MCI), que busca ayudar a empresas de servicios ofreciendo prácticas detalladas que consoliden la capacidad de innovar, permitiendo responder con aciertos y velocidad al mercado, creando soluciones a través de una medición de debilidades y fortalezas obteniendo competencias organizativas con planes precisos para gestionar los cambios de: Los clientes y mercado, proveedores y fuentes de tecnología; organización, procesos y sistemas; y personas y cambios. Los procesos generadores de innovación (Ahmed et al., 2012), tienen el objetivo de captar la realidad de la organización a varios niveles como el estratégico, táctico y operacional, los más relevantes son los que se muestran en la Tabla 1.

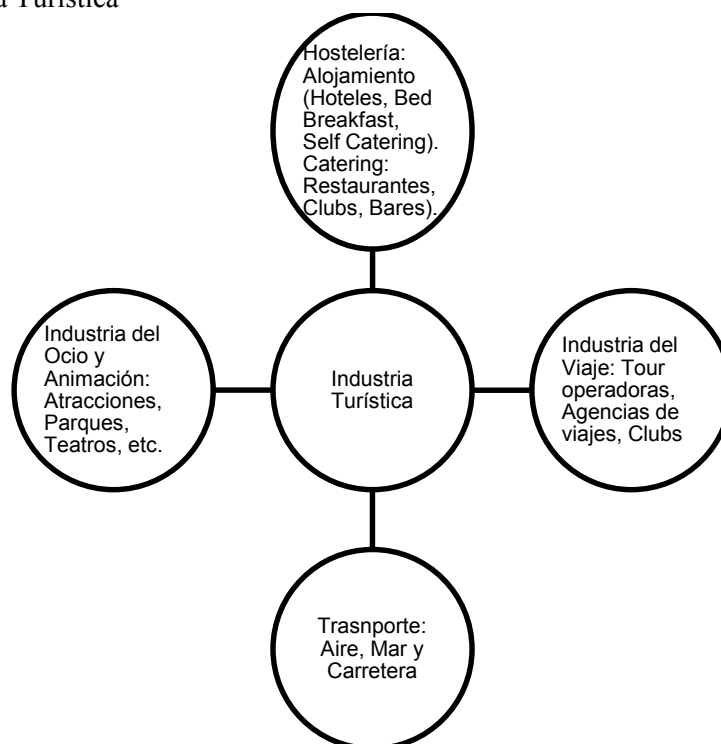
Tabla 1: Procesos Generadores de Innovación

Ventajas Competitivas	Cultura Innovadora	Clientes	Investigación de Mercados	de Prospectiva
En qué grado su organización cuenta con procesos de generación de nuevos productos o servicios con orientación al cliente.	En qué grado se fomenta los procesos de comunicación interna que favorezcan la creatividad, la innovación y el trabajo en equipo.	En qué grado se establecen procesos de identificación de oportunidades tomando en cuenta las preferencias de los clientes.	En qué grado su organización aplica un proceso de búsqueda de oportunidades.	Cuenta con actividades cotidianas que ayuden a identificar escenarios futuros para la empresa.
En qué grado esta organización, se asume competitiva, gracias a la aplicación de la innovación.	En qué grado su organización estimula el desarrollo superior de su personal.			
En qué grado existen incentivos formales a las propuestas internas de innovación.	En qué grado utiliza sistemas de gestión interno que considere a la productividad			
En qué grado su organización usa la tecnología de la información y comunicación como	En qué grado se impulsa una cultura interna basada en la confianza, compromiso, disposición al cambio, que			

fueron: elaboración propia, después de un análisis factorial de componentes principales y del análisis discriminante. malhotra (2008), recomienda que en antes de un análisis cluster se realice un análisis factorial, para determinar las variables con mayor relevancia para después poder utilizar el análisis de conglomeración jerárquica de ward. es decir se tomaran solamente en cuenta los procesos generadores de innovación más relevantes.

Zeithaml, Bitner y Gremler (2009), afirman que los servicios representan una amplia gama de ofertas de productos intangibles que los clientes valoran y por los que pagan en el mercado. Estos autores mencionan que a finales del siglo XX, muchas empresas invirtieron en iniciativas de servicios y promovieron la calidad del servicio como forma para diferenciarse y crear ventajas competitivas. Los servicios en el sector turístico son la principal fuente de empleo debido a que los turistas realizan actividades 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). Dentro de los servicios turísticos se encuentra: El alojamiento, los restaurantes, los bares y clubs nocturnos, los parques temáticos, teatros, atracciones deportivas, las tour operadoras, agencias de viaje y el transporte ya sea por aire, mar, carretera, etc., como se muestra en la Figura 1.

Figura 1: Industria Turística



Fuente: Elaboración propia adaptado de OMT, 1998, p. 55

Fomentar la innovación en los servicios es básico para mejorar el desempeño del sector de servicios, estas se están percatando de que para crecer y obtener ganancias en el futuro necesitan ser competitivas globalmente en servicios, por lo que están reconociendo la necesidad de invertir en innovación, educación e investigación (Bitner y Brown, 2008). Una de las invenciones tecnológicas más grande de los años 90's fue el internet, el cual permitió transmitir información y ofertas de productos o un gran número de consumidores en todo el mundo, suministrar información más extensa y de mejor calidad que la que podía transmitirse por el medio tradicional impreso, permitir a los consumidores reservar rápida y fácilmente y posibilitar grandes ahorros en la producción y distribución de material impreso (OMT, 2001).

## METODOLOGÍA

Se estableció un estudio cuantitativo, que permite examinar los datos de manera científica con ayuda de la estadística, de tipo descriptivo. Se utilizó un cuestionario estructurado formado por 38 preguntas, el cuál fue aplicado por alumnos de servicio social, en donde se utilizó una técnica de recolección de datos que

requiere la presencia del entrevistador capacitado para que haga las preguntas y anote las respuestas del entrevistado (Hair, Bush y Ortinau, 2010). Se tomo una muestra no probabilística, debido a que se desconoce la probabilidad de seleccionar cada unidad de muestreo. El muestreo no probabilístico que se uso fue el muestreo por juicio, ya que se eligieron a los encuestados de la muestra porque se cree que cumplen con los requisitos del estudio (Hair et al., 2010). La muestra fue de 98 empresas, las cuales entraron en el rubro de hostelería, industria del ocio y animación, industria del viaje y transporte como se muestra en la Tabla 2.

Tabla 2: Muestra

Empresa		Número
Hostelería	Hoteles	15
	Restaurantes y bares	44
Industria del ocio y animación		9
Industria del viaje		16
Transporte		14
Total		98

Fuente: Elaboración propia.

El cuestionario estuvo compuesto por 38 preguntas las cuales se especifican en la ficha técnica (Tabla 3). Los datos fueron procesados por el programa estadístico Statistical Product and Service Solutions 15 (SPSS 15).

Tabla 3: Ficha Técnica

Número de Preguntas	38 Preguntas
Preguntas cerradas	33 preguntas
Preguntas abiertas	5 preguntas
Tiempo de respuesta del cuestionario	Entre quince y treinta minutos aproximadamente

Fuente: Elaboración propia.

El análisis de conglomerados es una técnica usada para clasificar objetos o casos en grupos relativamente homogéneos llamados conglomerados o cluster. Los objetos de los conglomerados tienden a ser similares entre sí y diferentes de los objetos de otros conglomerados (Malhotra, 2008). Para esta investigación se tomaron en cuenta únicamente las capacidades innovadoras de la Tabla 1, las cuales fueron las más relevantes del análisis factorial y discriminante. Se realizó un cluster jerárquico, que es un procedimiento que se caracteriza por el desarrollo de una jerarquía, además de la técnica de Ward, que es un procedimiento de varianza en el que la distancia euclidiana elevada al cuadrado se minimiza a la medida del conglomerado (Malhotra, 2008). Se estableció un indicador que diga en qué medida cada par de observaciones se parecen entre si, en este caso fue el grado de innovación, con esta variable se crean grupos de acuerdo a la medida de similaridad.

## RESULTADOS

El historial de aglomeración muestra las distancias de aglomeración y los grupos que se han formado al aplicar el análisis cluster, que es una forma gráfica de ver dicha información, en este caso se dividieron en cuatro grupos. La Tabla 4: Muestra los Conglomerados de Pertenencia de Cada Caso, Para Este Caso Se Tomaron Cuatro Conglomerados

Tabla 4: Conglomerados de Pertenencia

Caso	4 Conglomerados	3Conglomerados	2 Conglomerados
1	1	1	1
2	1	1	1
3	1	1	1
4	2	2	2
5	1	1	1
6	2	2	2
7	3	2	2
8	1	1	1
9	2	2	2
10	3	2	2
11	1	1	1
12	1	1	1
13	1	1	1
14	3	2	2
15	2	2	2
16	1	1	1
17	2	2	2
18	3	2	2
19	1	1	1
20	2	2	2
21	1	1	1
22	2	2	2
23	2	2	2
24	3	2	2
25	2	2	2
26	2	2	2
27	1	1	1
29	1	1	1
30	2	2	2
31	1	1	1
32	2	2	2
33	1	1	1
34	1	1	1
35	4	3	2
36	3	2	2
37	1	1	1
38	1	1	1
39	3	2	2
40	3	2	2
41	1	1	1
43	2	2	2
44	1	1	1
45	3	2	2
46	1	1	1
47	1	1	1
48	4	3	2
49	2	2	2
50	1	1	1
51	4	3	2
52	1	1	1
53	2	2	2
54	2	2	2
55	4	3	2
56	1	1	1
57	1	1	1
58	2	2	2
59	2	2	2
60	1	1	1
61	1	1	1
62	1	1	1
63	1	1	1
64	1	1	1
65	1	1	1
66	1	1	1
67	2	2	2
68	3	2	2
69	1	1	1
70	1	1	1
71	4	3	2
72	1	1	1
73	1	1	1
74	1	1	1
75	1	1	1
76	1	1	1

77	2	2	2
78	1	1	1
79	1	1	1
80	1	1	1
81	1	1	1
82	2	2	2
83	1	1	1
84	1	1	1
85	2	2	2
86	1	1	1
88	1	1	1
89	2	1	1
90	2	2	2
91	1	1	1
92	1	1	1
93	1	1	1
94	1	1	1
95	1	1	1
96	2	2	2
97	1	1	1
98	1	1	1

Fuente: Elaboración propia con datos obtenidos del SPSS versión 15

La Figura 2 muestra de una forma representativa, el grado de innovación de las empresas, de acuerdo a los cuatro conglomerados que se obtuvieron del análisis cluster y en donde se puede ver que la mayoría de las empresas caen en el cuadrante de más alto grado de innovación.

Figura 2: Grado de Innovación

Tomando en cuenta únicamente las capacidades innovadoras más relevantes, siendo estas parte del análisis cluster, en donde se puede observar que no existe un solo tipo de empresas que sean innovadoras sino que dentro de un alto grado de innovación se encuentran: Hostelería, industria del ocio y animación, industria del viaje y transporte, lo cual habla de un interés en seguir trabajando en el tema de innovación, como se aprecian los resultados en la Tabla 5.

Tabla 5: Grado de Innovación Por Tipo de Empresa

Grado de Innovación	Tipo de Empresa	Frecuencia	Porcentaje
Alto grado de innovación	Hostelería	29	50
	Industria del ocio y animación	7	12.1
	Industria del viaje	11	19
	Transporte	11	19
	<b>Total</b>	<b>58</b>	<b>100</b>
Medio grado de innovación	Hostelería	27	71.1
	Industria del ocio y animación	2	5.7
	Industria del viaje	4	11.4
	Transporte	2	5.7
	<b>Total</b>	<b>35</b>	<b>100</b>
Bajo Grado de Innovación	Hostelería	3	60
	Industria del viaje	1	20
	Transporte	1	20
	<b>Total</b>	<b>5</b>	<b>100</b>

Fuente: Elaboración propia.

## CONCLUSIONES

La innovación no es asunto exclusivo de las empresas que producen o manufacturan, hoy en día la innovación a traspasado esas fronteras y a llegado a los servicios, mediante la transformación de procesos más prácticos y rentables en cualquiera de las áreas para las empresas, ya sean tecnológicos o manuales, sin embargo estas innovaciones muchas veces se realizan a los ojos de los consumidores para



que ellos perciban estas mejoras. Los servicios parte importante de la economía del norte de Quintana Roo, se enfrentan cada vez más a la competencia, por lo que tienen que estar preparados para los cambios que exija el mercado, con soluciones vanguardistas que coadyuven a la competitividad. Las empresas de servicios turísticos están inmersas en un sistema capitalista que las impulsa a seguir renovándose para sobrevivir en un ambiente competitivo, en este sentido la percepción que el consumidor tiene sobre estos cambios es más palpable. Se pudo observar al final que todas las empresas manejan un grado de innovación, este puede ser bajo, medio o alto; en este primer trabajo se demostró que tanto la hostelería, que esta compuesto por restaurantes y hoteles manejan un grado alto y medio de innovación, únicamente se detectó que tres de este tipo de empresas tienen un bajo grado de innovación. Tanto la industria del ocio y animación como la industria del viaje y transportación se caracterizaron por tener un alto grado de innovación, una de las conclusiones que se obtuvieron fue que debido a que existe una gran oferta de este tipo de servicios, por lo que deben ser más competitivas.

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# LA TRANSDUCCIÓN COMO HERRAMIENTA DE COMPETITIVIDAD Y ANÁLISIS DE LA CALIDAD DEL SERVICIO OFRECIDOS POR LOS GUÍAS DE TURISTAS ESTADOUNIDENSES EN CANCÚN, Q. ROO

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## RESUMEN

*Cancún es un destino paradisíaco que con sus playas invita a cualquier visitante a quedarse, rico en contrastes, con paz, tranquilidad y alegría que sólo una región como esta puede brindar. En Cancún la velocidad e intensidad con que se ha desarrollado ha llevado a que el factor de migración cada vez sea mayor; cada día son más las personas que se desplazan de sus lugares de origen a sitios turísticos y deciden establecerse en ellos de manera indefinida, trabajando como guías de turistas. La siguiente investigación tiene el objetivo de identificar cual es la percepción de los turistas de Estados Unidos cuando son atendidos por un guía de la misma nacionalidad. La metodología que se utilizará es de tipo cuantitativo a través de un análisis factorial. El alcance del estudio es conocer los principales elementos de apreciación que surgen en la transducción de los servicios prestados por los guías a los turistas estadounidenses, para poder mejorar la calidad en el servicio y de esta manera ser más competitivos.*

**PALABRAS CLAVE:** Transducción, Turistas, Calidad En el Servicio

## TRANSDUCTION AS A TOOL OF COMPETITIVENESS AND ANALYSIS OF THE QUALITY OF THE SERVICE OFFERED BY THE TOUR GUIDES US IN CANCUN, Q. ROO

### ABSTRACT

*Cancun is a paradise destination that with its beaches invites visitors to linger, rich in contrasts, with peace, tranquility and joy that only a region such as this can provide. In Cancun the speed and intensity with which it has developed has led to that the migration factor ever higher; more are people who are displaced from their places of origin to tourist sites and decide to settle in them indefinitely, working as tour guides. This research aims to identify which is the perception of United States tourists when they are attended by a guide of the same nationality. The methodology to be used is of quantitative type through a factorial analysis. The scope of the study is to know the main elements of assessment arising in the transduction of the services provided by the guides to American tourists, in order to improve the quality in the service and thus become more competitive.*

**JEL:** M1, M3

**KEYWORDS:** Transduction, Tourists, Quality of Service

## INTRODUCCIÓN

Una ventaja de un destino turístico es la creación del empleo, el turismo depende del factor humano, por lo que se ha caracterizado por requerir un gran número de trabajadores sin importar su cualificación profesional (OMT, 1998). En la mayor parte de los destinos turísticos de Latinoamérica se observa que el turismo es una actividad empírica, en la cual la mayor parte de los colaboradores ha llegado ahí de manera circunstancial. Si bien las nuevas generaciones de turisteros son producto de escuelas de hotelería y licenciaturas en turismo, existe una gran cantidad de trabajadores en todos los niveles que no tuvieron acceso a formación en turismo, pero han adquirido una vasta experiencia (González, 2006). En Cancún como en diversos destinos turísticos del Caribe, la velocidad e intensidad con que se ha desarrollado el producto turístico de esta actividad ha rebasado, en ciertos casos las previsiones, y cabe señalar el hecho de la migración que hay en estos destinos. Cada día son más las personas que se desplazan de sus lugares de origen a sitios turístico y deciden establecerse en ellos de manera indefinida (González, 2006).

Por lo tanto siendo Cancún un lugar paradisíaco con muchos atractivos, en donde se ha visto un crecimiento tanto en infraestructura hotelera como en la ciudad (Municipio de Benito Juárez), resulta atractivo para las personas de otras nacionalidades vivir en este polo turístico buscando una mejor calidad de vida. De acuerdo al Instituto Nacional de Estadística y Geografía (INEGI) con cifras del censo del 2010 se sabe que en México viven 961,121 personas extranjeras y Estados Unidos de América es el país número uno con una población de 738,103 personas que representa el 76.8% de la población nacida en el extranjero que vive en México. En el Municipio de Benito Juárez Q.

Roo se tiene una población total de 8,661 extranjeros que viven en Cancún, que corresponde al 0.9% del total de extranjeros que viven en México. Muchas de estas personas que viven en los destinos turísticos encuentran trabajo como personal de servicio (hoteles, agencias de viajes, transportadoras, guías, etc.) que llegan al lugar y permanecen trabajando en esas actividades (Jiménez, 2005), atendiendo a turistas de todas partes del mundo, sin embargo en este estudio se investigan cuestiones más sutiles como la percepción que tiene el turista al ser atendido por un guía de su propia nacionalidad, debido a que el trabajo de los guías de turistas radica en solucionar el aislamiento del turista, protegiéndolo de las dificultades derivadas del contacto con la sociedad (Jiménez, 2005), o también del shock cultural al que se enfrenta. Existen pocos trabajos relacionados con la interacción entre los turistas y los guías desde la perspectiva de los turistas, por lo que en esta investigación se introduce el término de la transducción que radica en descifrar y comunicar para el turista los códigos internos de toda la cultura anfitriona y en términos en los que los visitantes los pueden comprender mejor, de acuerdo con su propio contexto cultural de referencia (Jiménez, 1998).

### Marco Referencial

El turismo según la Organización Mundial de Turismo (OMT) son 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 negocio y otros (OMT, 1994). Jiménez (2005), menciona que el turismo es un fenómeno de gran importancia y magnitud que tiene implicaciones profundas para los países visitados o anfitriones como para los países generadores de los flujos, tanto a nivel económico, social, cultural y político. González (2006), considera al turismo como generador de fuentes de empleo es una visión limitativa, el turismo es más un factor de desarrollo para que las comunidades sean emprendedoras y empleadoras. La migración afecta la vida de mucha gente en diferentes países en el mundo tanto de forma individual como familias debido a que buscan mejorar sus vidas, oportunidades económicas o refugio de la violencia (Romo, López y Garrido, 2012).

Los migrantes residentes en Cancún tienen como posibilidad emplearse como guías de turistas, para esta labor se requiere acreditar uno o más cursos impartidos por instituciones con reconocimiento en el ámbito

cultural y académico coordinado por la Secretaría de Turismo o por las autoridades estatales de turismo (Norma Oficial Mexicana NOM-08-TUR-2002, 2003), teniendo en consideración además de que por ser extranjero debe acreditar su estancia legal en el país y la calidad y características migratoria para desarrollar la actividad de guía de turista. Además deben presentar el certificado de estudios expedidos en el país donde se realizaron los estudios, además deben acreditar el dominio del idioma español en un 90% (SECTUR, 2010). El papel de los guías representa mucho más que traductores de idiomas, tienen que ser transductores de mundos porque entienden el código del lugar y lo decodifican para luego volverlo a codificar en los términos que entiende el turista de acuerdo con sus propias experiencias y contextos cotidianos (Jiménez, 1998). Los guías de turistas son transductores culturales ya que cumplen con la función primordial de transmitir a los turistas la esencia del lugar que visitan y al mismo tiempo transfiere a la población receptora las particularidades propias del lugar de origen del visitante. El shock cultural se refiere sobre todo al proceso y la experiencia desilusionante de quienes entran en contacto con nuevas culturas (turistas) pudiendo ser visto como una expresión genérica que resume las dificultades de todo tipo que se derivan del cambio e interacción con otra cultura (Jiménez, 1998).

Jiménez (1998) refiere el término transducción en el turismo como paráfrasis y se refiere a las personas (transductores) que no son guías o traductores de idiomas en el sentido tradicional, sino que van más allá al tener en la relación (comunicación) anfitrión – turista, el papel de descifrar y comunicar a los turistas los códigos internos de toda cultura anfitriona y en términos en los que ese turista los puede comprender mejor, de acuerdo con su propio contexto cultural de referencia. Con el factor de la transducción lo que se busca es mejorar la calidad en el servicio, de acuerdo a Horovitz (2000) la calidad en el servicio es la percepción que tiene el usuario acerca de la correspondencia entre el desempeño y las expectativas de la experiencia del servicio. Para muchas organizaciones es una cualidad que les permite diferenciarse y cautivar a sus clientes, que inciden sobre los consumidores y los resultados del negocio (Peralta, 2006). La calidad del servicio es un concepto complejo y multidimensional, y se compone de varias dimensiones únicas, basadas en diferentes experiencias con los empleados de servicio en este caso los guías de turistas. Estas dimensiones implican tanto el proceso de producir el servicio como el resultado (Lovelock, 1997).

La calidad del servicio es un elemento básico de las percepciones del cliente. En el caso de los servicios puros (por ejemplo los guías de turistas) la calidad del servicio será el elemento dominante en las evaluaciones de los clientes (Zeithaml, Bitner, y Gremler, 2009). Dos aspectos fundamentales que influyen en la calidad del servicio son el comportamiento y las actitudes, por lo que en la relación turista y guía de turistas estas dos características influyen de manera notable en la percepción del servicio otorgado.

## METODOLOGÍA

Se establece un estudio cuantitativo, de tipo descriptivo, a través de un análisis factorial de factores comunes, que es una técnica estadística multivariante que se utiliza para resumir la información contenida en una gran cantidad de variables a una cantidad más pequeña de subconjuntos y factores (Malhotra, 2008). Se utilizó un cuestionario estructurado formado por 15 preguntas de las cuales 10 de ellas se realizaron a través de una escala de Likert del uno al siete, donde el uno era el de menor y siete el de mayor valor. Los datos estadísticos se procesaron en el programa SPSS versión 15. Se utilizó una muestra no probabilística, esta puede definirse como una muestra en la que los elementos específicos de la población se seleccionan de manera no aleatoria (McDaniel y Gates, 2011). La muestra de este estudio fue de 93 estadounidenses, un aspecto importante es que se basó en el juicio personal del investigador para seleccionar personas de dicha nacionalidad.

## RESULTADOS

La muestra arrojó que el 55.4% de los encuestados eran mujeres y el 44.6% hombres, los rangos de edad de los entrevistados se presentan en la siguiente tabla:

Tabla 1: Rango de Edad

Rango De Edad	Porcentaje
20 a 25	19.35%
26 a 30	31.18%
31 a 34	19.35%
36 a 40	12.90%
41 a 45	10.75%
46 a 62	6.45%

Fuente: Elaboración propia.

La muestra entrevistada proceden de las siguientes ciudades: Atlanta, Baltimore, Boston, Chicago, Conecticut, Dallas, Denver, Detroit, Houston, Kentwood, Las Vegas, Los Angeles, Louisiana, Miami, Mineapolis, New York, Orlando, Phoenix, Filadelfia, San Francisco, Seatle, San Louis y Washington D.C. El 60.2% de los turistas entrevistados opinó que contrataría a un guía de turistas de su nacionalidad por las siguientes razones: seguridad, conocimiento del lugar, idioma, conocimiento de las reglas del país, conocen las costumbres de los estadounidenses. El 39.8% opinó que no por los siguientes motivos: podrían conocer más la cultura, les gustaría que su guía fuera mexicano, los mexicanos conocen mejor los lugares, los estadounidenses no saben toda la cultura, el servicio no es tan bueno y no están totalmente preparados. Se empleo el modelo de análisis de factores comunes para analizar los datos en la categoría de contribuciones comunes las variables ya no son uno, como se muestra en la Tabla 2.

Tabla 2: Comunalidades

	Inicial	Extracción
Did you feel comfortable with the attention provided by the tour guide	.773	.713
The tour guide inspires trust when providing the service.	.776	.704
You feel empathy towards the tour guide	.518	.494
The no verbal language provided by tour guide was appropriate	.493	.456
The tour guide tone of voice was appropriate	.740	.739
The tour guide conveys the culture characteristic of the place you visited	.727	.745
The time that you spent getting to know the culture characteristic at the place you visited was appropriate	.712	.701
The Way the tour guide communicated was appropriate (language)	.640	.627
The tour guide provided the solution of all your questions and doubts	.751	.721
You feel good about being in foreign culture	.763	.756

Método de extracción: factorización de ejes principales.

Después de extraer los factores todas las varianzas son diferentes de los valores propios iniciales, el primer factor explica el 66.561 como lo muestra la Tabla 3, con tan solo un factor.

Tabla 3: Varianza Total Explicada

Factor	Autovalores Iniciales			Sumas de las Saturaciones al Cuadrado de la Extracción		
	Total	% de la varianza	% acumulado	Total	% de la varianza	% acumulado
1	6.976	69.763	69.763	6.656	66.561	66.561
2	.575	5.750	75.513			
3	.566	5.658	81.170			
4	.457	4.566	85.736			
5	.411	4.109	89.845			
6	.283	2.833	92.678			
7	.247	2.469	95.147			
8	.196	1.960	97.107			
9	.158	1.578	98.686			
10	.131	1.314	100.00			

Método de extracción: factorización de ejes principales.

El factor 1 (Tabla 4) una carga factorial que es el punto de partida al interpretar el análisis factorial y se refiere a la correlación simple entre cada una de las variables originales y los factores recién desarrollados. Las cargas de los reactivos en su respectivo factor iban de .676 a .869, lo que significa que cada una de las variables medidas tiene que tomarse en cuenta.

Tabla 4: Matriz Factorial

	Factor 1
Did you feel comfortable with the attention provided by the tour guide	.844
The tour guide inspires trust when providing the service.	.839
You feel empathy towards the tour guide	.703
The no verbal language provided by tour guide was appropriate	.676
The tour guide tone of voice was appropriate	.860
The tour guide conveys the culture characteristic of the place you visited	.863
The time that you spent getting to know the culture characteristic at the place you visited was appropriate	.837
The Way the tour guide communicated was appropriate (language)	.792
The tour guide provided the solution of all your questions and doubts	.849
You feel good about being in foreign culture	.869

Método de extracción: factorización del eje principal.

Dentro de los resultados del análisis factorial se observa que las variables que encuadran el concepto de la transducción según los turistas entrevistados están formadas por las 10 variables lo cual no discrimina ninguna de ellas por lo que estas serán tomadas en cuenta para futuras investigaciones debido a que demuestran tener incidencia en el objetivo de estudio de esta investigación.

## CONCLUSIONES

En suma, los resultados obtenidos comprueban que la percepción de los turistas con relación a las variables analizadas están profundamente ligados con el proceso de la transducción en los servicios ya que se sienten confortables con la atención prestada, el guía inspira confianza cuando provee el servicio, siente empatía hacia el guía de turistas, el lenguaje no verbal es el apropiado, el tono de voz es el adecuado, el guía de turistas conoce las características del lugar que se visita, la comunicación del guía es adecuado, el guía provee la solución para todas las preguntas y dudas y se siente bien estando en otra cultura. La transducción en el turismo juega un papel importante ya que los guías de turistas comunican la cultura de lugar que se visita, y los factores mencionados anteriormente coadyuvan a que la transmisión de esa información sea realmente efectiva y sean verdaderos embajadores del destino turístico.

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# EL MODELO DE LA BASE EXPORTADORA COMO PUNTO DE PARTIDA PARA EL ANALISIS DEL DESARROLLO REGIONAL. EL CASO SONORA

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## RESUMEN

*El tránsito de un modelo de sustitución de importaciones al de la producción orientada a la exportación por el que ha transitado Sonora en los últimos treinta años, ha transformado su estructura productiva al pasar de ser un estado líder en la producción de productos agropecuarios a una diversificación de sus actividades económicas. Esto ha sido posible por políticas públicas orientadas a la reestructuración productiva y a la atracción de inversión extranjera, lo anterior hace necesario analizar los resultados de estas políticas a la luz del desarrollo regional; como punto de partida para este objetivo, partimos del modelo de la base exportadora.*

**PALABRAS CLAVE:** Desarrollo Regional, Modelos Económicos, Políticas Públicas, Base Exportadora, Industrialización

## ABSTRACT

### THE SONORA CASE STUDY: AN EXPORT-ORIENTED BASE MODEL AS A STARTING POINT FOR THE ANALYSIS OF REGIONAL DEVELOPMENT

*The transition from a model of import substitution to the one of export-oriented production has occurred in the state of Sonora over the past thirty years. This has transformed its economic structure from being primarily a state leader in the production of agricultural products to a broader diversification of their economic activities. This has been possible due both to public policies aimed at productive restructuring and to the attraction of foreign investment. Based on these facts it is necessary to analyze the results of these policies in the light of regional development. As a starting point for this goal, we will evaluate the export-oriented base model.*

**JEL:** O19, O21, O25

**KEYWORDS:** Regional Development, Economic Models, Public Policies, Export Base, Industrialization

## INTRODUCCIÓN

En los albores del siglo XXI, ante la eficiencia limitada del modelo neoliberal, en la mayor parte del planeta, pero principalmente en los países latinoamericanos, se analizan y prueban diferentes modelos económicos, uno de los referentes más sobresalientes, es el acercamiento de modelos económicos que hacen énfasis en el territorio, en una dimensión espacial, a la par, con la “globalización” se había anunciado el fin de las fronteras y de la “geografía”. Esta revalorización de lo local, ha producido una preocupación creciente por teóricos y agentes institucionales, por el diseño de estrategias y políticas orientadas al impulso de regiones para el crecimiento y desarrollo económico, a la vez que ha puesto en relieve, las disparidades en el

desarrollo económico de las regiones en un continente, país o un mismo Estado ¿Por qué el norte de México se ha desarrollado diferente al Sur? ¿Qué es lo que ha posibilitado que se den desarrollos como el de Monterrey, México?, ¿Cómo el de Saltillo o Torreón en Coahuila?.

Las políticas y estrategias implementadas por los gobiernos, han seguido diferentes enfoques teóricos y por ende responden a distintos modelos económicos. En México, desde mediados de la década de los ochenta, y de acuerdo al cambio de paradigma, se siguió la línea de liberación económica como una política del Estado mexicano. Este nuevo paradigma, no contempla la planeación del desarrollo regional desde el Estado, *“en general la política económica se reorientó a promover el papel del mercado en la asignación de recursos productivos, incluso su asignación interregional”* (Flores Tamayo 2002, 3) Nuestro objetivo consiste en analizar el comportamiento del modelo de la base exportadora en Sonora, con el fin de identificar las actividades básicas y las actividades económicas que constituyen una especialización relativa en la entidad, asimismo relacionamos el modelo con la inversión extranjera directa.

## REVISION DE LITERATURA

### Desarrollo Regional

Al abordar este tema, la primera pregunta que surge, es ¿Qué es el desarrollo regional? Boisier, señala que la economía clásica *“hizo del crecimiento económico su tema central, en tanto que la economía neo-clásica, hizo de la distribución su tema central. En este sentido puede decirse que el concepto de desarrollo tiene sus raíces más en la economía neo-clásica que en la clásica”* (Boisier 2001, 1), señala además que el concepto de desarrollo es un “tópico de la posguerra” y puntualiza que es un “tópico de las Naciones Unidas”. Durante décadas, el concepto de desarrollo se asoció al de crecimiento, y su medida corriente fue el PIB per cápita, no fue hasta 1970 que Dudley Seers establece que *“desarrollo es un concepto normativo, lleno de juicios de valor”*, en 1990 el Programa de las Naciones Unidas para el Desarrollo calcula por primera vez el Índice de Desarrollo Humano (IDH), que integra conceptos de educación, salud, esperanza de vida.

A partir de esta fecha, el concepto se ha ido construyendo y redefiniendo, Boisier, define el desarrollo regional como un *“proceso localizado de cambio social sostenido que tiene como finalidad última el progreso permanente de la región, de la comunidad regional como un todo y de cada individuo residente en ella. Y este desarrollo del individuo dentro de una región y de la misma, se logrará con la descentralización de una política regional que sea eficaz y equitativa”*. De tal forma, que esta discusión y lo que podemos llamar un nuevo paradigma, ha puesto sobre la mesa, una serie de cuestionamientos, tanto para los teóricos como para los gobiernos e instituciones. Las crisis económicas y el poco éxito que ha tenido en los países latinoamericanos, el modelo neoliberal, para las metas de desarrollo, ha ocasionado la búsqueda e implementación de modelos económicos orientados a nuevas determinantes.

El reconocimiento de las contradicciones del modelo neoliberal implementado a mediados de la décadas de los ochenta en México. Entre las cuales esta, que por un lado, se ha conformado una,

*“organización capitalista global, donde las actividades económicas, además de internacionalizarse, se organizaron funcionalmente a partir de una división global coordinada del trabajo. [...] un sistema de manufactura internacional, donde la capacidad de producción se dispersa a un número sin precedente de países en desarrollo, pero también industrializados”* (Lara, Velázquez y Rodríguez 2007, 3)

Aunada a una eliminación de las barreras para el movimiento de los capitales y el comercio. En una aparente contradicción

*“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” (Lara, Velázquez y Rodríguez 2007, 3)*

Es así como lo local, los actores locales, el espacio se han revalorizado sin dejar de reconocer las circunstancias específicas en las cuales se aborda, *“entre ellas está aquello que los “neoinstitucionalistas” identifican como restricciones institucionales, las cuales no son otra cosa que las reglas formales o informales ideadas por el hombre para dar forma a su propia interacción (North, 1983).”* (Bracamontes Sierra 2006, 133). Es decir el reconocimiento de las características de cada región.

### Teoría de la Base Exportadora

Este modelo ha tenido influencia *“tanto en la teoría del crecimiento regional como en su impacto en las técnicas para relacionarlo con el crecimiento del Producto Interno Bruto (PIB)”* (Mendoza y Díaz-Bautista 2006). El argumento central, *“supone que el crecimiento regional, es determinado por el crecimiento de las actividades básicas de una región (definidas como las actividades que producen bienes y servicios de exportación y, por tanto, traen recursos monetarios de fuera de la región)”* (Tamayo Flores 1998). Su idea central es que la única manera que tienen las economías locales para aumentar los flujos monetarios para lograr el crecimiento económico es que los recursos vengan de las exportaciones.

En este modelo, podemos observar que efectúa una diferencia en las actividades productivas; las básicas que dependen de la demanda externa para su producción y *“las no básicas (definidas como las actividades que sirven exclusivamente a los mercados locales o regionales, de consumo final o intermedios), dependen de la demanda alcanzada y del ingreso generado por las actividades exportadoras básicas”* (Tamayo Flores 1998, 3). Este planteamiento, asigna un papel pasivo a las actividades “no básicas” en la promoción del crecimiento de una región. Los argumentos en pro de este modelo, establecen que *“el desarrollo de la base exportadora regional depende de las ventajas competitivas de la región (costos relativos de producción y distribución). Una economía regional crecerá en la medida que su base exportadora tenga capacidad para competir con otras regiones y la competitividad de la base exportadora sólo crecerá en la medida en que se desarrollen las actividades “no básicas”* (Tamayo Flores 2002).

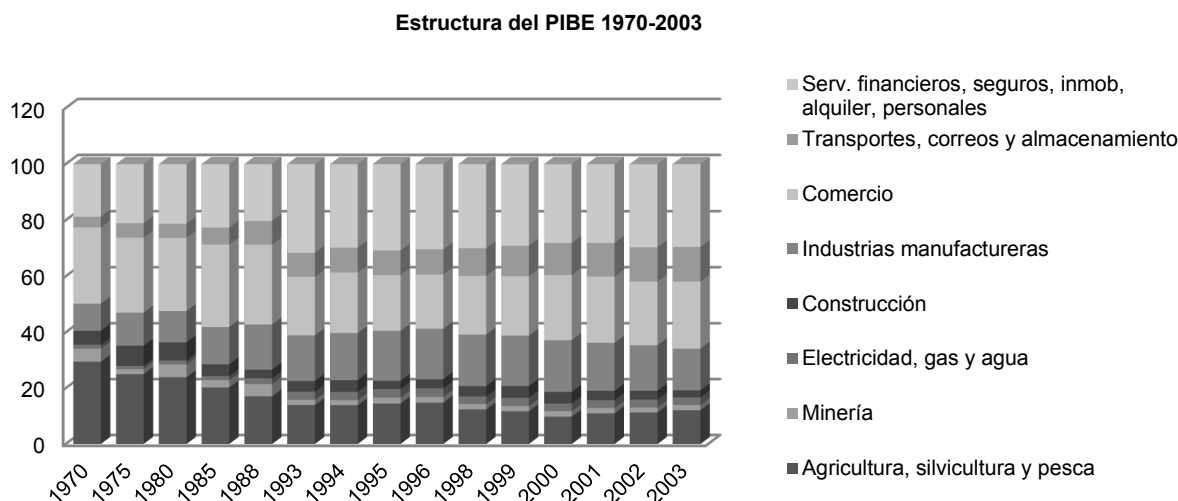
Entre los argumentos en contra, se señala que supone una oferta de insumos elástica, es decir *“asume que los insumos necesarios para apoyar una creciente actividad de las industrias básicas (mano de obra, capital, insumos importados y servicios públicos, etc.), estarán disponibles a un costo constante por unidad”* (Tamayo Flores, Los nexos teóricos de la política de desarrollo industrial en México 2002, 5).

Otro de los argumentos en contra, que adquiere una relevancia creciente ante las contradicciones que estamos viviendo del capitalismo global, es que este modelo supone una constante de demanda externa para la producción local.

### Aplicación del Modelo En Sonora

Sonora es un estado que en los últimos treinta años ha transitado por una recomposición de sus actividades económicas, al pasar a ser un estado productor de productos básicos para el consumo interno y la agricultura comercial paso a una economía que tiene en el sector manufacturero y los servicios su principal fuente de contribución al producto interno bruto. Ver Figura 1.

Figura 1: Estructura Del PIB de Sonora (1970-2003)



Fuentes: Robles (2014).

En esta transformación ha sido clave que el nuevo rumbo de la economía se formalizara en los proyectos de gobierno, ejes rectores de la acciones en los diferentes ámbitos de gobierno. Es por ello, que en el presente ensayo, analizaremos los planes de desarrollo de Sonora, para los años 2004-2009 y 2010-2015, en el rubro de desarrollo económico, con la finalidad de identificar si encontramos en los objetivos planteados por estos gobiernos, acciones que lleven a la priorización de los supuestos del modelo de la base exportadora.

*Plan Estatal de Desarrollo 2003-2009:* En el objetivo 5, Empresas de calidad mundial e innovación tecnológica para generar empleos calificados y mejorar remuneraciones. Se propone lo siguiente: 1) Atraer a la gran empresa para que se convierta en locomotora que jale el desarrollo de la economía sonorense, aproveche de manera óptima los recursos humanos y sea fuente de transformación de tecnología; 2) Identificar las ventajas competitivas con las que cuenta el estado para vincular a ellas el desarrollo de los grandes proyectos de infraestructura; 3) Fomentar la adopción de compromisos de productividad por parte de las empresa sonorenses, vinculados a las remuneraciones de los trabajadores e 4) Impulsar alianzas estratégicas de empresas locales con grandes empresas para acceder a nuevos mercados, capital y tecnología.

Algunos de estos objetivos, demuestran evidentemente que se busca atraer la inversión de empresas externas al territorio con el fin de que sean ellas las que mediante la inversión detonen el desarrollo, algunas otras, no son tan claras, como la de vincular las remuneraciones a la productividad, esta medida no va a la inversión, pero si a mantener una elasticidad en los insumos, pues no se plantea mejores salarios, sino que las remuneraciones se vinculen a la productividad, de tal forma, que solamente si existe una mayor productividad los trabajadores obtendrán mejores salarios, por otra parte, se deja la inversión en manos de las grandes empresas, así como el acceso a la tecnología, mercados y capital, pues son - las grandes

empresas (externas)- por medio de las cuales, las empresas locales (¿básicas?), podrán acceder a ellos. (Sonora 2004) (Sonora, Plan Estatal de Desarrollo 2009-2015, 2009)

*Plan Estatal de Desarrollo 2010-2015:* En los objetivos propuestos en este plan, identificamos que nos son tan obvias, las medidas que incentivan la inversión externa, en territorio sonorense, pero se pueden derivar por los planteamientos formulados, en el apartado cuatro “*Sonora competitivo y sustentable*”, donde se establece 1) Impulsar la infraestructura de apoyo al desarrollo, como lo es la infraestructura carretera, aeroportuaria y portuaria y de comunicaciones, así como el desarrollo y fortalecimiento de parques industriales para garantizar a la población el acceso a los servicios y actividades económicas; 2) Fomentar iniciativas y actividades de cooperación internacional de Sonora con regiones y países estratégicos y la coordinación entre los diferentes actores estatales e internacionales; 3) Promover acuerdos de colaboración del Estado de Sonora con los estados fronterizos de México y Estados Unidos, organismos internacionales y regiones del mundo que contribuyan al desarrollo de la entidad; 4) Establecer la corresponsabilidad de las grandes industrias con el estado para apoyar la formación y fortalecimiento de las cadenas productivas con las micro, pequeña y mediana empresa de la entidad; 5) Impulsar el sector minero de la entidad, a través de la modernización y reestructuración de su actividad en el estado. Cada uno de estos planes proponen un Sonora industrial, además de iniciativas y acuerdos de colaboración con empresas y gobiernos de estados fronterizos o de otros países, con la finalidad de atraer la inversión extranjera, para que sean ellas, las que impulsen la industrialización e innovación tecnológica y que esto constituya un ancla para las PYMES sonorenses.

Por otra parte se reconoce el impulso que ha dado desde hace algunos años el sector minero, ya que buena parte del superávit de las exportaciones, lo ha originado este sector, que en los últimos años ha recibido una fuerte inversión extranjera. Los objetivos de los planes de desarrollo anteriormente analizados, sustentan la base que en las últimas décadas Sonora ha basado el desarrollo en la atracción de inversión extranjera, de la cual se espera la generación de empleos, transmisión de tecnología a las empresas locales, el aprendizaje industrial y la innovación tecnológica de la industria que se establezca en el territorio sonorense, sea un multiplicador de la economía regional.

#### Análisis del Método de la Base Exportadora

La teoría de la base exportadora puede ser expresada en términos de ingreso o empleo.

$$\Delta T = \Delta k \Delta B \text{_____} (1a)$$

$$\Delta Y = \Delta k \Delta E \text{_____} (1b) \quad (1)$$

Donde

T	=	empleo total
Y	=	ingreso total
B	=	empleo exportador (básico)
E	=	ganancias de las exportaciones
k	=	multiplicador de la base exportadora
Δ	=	cambio

Como se puede observar en las ecuaciones (1a) y (1b), “*las industrias exportadoras generan dinero que fluye a la ciudades*” (Flores Tamayo 2002, 42), una parte de estos ingresos se gasta localmente, que gastan los empleados de estas industrias exportadoras, con ello se crean empleos en el sector servicios locales, y a su vez, estos nuevos empleos del sector servicios gastan parte de esos ingresos generados, lo que permite un multiplicador positivo, por la creación de los empleos locales. La magnitud de este multiplicador va a depender de la propensión de los trabajadores locales al gasto.

Modelo formal incluyendo el ingreso

$$Y = C + M_1 - M_0 \quad (2)$$

Donde:

Y	=	ingreso total
M <sub>1</sub>	=	ingreso monetario
M <sub>0</sub>	=	egreso monetario
C	=	consumo de residentes locales

El consumo está integrado por dos componentes.

$$C = A + B_y \quad (3)$$

Cuando la demanda está fuera del área de control ésta se considera exógena. Es por ello que los ingresos no se relacionan con el tamaño del ingreso regional, por lo que

$$M_1 = E_0 \quad (4)$$

Donde:

E<sub>0</sub> = ingreso de exportaciones determinado exógenamente

## METODOLOGIA

Los autores señalan que si se utilizarán los parámetros que hemos señalado anteriormente, presenta dificultades para su aplicación, ya que es muy difícil obtener la propensión marginal al consumo y a la importación, la mayoría de las veces no se dispone de esta información y si quisiéramos obtenerla, se tendría que aplicar encuestas, que requieren elevados recursos económicos y tiempo de aplicación, es por ello que para utilizar este modelo de manera práctica, podemos utilizar los datos regionales del empleo.

Para ello los autores, proponen una metodología que aplicaremos para demostrar este modelo en Sonora:

1) El ingreso debe ser proporcional al empleo, por lo que el ingreso no básico como proporción del ingreso será igual al empleo no básico como proporción al empleo total; 2) En el corto plazo es posible que los ingresos se incrementen sin que aumente el empleo, por lo que el ingreso per cápita puede elevarse. Este ingreso más elevado atraerá trabajadores a la región, por lo que el vínculo empleo-ingreso se sostiene como resultado de la migración laboral; 3) La razón empleo-exportador a empleo-total es constante. El multiplicador de la base exportadora puede expresarse

$$\Delta T = (T/B) (\Delta B) \quad (5)$$

Donde:

ΔT	=	cambio en empleo total
T	=	empleo total
B	=	empleo exportador o básico

Para poder utilizar esta técnica estadística de evaluación del crecimiento económico regional, debemos realizar determinados supuestos para determinar el empleo exportador y son los siguientes: 1) La razón capital-producto es igual en todas las regiones; 2) Los patrones de consumo son iguales en todo el país, 3) El producto de cada industria es idéntico en cada región. El modelo considera, que si el coeficiente de

localización  $LQ = (e_i/e_t)/(E_i/E_t) > 1$ , la región tiene más trabajadores establecidos en esa industria que los esperados, la explicación a esta situación para efectos del modelo se relaciona con una mayor proporción de trabajadores que laboran en el sector exportador. El empleo exportador se calcula usando como base de la estimación el cociente de localización. Coeficiente de localización, representa el grado de similitud de la distribución interregional de un sector con respecto a la distribución de un patrón de comparación, normalmente el total de la actividad económica. Este indicador se utiliza Coeficiente de localización, representa el grado de similitud de la distribución interregional de un sector con respecto a la distribución de un patrón de comparación, normalmente el total de la actividad económica. Este indicador se utiliza

$$Q = \frac{(e_i/e_t)}{(E_i/E_t)}$$

Donde

(6)

Q = cociente de localización de la industria i  
 $e_i$  = empleo local de la industria i  
 $e_t$  = empleo total de la industria i  
 $E_i$  = empleo nacional de la industria i  
 $E_t$  = empleo nacional total

### Aplicación del Modelo En las Actividades Económicas de Sonora

Con el objetivo de conocer de manera parcial la tasa de crecimiento de las actividades económicas de Sonora que están en función del crecimiento de la actividad económica del sector exportador, elaboramos el cuadro 1, en el que analizamos el multiplicado del empleo exportador para Sonora en el año 2012.

Tabla 1: Multiplicador del Empleo Exportador: Sonora

			Ei	Ei	Coef. Local	Et(Ei/Et)	LQ
Total de actividades	48,203,851	1,155,317					
Agropecuarias	6,893,742	153,329	0.13	0.14	0.928004	165,225	0.93
Ind. Extractiva y de Electricidad	429,329	29,039	0.03	0.01	2.82209743	10,290	2.82
Ind. Manufacturera	7,431,599	182,542	0.16	0.15	1.02485189	178,115	1.02
Construcción	3,517,161	89,728	0.08	0.07	1.06442805	84,297	1.06
Comercio	9,335,904	214,975	0.19	0.19	0.96075389	223,757	0.96
Servicios	20,278,146	466,678	0.40	0.42	0.96021758	486,013	0.96
No Especificado	317,970	19,026	0.02	0.01	2.49655948	7,621	2.50
Total	48,203,851	1,155,317					
T		1,155,317					
B		280,323					
Multiplicador		4.12					

Elaboración propia en base a los datos de PROMEXICO (Promexico 2012)

En la tabla 1, se presentan las actividades económicas y las estimaciones de los coeficientes de especialización por actividades, tanto del estado de Sonora como en los totales a nivel nacional. De acuerdo con la metodología establecida, se obtuvieron las estimaciones del empleo exportador o no básico y con base a éste el multiplicador del empleo exportador del estado de Sonora es de 4.12, lo que significa que el cambio en el empleo básico o exportador tuvo en el ejercicio 2012, una repercusión de 4.12 veces mayor en el empleo total en el estado de Sonora. Al aplicar el modelo observamos que Sonora es un estado que concentra la base exportadora en cuatro actividades básicas, que para el modelo son aquellas que están orientadas a la producción de bienes y servicios para exportación son las industrias extractivas (2.82), manufacturera (1.02), construcción (1.06) y las no especificadas (2.50), para este modelo las actividades no básicas en Sonora, o que están orientadas al mercado local serían las agropecuarias (0.93), comercio (0.96) y servicios (0.96). La información que nos proporciona este modelo es valiosa porque permite un primer acercamiento para conocer las actividades que tienen un efecto multiplicador positivo para la economía de Sonora.



### Comparación del Modelo con la Inversión Extranjera Directa (IED)

Consideramos que en los procesos de crecimiento económico de un estado o región existe una multicausalidad de factores, sin embargo las políticas públicas que siguen estos estados, son un factor determinante, por otra parte, la globalización de la economía y las tendencias de crecimiento y desarrollo que se dan en otras regiones, son asuntos que son indispensables de analizar. Estas tendencias de crecimiento y desarrollo globales, traen aparejados la expansión de los mercados y la búsqueda de satisfactores y para la producción. Por ello consideramos conveniente comparar la pertenencia del modelo con la IED en el estado de Sonora. En párrafos anteriores expusimos que en los últimos sexenios de los gobiernos de Sonora, las políticas públicas orientadas al crecimiento económico han basado sus estrategias en la atracción de la inversión extranjera, para la generación de empleo, el aprendizaje industrial y el impulso multiplicador de esta inversión en el consumo y en la economía regional en su conjunto.

Tabla 2: IED En Sonora Inversión Extranjera Directa Por Sector de Actividad Económica Receptora (1999-2012)

	Nacional	Entidad
Total (millones de dólares)	300,084.4	4,386.5
Minería (%)	3.7%	43.2%
Industria manufacturer	43.6%	42.3%
Servicio de alojamiento temporal y de preparación de alimentos y bebidas	2.4%	7.9%
Agricultura, ganadería y aprovechamiento forestal	0.3%	2.7%
Construcción	3.3%	1.2%
Servicio de apoyo a los negocios, manejo de desechos y servicios de remediación	3.8%	1.1%
Comercio al por menor	4.3%	0.9%
Servicios inmobiliarios y de alquiler de bienes muebles e intangibles	3.8%	0.9%
Comercio al por mayor	4.2%	0.2%
Otros sectores	30.6%	-0.5%

Fuente: (INEGI, *Perspectiva estadística Sonora 2012*) Nota. Cifras del Iro. De Enero al 30 de junio del 2012 notificadas al Registro Nacional de Inversión Extranjera (RNIE)

La congruencia del modelo de base exportadora con otros indicadores, en este caso la IED, el sector que ha recibido más inversión en este periodo es el de la minería con un 43.2% del total de inversión, seguido muy de cerca por la industria manufacturera con un 42.3% y los servicios de alojamiento temporal con un 7.9%,

## CONCLUSIONES

A partir de los años ochenta, en México se transitó del modelo de sustitución de importaciones al modelo de producción orientado a la exportación, en el que se implementan una serie de medidas con la finalidad de detonar el crecimiento económico y el desarrollo, las cuales estaban ligados fuertemente a la atracción de inversión extranjera y al fomento de las exportaciones. En Sonora, estos cambios de modelo económico ocasionaron una transformación en las actividades económicas al pasar de ser un estado orientado preponderantemente a las actividades primarias, a una orientación en la cual los servicios y la manufactura pasan a ocupar este papel.

Sonora, por casi cincuenta años se ha propuesto como meta la industrialización, los proyectos de los gobiernos que se han plasmado en los planes de desarrollo, han tenido como propósito lograr esta meta mediante la inversión externa y la exportación de productos terminados que se elaboran en las maquiladoras, y de productos agrícolas y ganaderos que se producen en el territorio sonorense. El común denominador de los planes de gobierno en estos periodos ha sido apoyar a la inversión extranjera y otorgar

facilidades para que se instalen empresas en Sonora con la finalidad de que las empresas locales se engancen a la dinámica de estas grandes empresas y detonar el desarrollo regional. La IED y la instalación de plantas de manufactura de exportación, con la finalidad de generar empleos, impacta positivamente al crecimiento económico y se activan las actividades “no básicas” en el estado. Sin embargo, la industria manufacturera de exportación, ocupa el tercer lugar en generador de empleos en el estado en el año del 2012, por debajo del sector comercio y servicios, El coeficiente de empleo (ei), para la manufactura (.16) es menor comercio (.19) y muy por debajo del (.40) del sector servicios en sus diferentes rubros. Por otra parte, la especialización relativa que muestra el indicador de solamente el 1.02, sugiere que la especialización relativa o empleo excedentario no es aún significativa.

Por otra parte, las limitantes propias del modelo no permiten identificar, la medida en que el sector servicios depende del crecimiento de las actividades básicas, como son las manufacturas y la industria extractiva (minería), consideramos que el análisis del modelo de la base exportadora, es un indicador que muestra un punto de partida a partir del cual es necesario profundizar en esos sectores como la manufactura, a la que se le han dedicado recursos económicos, sin embargo el impacto en la región no es el esperado, siendo una de las posibles causas: la desarticulación de las políticas de atracción de inversión extranjera con la política de desarrollo del estado, privando de una mayor especialización a la entidad.

Asimismo, Sonora, un estado con importantes yacimientos mineros, en el modelo se muestra como este rubro es que muestra un factor más alto de localización de la industria, con un 2.82, que genera un multiplicador importante, sin embargo, el número de empleos que genera no es tan significativo como los de servicios, manufactura y el comercio, por lo que su efecto en la economía estatal se ve limitado.

Cincuenta años de políticas para detonar la industrialización en el estado, no han bastado, para impulsar las actividades “básicas”, a la fecha, el sector servicios es el mayor generador de empleos en el estado, habría que tomar en cuenta los resultados de este tipo de modelos, que sirven de apoyo para la toma de decisiones en dos vertientes. Una de ellas, es analizar el porqué, si en el discurso oficial se fomenta, apoya, reconoce y se diseñan estrategias para atraer la inversión extranjera para detonar la generación de empleos, este objetivo aparece aún muy difuso y por otra parte, reconocer a los sectores locales, que son los que a la fecha, los mayores generadores de empleo en la región y por ende, impulsores del crecimiento regional. Los modelos de la economía neo-clásica, son reveladores, el modelo de la base exportadora demuestra que las acciones que se efectúen para atraer inversión externa en el caso específico de la manufactura, ha tenido un impacto multiplicado reducido en la región, consideramos que, para que estas acciones puedan tener beneficios a largo plazo, se requieren que los actores locales sean incluidos también en el desarrollo, que las empresas locales se engancen en la lógica de la gran empresa y se dé realmente un aprendizaje de su saber hacer, es decir, un efecto multiplicador cuantitativo y cualitativo.

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## EASY-CAR, EL PROCESO DE INNOVACIÓN DEL AULA AL MERCADO

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### RESUMEN

*Easy-car es un producto innovador, patentado en la Universidad Juárez Autónoma de Tabasco consiste en un carrito portátil que ofrece múltiples beneficios: capacidad para armarse y desarmarse, lo que facilita su transportación, diseño en las llantas que facilita subir escaleras de manera fácil y segura. Es el resultado de la transferencia de conocimientos del aula al mercado. Este producto está elaborado a base de materiales ligeros pero muy seguros y se encuentra al alcance del usuario para uso doméstico. Para poder patentar este producto, se llevó a cabo una investigación de tipo exploratorio mixto: con un enfoque cualitativo y cuantitativo; en el enfoque cuantitativo, se diseñó un cuestionario con preguntas cerradas en una muestra poblacional de 88 amas de casa y el enfoque cualitativo un focus group.*

**PALABRAS CLAVE:** Emprendimiento, Desarrollo de Productos, Innovación, Patente

## EASY-CAR, THE INNOVATION PROCESS FROM THE CLASSROOM TO MARKET

### ABSTRACT

*Easy-car is an innovative product, patented in Universidad Juárez Autónoma de Tabasco, is a portable cart that offers multiple benefits: with the ability to assemble and disassemble, making it easy to transport with a tire design that facilitates climbing stairs easily and safe. It is the result of the transfer of knowledge from the classroom to market. This product is made from lightweight but very safe materials and is available to the user for home use. For patent this product, it had to do a joint exploratory research: a qualitative and quantitative approach, the quantitative approach, a questionnaire with closed questions in a population sample of 88 housewives and designed a qualitative approach focus group.*

**JEL:** A22, O31, O34

**KEYWORDS:** Entrepreneurship, Product'S Development, Innovation, Patent

### INTRODUCCIÓN

En este artículo se plasman los resultados de una educación efectiva brindada a estudiantes de la licenciatura en Relaciones Comerciales de la Universidad Juárez Autónoma de Tabasco [UJAT] ubicada en la División Académica de Ciencias Económico Administrativas [DACEA] en la ciudad de Villahermosa, Tabasco en México. En esta carrera se busca concientizar a los estudiantes sobre la importancia que tiene el desarrollo de sus habilidades creativas como parte del fomento a la innovación y desarrollo de nuevos productos en la asignatura que lleva el mismo nombre. Esta concientización busca formar jóvenes socialmente responsables que produzcan valor a futuras empresas, así como el emprendimiento en ellos. A raíz de la asignatura anteriormente mencionada, surgió el proyecto titulado "Easy-Car" como solución a la necesidad de

transportar objetos de un lugar a otro, mismo que gracias a su diseño innovador fue presentada la solicitud de patente ante el Instituto Mexicano de la Propiedad Industrial bajo el expediente: MX/a/2013/004927 con fecha de 2/mayo/2013 y con folio MX/E/2013/031390. Del mismo modo se presenta una investigación de mercado realizada para conocer la factibilidad de este nuevo producto diseñado en las aulas de la UJAT, lo que dio como resultado la aceptación que este producto tendrá en la sociedad capitalina tabasqueña. Como resultado de esta investigación, además de haber sido demostrada la factibilidad del producto, se demuestra que es posible la generación de nuevas ideas a través de un acompañamiento por parte de profesionales de la educación, la mercadotecnia y áreas específicas para las habilidades de cada nuevo inventor.

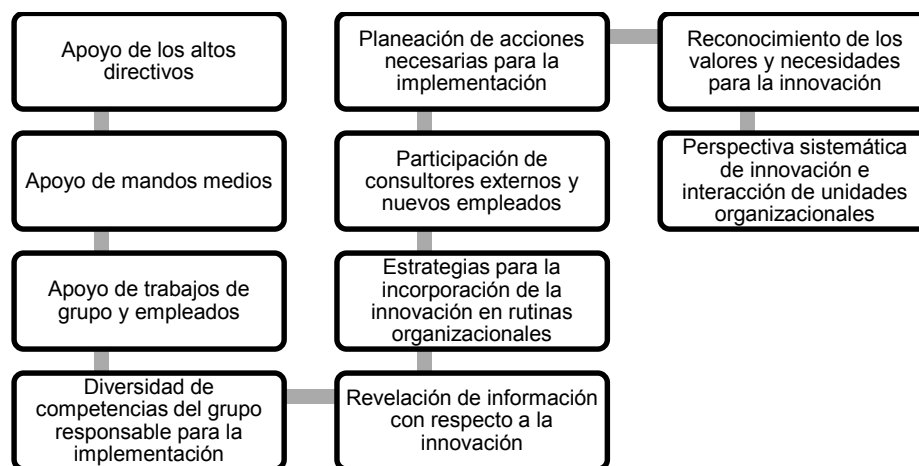
## REVISIÓN LITERARIA

En la Universidad Juárez Autónoma de Tabasco en su División Académica de Ciencias Económico Administrativas, se oferta la Licenciatura en Relaciones Comerciales, en la que se incluye la asignatura de “Innovación y Desarrollo de Nuevos Productos”, como parte del área sustantiva profesional (UJAT, 2003), para la cual se debe entregar un prototipo de producto innovador con su respectivo plan de comercialización. Para esta actividad cuentan con asesorías multidisciplinares, al contar con el apoyo de profesores de 40 disciplinas diferentes en las nueve divisiones académicas de la UJAT. De esta asignatura surge el proyecto Easy-Car, un carro de carga plegable para uso doméstico que facilita el traslado de objetos ligeros de uso cotidiano, caracterizado por expandirse, contraerse y adaptarse según las necesidades del consumidor en cuanto a tamaño del objeto a transportar, además cuenta con llantas que facilitan su desplazamiento por escalones (Rodríguez y Miranda, 2013).

Gracias a la impartición de esta asignatura, se concientiza a los estudiantes sobre la importancia del desarrollo tecnológico para las empresas en la actualidad, toda vez que desarrollar y administrar tecnología es lo que contribuye a crear riqueza para las naciones, compañías e individuos (Vega, 2009, citando a Khalil y Ezzat, 2005). En todos los países se desarrollan prototipos tecnológicos, en diferentes niveles tanto en organizaciones públicas como privadas, pero la incorporación de estos al sistema productivo, es un trabajo que le corresponde a las empresas (Vega, 2009). Las actividades de las empresas relacionadas con la innovación tienen mayor impacto en la medida en que se gestionan de forma adecuada. Cuando dichas actividades se organizan y se realizan sistemáticamente conforman lo que se denomina procesos de gestión de tecnología, comprendida esta como la herramienta que se debe enmarcar en los procesos generales de innovación al que están sometidas todas las empresas (Universida de Vigo, s.f.); además, con ellos, las organizaciones aprovechan mejor sus recursos, incrementan sus ventajas competitivas y maximizan sus resultados (Premio Nacional de Tecnología, 2006).

La innovación de acuerdo con Pedroza y Ortiz (2008), es el motor más importante para el desarrollo de las empresas. Por su parte, Damanpour y Gopalakrishnan, 2001 (citados en Huang y Rice, 2012), proponen que la innovación consiste en dos resultados dinámicos, cambios en productos específicos o servicios ofrecidos a los consumidores, y cambios al modo en el que estos son creados y entregados; estos corresponden a innovación del producto e innovación del proceso respectivamente. Souza y Bruno-Faria (2013), basados en la identificación de los aspectos organizacionales que pueden intervenir favorablemente o en contra del proceso de innovación, propusieron 10 factores que ayudan a la innovación en las empresas, en la Figura 1 se presentan dichos factores.

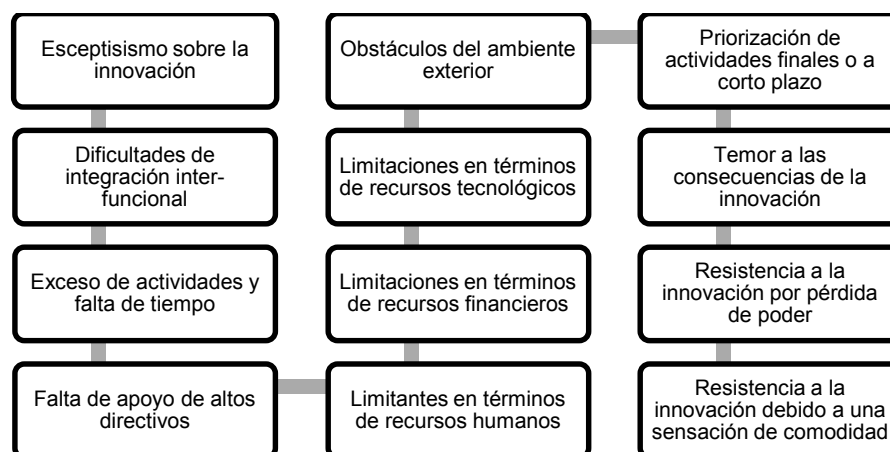
Figura 1: Diez Factores Que Favorecen la Innovación en las Empresas



Fuente: Traducción propia del autor de los diez aspectos que favorecen la innovación, basados en la identificación de los aspectos organizacionales que pueden intervenir favorablemente en el proceso de innovación propuestos por Souza y Bruno-Faria (2013).

Del mismo modo, se presentan en la Figura 2, los doce factores que minimizan la innovación en las empresas propuestas por Souza y Bruno-Faria (2013).

Figura 2: Doce Factores Que Minimizan la Innovación En las Empresas



Fuente: Traducción propia del autor de los doce aspectos que afectan la innovación, basados en la identificación de los aspectos organizacionales que pueden intervenir desfavorablemente en el proceso de innovación propuestos por Souza y Bruno-Faria (2013).

El desarrollo de nuevos productos contribuye en gran medida a la sociedad, ya que, en su mayoría, los nuevos productos nos permiten tener una mejor calidad de vida (Solomon y Stuart, 2001). Según Kotler y Armstrong (2001), el desarrollo de productos es el hecho de desarrollar un concepto de producto, para que este sea convertido en un producto físico, práctico para quienes lo consuman. La importancia de este radica en los beneficios que ofrece a las empresas tales como incremento de utilidades, incremento de la participación de mercado, así como sobrevivir y crecer en el mercado, entre otros (Kirchner 2011). El desarrollo de productos sigue un proceso, mismo que es considerado como la secuencia de pasos o actividades que una empresa emplea para idear, diseñar, y finalmente comercializar un producto. Las seis

fases del proceso de desarrollo genérico se describen en la Tabla 1 según lo establecido por Ulrich y Eppinger (2004).

Tabla 1: Fases del Proceso de Desarrollo Genérico de Productos

Fase	Descripción
0. Planeación	Se conoce como “fase cero” por anteceder a la aprobación del proyecto y al lanzamiento del proceso de desarrollo del producto real. El resultado de esta fase es el principio de misión del proyecto, especificando los objetivos del producto, comerciales así como suposiciones básicas y limitaciones.
1. Desarrollo del concepto	Se identifican las necesidades del mercado objetivo, se generan y evalúan conceptos de productos alternativos y se seleccionan uno o más conceptos para desarrollo y prueba.
2. Diseño a nivel sistema	Incluye la definición de la arquitectura del producto y el desglose del producto en subsistemas y componentes.
3. Diseño de detalles	Incluye la especificación completa de la geometría, materiales y tolerancias de todas las partes que sean únicas en el producto, y la identificación de todas las partes estándar que se van adquirir de los proveedores.
4. Prueba y refinamiento	Involucra la construcción y evaluación de múltiples versiones de producción previas del producto.
5. Producción piloto	En esta fase el producto se fabrica utilizando el sistema de producción pretendido con el propósito de capacitar a la fuerza laboral y resolver cualesquiera problemas que persistan en los procesos de producción.

*Fuente: Descripción de cada una de las seis fases que componen el proceso de desarrollo genérico de productos propuesto por Ulrich y Eppinger en su libro “Diseño y desarrollo de productos. Enfoque multidisciplinario”. Considerado como la secuencia de pasos o actividades que una empresa emplea para idear, diseñar y finalmente comercializar un producto*

Según Kotler (2002), la investigación de mercados es el diseño, la obtención, el análisis y la presentación sistemática de datos y descubrimientos pertinentes para una situación de marketing específica que enfrenta la empresa. Esta herramienta de la mercadotecnia, busca determinar el grado económico de éxito o fracaso que pueda tener una empresa al momento de entrar a un nuevo mercado o al introducir un nuevo producto o servicio (López, 2011). Una de las aplicaciones que tienen la investigación de mercado, se dirige al análisis de productos (González, 2010). Gracias a las características únicas del nuevo producto “Easy-Car”, fue posible realizar la solicitud de patente del mismo, entendida esta como un derecho exclusivo concedido a una invención, es decir, un producto o procedimiento que aporta, en general, una nueva manera de hacer algo o una nueva solución técnica a un problema (OMPI, 2014). Para que una invención sea aceptada como patentable, debe cubrir las siguientes características: debe tener uso práctico, debe ser novedoso, con alguna característica nueva y debe presentar un paso inventivo.

Como bien es sabido, las patentes son concedidas por una Oficina Nacional de Patentes, en el caso de México, es en el Instituto Mexicano de la Propiedad Industrial la autoridad administrativa competente. Si una persona ya sea física o moral desea tener derechos exclusivos de explotación sobre una invención, misma que le confiera ventajas competitivas sobre la competencia colocando productos novedosos en el mercado, esta debe proceder con su registro ante el IMPI, institución que, una vez examinada la solicitud de registro, le conferirá una patente sobre el invento en cuestión por un plazo de veinte años. El procedimiento que sigue una solicitud de patente inicia al presentar la solicitud ante el IMPI, este realiza un examen de forma de la documentación para posteriormente, y después de una plazo de 18 meses (contados a partir de la fecha de presentación), se publica la solicitud de patente.

Una vez que la solicitud fue publicada, se procede a un examen de fondo, y si es otorgada la patente se procede a la expedición del título por el cual se debe cubrir el pago de la tarifa correspondiente de \$3,377.78 (IVA incluido), sin embargo cuando la solicitud es presentada directamente por los inventores, personas físicas, micro o pequeñas industrias, instituciones de educación superior públicas o privadas o por instituciones de investigación científica y tecnológica del sector público, se otorgará un descuento del 50% del valor total (IMPI, 2012). De forma independiente y previa al procedimiento de solicitud de patente ante el IMPI, las estudiantes de la asignatura de Innovación y desarrollo de nuevos productos, se acercaron a la



Secretaría de Investigación, Posgrado y Vinculación de la UJAT, donde se encuentra un área que ofrece el servicio de Registro de Propiedad Intelectual para la protección de ideas desarrolladas tanto por alumnos como por profesores investigadores de la misma institución. En esta área, las estudiantes fueron orientadas y asistieron a asesorías personalizadas ofrecidas por expertos del IMPI. Como resultado de estas asesorías, obtuvieron la redacción completa y correcta de la patente, bajo el nombre “Carro de carga plegable para uso doméstico” para su identificación y protección.

### Producto

EASY-CAR es un producto patentado por la UJAT y consiste en un carro portátil de uso doméstico, elaborado de aluminio redondo, se caracteriza por ser ligero, económico e higiénico al ser inoxidable. Este producto cuenta con unas llantas innovadoras que le permiten desplazarse con facilidad por los escalones. Una innovación más que se pensó para este producto fue la capacidad para poder ser armado, esto con la finalidad de hacerlo más práctico y facilitar su transportación, además de construirlo de un tamaño adecuado para poder transportar cosas de dimensiones mayores que comúnmente no entran en un diablito o carrito de súper. Una de las razones decisivas para optar por desarrollar esta idea de producto, fue la concientización ambiental, misma de la que son objeto los estudiantes de la asignatura de Innovación y desarrollo de nuevos productos en cada curso. Con el conocimiento de los elevados índices de contaminación en México, las estudiantes decidieron materializar un producto que ayudara a la disminución de empaques, desde su entrega hasta su uso, ya que proponen la eliminación de cualquier empaque plástico al integrar una funda de tela como protección al producto, y que, con la implementación de una bolsa envolvente del mismo material, puede ser llevado al supermercado para disminuir el uso de bolsas de plástico como las acostumbradas en el mercado mexicano.

## METODOLOGÍA

Se realizó una investigación de tipo mixto exploratorio con enfoque cuantitativo, y cualitativo. En la investigación cuantitativa se utilizó una muestra de población de 88 amas de casa del municipio de Centro, Tabasco, dirigido a mujeres entre 30 y 45 años de edad; el diseño del cuestionario fue de preguntas cerradas y este se aplicó en los principales supermercados del Estado.

### Objetivo

El objetivo de la investigación es identificar las posibilidades de rentabilidad y factibilidad en el mercado de un producto con las características de Easy-Car, el cual está dirigido específicamente a amas de casas de entre 30 y 45 años del municipio de Centro, Tabasco. Para la determinación del tamaño de la muestra de estudio, se tomaron a consideración los siguientes datos: El municipio de Centro cuenta con una población total de 640,359 habitantes, de los cuales, 328,740 son mujeres y solo 31,423 tienen una edad entre 30 y 45 años.

### Muestra

*La muestra fue calculada de la siguiente manera:* Tomando como base que nuestro segmento (**N**) está constituido por 31,423 personas y considerando la probabilidad a favor o en contra es de .5 (**p**) y (**q**), se obtuvieron los siguientes resultados:

$$\bar{X} = (N)(p) = (31,423)(.5) = 15,711.5 \quad (01)$$

$$\delta = (N)(p)(q) = (31,423)(.5)(.5) = 7,855.75 \quad (02)$$

$$\delta^2 = 88.63 \quad (03)$$

Finalmente se obtuvo una *Media* ( $\bar{X}$ ) de 15,711.5, una *varianza* ( $\delta$ ) de 7,855.75 y una *desviación estándar* ( $\delta^2$ ) de 88.63. Para la determinación de la probabilidad de éxito o fracaso de la aplicación de las encuestas, se aplicó la regla empírica:

$$\bar{X} = 15,711.5$$

$$\bar{X} \pm a = 90 \% \text{ de los casos} \quad (04)$$

$$\bar{X} \pm 2a = 95\% \text{ de los casos} \quad (05)$$

$$\bar{X} \pm 3a = 99\% \text{ de los casos} \quad (06)$$

Donde:

$\bar{X}$  = Media

$a$  = Desviación estándar

En la cual sustituyendo valores:

$$15,711.5 \pm 88.63 = 15,622.87 \gg 15,800.13 = 90\%$$

$$15,711.5 \pm 177.26 = 15,534.24 \gg 15,888.76 = 95\%$$

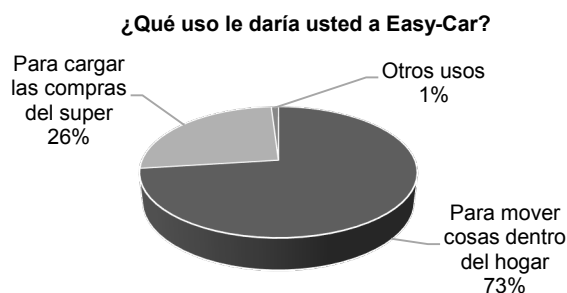
$$15,711.5 \pm 265.89 = 15,445.61 \gg 15,977.39 = 99\%$$

A esta investigación se le asignará una cota (margen) de error de .5% en el caso del sistema de muestreo por juicio utilizado, debido a que se está utilizando este margen de error por lo tanto con un coeficiente de confianza de .95% se tendrá un valor aproximado para Z de 3.84.

## RESULTADOS

Los cuestionarios fueron aplicados a mujeres específicamente entre los 30 y 45 años de edad siendo un total de 88, estos fueron aplicados en los principales supermercados del municipio de Centro, Tabasco. Con base a las preguntas realizadas obtuvimos los siguientes resultados: Se cuestionó a las participantes en la investigación cuál sería el uso que le daría a “Easy-Car”, a esto el 73% de la población afirmó que la mayor utilización que le darían a este producto sería para mover cosas dentro del hogar, seguido por cargar las compras del supermercado.

Figura 3: Utilización del Producto



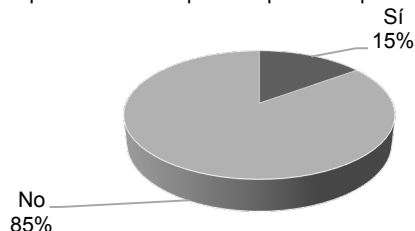
Fuente: Elaboración propia, uso que le darían los consumidores del municipio de Centro, Tabasco al poseer el carro de carga “Easy-car”

En mercados competidos, es necesario tener ideas creativas e innovadoras que satisfagan las necesidades del mercado, estudios de consultorías en mercadotecnia coinciden en que el número de consumidores interesados en el cuidado de su salud, en prevenir y corregir enfermedades es cada vez mayor (Sumaya-Martínez, Suárez, Cruz, García y Sampedro, 2010), sin embargo a pesar de las grandes ventajas que el

producto representa a aquellas personas que por alguna prescripción médica se encuentran incapacitadas para levantar diversos objetos, sólo el 15% de la población encuestada afirmó tener algún padecimiento que les impide transportar cosas dentro del hogar, por lo que el producto Easy-Car no puede ser dirigido únicamente a estas personas, ya que no representan un grueso en la población.

Figura 4: Padecimientos médicos en la población encuestada

¿Posee usted algún problema físico que le impida transportar cosas dentro de su hogar?

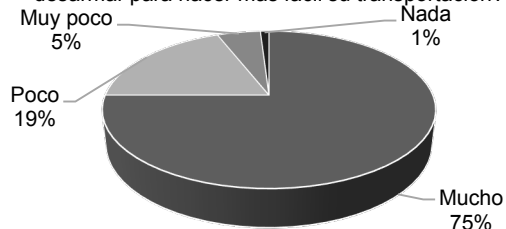


*Fuente elaboración propia, porcentaje de la población del municipio de Centro, Tabasco que presenta un problema físico que le impida transportar objetos dentro de su propio hogar.*

Del mismo modo, se cuestionó a los participantes sobre lo atractivo que les resultaba que este nuevo producto pueda desarmarse, a lo que el 75% respondió que esta es la mayor ventaja que el producto presenta.

Figura 5: Atractivo del Producto

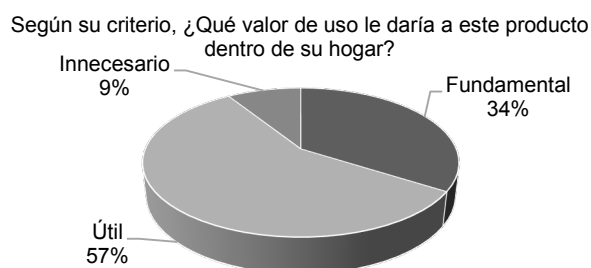
¿Qué tan atractivo es para usted que Easy-Car se pueda desarmar para hacer más fácil su transportación?



*Fuente: Elaboración propia, medida en que los clientes potenciales del municipio de Centro, Tabasco encuentran atractiva la condición desarmable y la facilidad de transportación que presenta el carro de carga plegable Easy-Car.*

Así también, se preguntó a los encuestados el valor de uso que consideran le darían a este producto dentro de su hogar, a lo que el 57% de los encuestados manifiestan que le darían un uso fundamental dentro de sus hogares.

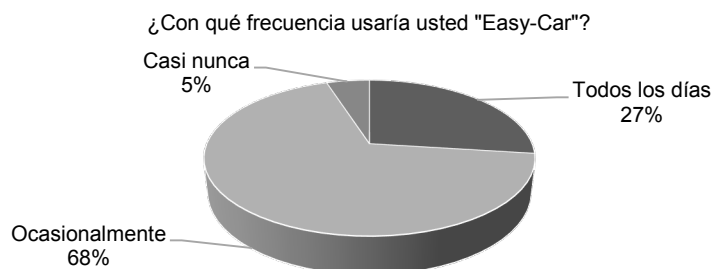
Figura 6: Valor Atribuido a la Utilidad del Carrito de Carga Dentro del Hogar



Fuente: Elaboración propia, valor que le otorgarían los consumidores del carrito plegable "Easy-Car" en el municipio de Centro, Tabasco según su propio criterio.

También se cuestionó a los participantes la frecuencia con la que utilizarían este producto, a lo que el 68% de los encuestados externó que le darían un uso ocasional. Seguido del 27% quienes manifestaron que lo utilizarían todos los días.

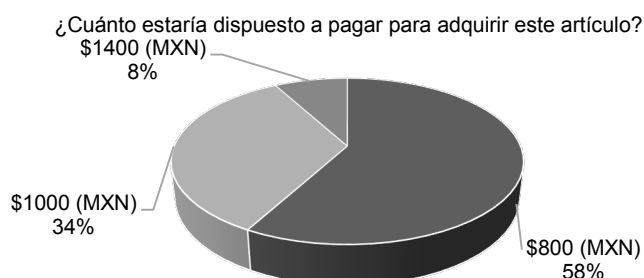
Figura 7: Frecuencia de Utilización del Producto



Fuente: Elaboración propia, frecuencia con la que utilizarían los habitantes del municipio de Centro, Tabasco el carrito de carga "Easy-Car"

Finalmente se les preguntó a los participantes de las encuestas, el precio que estarían dispuestos a pagar por este producto, después de presentarles las características y beneficios de este, y las ventajas que presenta sobre la competencia. A esta interrogante, el 58% de la población encuestada considera que puede pagar \$800.<sup>00</sup> en la adquisición del producto, y un 34% aseguró pagar hasta \$1000.<sup>00</sup> por la adquisición del mismo.

Figura 8: Adquisición del Producto



Fuente: Elaboración propia, precio que estarían dispuestos a pagar los habitantes del municipio de Centro, Tabasco por el carrito de carga "Easy-Car"

La realización de un focus group proporcionó una importante ventaja como es el interactuar directamente con el usuario, para que éste pueda proporcionar opiniones y perspectivas más profundas para cada una de las interrogantes. En este se contó con la colaboración de 6 personas: 3 amas de casa, 2 comerciantes y un estudiante. La selección de dichas personas se realizó con la intención de ubicar y establecer bien el segmento definitivo al que iría dirigido el producto. Un paso importante de acuerdo con Pardavé (2005) es llevar a cabo un análisis situacional de mercadeo de productos tecnológicos, el cual consiste en hacer pasar los datos recopilados por el “filtro” de varios análisis sucesivos. Este análisis tiene como finalidad transformar los datos en información, para tomar las decisiones de mercadeo y definir el perfil de la actividad de la empresa y de su mercado. En cuanto a la investigación de Easy-car se hizo un análisis del entorno social, económico y ambiental, y así poder hacer un análisis sobre cómo se podrá desplazar en nuevo producto.

## CONCLUSIONES

Del total de la muestra participante en esta investigación, más del 70% le daría un uso al carrito de carga dentro del hogar; y ve atractivo el hecho de que Easy-car es desarmable, demostrando que tiene una gran ventaja frente a sus competidores. Sin embargo el dato más importante dentro de la investigación, es el que indica que el producto es rentable ya que el 80% de las personas encuestadas respondió que sí está dispuesto a adquirirlo. El precio promedio que las personas están dispuestas a pagar oscila entre los \$800 y \$1000 (MXN). Sin embargo, más allá de los resultados mercadológicos, se identificó una situación ejemplar que puede ser reproducida en diversas instituciones de educación superior, ya que se demostró que involucrar a los jóvenes en la realidad empresarial dirigida al desarrollo de nuevos productos e incentivar su creatividad, culmina en la obtención de habilidades que les permiten desarrollar nuevos productos que puedan ser llevados al mercado.

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# ANÁLISIS DEL ESLOGAN PUBLICITARIO COMO RECURSO PARA EL POSICIONAMIENTO DE MARCA EN ALIMENTOS INDUSTRIALIZADOS, DESDE LA TEORÍA DEL DISCURSO

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## RESUMEN

*La teoría del discurso indica las fases del proceso comunicativo en que se consideran los aspectos que hacen más eficaz el proceso de transmisión-comprensión de un mensaje. Para ello, es necesario hacer las precisiones técnicas, estilísticas, retóricas y argumentativas. Son estas características las que han de articularse en un eslogan publicitario para que logre posicionarse en la mente del consumidor y que eventualmente le evoque la necesidad de consumir el producto. En este documento se argumenta la necesidad de que un eslogan, integre las herramientas que el idioma ofrece, para lograr que una marca se posicione en el mercado meta.*

**PALABRAS CLAVE:** Comunicación, Retórica, Publicidad, Mercadotecnia

## ANALYSIS OF ADVERTISING SLOGAN AS A RESOURCE FOR BRAND POSITIONING IN INDUSTRIAL FOOD FROM THE THEORY OF SPEECH

### ABSTRACT

*The theory of speech indicates the phases of the communication process that considers the aspects that make the transmission process-understanding of a message more effective. To do this, you need to do, stylistic, rhetorical and argumentative technical clarifications. It is these characteristics that have to be articulated in an advertising slogan to achieve a position in the consumer's mind and eventually he evokes the necessity of consuming the product. This paper argues the need for a slogan, integrate the tools the language offers, to make a brand is positioned in the target market.*

**JEL:** D83, M31

**KEYWORDS:** Communication, Rhetoric, Advertising, Marketing

## INTRODUCCIÓN

La publicidad tradicional defiende la conveniencia de detallar las ventajas del producto; sin embargo, actualmente, la publicidad hace hincapié en el dinamismo y la perfección técnica. La publicidad empieza a actuar antes de la existencia del producto y va más allá de su consumo; por ello, cada vez se asocia más al producto significados emotivos, estéticos, que hacen referencia al sistema de valores vigentes en la cultura de masas que ha producido la publicidad como medio de comunicación. Para lograr que un producto se posicione en el destinatario de mercado, se debe emplear un eslogan que utilice recursos estilísticos, tales como la rima, contraste, aliteración u onomatopeya; además, dichas herramientas idiomáticas con la ayuda

de instrumentos mnemotécnicos como imágenes, ritmos o secuencias de spots televisivos, ayudan a que se adhieran en la memoria del consumidor y, naturalmente, en una opción de compra. Frecuentemente, las marcas son más que solo un conjunto de atributos, son instrumentos de expresión e identidad cultural. Los consumidores tienden a asociarse emocionalmente con las marcas y las considera compañeras en una relación personal (Méndez, 2009). Para Pineda (2011) todo gerente de marcas o el responsable de diseñar estrategias de marketing, debe tener muy presente que el eslogan es una herramienta poderosa que atrae clientes, la idea es crear el impacto máximo y persuadir al mercado meta. Para lograrlo, hay que apoyarse de los recursos lingüísticos que el idioma ofrece. Por una parte la persuasión se define como la "capacidad de influir en la psique y la voluntad de los receptores para modificar su opinión y/o conducta." (Escribano, 2011). Por otra parte, la Real Academia Española de la Lengua, en su diccionario define la retórica como "el arte del bien decir, de dar al lenguaje escrito o hablado eficacia bastante para deleitar, persuadir o conmover" (DRAE, 2010).

## REVISIÓN DE LITERATURA

### Teoría del Discurso

Creada por Jürgen Habermas, el discurso proviene del latín *discursus*. El diccionario de la Real Academia Española (DRAE, 2010) define discurso como "facultad racional con que se infieren unas cosas de otras, sacándolas por consecuencia de sus principios o conociéndolas por indicios y señales". De manera más detallada, para González (2006) el discurso es "una actividad científica destinada, generalmente, a describir, explicar e incluso predecir el uso del lenguaje en la comunicación humana". Para este propósito natural, se requieren de varios elementos: emisor, mensaje o discurso, receptor, canal, código, contexto, retroalimentación y contextos). La construcción de cualquier discurso, exige la atención a seis dimensiones diferentes que se complementan entre sí, de acuerdo con Retóricas (2013): comprensión, esto es, elección del tema, delimitación y trascendencia de éste; invención, es la fase en que se recopilan argumentos probatorios y refutatorios, diseño de la lógica argumentativa y establecimiento de los contenidos del mensaje; disposición, es la fase consistente en la organización de los elementos y diseño de la estructura; expresión, que consiste en la expresión obtenida y articulada.

De esta fase se desprenden las herramientas del idioma que se conocen como estilo del que se desprenden dos categorías: virtudes (virtudes) y vicia (vicios de expresión). Dentro de las virtudes de la expresión, se ubican 4 elementos: 1 claritas (claridad), 2 concinnitas que se traduce como "la justa medida" Pérez (2013), es decir, cuando nada sobra ni falta; 3 latinitas o el estricto apego al idioma español y 4 ornatus (adornos). (Ablett, et al., 2013). En la categoría de vicios del lenguaje se ubican 32 figuras. Por otra parte, dentro de la clasificación de adornos o herramientas estéticas del idioma, están las figuras semánticas. Hay tres maneras correctas de llamarles a éstas, dependiendo de su función y acción en el discurso, de acuerdo con Borboa (2013): Figuras literarias, si se emplean dentro de las obras de literatura; tropos, si se emplean en mensajes litúrgicos, políticos y filosóficos; y las figuras retóricas, que sirven para dar al lenguaje escrito o hablado eficacia bastante para deleitar, persuadir o conmover.

### Posicionamiento de Marca

Tomado por la estrategia empresarial, el posicionamiento de marca es concebido como la estrategia que se adoptará en relación con la segmentación de mercado y con la selección de los segmentos en los cuales la empresa quiere participar (Serralvo y Furrier, 2005). Fundamentalmente, el Posicionamiento es, una promesa y crea la superioridad de marca en la mente de los consumidores; por lo tanto, el posicionamiento debe convencerlos de las ventajas de sus productos contra la competencia (Rojas, 2005). Un objeto está posicionado cuando puede ser identificado en un lugar en comparación con los lugares que otros objetos ocupan. La percepción del posicionamiento está vinculada al modo y a las variables usadas como definición



de los puntos de referencia: cuanto más semejantes son los posicionamientos mayor debe ser la percepción de los grupos de referencia. Estos grupos de referencia desarrollan un doble papel: consolidan la percepción de un elemento como parte de una categoría de producto o grupo estratégico, a la vez que pueden contribuir a un proceso de no diferenciación o de estandarización de referenciales (Londoño y Sánchez, 2013). La relevancia del concepto de categoría de producto es explícita en los conceptos de posicionamiento. Generalmente, los profesionales de marketing asumen que los clientes agrupan los productos de forma jerárquica en niveles variados de especificidad. En la mente de los clientes, los productos son inicialmente agrupados en clases, después en categorías de productos, en tipos de productos y, finalmente, por marcas. La organización en categorías de productos que está en la memoria del cliente tiene un importante papel en su toma de decisión. La profundidad de la conciencia de la marca está relacionada con la probabilidad de que la marca sea recordada, mientras que su amplitud se refiere al recuerdo en diferentes situaciones de uso (Morales, 2013).

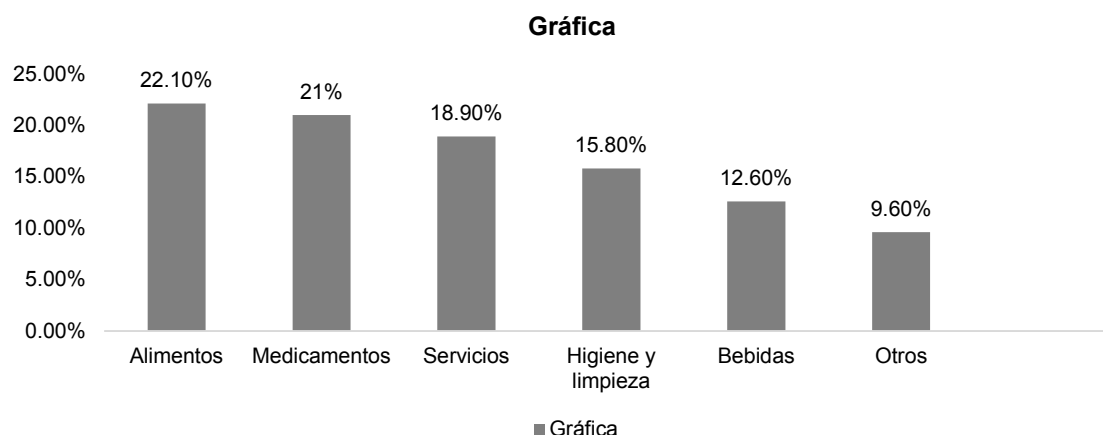
En la Pirámide para la construcción del Posicionamiento se establece claramente que podemos basarlo en atributos (simples condiciones físicas del producto o servicio), en beneficios (ventajas tangibles y medibles obtenidas por su consumo o uso), o en valores (condición preferente donde se maneja la personalidad de la marca, el quién es y no el qué hace o qué tiene). De esta manera, la opción es seguir a la mayoría, comunicar atributos y beneficios, y pasar desapercibidos; o enfrentar el reto de ser diferentes e impactar, otorgándoles verdaderos valores a nuestros productos o servicios (Rojas, 2005). Ahora bien, el Posicionamiento de una marca se fortalece con la Publicidad, pero necesariamente debe estar apoyada en la calidad del producto/servicio y superar la prueba del tiempo; esto significa que la imagen de la marca debe permanecer en la mente de los consumidores por un periodo indefinido pero constante; de manera relevante y congruente. También es posible que un producto pueda mantenerse con un posicionamiento determinado por muchos años; pero hoy en día, con tantas innovaciones tecnológicas, en mercados globales cada vez más competitivos, y con economías tan cambiantes, también es factible que sea necesario modificar ese posicionamiento y realizar un reposicionamiento.

El eslogan es importante, menciona Muñiz (2005) para que la extensión de la marca se asocie correctamente a la familia, a la marca. El diccionario de la Real Academia Española de la Lengua (2010) define al eslogan como *“fórmula breve y original, utilizada para publicidad, propaganda política, etc.”*. A esa definición, Herrero (1997) agrega que dicha expresión ha de resultar impactante, ingeniosa, atractiva o sugestiva para que el intérprete de dicho enunciado, adopte alguna actitud o conducta ante el tema que constituye dicho mensaje. A partir de esa definición genérica, el autor deduce los siguientes como rasgos discursivos del eslogan: brevedad, concisión temática, paralelismos en la estructuración del enunciado y finalidad comunicativa de persuasión o seducción del destinatario, que pueden coincidir con otras paremias. Sin embargo, en el eslogan se dan otros rasgos, de tipo lingüístico y pragmático-argumentativo, que le distinguen de las otras paremias y le ubican como una *paremia especial*.

## MÉTODO

### Muestreo Preliminar

Se realizó una monitoreo a la publicidad nacional transmitida a través de las dos cadenas de televisión abierta en México: Televisión Azteca y Televisa para conocer los contenidos publicitarios que se estaban comunicando. Se encontró que los alimentos industrializados ocupan la mayor presencia publicitaria en televisión nacional (22.1%). Como método proyectivo y únicamente como un primer acercamiento, se realizó un muestreo con 15 personas que observan publicidad en Televisión Azteca y Televisa. Se tomaron para el muestreo tan solo los eslóganes de los alimentos promocionados en la observación televisiva previa.



### Objetivos de la Investigación

**Objetivo General:** Analizar el impacto de los usos idiomáticos del eslogan publicitario en el posicionamiento de marca de productos comestibles industrializados, desde la teoría del discurso. **Específicos:**

Contrastar el posicionamiento entre marcas de alimentos que emplean recursos lingüísticos de aquellos que no.

Demostrar que los usos idiomáticos, al ser integrados en un eslogan publicitario, logran el posicionamiento de marca de alimentos.

En esta aproximación inicial, los resultados fueron los siguientes: El 62% de la población encuestada refirió mirar publicidad de alimentos industrializados a través de la televisión, El 75% admite que la publicidad en televisión ha influido en su decisión de compra. Sobre el impacto del eslogan. Para contrastar el posicionamiento de marca de dichos productos, se le indicó a la población un eslogan y se le pidió que nombrara la marca o producto con que lo relaciona. “Llegó el momento de ser príncipe”, eslogan de Galletas Emperador, fue reconocido por el 50%. “Por su rico sabor casero”, eslogan de Tortillas Tía Rosa, lo reconoció el 25%. Posteriormente, se invirtió el método: a la población de estudio se les indicó la marca y se les pidió que mencionaran el eslogan. El 68% no recordó el eslogan de Mayonesa McCormick (Póngale lo sabroso). El 94% no recordó el eslogan de Salsa Búfalo (Saca tu búfalo). En este trabajo de investigación, se buscará demostrar que la permanencia del eslogan, cuando estructura las herramientas apropiadas que ofrece el idioma, logra el posicionamiento de marca.

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# IMPORTANCIA DE LA DOCTRINA DEL DERECHO TURÍSTICO EN EL DESARROLLO DE LAS EMPRESAS DEL SECTOR, EN TIJUANA, BAJA CALIFORNIA, MÉXICO

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## RESUMEN

*El presente trabajo pretende resaltar el impacto que tiene la doctrina, como fuente del Derecho Turístico, en la gestión de las empresas que conforman el sector turismo, en Tijuana, Baja California, México, dada la dispersión de normas jurídicas, tanto legales como administrativas que pretenden organizar dicha actividad económica. Esta problemática se ubica dentro del marco jurídico federal mexicano, partiendo de la denominación de una nueva rama del Derecho que, junto con el turismo en su conjunto, transita por el camino de la ciencia.*

**PALABRAS CLAVE:** Derecho Turístico, Derecho del Turismo, Legislación Turística, Gestión Turística, Doctrina

## IMPORTANCE OF THE DOCTRINE OF TOURIST RIGHT ON DEVELOPMENT COMPANIES IN TIJUANA, BAJA CALIFORNIA, MEXICO

### ABSTRACT

*This paper aims to highlight the impact of the doctrine, as a source of the tourism law, in the management of companies in the tourism sector, in Tijuana, Baja California, México, given the dispersal of legal rules, legal and administrative aiming to organize such economic activity. This problem is within the Mexican federal legal framework, based on the designation of a new branch of law which, along with tourism as a whole, transiting the way of science.*

**JEL:** K00 K39 Y80

**KEYWORDS:** Tourism Law, Tourism Legislation, Tourist Management, Doctrine

## INTRODUCCIÓN

El turismo es un fenómeno completo y heterogéneo que puede ser estudiado bajo muchos aspectos y que produce consecuencias en multitud de campos (De Arrillaga, J., 1955). Uno de los campos que toca el turismo y su gestión es el jurídico. Al ser un fenómeno económico que en los Estados Unidos Mexicanos representa, según el Instituto Nacional de Estadística, Geografía e Informática (INEGI), (2014) entre el 8.4 y el 8.5% del producto interno bruto provoca una diversidad de consecuencias como el movimiento económico, la entrada de divisas, la creación de empleos, la creación, formal e informal de empresas de diversos tamaños y giros comerciales, etc. De ahí que la gestión de los servicios turísticos deba estar

debidamente regulada para que guarde un orden y también sea impulsada desde las instancias gubernamentales.

## REVISIÓN LITERARIA

### La denominación “Derecho Turístico”

El connotado jurista Eduardo García Máynez (2011) establece que la palabra “Derecho” tiene diversas acepciones. Así, hace la distinción entre el derecho objetivo, el subjetivo, el vigente, el positivo y el natural. De igual manera, Peniche, E. (2005) agrega que el Derecho es una ciencia normativa, producto de la cultura y objetivación del acontecer humano. La diversidad de acepciones de la palabra debe conducir a establecer una definición práctica que permita comprender más adelante qué es el Derecho Turístico e insistir en su existencia y relevancia para los prestadores de servicios turísticos, las entidades gubernamentales y los mismos turistas. En ese sentido, se establece, para los fines de la presente investigación que Derecho es el cúmulo de normas jurídicas que regulan la vida del ser humano en sociedad. Una vez que se ha definido el Derecho en general, se debe hacer lo propio respecto de la rama particular a la que se hace referencia. Debe destacarse que existe una discusión álgida sobre la denominación o incluso existencia del Derecho Turístico.

El Derecho Turístico ha sido someramente abordado por pocos autores de los cuales, incluso hay algunos que afirman que se trata solamente de una conceptualización inadecuada. Por ejemplo, se ha concebido como una “tentación de crear o inventar un “Derecho Turístico”” (Blanquer, D., 1999). Y es que no se trata de un invento sino de la necesidad de construir precisamente un marco de doctrina del Derecho que permita abordar de manera más acuciosa la actividad de este sector económico. Es más, el mismo autor contradice su dicho cuando expresa en la misma obra que muchos textos carecen de especificaciones sobre qué es el Derecho Turístico. La falta de las especificaciones a las que se hace alusión es un aspecto más de la total importancia para este trabajo. La escasa investigación sobre esta rama híbrida del Derecho no debe confundir sobre su existencia. Otros autores, niegan rotundamente la necesidad de establecer el Derecho Turístico como una rama de estudio específica dentro de la ciencia jurídica. “Es solamente una invención conceptual que ha sido adoptada para intentar legitimar el binomio derecho-turismo desde perspectivas académicas” (McIntosh, R y Shashikant, G., 2003). Estos autores argentinos, se basan en la multidisciplinariedad del turismo y en la indivisibilidad del Derecho.

Desde una primera perspectiva podemos afirmar que el Derecho, como ciencia y como conjunto de normas coercitivas es ciertamente indivisible y es que la finalidad del derecho, como norma positiva y natural es lograr la armonía social en las diferentes comunidades jurídicas, incluyendo la gran comunidad mundial. No es correcto concebir al Derecho como un ente fraccionado, por ejemplo, en Derecho Público, Derecho Privado, Derecho Social, Civil, Mercantil, Laboral, etc., porque el Derecho *per se* posee unidad. Las clasificaciones, que no divisiones, que se han hecho desde el antiguo Imperio Romano, han tenido dos grandes finalidades: la académica, por una parte, y la determinación de la competencia de los órganos jurisdiccionales, por la otra, los cuales no siempre son de tipo judicial, como es el caso de la Junta de Conciliación y Arbitraje en materia laboral o la Procuraduría Federal del Consumidor, en materia de comercio de bienes y servicios.

Negar la existencia de un Derecho Turístico por la falta de un marco doctrinal sólido (que al parecer no se ha construido) o por determinar que se trata de una falacia académica, carece de sustento, pues, en el primer caso se ha puesto de manifiesto que precisamente es un área poco investigada a nivel mundial y de manera muy especial en México. Por lo que cabe a la segunda cuestión, se debe reflexionar un poco en que la ciencia jurídica, milenaria, desde sus inicios ha tenido la necesidad de ser clasificada con fines académicos y de competencia de los órganos encargados de resolver las controversias que se dan entre los diversos

actores o sujetos del Derecho. La turística, como actividad del hombre, está regulada por el Derecho, ciencia social que organiza las conductas del ser humano, con la finalidad de establecer una convivencia armónica entre los miembros de una sociedad. Sin embargo, estas normas no son del todo conocidas, además de que son visiblemente insuficientes y, en ocasiones, oscuras; esto trae como consecuencia que el empresario, independientemente de su tamaño, se encuentre ante la problemática de ser sancionado por las autoridades judiciales y principalmente administrativas por el hecho de no contar con los requisitos que una determinada norma jurídica impone, no por actuar con dolo o mala fe, sino por el desconocimiento de la citada norma, ignorancia tal que no puede ser utilizada, por principio general, como argumento a favor. Monterrubio, J. y Colín R. (Op. Cit.) establecen la falta de solidez de los textos alusivos al tema cuando es abordado. Se considera pobre la argumentación ya que se debe puntualizar en que no por el hecho de que falte, como se ha apuntado en párrafos anteriores, una investigación más sólida puede afirmarse la inexistencia de una rama de la ciencia jurídica enfocada en el turismo.

En su obra, los autores insisten en la crítica argumentando que el turismo no tiene bases científicas, lo cual no se considera debidamente sustentado. Más bien, como lo afirma Mota V. (2007), el turismo “transita hacia su científicidad”. Los actos que regula el Derecho no deben tener necesariamente un contenido científico y a pesar de que el turismo ya es estudiado por medio de serias investigaciones que le dan sustento y soporte, incluso en el extremo caso de que no fuese así, no escapa el hecho turístico de ser regulado por el Derecho, pues se trata de una actividad humana que implica la convivencia social, por lo que se requiere de un cúmulo de normas organizadas en un conjunto especializado para lograr un orden. Algunos autores como Ceballos, M. y Pérez, R. (2012) buscan hacer una distinción entre Derecho Turístico y Derecho del Turismo; se considera ociosa tal discusión. Analógicamente, no se distingue entre Derecho Laboral y Derecho del Trabajo. Así mismo, el Diccionario de la Real Academia Española define la palabra “turístico” como el adjetivo que hace alusión a lo relativo o perteneciente al turismo, por lo que cualquiera de las denominaciones antes citadas es correcta.

#### Descripción de la Actividad Turística y Su Normatividad en Tijuana, Baja California, México

Tijuana es una ciudad fronteriza que representa no solamente la puerta de México, sino también de Latinoamérica y el paso al país que es la antonomasia del mundo desarrollado. Esta ubicación geográfica privilegiada provoca un fuerte flujo de visitantes y turistas, a título de ejemplo, de los 78.6 millones de visitantes internacionales que llegaron a la frontera norte de México, durante 2006, Tijuana recibió 28.1%, posicionándose como la localidad más visitada de la frontera, con un flujo de 80.3% de excursionistas y 19.7% de turistas (Bringas, N. y Toudert, D., 2011). Si bien es cierto, como siguen apuntando Bringas y Tourdet (2011), ha habido una tendencia a la baja en la actividad turística en Tijuana, a partir de los ataques terroristas 9/11 en la Unión Americana, en también es cierto que se ha ido fortaleciendo el sector en el último lustro. Estos mismos autores especifican que los principales motivos de viaje a la ciudad de Tijuana son las compras, ocio o placer (24.9%) y visitas a familiares y amigos.

Para tener una idea del potencial turístico de Tijuana, de acuerdo a la Secretaría de Turismo de Baja California, contaba para 2010 con 8 hoteles de cinco estrellas, con una oferta de 1474 cuartos, 14 hoteles de cuatro estrellas, ofertando 1370 cuartos y 34 hoteles de tres estrellas, con una oferta de 1774 cuartos. Además de otros establecimientos de hospedaje, concentrando con ello el 43.5% de los 262 hoteles de una a cinco estrellas en el estado de Baja California.

Las empresas de índole turística deben sujetarse a lo establecido en la Ley General de Turismo, el Reglamento de la Ley Federal de Turismo, las Normas Mexicanas (NMX), las Normas Oficiales Mexicanas (NOM), la Ley de Turismo para el Estado de Baja California, así como leyes secundarias y reglamentos municipales. Se destaca que la ley general vigente no ha sido reglamentada, por lo que se aplica supletoriamente el reglamento de la ley federal anterior, ya abrogada. Esta es una de las razones principales por las que desafortunadamente existe una inconsistencia en todo el territorio nacional; a pesar de que fue

publicada en el Diario Oficial de la Federación el 17 de junio de 2009, han pasado prácticamente cinco años y no se ha cumplido con lo establecido por este ordenamiento en el sentido de dar cumplimiento a lo que establece su artículo cuarto transitorio: “la Secretaría deberá, emitir el Reglamento de la presente Ley, dentro de los ciento ochenta días naturales a partir de la entrada en vigor del presente Decreto, el cual incluirá su reestructuración administrativa en los términos de la presente Ley”. Esto a pesar de que ha habido ya una transición presidencial y consecuentemente, una reestructura de la Secretaría de Turismo Federal. Empero se ha emitido jurisprudencia por parte de los altos tribunales federales en el sentido de que el reglamento de una ley obsoleta, la federal de 1992 sea el que regule el turismo en toda la nación, con lo que tampoco se puede reglamentar la legislación estatal, por el riesgo que se corre de caer en contradicciones. Tampoco se cuenta en la ciudad o el estado en comento de una institución que procure en forma expedita los derechos de los turistas y los prestadores de servicios. Toda vez que la institución encargada de hacerlo, la Procuraduría Federal del Consumidor atiende todo tipo de giros dedicados a la venta de bienes y servicios. No es especializada en atender la complejidad del hecho turístico, además de que los procedimientos administrativos requieren del cumplimiento de tiempos procesales, de los cuales el usuario de los servicios turísticos, por la naturaleza de su estancia no tiene.

## METODOLOGÍA

Se hace la prevención de que los resultados que se presentan son el producto de un estudio proyectivo de valor preliminar, cuyo objetivo fue determinar el impacto que tiene el marco jurídico doctrinal en la gestión del sector turístico de la ciudad de Tijuana, Baja California. Se realizó mediante la aplicación de un instrumento conformado por 20 preguntas. Los encuestados fueron empresarios, gerentes, directivos y coordinadores de diversas empresas turísticas, abordados en forma aleatoria los días 21, 22 y 23 de noviembre de 2013, en el Centro de Convenciones Metropolitano y en la sede de empresas de índole turística. La tabla 1 muestra el giro de las empresas en las que laboran los 15 encuestados.

Tabla 1: Giro de las Empresas En las Que Laboran los Encuestados

Giro de la Empresa	Porcentaje
Establecimiento de hospedaje	6.70
Agencias de viajes	6.70
Restaurantes	33.30
Operadora de viajes	13.30
Bar	6.70
Otros giros no contemplados en las normas	33.30

*Fuente: Elaboración propia (2013). Los encuestados laboran dentro de empresas de índole turística, sin embargo, en giros diversos. Los establecimientos de hospedaje abarcan sólo hoteles, independientemente de la categoría específica en estrellas. Los giros no contemplados en las normas se refieren específicamente a una arrendadora de bicicletas dedicada a tours por el centro de la ciudad de Tijuana, una arrendadora de automóviles y el Centro Metropolitano de Convenciones. Destacan los restauranteros, debido a la proliferación de este tipo de empresas en el llamado Circuito Gastronómico.*

## RESULTADOS

El 80% de los encuestados opina que se requieren normas especializadas en materia turística. A pesar de que el 33.30% de ellos afirma conocer las normas de índole turística, realmente se encontró que ninguno pudo citar las relacionadas con su giro, por lo que opiniones más profundas sobre ellas no pudieron ser recogidas. El 86.6 % de los encuestados está de acuerdo en que falta investigación sobre la doctrina del derecho turístico en México. Así mismo ese porcentaje opina que las normas de los tres niveles de gobierno obstaculizan el desarrollo del sector, en lugar de favorecerlo.

## CONCLUSIONES



Insistiendo en que los resultados presentados son producto de un estudio preliminar, no es posible tener conclusiones definitivas; pero se puede adelantar que debe haber congruencia entre la normatividad global, la de México, Baja California y Tijuana para poder impulsar el desarrollo y la gestión de las empresas del sector. No es posible contar la aplicación de instrumentos cuantitativos para conocer el impacto de la falta de doctrina en materia de Derecho Turístico en la ciudad de Tijuana, Baja California, pues no se conoce ni siquiera la normatividad aplicable por parte de dueños, gerentes y administradores de empresas turísticas, por lo que se debe recurrir a la aplicación de técnicas cualitativas como la entrevista a profundidad y el panel de expertos.

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## **EL GIRO DE NEGOCIO Y LA SUPERVIVENCIA EN MICROEMPRESAS ESTUDIO LONGITUDINAL EN LA REGIÓN 101 (CANCÚN- MÉXICO)**

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### **RESUMEN**

*La microempresa es la forma de emprendimiento más socorrida no solamente en México sino en el mundo entero. En México, así como otros países de Latinoamérica, las microempresas se han convertido en una estrategia de supervivencia de la población y una parte fundamental de la estructura económica del país. Estudios previos del tema han reportado, sin embargo, altos índices de mortandad que presenta este tipo de negocios. El objetivo del presente trabajo determinar los giros de negocio que presentan mayor supervivencia y mayor mortandad empresarial en las microempresas de la Región 101 en un periodo de 4 años a través de un estudio longitudinal. El presente, se trata de un estudio de corte descriptivo que comprende el seguimiento de las unidades de negocio en un periodo que comprende del 2010- 2013. Se levantó la información a partir de censos anuales realizados en 95 manzanas. La información se sintetizó en tablas, gráficas y en mapas de ubicación de cada unidad de negocio. Un hallazgo de este estudio es que existen giros de negocio que presentan menos rotación en este periodo (nuevos nacimientos y cierres de negocio) como lo son los negocios de venta de cerveza. Mientras que otros giros de negocio presentan mayores índices de mortandad pero también nuevos emprendimientos (como lo son las lavanderías, los negocios de alimentos preparados, entre otros).*

**PALABRAS CLAVE:** Microempresas, Supervivencia Empresarial, Mortandad Empresarial, Giro de Negocio

## **THE LINE OF BUSINESS AND SURVIVAL IN MICRO LONGITUDINAL STUDY IN THE REGION 101 (CANCUN –MÉXICO)**

### **ABSTRACT**

*Micro-sized enterprise is the most common path for undertaking a business not just in Mexico but in the whole globe. In Mexico, just like in other Latin-American countries, the Micro-Sized enterprises have turn in one of the most important survival strategies of the population and a fundamental part of the economic structure of the country. Previous studies of the topic had reported high mortality rates in this kind of business. The purpose of this paper is to analyze the survival and mortality behavior of Micro- Enterprises categorized by kind of business in Region 101, a particular area in Cancun- México. The paper is the result of a longitudinal study that contemplates 4 years of observation of the business units located in a region constituted by 95 blocks. The business units were followed up by 4 censuses taken in 2010-2013. Information was processed by charts, graphics and maps. A finding of this study is that there are some kind of business that have less turnover in this period (new births and closures business) like selling beer business for example. While other lines of business have higher death rates but also new entrepreneurial projects (such as laundries, prepared foods business, etc.).*

**JEL:** MM003

**KEYWORDS:** Business, Management, Businessadministration

## INTRODUCCIÓN

Hablar de microempresarios o de microempresas, es hablar de la forma de emprendimiento más socorrida a la hora de emprender un negocio, no solamente en México sino en el mundo entero. Cuando se hace referencia a las Microempresas, a éstas se les conoce como las unidades económicas de producción y comercialización a pequeña escala. En los últimos años en México las microempresas se han convertido en una estrategia de supervivencia de la población y una parte fundamental de la estructura económica del país así como en otros países de Latino América (“SOLFI Servicios financieros,” 2013). Esto debido la falta de oportunidades de trabajo bien remuneradas.

Así la microempresa ha demostrado su capacidad como un medio efectivo para propiciar el desarrollo social y económico, muestra de lo anterior es que la micro, pequeña y medianas empresas generaron en México, en el año 2012, el 52% del Producto Interno Bruto (PIB) y el 72% del empleo, según estimaciones de Banca Empresarial Banamex; ahora bien en ese año, según la Subsecretaría para la Pequeña y Mediana Empresa (Spyme), había más de 4.1 millones de microempresas, con un aporte del 41.8% del empleo; las pequeñas por su parte, sumaban 174,800 y representaron el 15.3% del empleo y finalmente las medianas con un total de 34,960 generaron el 15.9% del empleo.

Ahora bien, tratándose de las microempresas, éstas se dedican a una gran cantidad de actividades económicas o giros, a manera de ejemplo en el Municipio de Cancún, la Cámara Nacional de Comercio, en el año de 2009 registraba más de 145 actividades diferentes de sus agremiados, la gran mayoría microempresas. Entre estos giros o actividades económicas, existe una mayor o menor mortandad o cierre de negocios o dicho de otra manera la supervivencia entre los giros de actividad, es muy diferente. Por ello el objetivo del presente estudio es determinar los giros de negocio que presentan mayor supervivencia y menor mortandad empresarial entre las microempresas, tomando como muestra de lo qué sucede en Cancún, la Región 101 en el periodo comprendido entre el 2010-2013, es decir un estudio longitudinal.

### Marco Teórico

Hablando de giros o actividades que las empresas desarrollan, de acuerdo con Acevedo (2010), las empresas pueden clasificarse en:

*Industriales:* La actividad primordial de este tipo de empresas es la producción de bienes mediante la transformación y/o extracción de materias primas. Las industriales a su vez son susceptibles de clasificarse en: *Extractivas y Manufactureras.*

*Comerciales:* Son intermediarios entre productor y consumidor, su función primordial es la compra-venta de productos terminados. Pueden clasificarse en: *Mayoristas, Minoristas o detallistas y Comisionistas.*

*De Servicios:* Como su nombre lo indica, son aquellos que brindan un servicio a la comunidad y pueden tener o no fines lucrativos. Las empresas de servicio pueden clasificarse en sectores como transporte, turismo, instituciones financieras, Servicios públicos varios, servicios profesionales, educación, salud y comunicación.

### La Microempresa Como Alternativa de Emprendimiento.

Con base a Contreras, (2007), las microempresas son de gran importancia tanto para la economía del país (México), como para la economía familiar, ya que afirma que son las primeras fuentes de autoempleo y

empleo de la población menos favorecida (cuatro de cada 10 mexicanos trabajan en una microempresa formalmente establecida). No obstante la gran importancia de la microempresa hasta la fecha no se tiene una definición oficial definitiva de una microempresa, ya que desde 1990 y hasta la fecha ha cambiado en seis ocasiones, la última de ellas se verificó el 30 de junio de 2009 y estuvo a cargo de la Secretaría de Economía en donde la Micro empresa se describe como aquella que tiene hasta 10 empleados y/o hasta 4 millones de pesos de ventas anuales. La Microempresa en específico, ha demostrado su capacidad como un medio efectivo para propiciar el desarrollo social y económico, además de fomentar el autoempleo que es sin duda una forma eficaz por la cual las familias de bajos ingresos pueden ver incrementadas sus ganancias, a través de la realización de una actividad productiva que incorpora la mano de obra familiar. Soriano, (2005), hace alusión a lo expresado por Yañez de que en México, cumplir 10 años, refiriéndose a las empresas que logran esa edad, como “solamente el 10% de las empresas maduran, tienen éxito y crecen”. Ya que de acuerdo con el Cetro-Crece, “el 75% de las nuevas empresas mexicanas debe cerrar sus operaciones apenas después de dos años en el mercado”. Para la página web [degerencia.com](http://degerencia.com): “la experiencia demuestra que el 50% de las empresas quiebran durante el primer año de actividad, y no menos del 90% antes de cinco años”. Entonces, si hay empresas que sobreviven en el entorno a lo largo del tiempo ¿qué tipos de empresas o de qué giro son las que tienen mayor posibilidad de permanecer operando, primero dos años y luego alcanzar los cinco?

## METODOLOGIA

Para dar respuesta a las preguntas anteriores, se utilizarán algunos de los resultados que se han venido obteniendo, producto de una investigación longitudinal cuantitativa que se inició en el año 2010 y que cubrirá hasta el año 2015. Se trata de la investigación de la Región 101, que es una de las zonas urbanas de Cancún. Se decidió trabajar con la población total de micro empresas ubicadas en la región ya que se trata de un número manejable de unidades de negocio que pudieron ser observadas a través de levantamiento de censos con el fin de describir su comportamiento a través del tiempo: particularmente el nacimiento, la supervivencia y la mortandad de dichas unidades de negocio desde una perspectiva longitudinal. Con base al estudio longitudinal realizado, desde el año 2010, se han podido detectar los negocios y su giros que, en el entorno estudiado, han sobrevivido, han cerrado y han nacido; identificando así a los giros o actividades que muestran un mayor índice de supervivencia, esto con la ayuda de los censos anuales que se han realizado.

### Procedimientos y Herramientas Para el Levantamiento y Análisis de Censos

El estudio longitudinal en la Región 101, iniciado en el año 2010, utilizó una 'cédula de censo' para el levantamiento de información de cada unidad de negocio. Se transcribieron los datos obtenidos y se realizó un mapa para ubicar las empresas geográficamente. Del 2011 al 2013 se realizaron los censos visitando la Región 101 y verificando, a partir del año anterior, la continuidad de las microempresas censadas anteriormente (supervivencia), el cese de operaciones de negocios que antes aparecían (mortandad), y la aparición de nuevos negocios (nacimientos). Para cada nuevo negocio, se levantó una nueva cédula de censo y se tomó una foto del local, para dejar constancia y como una medida de control y comparación para estudios posteriores. Los datos levantados en el censo piloto de 2010 se transcribieron en una tabla de excell, aspecto que se continuó con los censos verificados en 2011, 2012 y 2013. Se agregó una columna por cada año 2010-2013 para observar de manera sintética qué sucedió con la microempresa a través del tiempo. Las microempresas nuevas que aparecieron se añadieron a la tabla de excell como un nuevo renglón ubicado en la manzana correspondiente, asignándole su respectiva codificación, tal como se puede percibir en el ejemplo de la figura 1, del negocio de abarrotes con código 25.2 que nace en el año 2011 y el negocio de consultas de Herbalife con código 25.3 que nace en 2013.

Figura 1: Ejemplo de Codificación Para la Manzana 25 Manzana 25

Códi	Nombre	Actividad principal del negoc	Sector	Giro	2010	2011	2012	2013
25.1	Sin nombre	Taller de autos	Servicio	Servicio Automotriz	supervivencia	mortandad		
25.2	Sin nombre	Venta de abarrotes	Comercio	Abarrotes		nacimiento	supervivencia	mortandad
25.3	Sin nombre	Consultas nutricionales Hierbalife	Servicio	Salud				nacimiento

Adicionalmente, se dibujó para cada año el mapa de la Región 101, detectando en cada manzana la ubicación de las microempresas existentes con su respectivo código. Los mapas permitieron ubicar las microempresas, concretamente las que interesan a esta investigación, es decir a las que han sobrevivido o muerto durante estos periodos. Como se puede observar los datos de los 4 censos (2010, 2011, 2012 y 2013) fueron analizados a través de estadística descriptiva para tener un panorama del comportamiento de las microempresas de esta región a través del tiempo. Este análisis permite tener una visión longitudinal panorámica de lo que sucede en las microempresas del caso estudiado.

### Marco Referencial

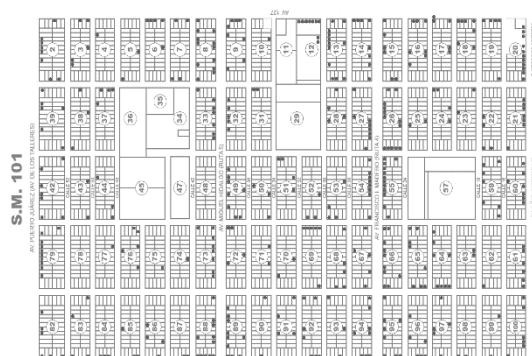
Esta investigación se centra en el caso de las microempresas de la Región 101, en el Municipio de Benito Juárez (Cancún). Se encuentra ubicado en la parte norte del estado de Quintana Roo, que con una superficie de 1,664 Km<sup>2</sup> ocupa el 3.27% del territorio del estado. De acuerdo con el Plan Integral de Actuación Municipal para Prevenir la Inseguridad 2009 del Observatorio Urbano de la Universidad del Caribe, Municipio Benito Juárez, Quintana Roo, PIAMPI (2009), estimó la población de Cancún en unos 700,000 habitantes. La ciudad, está dividida en 205 áreas urbanas que en ciertas zonas se denominan “supermanzanas” y en otras “regiones”. La nomenclatura de estas áreas es numérica, aunque irregular. El caso de estudio de esta investigación está ubicado en una de estas regiones, la Región 101. 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. Cuenta con un total de 95 manzanas, de las cuales 15 están dedicadas a usos comunitarios como: parques, escuelas, mercado público, el centro comunitario de la Cruz Roja y otras áreas no habitadas.

**Resultados:** Descripción de las Mipyme de la región 101, Cancún En esta sección se presentó una descripción de las MIPYME de la Región 101. De acuerdo con Strauss y Corbin “*la descripción se necesita para expresar lo que está pasando, cómo se ve el panorama, qué está haciendo la gente en él y así sucesivamente*” (Strauss y Corbin, s.f.:18). Esta descripción, tiene el propósito de “delinear” o “dibujar” las características de las MIPYME de esta zona con datos cuantitativos y descripciones espacio-temporales. Se incorpora para ello, conceptos previos como la clasificación de los negocios de acuerdo con su tamaño, sector y giro. En el primer censo que se realizó en 2010, se detectaron 304 MIPYME ubicadas en las 95 manzanas de la Región 101. Cada unidad de negocio fue ubicada en el mapa de la región y a cada una de ellas se le asignó un código como se explica en la metodología.

El mapa que se presenta en la figura 4, así como los códigos e información recolectada por el primer censo de 2010 sirvió como base para dar un seguimiento al comportamiento de las MIPYME de la Región 101 a través del tiempo. Tomando en cuenta los datos de INEGI presentados en ese mismo año, las 304 unidades de negocio censadas en la Región 101 representaron el 0.85% de las 35,516 unidades de Quintana Roo y 0.008% de las MIPYME a nivel Nacional:

De acuerdo con el Censo económico 2009 (Inegi, 2010), en México 99.8% de las empresas se clasifican como micro, pequeñas y medianas. Por su parte las microempresas por sí solas representan un 95.01% del total de empresas del sector privado, es decir unas 3 735 347 unidades. En 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) (en Olivares, 2011: 15-19).

Figura 2: Ubicación de Microempresas de la Región 101 (2010)



Por otro lado, durante los 4 años en los que se ha realizado el levantamiento de información se codificaron un total de 601 MIPYME (total de unidades de negocio observadas en 4 años). Estas 601 MIPYME se clasificaron de acuerdo a tres categorías de organización de los datos: **a)** Tipos de negocio (microempresas, pequeñas empresas, medianas empresas, franquicias y sucursales), **b)** Sector del negocio (industria, comercio y servicio) y **c)** Giro (abarrotes, papelerías, servicio automovilístico, entre otros). En este artículo se presentarán los resultados de la tercera categoría (giro) por ser el objeto de estudio del presente trabajo. A partir de los hallazgos del primer censo de 2010 se categorizaron los 15 giros más comunes, los cuales se muestran en tabla 1; (Cabe señalar que el apartado “otros” agrupa negocios que estaban menos representados dentro de la muestra como veterinarias, casetas telefónicas, entre otros). Mientras tanto en la Figura tres se grafica el total de unidades censadas durante los 4 años por cada giro.

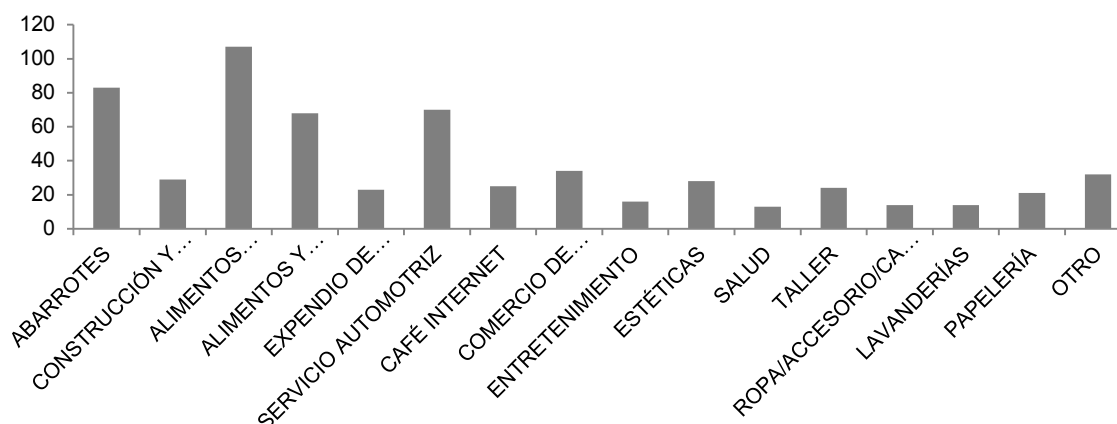
Cabe resaltar que no todos estuvieron abiertos durante el mismo período, como se señala en la tabla previa a la figura. Como se puede observar en la gráfica siguiente, las unidades de negocio más representativas en cuanto a número durante estos cuatro años, fueron las de alimentos preparados, abarrotes, alimentos y bebidas no alcohólicas y expendios de cerveza, que en total representan el 46.8% del total de la población de negocios de la Región 101. En el primer año se habían clasificado a todas estas con el giro de “alimentos y bebidas” pero al ver que tenían una representación tan grande se subdividieron en 4 giros para tener una descripción más detallada de tipo de negocios en la zona y así poder ubicar los giros con mayor índice de supervivencia en la zona y los de mayor mortandad,

Tabla 1: Negocios Encontrados En la Región 101, Distribuidos Por Giro y Porcentajes de Participación Relativa En el Período

	2010	%	2011	%	2012	%	2013	%
TOTAL DE NEGOCIOS ABIERTOS+ CEPAA	304	100.0%	375	100.0%	356	100.0%	358	100.0%
ABARROTES	52	17.1%	58	15.5%	50	14.0%	48	13.4%
CONSTRUCCIÓN Y MANTENIMIENTO	14	4.6%	14	3.7%	13	3.7%	18	5.0%
ALIMENTOS PREPARADOS	34	11.2%	56	14.9%	58	16.3%	65	18.2%
ALIMENTOS Y BEBIDAS NO ALCOHÓLICAS	33	10.9%	52	13.9%	40	11.2%	43	12.0%
EXPENDIO DE CERVEZA O LICORES	18	5.9%	22	5.9%	21	5.9%	20	5.6%
SERVICIO AUTOMOTRIZ	33	10.9%	36	9.6%	42	11.8%	36	10.1%
CAFÉ INTERNET	13	4.3%	14	3.7%	13	3.7%	11	3.1%
COMERCIO DE PRODUCTOS	21	6.9%	19	5.1%	20	5.6%	19	5.3%
ENTRETENIMIENTO	7	2.3%	8	2.1%	7	2.0%	7	2.0%
ESTÉTICAS	13	4.3%	18	4.8%	15	4.2%	14	3.9%
SALUD	7	2.3%	9	2.4%	12	3.4%	11	3.1%
TALLER	12	3.9%	13	3.5%	13	3.7%	15	4.2%
ROPA/ACCESORIO/CALZADO	8	2.6%	8	2.1%	9	2.5%	10	2.8%
LAVANDERÍAS	8	2.6%	10	2.7%	9	2.5%	10	2.8%
PAPELERÍA	13	4.3%	15	4.0%	14	3.9%	12	3.4%
OTRO	18	5.9%	23	6.1%	20	5.6%	19	5.3%

CEPAA: Cerrados pero aparentemente activos.

Figura 3. Total de Unidades Censadas En la Región 101 Por Giro de Negocio (2010-2013)



Los cuatro giros con los porcentajes con base a la tabla 1 son: **a) Alimentos preparados**, que fue el giro más abundante (17.8%), incluye negocios que venden tortas, panuchos, mariscos preparados, pollo rostizado, pizzas, entre otros, **b) Abarrotes**, que fue el giro en segundo lugar más común en la Región 101 (13.8%) y que incluye tendejones, tienditas y abarrotes más formales, **c) Alimentos y bebidas no alcohólicas** representaron el 11.3% de los negocios de la zona. Se agruparon aquí los negocios que venden un tipo de producto alimenticio específico pero que no está orientado al consumo en el mismo local como venta de refrescos, frutería, venta de pollo crudo, tortillerías, panaderías. La diferencia con los abarrotes, que éstos venden diversidad de productos mientras que en este giro se agruparon los que se especializan en uno o dos solamente y **d) Expendios de cerveza**.

Representan el 3.8% de la población de negocios. Inicialmente se habían censado como “abarrotes” puesto que además de la cerveza, venden algunos productos de consumo, sin embargo se detectó que la venta principal era de cerveza y que resultaba apropiado distinguirlo por tres motivos: el primero porque en su mayoría no se tratan de emprendimientos de personas de la región sino sucursales de negocios más grandes como “Cervefrío”. En segundo lugar porque el tipo de operación parecía distinta a los abarrotes: tienen rejas para atender a los clientes, los letreros son patrocinados por alguna marca de cerveza, se requieren permisos especiales de gobierno, entre otros. Y por último para observar algunas pistas del consumo de

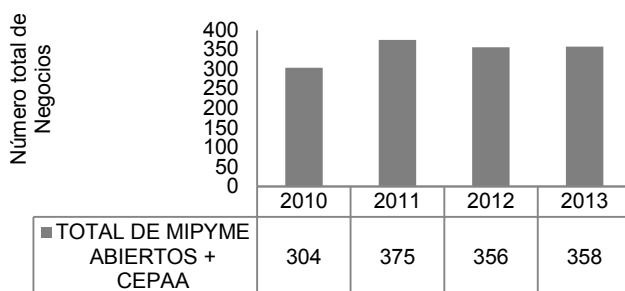


cerveza en la región. Los expendios de cerveza presentaron un número entre 18-21 unidades abiertas al año, que equivale a que existe un expendio de cerveza por cada 4 o 5 manzanas de la región.

Los *talleres de servicio automotriz* también están muy presentes en la zona, por lo que se distinguieron de otros talleres como herrerías, tapicerías, talleres de bicicletas, entre otros que se agruparon (el resto) bajo el giro de taller. El servicio automotriz es el tercer giro más común en la Región 101 después de “Alimentos preparados” y “Abarrotes”, representando el 11.6% de la población total de negocios censada.

Se agruparon en un mismo giro aquellos negocios que *comercian productos*, excluyendo el comercio de alimentos (que están en los giros anteriores), *papelerías* (pues existían un número importante de negocios de este tipo- 3.5%) y *comercio de ropa, accesorios y zapatos* que también tenía cierta representación (2.3%). Los negocios que comercializan productos como flores, plaguicidas, tlapalerías, mercerías, se agruparon en este giro representando el 5.7% de los negocios de la región. Otros negocios que aparecen frecuentemente son los que prestan servicios o comercian productos para la construcción y mantenimiento de los hogares, estos representaron el 4.8% incluyendo venta de materiales para construcción, madererías, alumineros, venta de espejos, entre otros. Cabe destacar que el total de 601 unidades de negocio censadas no estuvieron simultáneamente activas ya que algunas fueron naciendo cada año y otras fueron muriendo. En promedio para el periodo de investigación hubo al año 363 unidades que se encontraban operando simultáneamente. La Figura 6 presenta el número total de negocios abiertos o cerrados pero aparentemente activos para cada año del estudio siendo el más alto el de 2011 con 375 unidades de negocio operando.

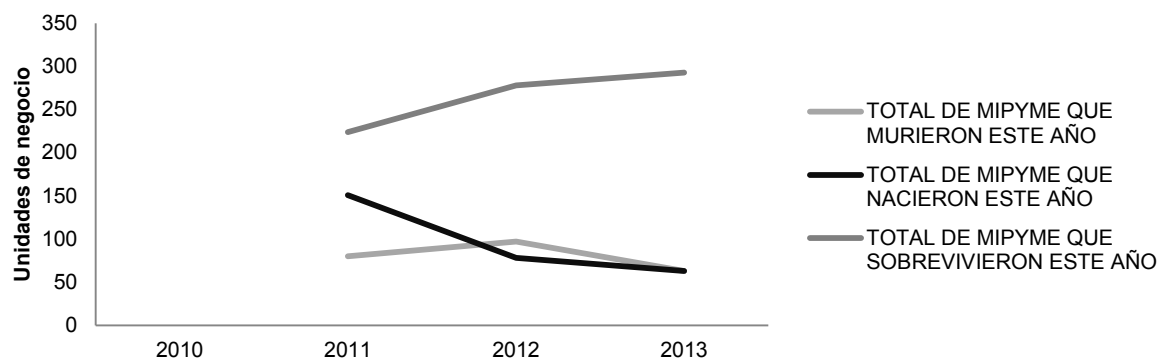
Figura 4: MIPYME de la Región 101 Abiertas O Cerradas Pero Aparentemente Activas (2010-2013)



#### Nacimiento, Supervivencia y Mortandad Por Tipo de Negocio En la Región 101

A partir del comparativo entre los censos de los 4 años se pudieron detectar los nacimientos de nuevas unidades de negocio, así como la supervivencia y mortandad de unidades de negocios previamente existentes. Algo que vale la pena destacar de lo percibido en el estudio longitudinal es que el número de negocios que sobreviven ha aumentado con el paso de tiempo. Igual de importante es que 265 negocios son los que en promedio sobreviven al año, lo que representa un 73% con base a los 363 que se tienen como base, cifra que resulta interesante, ya que tan solo 97.3 son los negocios que nacen en promedio anualmente en la zona de estudio. De acuerdo con el estudio de 2011 a 2012 hubo un crecimiento en el número de negocios que cerraron actividades y de 2012 a 2013 hubo una disminución en la mortandad. El promedio de unidades que murieron en este periodo son de 80 por año, número inferior a los nacimientos y a la supervivencia de negocios.

Figura 5: Nacimiento, Supervivencia y Mortandad de Unidades de Negocio En la Región 101



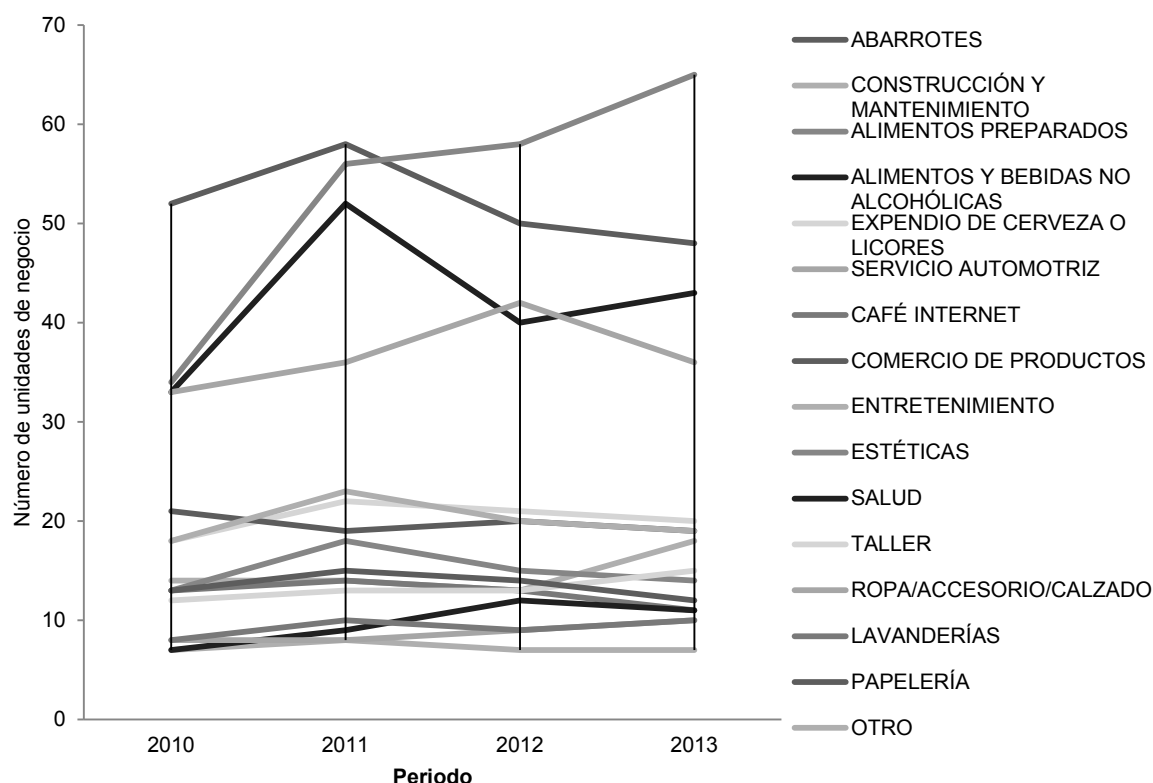
Con base al estudio se determinó un promedio de supervivencia con respecto al año anterior de un 77%, y tan solo un 23% de mortandad. Es importante hacer mención que si analizamos lo que pasa con estas unidades de negocio de acuerdo a su tipología (sucursales, franquicias, pequeñas y microempresas); de las 14 sucursales censadas hubieron 6 nacimientos y solamente 2 cerraron operaciones en este periodo. Las franquicias tienen todavía un mejor comportamiento, ya que de las 6 franquicias censadas 2 nacieron en este periodo y el 100% continúa operaciones actualmente. De las 4 pequeñas empresas censadas, hubieron 2 nacimientos en el periodo censado y una muerte prematura (empresa que nació y que no duró hasta el próximo año). De las 577 microempresas censadas 237 cerraron operaciones en alguno de los años, es decir el 41%. Centrándonos en el punto que atañe al presente trabajo, se puede percibir el comportamiento de las unidades de negocio clasificadas por giro para los 4 periodos de la investigación. Se observa comparativamente la cantidad de unidades de negocio por giro, pero también su comportamiento a través del tiempo (crecimiento, disminución de unidades de negocio por el tipo de giro).

Las líneas relativamente estables percibidas en la fig. 6, (sin caídas o bajadas prolongadas) no necesariamente muestran supervivencia en los negocios del giro. En ocasiones, (como en los expendios de cerveza) la línea recta si es reflejo de cierta estabilidad en los negocios; pero en otras ocasiones (como en las estéticas) la linealidad se explica por una alta rotación de negocios. (Nacimiento y muerte en un periodo). Con base al análisis de los porcentajes que a lo largo del tiempo se han venido generando con el comportamiento del entorno empresarial de la Región 101 referenciado a los giros que en ella se desarrollan y llevan a cabo, se puede percibir lo siguiente: El giro con mayor estabilidad en la zona de estudio son los expendios de cerveza y licores, con una constante en su porcentaje de participación (5.9%); a excepción del último periodo donde hubo por primera vez un decrecimiento del 4.8% (una unidad) con relación al periodo inmediato anterior, ya que aunque en el periodo 2011-2012 de igual forma hubo un cierre, el porcentaje se mantuvo.

Una de las razones que infieren su permanencia y éxito, adicional a que es un producto altamente demandado en la cultura regional y mexicana incluso (cervezas), es que son negocios con un posicionamiento del producto – marca con un respaldo significativo de las empresas cerveceras que operan las concesiones. Los giros que están demostrando tendencias a la baja de forma no alarmante pero si como para mantener en observación son: abarrotes, estéticas y papelería, los cuales son los que mayor crecimiento de forma general han tenido en el municipio, ya que con el otorgamiento de permisos para la apertura de negocios pertenecientes a grandes corporativos como son los OXXO, tiendas EXTRA, etc, la incursión de empresas relacionadas con artículos de oficina y papelería pertenecientes inclusive a alguna franquicia,

sumado a la aparición en la entidad de escuelas especializadas en la enseñanza del corte de cabello y tópicos relacionados con los salones de belleza; indudablemente impactan a los ya existentes. Lo alarmante para el rubro de los abarrotes es que de acuerdo con la Cámara Nacional de Comercio (2014), en Cancún, se vaticina una próxima desaparición de éstas, de acuerdo con su líder, Rafael Ortega Ramírez.

Figura 6: Comportamiento de MIPYME de Región 101 Para El Periodo de (2010-2013) Clasificadas Por Giro



El rubro que contempla alimentos preparados y alimentos y bebidas no alcohólicas que en suma representan un 30.2%, mantiene una tendencia a la alza a lo largo del tiempo, curiosamente es el sector que más se ha impactado de manera negativa en el municipio al menos dentro de los establecimientos registrados en la Cámara Nacional de la Industria Restaurantera y Alimentos Condimentados (Canirac), ya que de acuerdo con el documento titulado: "Quintana Roo presenta uno de los índices más altos de cierre de comercios en México" (2014), con datos del Instituto Nacional de Estadística, Geografía e Informática (INEGI), hace mención que el estado se encuentra en la penúltima posición con más muertes que nacimientos de establecimientos, muestra de lo anterior es que tan solo en el 2012, el sector mostró uno de los años más complicados, al registrar 70 bajas. Actualmente en Cancún hay dos mil 700 restaurantes y sólo 300 afiliados a la Canirac (ibídem). Lo anterior de acuerdo con el análisis de la demografía de los establecimientos que realizara el INEGI.

Dentro del mismo documento y de acuerdo con el análisis, el cual en 37 meses realizó un estudio para verificar la apertura y cierre de negocios, encontró que en la entidad por cada 29 empresas Micro, Pequeñas y Medianas Empresas (MiPymes) que abren sus cortinas 30 las cierran, (tan sólo debajo de Sonora que registró un cierre de 30 comercios, por cada 25 que abrieron). El punto que es de llamar la atención es que de acuerdo con el mismo documento "...El sector restaurantera y el sector comercio son los que han

registrado el mayor número de cierres”.

## CONCLUSIONES Y RECOMENDACIONES

La Región 101 de Cancún es una zona urbana que guarda características muy similares en al menos dos terceras partes de la geografía de la ciudad, es decir a la mayoría, desde luego esto no nos permite extender los resultados obtenidos a toda la ciudad, pero sin duda si nos ofrece un panorama del comportamiento de una población de negocios que tiene una cierta representatividad. La investigación longitudinal es un método de investigación que nos ha permitido estimar de manera fehaciente los porcentajes de supervivencia y de mortandad entre las microempresas en una Región de Cancún. Por ahora solo se han hecho recuentos en base a observación, dejando para fechas posteriores el conocer más información sobre los motivos de supervivencia y de mortandad. En este laboratorio urbano en que se ha constituido la Región 101 de Cancún, se ha podido constatar que hay microempresarios, cuyas actividades van a la baja, una de ellas es la de abarrotes que presentándose como la más importante en los primeros dos censos, paso a segundo lugar en los dos últimos. Caso inverso son los negocios relacionados con la venta de alimentos preparados, y el de alimentos y bebidas.

Ambos giros crecen y ahora lo pertinente será conocer los factores que están incidiendo, tanto en la declinación de los abarrotes, como en el crecimiento de la venta de alimentos. La legalización de las PYMES a alguna cámara o Asociación industrial o de comercio no garantiza la permanencia en el entorno competitivo de hoy día, aunque se percibe que si se quiere estar debidamente constituido o pertenecer a la economía formal esto es necesario, ya que de lo contrario, se considera que formará parte de la economía subterránea o informal. La realidad es que, nada obliga de ninguna manera a pertenecer a alguna de éstas cámaras u organismos empresariales, y que el simple hecho no representa en sí mismo la panacea para los negocios.

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# **“YO TAMBIÉN OPINO”. PROPUESTA DE UNA ESTRATEGIA DE COMUNICACIÓN INSTITUCIONAL PARA PROMOVER LA PARTICIPACIÓN CIUDADANA.**

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## **RESUMEN**

*El problema de la participación ciudadana en el proceso de las políticas públicas ha sido de discusión durante las últimas décadas, principalmente a partir de los procesos políticos de transición a la democracia de los gobiernos autoritarios en las décadas de los ochenta y noventa del siglo pasado. Mucho se ha escrito acerca de la apatía y escasa participación por parte de los ciudadanos en los procesos de toma de decisiones, comportamiento que es resultado de la relación unidireccional y la falta de transparencia que las mismas instituciones gubernamentales han adoptado en su vinculación con el entorno. El Instituto Municipal de Investigación y Planeación (IMIP), es una organización pública descentralizada que se encarga de la elaboración de planes y programas para el desarrollo urbano, rural y costero en Ensenada, Baja California. Desde su creación, la institución ha enfrentado una escasa participación ciudadana que ha derivado en poco impulso y seguimiento a los planes y programas que desarrolla. Una posible causa de esto es el limitado conocimiento que los ciudadanos tienen del organismo. En este trabajo se presenta una estrategia piloto de comunicación llamada Yo También Opino, empleando recursos de la publicidad BTL (Below The Line) y las nuevas tecnologías para brindar a los ciudadanos una experiencia distinta al acercarse a las instituciones públicas, con el objetivo de fomentar el conocimiento, la participación y la confianza en el IMIP y sus planes y programas.*

**PALABRAS CLAVE:** Comunicación Institucional, Participación Ciudadana, Estrategias BTL

## **SUMMARY**

*The problem of citizen participation in the public policy process has been discussed for decades. Much has been written about the apathy and low participation by citizens in the processes of decision-making, behavior which is the result of a one-way relationship and lack of transparency that the same government institutions have adopted in their relationships. The Municipal Planning and Research Institute ( IMIP ) is a decentralized public organization that handles the making of plans and programs for urban, rural and coastal development in Ensenada, Baja California. Since its inception, the institution has faced little citizen participation that has led to a poor promotion and social monitoring of the plans and programs developed . This paper presents a pilot communication strategy called “Yo también opino” (I also think), using resources from the BTL ( Below The Line ) advertising and new technologies to give citizens a different experience when approaching public institutions, with the aim of promoting knowledge, participation and confidence in the IMIP its works.*

**KEY WORDS:** Institutional Communication, Citizen Participation, BTL Strategies

**JEL:** Z18, M48

## INTRODUCCIÓN

En la cotidianeidad, cada día se ha vuelto más recurrente escuchar de la inconformidad social ante el manejo de los recursos que hacen las instituciones públicas de gobierno, esto debido a la falta de acciones que reflejen una mejora para la calidad de vida de la población, así como la falta de transparencia y vinculación más directa con los ciudadanos y sus necesidades. Ante este fenómeno, varios autores han dedicado tiempo a describir, comprender y proponer caminos que lleven a mejorar la situación. Sin embargo, en la relación ciudadano-gobierno predomina un paradigma que hace referencia al distanciamiento de dos actores aparentemente ajenos que ignoran la necesidad que tienen de colaborar en conjunto para mejorar su entorno. Desde la perspectiva teórica de la comunicación institucional se habla de la necesidad de las instituciones públicas por ser identificadas y reconocidas.

Para ello, éstas tienen el deber y compromiso de llevar una relación más transparente y cercana que busque la retroalimentación en todo proceso de gestión. En el presente documento se aborda el caso del Instituto Municipal de Investigación y Planeación (IMIP) de Ensenada, Baja California en México; un organismo público descentralizado que se encarga de elaborar planes y programas que asesoran a los distintos sectores de la población respecto a temas de planeación para impulsar el desarrollo integral del municipio de Ensenada. El IMIP, con escasos años en funciones, se ha percatado de la poca presencia que tienen como institución ante los ciudadanos, así como la necesidad de fomentar la inclusión de los ciudadanos en los temas de planeación. El objetivo de este trabajo es presentar el proyecto de *Yo también opino*, como resultado de un diagnóstico que refleja la situación del IMIP desde la perspectiva de la comunicación institucional y sustentando la propuesta bajo un enfoque de comunicación estratégica, haciendo alusión a las tendencias en innovación social que promueven participación ciudadana y el empleo de recursos publicitarios del *Below The Line* (BTL).

## REVISIÓN DE LITERATURA

### La Comunicación: una Necesidad Para la Institución Pública

Antes de definir a la comunicación institucional, es necesario precisar lo que es una institución, para lo cual Sotelo (2001) afirman que “es << toda organización humana en la que varias personas, a partir de unos principios configuradores y bajo una estructura concreta, coordinan diversas actividades para lograr determinados fines en el ámbito de una entidad social superior, a la que sirve y proporciona cohesión y paradigma >> (p. 24)” (citado en Canel, 2010, p. 26). Bajo la misma línea, Canel (2010) se refiere a la comunicación en las instituciones como a “la capacidad que éstas tienen para definirse, para mostrar sus objetivos, para justificar sus acciones y para implicar a los demás en las mismas” (p. 28). Con ello, la autora expresa que el quehacer de la comunicación en este tipo de organizaciones va encaminado a exponer a los ciudadanos tanto la filosofía de ésta, como sus objetivos y actividades con la finalidad de ser lo más transparente posible en todo proceso gubernamental.

Varios autores concuerdan que en parte la legitimación de una institución se logra al recibir el reconocimiento por parte de los ciudadanos. Para obtener dicho reconocimiento la organización debe hacer uso de mecanismos que estratégicamente le permitan una bidireccional al intentar vincularse o interactuar con su entorno. Siguiendo con el argumento del reconocimiento en las organizaciones, Canel (2010) menciona que “la institución pública tiene que buscar fórmulas para preguntar, investigar, llegar al *feedback* del público, si quiere conocer bien cómo reacciona su interlocutor, qué piensa de ella, qué espera y cuáles son sus expectativas.” (p. 43). Y recurre a autores como Peters y Waterman (1984) para afirmar que “cuando realmente hay comunicación bidireccional simétrica se logra la excelencia, pues cuando la institución trata de llegar a la comprensión mutua con su público, trabaja de una manera más transparente,

dinámica, descentralizada, próxima al público, autónoma y abierta a la innovación y al cambio” (citado en Canel, 2010, p. 44).

Lograr el posicionamiento o reconocimiento de las instituciones por parte de ciudadanos no es tarea fácil, aunado a ello, en el contexto mexicano según Ángeles Moreno, Juan Carlos Molleda y Ana María Suárez (2006) las organizaciones tienen un gran desafío, ya que se enfrentan ante una crisis de desconfianza y falta de credibilidad en los procesos gubernamentales, ya que son percibidas como ineficientes y corruptas. Derivada de la crisis que atraviesan las instituciones públicas se visualiza el incremento de la apatía hacia los procesos gubernamentales por parte de los ciudadanos. Para ello, Moreno, Molleda y Suárez (2006) proponen que las instituciones trabajen en lograr un mayor compromiso con la transparencia, esto provocará un incremento en la confianza y la posible incursión de las personas en los procesos de participación ciudadana. El proceso de comunicación dentro de las instituciones públicas no es sólo una necesidad, es la responsabilidad éstas tienen de rendir cuentas de sus actividades a los ciudadanos para los que va orientada su existencia y por otro lado, sin duda es necesario recurrir a una planeación estratégica que oriente a la institución por el camino más afectivo que la lleve a lograr sus objetivos.

### Comunicación Estratégica E Innovación Social

El Instituto Municipal de Investigación y Planeación de Ensenada, Baja California en México, es un organismo público descentralizado que se encarga de la elaboración de planes y programas en temas de planeación para el desarrollo integral del municipio. Desde su creación, el IMIP se ha enfrentado al limitado conocimiento que los ciudadanos tienen sobre él, provocando una escasa participación ciudadana que deriva en el poco impulso y seguimiento a los planes y programas desarrollados por la institución. En este punto es importante mencionar que en la visión del Instituto se plasma el interés por contar con la confianza de la comunidad e impulsar la participación ciudadana para lograr en conjunto la mejor calidad de vida para su población, pero ¿cómo lograr la confianza de la comunidad si aún no es una institución visible? Para proponer un proyecto para el IMIP que logre el efecto deseado, es conveniente visualizar la situación con un enfoque estratégico.

Porter (2011) define estrategia como “la creación de una posición única y valiosa que involucra un conjunto diferente de actividades” (p. 107). Por su parte, Pérez (2012) describe a la comunicación estratégica como “una práctica que emerge con la maduración que experimenta el campo de las comunicaciones en la modernización de las sociedades cuyo objetivo es convertir el vínculo de las organizaciones con su entorno en una relación armoniosa y positiva desde el punto de sus intereses y objetivos (...) Su primer interés es el posicionamiento de la organización” (p. 24). También resalta la definición de Wilcox y Ault, quienes afirman que la “estrategia de comunicación es la actividad que describe cómo se va a alcanzar, en teoría, un objetivo, ofreciendo líneas directrices y temáticas para el programa global” (citados en Pérez, 2012, p. 22).

Por su parte, Sandra Massoni (2008) afirma que la comunicación estratégica “es un modelo de desarrollo en tanto es una manera de ser y de transformar. Un programa de planificación y gestión que aborda problemas reales y no solo debates reales. Un plan para la acción que busca ir generando puntos de encuentro entre las alteridades presentes en cada situación” (p. 9). Continuando con la visión de Massoni, en su Modelo de Comunicación Estratégica propone trabajar desde una visión estratégica que necesita repensar a la comunicación desde nuevos paradigmas, teniendo en cuenta que es un fenómeno complejo y fluido. Para ello, la autora plantea que es necesaria la planificación de objetivos de conocimiento a lograr con los distintos actores, especificar metas de producto de la cual se desprenden distintos niveles: acciones, programas, proyectos y áreas estratégicas. Massoni insiste en que es necesario “reconocer intereses y necesidades de las matrices/actores ya que una estrategia es un proyecto de comprensión que asume a la comunicación como espacio de encuentro de los actores” (2008, p. 2).



Para apoyar esta postura, es conveniente complementar con el término de innovación social, el cual según el Gobierno de la Ciudad de México en su proyecto Laboratorio para la Ciudad, menciona que es:

“Reimaginar la forma en que puede funcionar o vincularse una comunidad o una sociedad. La innovación por lo general se asocia con la tecnología, pero también en nuestras relaciones y hábitos sociales o ciudadanos se pueden diseñar, difundir y cultivar nuevas estrategias, conceptos, organizaciones que contribuyen al desarrollo de una comunidad y fortalecen vínculos entre sus miembros. Las plataformas participativas, las iniciativas ciudadanas, el emprendimiento cívico, y el talento ciudadano son todos factores que contribuyen a la innovación social” (Gobierno de la Ciudad de México, s/f).

La innovación social es un término que actualmente está cobrando importancia tanto en las instituciones públicas como privadas, ya que propone el empleo de nuevos caminos que le lleven a vincularse con la comunidad, con la intención de propiciar un mejor entorno para la puesta en marcha de sus planes y programas. Complementando, en el campo de la publicidad y mercadotecnia se maneja términos como el *Above The Line* (ATL) y *Below The Line* (BTL), éstos obedecen a los canales que son empleados para la distribución del mensaje. El ATL es visto como el uso tradicional de medios considerados como masivos y actualmente se ve en debate ya que se pone en tela de juicio el impacto que puedan lograr sobre el público, debido a su generalidad. Por su parte el *Below The Line* ofrece una alternativa innovadora ya que propone la utilización de canales que le permitan acercarse al público y brindar experiencias que dejen mayor impacto en éstos. El origen del BTL aparece en la publicación de Frank Jefkins (2000) titulada *Advertising*, donde se le atribuye a la empresa Procter & Gamble, que utilizaba una línea para dividir los gastos que se aplicarían en publicidad, en la parte sobre la línea se situaban los medios que requerían comisión para la agencia de publicidad y en la parte inferior los que no.

Después de ello, el término BTL fue adquiriendo matices hasta referirse a lo que hoy representa, una alternativa que está en contacto más cercano con el público brindando una experiencia con mayor valor e impacto, gracias a su alto contenido de creatividad. Actualmente se pueden encontrar diversos proyectos que instituciones públicas han puesto en práctica, éstos con el toque innovador y estratégico ya mencionado anteriormente, impulsando la inclusión de los ciudadanos en temas de participación. Se han encontrado experiencias como *Tu voz es tu rock*, programa de radio producido por el Departamento de Comunicación Social del Instituto Estatal Electoral en Chihuahua, y el programa *Yo Propongo*, definido como una plataforma de participación ciudadana que emplea el uso de las nuevas tecnologías y canales alternativos para acercarse al público. Bajo esta perspectiva de comunicación estratégica, innovación social y BTL se analizó la situación del IMIP para plantear una serie de acciones que den solución tanto a su problemática de poca presencia ante los ciudadanos, como a la escasa participación de la población en los procesos de planeación.

## METODOLOGÍA

La propuesta del programa *Yo también opino* apuesta por ofrecer un espacio donde el ciudadano conozca qué es y qué hace el IMIP, además de que se interese en participar activamente en los planes y programas que realiza la institución. Dicho programa se basa en la instalación de una cabina en la que el ciudadano ingresa aporta su opinión y posible solución a las distintas situaciones que abordan los planes y programas. Esta participación es individual y videograbada con la intención de obtener un aporte ciudadano que pueda llevarse a las distintas autoridades dándole un sentido de bidireccionalidad, ya que el IMIP se acerca a los enseñandeses y recibe un *feedback* de la temática que se esté manejando. Es importante recalcar que cada vez que se instala la cabina, ésta abordará un plan o programa que haya elaborado o esté elaborando el instituto (puede ser de desarrollo urbano, transporte público, desarrollo económico, agua, rescate de espacios públicos, entre otros temas).

El programa *Yo también opino* consta de cuatro fases, las cuales corresponden a una etapa previa, a una de ejecución/implementación, otra de procesamiento de la información obtenida y la presentación de resultados. Para la aplicación piloto del programa se acordó con el IMIP en trabajar sobre el *Estudio de las necesidades laborales y perfiles profesionales del sector productivo de Ensenada, B.C.* Se optó por trabajar en dicho estudio ya que éste se encuentra en elaboración y consiste en incorporar la opinión de los jóvenes que están por concluir sus estudios de bachillerato respecto a qué carreras universitarias les interesa estudiar y su percepción a cerca del campo laboral en su ciudad, así como las materias en las que consideran tener mayores problemas de comprensión. La intervención con la herramienta BTL se realizó el 4 de diciembre del 2013 a las 10 horas en una preparatoria pública de Ensenada. Una vez instalada la cabina *Yo también opino* se abordó a los jóvenes por grupos de siete. El ejercicio inició con una breve explicación qué es y qué hace el IMIP, continuando con una introducción y objetivo del proyecto *Estudio de las necesidades laborales y perfiles profesionales del sector productivo de Ensenada, B.C.*; así como una explicación sobre la importancia de incorporar la opinión de los jóvenes que se pueden ver beneficiados con la elaboración del estudio. Después de la charla, se les explicó la dinámica dentro de la cabina donde se videograbaría su opinión. Así uno a uno fue ingresando, opinando y proponiendo acciones para mejorar la situación de la demanda laboral de los jóvenes que concluyen sus estudios superiores, también compartían qué es lo que quieren estudiar al terminar la preparatoria y las materias que consideran su debilidad. En total se contó con la participación de 15 jóvenes de entre los 17-19 años y una docente.

## RESULTADOS PRELIMINARES Y REFLEXIÓN FINAL

Posteriormente a la intervención se realizó la transcripción de los videos, obteniéndose información que contribuye a comprender las expectativas de los jóvenes sobre su futuro laboral, así como resaltando patrones como la debilidad de muchos en asignaturas como las matemáticas, entre otros datos. Dicha información se entregó al encargado del proyecto en el IMIP; a quien se le preguntó acerca de la funcionalidad del programa *Yo también opino*, respondiendo: “Que la intención es buena, habrá que ver como se aprovecha o desaprovecha, eso será en función del método que se utilice sobre todo para incentivar la participación y los resultados que de ahí devengan” (comunicación personal, enero 2014). A partir del ejercicio piloto, la estrategia BTL *Yo también opino* se encuentra en su fase de evaluación. Inicialmente, en su aplicación logra motivar e involucrar a los asistentes a participar e involucrarse. Sin embargo, falta analizar si es una estrategia que funcionará a mediano y largo plazo, logrando socializar al IMIP y sus funciones entre la población y acercando a la ciudadanía al proceso de la planeación institucional.

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# REFLEXIONES EN TORNO A LA PARTICIPACIÓN CIUDADANA EN LA PLANEACIÓN EN BAJA CALIFORNIA

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## RESUMEN

*En este trabajo se presenta el resultado de una investigación de tipo descriptiva, de corte transversal, no experimental, realizada para conocer la percepción ciudadana sobre el Sistema Estatal de Planeación en el estado de Baja California. Con esta finalidad, se diseñó una encuesta que se aplicó a 978 personas en todo el estado, la cual explora cinco variables que incluyen la experiencia previa de participación en programas gubernamentales; el conocimiento de los mecanismos de participación para la planeación; la experiencia personal al participar; la opinión sobre el trabajo en las instituciones de la planeación estatal; y la percepción del gobierno. Los resultados obtenidos muestran los principales problemas que los ciudadanos encuentran para promover una participación de calidad. Los hallazgos de esta investigación permiten elaborar recomendaciones que pueden ayudar a mejorar el proceso de la planeación participativa.*

**PALABRAS CLAVE:** Planeación Estatal, Percepción Social, Participación Ciudadana

## REFLECTIONS ON PUBLIC PARTICIPATION IN THE PLANNING PROCESS IN BAJA CALIFORNIA

### SUMMARY

*The results of a descriptive, non-experimental cross section research conducted to know citizen perception of the State Planning System in Baja California is presented in this paper. For this purpose, a survey was applied to 978 people statewide, which explores five variables including previous experience of participation in government programs; knowledge of the participatory mechanisms for planning; personal experiences; their opinion about the planning institutions; and their perception of government. The results show the main problems that citizens identify to promote quality participation. The findings of this research allow develop recommendations that can help improve the process of participatory planning.*

**KEY WORDS:** State Planning, Citizen Participation, Social Perception

**JEL:** Z18, M48

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# HIGH QUALITY BLENDED LEARNING PARA LA ENSEÑANZA PERSONALIZADA DE LA MATEMÁTICA

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## RESUMEN

*La presente investigación se enmarca en una propuesta metodológica basada en High Quality Blended Learning para la enseñanza personalizada de la Matemática, con la finalidad de mejorar el rendimiento académico de los estudiantes en esta asignatura. Esta investigación tiene un enfoque cuantitativo, siguiendo a López Moreno (2013); una modalidad creativa, pues se pretende contribuir con una propuesta innovadora, apoyada en tecnología y de corte experimental, con dos grupos de estudio de séptimo grado (7°) del Centro de Educación Básica General Belisario Billar Pérez. Para el análisis de los datos se utilizó el estadístico t-student para comparar los resultados del pre test y post test aplicado al grupo experimental y al grupo control. En conclusión, la propuesta metodológica basada en High Quality Blended Learning para la enseñanza personalizada de la Matemática proporcionó una mejora significativa en el rendimiento académico de los estudiantes.*

**PALABRAS CLAVES:** High quality, Blended Learning, enseñanza personalizada, Matemática

## HIGH QUALITY BLENDED LEARNING FOR THE PERSONALIZED TEACHING OF MATHEMATIC

### ABSTRACT

*This research is part of a methodological proposal based on High Quality Custom Blended Learning for teaching mathematics, in order to improve the academic performance of students in this course. This research has a quantitative approach, following López Moreno (2013); creative mode, it is intended to contribute to an innovative proposal, experimental and supported by technology, with two study groups of seventh grade (7th) Center for Basic Education General Pérez Belisario Billiards. For the data analysis the statistical t-student test was used to compare the results of the pretest and posttest applied to the experimental group and the control group. In conclusion, the methodology based on High Quality Blended Learning for teaching custom Mathematic he provided a significant improvement in the academic performance of students.*

**JEL:** M00

**KEYWORDS:** High Quality, Blended Learning, Personalized Teaching, Mathematic

## INTRODUCCIÓN

El desarrollo de la humanidad ha traído consigo el avance de nuevas tecnologías, repercutiendo así, en diferentes ámbitos sociales donde la Educación Matemática no es la excepción; las nuevas prácticas pedagógicas y las formas en que las personas aprenden han motivado el estudio de la enseñanza personalizada *High Quality Blended Learning* para la Matemática y que hoy, se comparte en este espacio. La estructura de esta presentación inicia con la revisión de la literatura, se plantean aspectos relevantes del tema de investigación, iniciando con rasgos históricos que originan el problema y un análisis epistémico de la enseñanza del Álgebra Básica en Panamá, hasta llegar a revisar aspectos relativos a la indagación de

propuestas metodológicas innovadoras que mejoren el rendimiento académico de los estudiantes en la asignatura de Matemática, bajo la modalidad *Blended Learning (B-learning)*. A continuación se presenta la metodología seguida, enfatizando en el procedimiento utilizado para la aplicación del *pre test* y *post test* aplicado a los estudiantes y paralelamente a la presentación de los resultados, se hace un análisis comparativo del grupo control y experimental basado en los resultados estadísticos de la investigación. En la parte conclusiva, se presentan los resultados de la investigación, las principales conclusiones y que generan una serie de recomendaciones tanto para las entidades que tienen que ver con la formación de los estudiantes en el sistema de Educación Básica General como para las que tienen que formar a profesores de Matemática. Finalmente, se enlistan las referencias bibliográficas utilizadas.

## REVISIÓN DE LITERATURA

Las Ciencias de la Educación, a lo largo de la historia, han atravesado por procesos institucionales e intelectuales que actualmente las consolidan como un campo de estudio amplio y autónomo (Schriewer & Keiner, 1997). Estas ciencias están íntimamente relacionadas con los estudios de educación y los estudios de formación del profesorado; pero, para ambas líneas de estudio, se hace necesario un conocimiento más profundo sobre los diferentes programas de estudios que ofertan las distintas instituciones educativas; la formación del profesorado; estudiados a profundidad, y los puntos en común que existen entre los diferentes programas de estudio (González, 2008). Siendo así, la Educación Social, como ámbito de intervención de la Pedagogía Social, es la encargada de buscar la formación integral individual y social de la persona en su medio; con la finalidad de que sea capaz de mejorar y transformar la sociedad en la que vive, a través de la madurez social, las relaciones humanas y la convivencia en sociedad, por medio de la Didáctica de las Ciencias (Pérez Serrano, 2004).

Esta Didáctica, es considerada como un conjunto de decisiones, fundamentaciones y/o procesos de aspectos relacionados con la enseñanza; pero la praxis educativa aunado a las propuestas teóricas didácticas existentes, avanzan hacia nuevas propuestas constructivas (Wolfgang, 2011). Hoy día, la enseñanza de la Matemática continúa siendo uno de los mayores desafíos de la Didáctica de la Matemática, pues su aprendizaje trae de la mano, numerosas dificultades relacionadas con un pensamiento de orden superior en el que se encuentran comprometidos procesos como la abstracción, el análisis y la demostración, por mencionar algunos (Vrancken *et al*, s.f).

Es por ello que las prácticas pedagógicas tecnológicas para la enseñanza de la Matemática juegan un papel importante en la formación de los individuos para que sean capaces de asumir las exigencias científicas y técnicas que demanda el actual desarrollo social. En este sentido, es necesario que los alumnos aprendan a aprender (Cao & Rodríguez, 2011). Sin embargo, el enfoque tradicional basado en procesos memorísticos para la resolución de operaciones con números, aplicados a la enseñanza de la Matemática, expresado por autores como Artigue *et al* (1995), Salinas & Alanís (2009), es motivo de preocupación marcada entre los investigadores de Matemática Educativa y de Didáctica de la Matemática; manifestado también por Boyer (2012) con los trabajos de las fracciones egipcias que originaron un cúmulo de procesos matemáticos de alto nivel. Adicionalmente, los resultados obtenidos de los estudios desarrollados por la Organización de las Naciones Unidas para Educación, la Ciencia y la Cultura (UNESCO), la Organización para la Cooperación y el Desarrollo Económico (OECD), el Programa de Evaluación Internacional de Alumnos Program for International Student Assessment (PISA), han evidenciado los bajos promedios alcanzados por los estudiantes panameños, así como las debilidades en los procesos cognitivos, de comprensión, aplicación y análisis, unido a los argumentos listados, también se detectaron debilidades en la incorporación del recursos tecnológicos tanto humanos como físicos (Martínez, 2006).

Por todo lo anteriormente expuesto y tomando como referencia los resultados nacionales que muestran los bajos rendimientos en Matemática de los estudiantes panameños y de la necesidad en maximizar el uso de



los recursos tecnológicos de información y comunicación diseminados y distribuidos por el Ministerio de Educación a nivel nacional surge la inquietud de diseñar e implementar una propuesta pedagógica High Quality Blended learning para la enseñanza del Álgebra Básica, utilizando tecnología de información y comunicación para la construcción de conceptos fundamentales, la plataforma Moodle® y la combinación de estrategias propias de los enfoques presenciales y virtuales (Troncoso Rodríguez, Cuicas Ávila, & Debel, 2010). Desde el punto de vista de la didáctica, se propone un trabajo matemático de alfabetización en la reorganización de los elementos utilizados por los estudiantes en la asignatura de Matemática específicamente para la enseñanza del Álgebra Básica, que les permita analizar, resolver problemas, manejar información, y enfrentar situaciones que se presentarán en la vida adulta OCDE (2003).

Con esta propuesta se busca pasar de grupos fijos a grupos dinámicos, en los que se minimice el papel de docente explicador de conceptos para rescatar y mejorar las habilidades cognitivas y no cognitivas, duras y blandas, el aprendizaje autónomo, el crecimiento social y emocional a través de valores como el entusiasmo, el honor, la reflexión y el coraje, lo que este proyecto maneja como enseñanza personalizada (Estación 3). Con el interés de la Innovación Educativa, la propuesta está basada en el modelo de rotación de estación tomando en cuenta: aprendizaje en línea, grupos de trabajo y aprendizaje personalizado (Staker & Horn, 2012); un rediseño del aula, como se muestra en la Figura 1, con recursos limitados; y las estructuras propias del 7° de Educación Básica General Belisario Villar Pérez en Veraguas, Panamá.

Este espacio relacionado con Innovaciones tecnológicas y prácticas exitosas para propiciar la calidad en la educación, toma en cuenta la característica principal del docente: ir en busca de modelos, estrategias, experiencias y colocar al estudiante en el centro de los procesos de enseñanza y de aprendizaje para una calidad y equidad en la educación: compromiso de todos.

## METODOLOGÍA

Básicamente la investigación siguió una metodología cuantitativa, pues utilizó la recolección y análisis de datos para probar las hipótesis establecidas, basados en valoración numérica, en el conteo y el análisis estadístico como fundamento científico para la predicción de los resultados finales de la investigación (Hernández *et al*, 2002). Adicionalmente, la investigación fue de tipo experimental, pues se introdujeron cambios a un grupo (grupo experimental), con la finalidad de observar las diferencias de aprendizaje del Álgebra básica que se produjeron en un tiempo determinado y, a través de modelos estadísticos inferenciales para definir si la propuesta pedagógica *B-learning* fue efectiva o no.

La investigación se desarrolló diseñando la plataforma *B-learning*, luego validándola, para en seguida ponerla a prueba, implementando la plataforma en el grupo experimental ( $G_1$ ); es decir, se expuso el grupo experimental al aprendizaje de Álgebra básica por medio de la propuesta pedagógica *B-learning*, y finalmente se hizo la Valoración de la variable independiente sobre la dependiente con la realización de pruebas de hipótesis estadísticas sobre los resultados del pre test y pos test obtenidos a partir de los resultados del experimento, basadas en la distribución *t* – student.

### Muestra

La muestra del proyecto estaba formada por dos grupos: un grupo control y un grupo experimental. Al grupo experimental ( $G_1$ ) y al grupo control ( $G_2$ ) se les seleccionó aleatoriamente de la población. Una primera selección aleatoria suministró al grupo que representará la muestra de la población. Una segunda selección aleatoria indicó si pertenecía al grupo experimental o al grupo control.

## RESULTADOS

De acuerdo a lo establecido en la metodología, se inicia la realización de pruebas estadísticas para: conocer si las varianzas poblacionales son iguales. Posteriormente se plantea la prueba de hipótesis para los resultados obtenidos del *pre test* y *post test*, a través del estadístico *t-Student* con una cola. Tal como se señaló, esta prueba permite determinar si la propuesta metodológica mejora el rendimiento de los estudiantes. Con la prueba estadística de igualdad de varianzas se obtuvieron los siguientes resultados de la tabla 1.

Tabla 1: Cálculos de la Diferencia de Varianzas

Diferencia Entre Varianzas		
	Pre test	Post test
<b>F Calculada</b>	1,2828	1,1278
<b>GL numerador</b>	38	38
<b>GL denominador</b>	30	30
<b>Error</b>	5,0 %	5,0 %
<b>F Tabular</b>	1,7997	1,7997
<b>¿Se rechaza <math>H_0</math>?</b>	No	No

Como **F** calculada es menor que la **F** tabular, entonces no se rechaza  $H_0$ , por lo tanto se demuestra que las varianzas poblacionales para el *pre test* y *pos test* son significativamente iguales. Se calculó además, las medidas de estadísticas descriptivas por grupo como media y varianza, resultados mostrados en la tabla 2.

Tabla 2: Estadísticas Descriptivas de la Totalidad de la Muestra

Área De Estudio	Prueba	Media	Valor Mínimo	Valor Máximo	Desviación Típica	Asimetría	Curtosis
Álgebra Básica	Pre test	22,74	19	26	1,51	-0,47	-0,67
	Post test	42,23	36	49	4,27	-0,40	-1,38

Como se puede observar en la tabla anterior el rendimiento promedio del grupo control resulta ser inferior al rendimiento del grupo experimental; sin embargo, esto debe ser comprobado estadísticamente, por lo que se procedió a determinar la media, desviación típica, puntuación de ganancia y diferencia intergrupala, resultados plasmados en la tabla 3.

Tabla 3: Media y Desviación Típica del *Pre Test Y Pos Test*, Puntuación de Ganancia (PG.), Diferencia Intergrupala (T)

	Grupo Control		Grupo Experimental	
	M	DT	M	DT
<b>Pre test</b>	23,52	1,30	22,84	0,97
<b>Post test</b>	36,98	0,78	47,25	0,91
<b>PG.</b>	13,46		24,41	
<b>T</b>	-89,29		-117,35	

A partir de este resultado se procede al análisis de las hipótesis, que se presentan a continuación:

**$H_1$ :** La implementación de una propuesta pedagógica High Quality *B-learning* para la enseñanza personalizada del álgebra Básica, es estadísticamente superior al rendimiento académico de los estudiantes que se les enseña sin este tipo de metodología, en el séptimo grado (7º) del Centro de Educación Básica Belisario Villar Pérez.

$H_0$ : No hay diferencias significativas en el rendimiento académico de los estudiantes, sometidos a la implementación de una propuesta pedagógica *High Quality B-learning*, para la enseñanza personalizada del álgebra Básica y los estudiantes que se les enseña sin este tipo de metodologías en el 7° grado del Centro de Educación Básica. Al aplicar el estadístico *t-Student*, presentado en el marco metodológico y se obtuvieron los resultados que se pueden apreciar en la tabla 4.

Tabla 4: Resultados de las Medidas de Estadísticas Globales

Medidas Estadísticas Globales	
Varianza conjunta	0.4562
Sp	0.6754
T calculada	2.3462
Grados de libertad	68
Error	5.0%
T tabular	1.6675
¿Se rechaza $H_0$ ?	Si

Como la  $t$  calculada es mayor que la  $t$  tabular, se rechaza  $H_0$  y se acepta  $H_1$ , es decir tomando como base la evidencia que brinda la muestra con el *pre test* y *post test*, con un margen de certeza del 95%, se rechaza la hipótesis nula y en consecuencia existe evidencia significativa de que: el rendimiento académico de los estudiantes sometidos a la propuesta metodológica *High Quality B-learning* para la enseñanza personalizada de la Matemática son superiores al rendimiento académico de los estudiantes que aprenden sin este tipo de propuesta metodológica.

## CONCLUSIONES

Existe una diferencia significativa de que la propuesta metodológica *High Quality B-learning* para la enseñanza personalizada de la Matemática mejora el rendimiento académico de los estudiantes en el tema de Álgebra Básica. La utilidad del *High Quality B-learning* para la enseñanza personalizada de la Matemática, permite la interacción entre: los contenidos, la tecnología, los estudiantes y los docentes; favoreciendo los procesos de enseñanza, atender sus diferencias individuales y permitir que los alumnos reciban una educación acorde a los requerimientos de la sociedad actual. Con esta metodología, el proceso de enseñanza de la Matemática se convierte en una permanente búsqueda, análisis y reelaboración de información, para hacer que los aprendizajes sean cada vez más complejos y significativos para el estudiante.

## Recomendaciones

La propuesta de utilización del *High Quality B-learning* para la enseñanza personalizada de la Matemática, puede ser extrapolada a otras áreas de la Matemática y otras ciencias. Exhortar a los docentes a que realicen experimentos similares con la finalidad de corroborar que la propuesta en cuestión es funcional para los procesos de enseñanza en otras áreas de la Matemática.

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# MUJERES INDÍGENAS EMPRESARIAS, UNA CONTRIBUCIÓN AL DESARROLLO ECONÓMICO Y SOCIAL DE LAS ZONAS RURALES

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## RESUMEN

*La población indígena en nuestro país ocupa unos de los niveles más pobres y desfavorecidos en nuestra sociedad, por lo que las personas se ven en la necesidad de dejar sus pueblos en busca de nuevas oportunidades de vida. En este proceso de migración se presenta una desintegración en sus hogares, dejando en la mayoría de los casos a la mujer como único responsable del sustento de sus familias. Esta situación da origen a que la mujer indígena, además del cuidado de sus hijos y del hogar, realicen actividades artesanales, de producción agrícola (flores), de servicios y comercio en pequeño. La falta de cultura empresarial en este género, es un problema fundamental, lo cual se refleja en la capacidad para mejorar aspectos tan importantes, como: la administración, mercadotecnia, financiamiento, identificación de oportunidades de negocio y gestión de los recursos humanos. Es por ello que, esta investigación tiene como objetivo estudiar la participación de las mujeres indígenas en el desarrollo económico y social de la región. La investigación es descriptiva, transversal no experimental. El universo de grupos a estudiar se tomo del Programa Organización Productiva para Mujeres Indígenas (POPMI) de la Comisión Nacional para el Desarrollo de los Pueblos Indígenas (CDI).*

**PALABRAS CLAVE:** Mujeres Indígenas, Micro y Pequeñas Empresas, Capacitación, Diseño Organizacional

## INDIGENOUS WOMEN IN BUSINESS, A CONTRIBUTION TO ECONOMIC AND SOCIAL DEVELOPMENT OF RURAL AREAS

### ABSTRACT

*The indigenous population in our country is one of the poorest and most disadvantaged levels in our society, so that people feel the need to leave their towns in search of new opportunities in life. In this migration process presents a breakdown in their homes, leaving in most cases women as solely responsible for the livelihood of their families. This situation gives rise to indigenous women, as well as childcare and homemade crafts, agricultural production (flowers), services and small trade. The lack of entrepreneurial culture in this gender is a fundamental problem, which is reflected in the lack of ability to improve important aspects, such as management, marketing, financing, business opportunity identification and management of human resources. For this reason, this research aims to study the participation of indigenous women in economic and social development of the region. The research is descriptive, not experimental cross. The universe will take groups to study the Productive Organization Programme for Indigenous Women of the National Commission for the Development of Indigenous Peoples (CDI)*

**JEL CODE:** R11

**KEYWORDS:** Training, Indigenous Women, Micro and Small Enterprise

## INTRODUCCION

La situación de la mujer indígena no ha cambiado a través de la historia. En nuestro país como en otros países en desarrollo, las mujeres indígenas siguen padeciendo la extrema pobreza, el tráfico humano, el analfabetismo, la violencia familiar, los pocos o nulos servicios de seguridad social, no tienen derecho a poseer patrimonio y a pesar de la activa y enorme contribución en los procesos económicos y sociales continúan sufriendo de múltiple discriminación, ya sea por su género o su origen indígena.

## REVISION LITERARIA

### Población Indígena En México

Los pueblos indígenas tienen usos y costumbres propias, poseen formas particulares de ver la vida, viven, comen celebran sus festividades, nombran a sus autoridades. Todos comparten un elemento único que los distingue y les da identidad, la lengua materna, que además es el indicador principal para medir cuanta población indígena existe. Otro indicador que ayuda a medir la población es la auto adscripción étnica, que se refiere a las personas o comunidades que en forma voluntaria deciden identificarse como indígena o como miembro de un pueblo indígena. El Censo General de Población y Vivienda en 2010, realizado por el Instituto Nacional de Estadística y Geografía (INEGI) registra 15.7 millones de personas consideradas indígenas, de las cuales 6.6 millones son hablantes de una lengua indígena. Del total de la población el 60% corresponde a mujeres. Cabe destacar que la población indígena se concentra en los estados de: Chiapas, Oaxaca, Veracruz, Puebla, Guerrero, parte del Estado de México, Hidalgo y Tlaxcala. Continúa hacia el sureste en la península de Yucatán y hacia el norte recorre Michoacán, algunas regiones de Nayarit, Durango, Chihuahua y Sonora.

La población indígena tiene indicadores que dan a conocer un rezago educativo por debajo de la población no indígena, por ejemplo, mayores tasas de analfabetismo y menores logros educativos. Tienen menos acceso a mercados de trabajo formales que los no indígenas y por lo tanto un porcentaje menor tiene acceso a las prestaciones derivadas del empleo. Los pueblos indígenas se gobiernan desde hace mucho tiempo, aprovechando las formas que les permiten leyes y autoridades civiles. Muchos municipios indígenas son gobernados por indígenas y sus cabildos, y tienen al frente sus propias autoridades tradicionales que asumen formas modernas de gobierno, esto favorece que aun en la actualidad en las comunidades indígenas no se pueda observar una equidad de género, aquí las mujeres no tienen las mismas oportunidades que los hombres.

### Mujeres Indígenas Emprendedoras

Tener su propio negocio es el sueño de muchas mujeres y para las indígenas a veces se convierte en inalcanzable. Para ellas, los esfuerzos para emprender un negocio son mayores, dado que la mayoría de las veces tienen que ir en contra de sus tradiciones y costumbres. Las mujeres indígenas a causa de su categoría históricamente baja o nula en la sociedad, son las más afectadas por la pobreza y la discriminación en la que viven. Para muchas mujeres que viven en comunidades rurales, ser indígena representa una doble tarea, ya que muchas veces trabajan sin recibir remuneración alguna. La migración, el abandono de sus parejas, la pobreza extrema ante la que se enfrentan, el rezago educativo, el machismo, la desnutrición de sus hijos son algunas de las causas por la que las mujeres decidan emprender una pequeña empresa, aun en contra de las comunidades de las cuales forman parte. En la actualidad las mujeres indígenas forman grupos sociales diversos: ejidatarias, amas de casa, jornaleras, artesanas, comerciantes y están en busca de apoyos que les garanticen la vida de sus negocios.

### Programas de Apoyo de la CDI

La Comisión Nacional para el Desarrollo de los Pueblos Indígenas (CDI), Institución del Gobierno Federal, tiene como una de sus prioridades promover y respetar los Derechos de los pueblos indígenas e impulsar su desarrollo integral, para el reconocimiento de la diversidad de los pueblos en su interior y garantizar a todos sus ciudadanos, la igualdad, el respeto a la diversidad y a la diferencia en el mundo de lo civil, social, político y pluricultural. Para ello, ha unido sus esfuerzos en el Programa para el Mejoramiento de la Producción y Productividad Indígena (PROIN). Este Programa a partir de 2014 unifica las actividades de la CDI en materia productiva, con el propósito de obtener un marco normativo simplificado que permita a la población objetivo identificar con mayor precisión los apoyos enfocados al desarrollo productivo; por este motivo, han sido consolidados en un mismo marco normativo los esfuerzos de los programas productivos que hasta el ejercicio fiscal 2013 operaban por separado: Programa Coordinación para el Apoyo a la Producción Indígena, Programa de Turismo

Alternativo en Zonas Indígenas y Programa Organización Productiva para Mujeres Indígenas (POPMI); Programa Fondos Regionales Indígenas. Dentro de estos programas de apoyo a las mujeres indígenas emprendedoras se encuentra el Programa de Organización Productiva para Mujeres Indígenas que contribuye a mejorar las condiciones de vida y posición social de las mujeres indígenas que habitan en localidades de alta y muy alta marginación, impulsando y fortaleciendo su organización así como su participación en la toma de decisiones, a través del desarrollo de un proyecto productivo.

El Programa, considera de manera adicional, un acompañamiento durante todo el desarrollo del proyecto con la finalidad de fortalecer la organización del grupo. La población objetivo son las mujeres indígenas, mayores de edad que conformen grupos de 8 mujeres como mínimo. Asimismo, podrán ser beneficiarias mujeres indígenas menores de edad que al contraer matrimonio, vivir en pareja o ser madres solteras, adquieren responsabilidades en la manutención del hogar, siempre que formen parte de un grupo. Los grupos de mujeres indígenas podrán destinar el apoyo para uno o más de los siguientes rubros:

Adquisición de insumos o materias primas para la producción.

Herramientas, maquinaria y equipos nuevos, así como costos asociados a su instalación  
Adecuaciones al espacio físico o infraestructura.

Pago de mano de obra especializada.

Capacitación especializada y servicios de asistencia técnica que se requieran para la instalación y arranque del proyecto productivo.

Fletes o transportación de insumos requeridos exclusivamente para la puesta en marcha del proyecto.

### **METODOLOGIA**

Esta investigación está dirigida principalmente al estudio de la participación de las mujeres indígenas empresarias en el desarrollo económico y social de la región. El estudio se desarrolla en el Valle de San Quintín, localidad que pertenece al municipio de Ensenada, Baja California. Es una investigación de análisis documental, es descriptiva, transversal no experimental. El universo de grupos a estudiar se tomó del Programa Organización Productiva para Mujeres Indígenas (POPMI) de la Comisión Nacional para el Desarrollo de los Pueblos Indígenas (CDI). Se elaboró como instrumento de medición un cuestionario de 15 preguntas, de opción múltiple tipo Likert. Se tomó como universo de población los grupos de mujeres indígenas que en 2013 participaron en el Programa Organización Productiva para Mujeres Indígenas de la



Comisión Nacional para el Desarrollo de los Pueblos Indígenas, centro ubicado en San Quintín. El instrumento se aplicó a ocho grupos, integrado por ocho miembros que recibieron apoyo, las variables a estudiar edad, origen étnico, motivos que originan el emprendimiento, nivel educativo, lengua materna hablada.

## RESULTADOS

De las 64 personas encuestadas, el 52% se encuentra entre 18 y 23 años, el 27% son mujeres de 30 a 35 años y el 21% restante están arriba de los 50 años. De la población total el 75% son de origen indígena Mixteco, mientras que el restante es Triqui. El 75% proviene del estado de Oaxaca y el 25% de los estados de Guerrero y Chiapas. El nivel educativo es hasta tercero de primaria en un 56%, mientras que las personas mayores de 50 años no asistieron a la escuela. Uno de los motivos principales por los que las mujeres deciden iniciar una empresa es para el sostenimiento de sus hijos, ya que ellas son el principal motor de su familia. Las principales actividades a las que se dedican es artesanal, floricultura, venta de hongo zeta, panadería y repostería, engorda y venta de pollos.

## CONCLUSIONES

De los resultados obtenidos se concluye que la mujer indígena al desplazarse de un lugar a otro en busca de nuevas oportunidades de vida, la ha llevado a iniciar pequeñas empresas, que conducen a una participación activa en los procesos económicos de las regiones rurales, a través del emprendimiento, fortaleciendo así, su participación en la sociedad. Al encontrarse en estado migratorio, la mujer indígena busca la unión con otras mujeres de su misma comunidad, para dedicarse a actividades comerciales que le generen recursos para su subsistencia. A pesar del rezago educativo que presentan, su interés por generar recursos las motivan a buscar apoyos económicos que financien su idea de negocio. La vida sexual de la mujer indígena inicia a los 8 años por costumbre o tradiciones, por los que a los quince años o menos ya cuentan con dos o tres hijos, sufren de maltrato físico y psicológico y aunado a eso, no perciben remuneración alguna por el trabajo que realizan.

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# PROSPECTIVA DE LA CERTIFICACIÓN INTERNACIONAL DE COMPETENCIAS LABORALES EN LA ADMINISTRACIÓN PÚBLICA DE COSTA RICA Y MÉXICO

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## RESUMEN

*Los avances del proyecto para construir un sistema nacional de competencias laborales en la administración y función pública por medio del trabajo interinstitucional entre el Centro de Investigación y Capacitación en Administración Pública de la Universidad de Costa Rica (CICAP-UCR) y la Dirección General de Servicio Civil (DGSC) han generado los primeros resultados metodológicos para la construcción de los procesos de consulta y determinar los temas de prioridad para el diseño y desarrollo de Estándares de Competencia Laboral con enfoque Transversal y Específicos. Este esfuerzo representa un referente para otras instituciones del sector público y privado, considerando la experiencia y cooperación mexicana.*

**PALABRAS CLAVES:** Capacitación, Evaluación y Certificación de Competencias Laborales

## PROSPECTS OF INTERNATIONAL LABOR CERTIFICATION OF COMPETENCE IN PUBLIC ADMINISTRATION AND MEXICO COSTA RICA

### ABSTRACT

*The progress of the project to build a national system of labor skills in administration and public service agency working through between the Centre for Research and Training in Public Administration from the University of Costa Rica (CICAP-UCR) and the Directorate General of Service Civil (DGSC) have produced the first results to construct methodological consultation processes and identify priority issues for the design and development of Occupational Skills Standards and Specific Transverse focusing. This effort represents a benchmark for other institutions in the public and private sector.*

**JEL:** H52, J81, J82, J88

**KEYWORDS:** Training, Evaluation and Certification of Labor Competencies

## INTRODUCCIÓN

Como producto de la vinculación académica internacional entre Costa Rica y México se ha cristalizado un esfuerzo de cooperación internacional entre la Universidad de Costa Rica por medio del Centro de Investigación y Capacitación en Administración Pública (CICAP), con la Universidad Autónoma de Baja California (UABC), Universidad Tecnológica de Tijuana (UTT) y el Consejo Nacional de Normalización

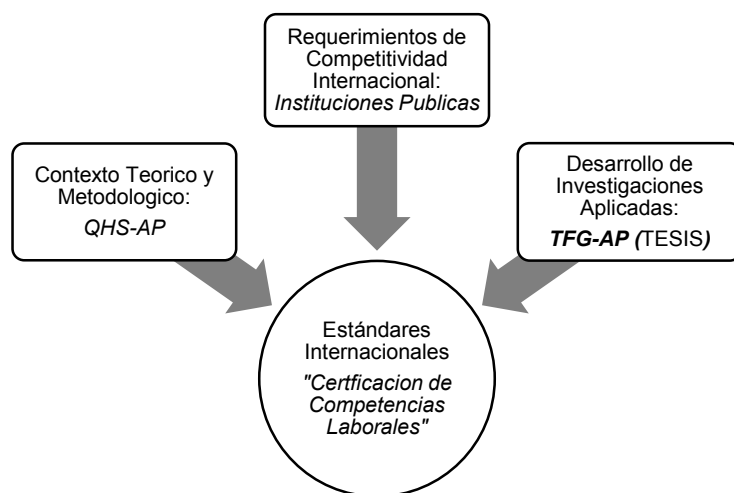
y Certificación (CONOCER) institución que administra el Sistema Nacional de Competencias Laborales de México. El CICAP (2013) ha logrado una meta estratégica al consolidar la primera etapa del proyecto de conformar un primer Grupo Semilla de personas costarricenses empoderadas metodológicamente de los procesos de instrucción y evaluación basada en competencias laborales (CICAP, 2013).

Las instituciones participantes en la primera fase fueron con la Dirección General de Servicio Civil (DGSC), Ministerio de Hacienda a través del Centro de Investigación y Formación Hacendaria (CIFH) y la Universidad Técnica Nacional (UTN). Derivado de los objetivos prestablecidos en este proceso se logró, el 15 de abril de 2013, la certificación y acreditación del Centro de Investigación y Capacitación en Administración Pública de la Universidad de Costa Rica como el primer Centro Evaluador de Competencias Laborales fuera del territorio mexicano dentro de la RedCONOCER de México, cimentando las bases para la regionalización de certificaciones internacionales.

La Universidad de Costa Rica cuenta con un Centro Evaluador de Competencias Laborales denominado CECLUCR (2013) que bajo convenio de cooperación internacional entre la Universidad de Costa Rica, la Universidad Tecnológica de Tijuana y el CONOCER (2013), el objetivo del convenio tiene como visión y misión el conocer las buenas prácticas del modelo mexicano para contribuir al estado de arte y las iniciativas metodológicas para sistematizar la construcción de un proyecto-país, orientándose a la conformación de un Sistema Nacional de Competencias Laborales de Costa Rica, basados en el campo de la administración pública del ente rector de la DGSC (2012, 2013).

En México la formación basada en competencias docentes y competencias laborales de egreso en Baja California ha generado un referente de seguimiento en los cuerpos y grupos de investigación especializados en la formación basada en competencias a nivel internacional como es el caso de PROCOMCAP (2013). Por su parte la Universidad de Costa Rica que ocupa el quinto lugar de las mejores universidades en América Latina de manera similar tiene implementados procesos de formación basada en competencias docentes, en especial la Escuela de Administración Pública (EAP, 2014). Para efectos comparativos el proyecto se enfoca en el análisis de la formación e impacto de funcionarios y administradores públicos basada en competencias laborales y las buenas prácticas internacionales. En la Figura 1 se muestra el Mapa Mental del Proyecto de Investigación.

Figura 1: Mapa Mental del Proyecto de Investigación



Fuente: Elaboración Propia

## OBJETIVO GENERAL

El objetivo general de la investigación comparativa internacional es desarrollar metodologías e instrumentos para sistematizar el proceso para el desarrollo de Estándares de Competencias Laborales Internacionales en la Función Pública. Para dimensionar el alcance del objetivo general es necesario experimentar las metodologías de análisis de competitividad laboral, en la actualidad la competitividad internacional tiene como referentes, los indicadores del Foro Económico Mundial (WEF, 2012), los enfoques de competitividad sistémica de la Organización para la Cooperación y el Desarrollo Económico (OCDE), así como el enfoque de la Organización Internacional del Trabajo (OIT) por medio del Centro Interamericano para el Desarrollo del Conocimiento en la Formación Profesional (CINTERFOR, 1998), donde se establece la importancia de los sistemas de competencias laborales.

En Costa Rica de acuerdo a Martínez (2013) se plantean que los resultados esperados son la generación de propuestas de estándares de competencias laborales y docentes, con enfoques transversales y específicos para la formación de los administradores públicos y eventualmente el desarrollo de estándares de competencia laboral regional bajo un contexto internacional. Esto representa potencialmente un precedente internacional para otras disciplinas, y que se refleje en el mejoramiento de la calidad de la docencia, el mejoramiento del impacto de la gestión pública, administración del aporte al estado del arte en el tema de competencias docentes y laborales. La contribución a la sociedad será el fortalecimiento de los grupos de investigación, el intercambio académico entre México y Costa Rica, y el fortalecimiento de la cooperación sur – sur.

## REVISION DE LITERATURA

Una formación de calidad docente es estratégica, ya que de esto depende los procesos de enseñanza – aprendizaje de las futuras generaciones. Y más relevante si se está formando administradores públicos y que de la competitividad del sector público dependerá la eficiencia y eficacia de los funcionarios. En la actualidad los constantes efectos globales de innovación, así como la competitividad internacional requiere de un mayor nivel de competencias docentes y laborales en la formación de los funcionarios de Administración y Función Pública, para satisfacer las necesidades del cliente – ciudadano, generándose nuevos desafíos de gestión del conocimiento y retos sistémicos, implicando que la administración pública deba ser cada vez más orientada a resultados de impacto en la sociedad y sectores de desarrollo de vocación de las regiones, considerando indicadores de eficiencia de políticas públicas desarrolladas e implementadas. De tal forma que los planes institucionales no solo indiquen los objetivos y metas, sino las competencias del saber, saber hacer y saber ser, que definan los saberes de la organización en la función pública. Las instituciones de gobierno requieren conocer y actualizar el marco jurídico, donde las políticas públicas provean incentivos hacia las prácticas que reditúan en un entorno competitivo de las instituciones públicas, para ello se plantea el análisis comparativo de las competencias laborales y docentes en la formación de administradores públicos. La investigación comparativa internacional permitirá desarrollar y validar indicadores que permitirán identificar los factores determinantes de las competencias docentes y laborales necesarias ante un contexto cada vez más competitivo.

El establecimiento de condiciones de competitividad laboral en la administración pública incrementa la eficiencia en el diseño, desarrollo e implementación de políticas públicas que favorecen la competitividad de la dinámica de la interacción de los agentes políticos, donde interactúan instituciones públicas, universidades, colegios profesionales, así como consultores especializados en la función pública y propiamente la voz del usuario o ciudadano, este último a través del enfoque de calidad en el servicio al ciudadano que retroalimenta el nivel de competitividad de sus instituciones públicas y contribuye al mejoramiento continuo institucional.

## METODOLOGÍA

La metodología para el desarrollo de la investigación comparativa involucra a los miembros de cuerpos y grupos de investigación de ambos países de las instituciones educativas participantes por medio de grupos focales y análisis de la información cualitativa y cuantitativa determinando el nivel de impacto aportado de la percepción social de los empleadores y formadores de los administradores públicos. A través de la comparación sectorial y el uso de la metodología de la Quinta Hélice Sistémica (QHS) desarrollada por Martínez (2012), la cual es una evolución de la Triple Hélice componente del modelo de crecimiento económico sistémico, pero contextualizado a la realidad del nuevo siglo y las tendencias globales del desarrollo y competitividad, se proponen una serie de alternativas metodológicas para determinar las variables sistémicas para la Función Pública (FP), la propuesta metodológica QHS-AFP contribuirá a la identificación de las funciones claves e individuales que inciden en la competitividad institucional.

La sistematización de las competencias sectoriales se genera al desarrollar el mapa funcional dentro de las instituciones, las cuales representan gráficamente las funciones de una unidad operativa o de gestión en una institución. Las funciones se clasifican en funciones clave, de las cuales se generan las funciones intermedias y productivas, de estas últimas se generan las funciones individuales y funciones elementales del CONOCER (2013). Los estándares de competencia laboral se estructuran en cinco niveles, cada uno con un mayor nivel de complejidad, de tal forma que los candidatos al certificarse deben tener mayor dominio de los saberes establecidos, los estándares de competencia laboral se derivan de las distintas funciones del mapa funcional de la organización o institución. Para el desarrollo de la metodología de investigación que conduzca a las determinantes de variables e indicadores para el diseño y desarrollo de Estándares de Competencias Laborales (ECL) en las Instituciones Públicas (bajo el régimen de la DGSC).

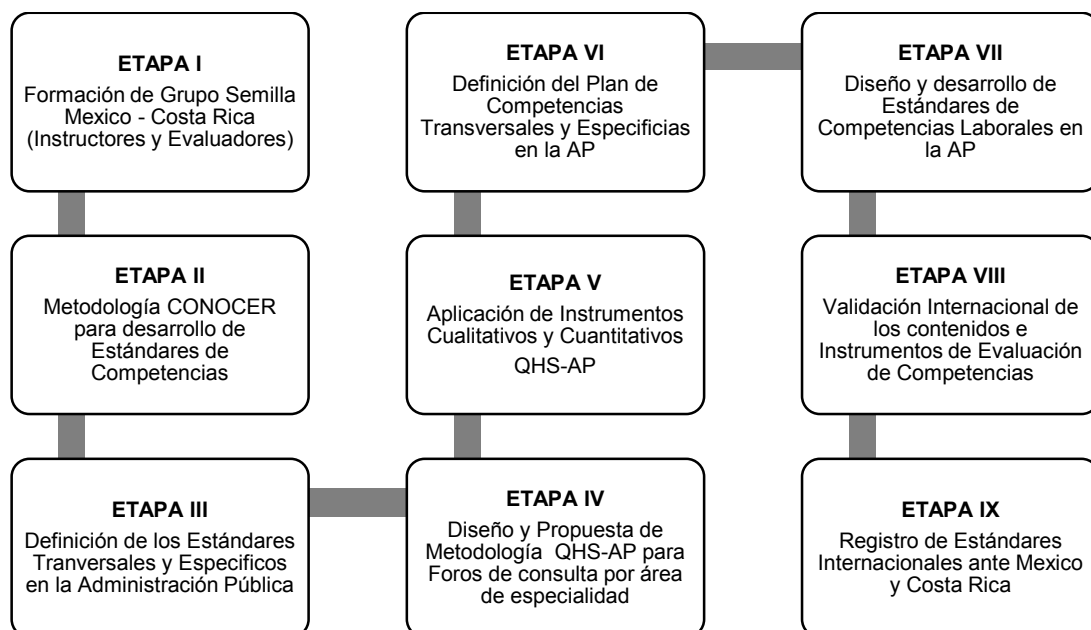
## RESULTADOS

Se ha considerado la participación sistémica de actores sociales que contribuyen y están articulados entre sí, como lo son los sectores de Educación en Administración Pública, Gobierno representado por medio de la Dirección General de Servicio Civil, Colegios Profesionales (incluyendo las perspectivas y expectativas de la sociedad sobre la función pública), Consultores y Representantes de Instituciones de los usuarios de los servicios públicos generando un marco de referencia de la evaluación sistémica del desarrollo del función pública ante los retos locales, regionales e internacionales. Las personas seleccionadas para los grupos focales en la investigación podrían participar en un proceso de entrevistas a profundidad para obtener información complementaria para el diseño y validación de instrumentos de investigación, donde se plasmen preguntas generales (PG) fundamentadas en los modelos internacionales de competitividad, considerando criterios y factores para construir ejes y parámetros de la competitividad que inciden en la eficiencia y eficacia de las funciones públicas, para ello la muestra de las instituciones y participantes en los grupos focales QHS-AFP serán seleccionados por muestra intencional.

La muestra es el conjunto menor de individuos u organizaciones, también denominada como subconjunto de la población accesible y limitado a partir de ella. Las consideraciones por las cuales se realizan estudios por muestras y no en poblaciones completas, es por ahorrar tiempo, hacer eficientes los resultados esperados de las investigaciones, lógicamente por los recursos que se invierten y además de evitar perderse en la investigación, al existir el riesgo de desviar las hipótesis y objetivos de la investigación. En la Figura 2, se plantea la secuencia cronológica de las etapas del proyecto de investigación que tuvo su concepción en la Academia con vinculación en la Función Pública, específicamente a través del área de Investigación y Cooperación Internacional del Centro de Investigación y Capacitación en Administración Pública (CICAP) de la Universidad de Costa Rica (UCR) y la Dirección General de Servicio Civil (DGSC, 2012) del Gobierno de Costa Rica. Así como los esfuerzos de cooperación internacional bajo el convenio con la

Institución CONOCER (Consejo Nacional de Normalización y Certificación) del Gobierno de México, para conocer la experiencia y metodología del Sistema Nacional de Competencias Laborales Mexicano.

Figura 2: Proyecto: Desarrollo de Estándares Internacionales de Competencias Laborales Entre México y Costa Rica



*Trabajo colaborativo entre investigadores de la Universidad de Costa Rica y Universidad Tecnológica de Tijuana, México*

El proyecto de investigación consta de siete etapas, las cuales implican una articulación interinstitucional y de vinculación internacional, la primer etapa inicio a finales de 2012 con la formación de un Grupo Semilla de funcionarios de la DGSC, CIFEH-MH (Centro de Investigación y Formación Hacendaria del Ministerio de Hacienda), Universidad Técnica Nacional (UTN) y del CICAP de la Universidad de Costa Rica, quienes participaron en un proceso de formación como instructores y evaluadores bajo la metodología del CONOCER para el empoderamiento conceptual y referencial de los mecanismos del funcionamiento de un Sistema Nacional de Competencias Laborales, todo lo anterior a través de especialistas de la Entidad de Acreditación de Centros de Evaluación de la Universidad Tecnológica de Tijuana (UTT) y de la Institución CONOCER de México. La segunda etapa implica el proceso de sistematizar los instrumentos metodológicos para el diseño y desarrollo de Estándares de Competencias Laborales (ECL), considerando el proceso de mapeo de proceso por medio de la técnica de Mapas Funcionales e identificación de Funciones Claves e Individuales de cada proceso institucional.

La tercera etapa está orientada al desarrollo de una propuesta metodológica para la determinación de las variables que conduzcan a conformar los ejes transversales y específicos de los factores de las funciones claves y específicas de las instituciones públicas y su impacto en la sociedad desde un enfoque sistémico, para ello se consideraran como sujeto de investigación las instituciones de la Función Pública que se encuentran bajo el régimen de la DGSC. En la cuarta etapa se considera el diseño y desarrollo de la propuesta metodológica denominada Quinta Hélice Sistémica en la Administración de la Función Pública (QHS-AFP) planteadas en la Tabla 1, la cual conduce al principio de una relación multisectorial con orientación de unidad de medición y de vinculación hacia el mejoramiento de las condiciones de los principios de Competencias Laborales en Función Pública.

La metodología QHS-AFP es una propuesta para investigación con características sistémicas a partir de la etapa de recolección de datos cualitativos y cuantitativos que sustentan la construcción de instrumentos e indicadores que se deben validar a través de revisión multidisciplinaria, además de entrevistas sobre factores y acciones que inciden en la competitividad de la función pública.

Tabla 1: Propuesta de Variables QHS-AFP Desde la Óptica Sistémica

Sector	Planteamientos Para Determinar Variables del Scl En la Ap
H1. Instituciones Públicas	<p>¿Cuáles son los problemas o retos de las instituciones de la función pública para fortalecer sus operaciones internas con eficacia?</p> <p>¿Qué necesitan las instituciones de la función pública para cumplir eficazmente sus objetivos y metas?</p> <p>¿Cuáles son las barreras que enfrentan la función pública a nivel interno y externo para un desempeño óptimo?</p> <p>¿Qué necesita la función pública para mejorar su eficiencia y eficacia?</p> <p>¿Los consultores en función pública han contribuido al éxito y fortalecimiento de la modernización de la administración pública?</p> <p>¿Qué necesitan la función pública para abrirse a la vinculación educativa, para actualizar las competencias de egreso de los futuros funcionarios públicos?</p> <p>¿Cómo se pueden vincular la función pública con todos los sectores de la sociedad, de manera de lograr una sinergia para el mejoramiento institucional?</p> <p>¿Cuál es la percepción función pública, fuera de la óptica de la función pública?</p> <p>¿La función pública considera los perfiles de los Profesionales bajo modelos de competencias laborales?</p> <p>¿Qué necesitan realizar los proveedores para ser elegidos por las instituciones públicas?</p> <p>¿Qué tipo de ayuda necesita la función pública para desarrollar tecnología para las actividades de un Gobierno Digital y con ello se incentive la modernidad de servicios y la eficiencia a la ciudadanía?</p> <p>¿Cuál es el perfil de una institución pública eficiente desde la óptica de la función pública?</p>
H2. Educación en Administración Pública	<p>¿Cuáles son los conocimientos y habilidades (competencias) que proporcionan en las Escuelas de Administración Pública y áreas afines a la función pública?</p> <p>¿Cómo se actualizan las Escuelas sus planes y programas de estudio conforme a los avances y desarrollo de la función pública?</p> <p>¿Cómo se actualizan los Profesores para enseñar los temas de actualidad del Función y Administración Pública?</p> <p>¿Cómo se mide la efectividad de sus programas de estudio, conforme los indicadores de desarrollo y competitividad del sector de la administración pública?</p> <p>¿Cómo se promueve la vinculación entre el sector educativo y la función pública?</p> <p>¿Cómo se promueve la educación de para el desarrollo de modelos y autogestión en la función pública?</p> <p>¿Cuáles son las principales necesidades del sector educativo en el tema de administración pública para lograr una validación de la efectividad de sus programas de estudio basado en competencias profesionales de egreso?</p> <p>¿Los Centros de Investigación y Capacitación como incentivan, promueven y asesoran a las instituciones de la función pública para el mejoramiento y modernización de sus funciones?</p>
H3. Gobierno (Servicio Civil)	<p>¿Cuáles son los compromisos con la educación y desarrollo de los empleados de la función pública?</p> <p>¿Cómo se pueden sumar esfuerzos para que la DGSC desarrolle acciones que contribuyan al desarrollo de un sistema de competencias laborales para los empleados bajo el régimen de la DGSC?</p> <p>¿Qué mecanismos se requieren gestionar para que DGSC y las instituciones que para desarrollar políticas públicas que incentiven la sistematización de las competencias laborales en el empleo público?</p> <p>¿Qué acciones estratégicas está desarrollando el gobierno a corto, mediano y largo plazo para el desarrollo de un sistema de competencias laborales para el empleo público?</p> <p>¿Cuáles son las condiciones ópticas para la creación de iniciativas de propuestas que transiten hasta convertirse en políticas públicas?</p>

H5. Consultores y Usuarios de Administración Pública	<p>H4. Colegios Profesionales</p> <p>¿Cuáles son las estrategias para que los Profesionales se desempeñen mejor en la función pública y encontrar mecanismos para su desarrollo?</p> <p>¿Qué programas de los Colegios Profesionales han generado e incentivado el desarrollo y consolidación de la función pública?</p> <p>¿Cuáles son las estrategias para apoyar a las Instituciones Públicas y los beneficios de ser miembro de un Colegio Profesional?</p> <p>¿Cómo se promueve la investigación y vinculación desde los Colegios Profesionales para la función pública?</p> <p>¿Cómo se promueve la comunicación entre la función pública y los Colegios Profesionales?</p> <p>¿Cómo se promueve el desarrollo de Recursos Humanos en la función pública?</p> <p>¿Cómo se promueve la protección y apoyo de las iniciativas de equidad de género en la función pública por medio de las competencias laborales?</p> <p>¿Cómo se promueve la transferencia del aprendizaje entre los miembros de la función pública, para incentivar la gestión del conocimiento por medio de las competencias transversales y específicas?</p>
	<p>¿Qué falta en las instituciones de Consultoría especializada en la función pública para que sus profesionales sean más asertivos en la solución de retos en administración y función pública?</p> <p>¿Qué iniciativas se consideran deben realizar las instituciones de la función públicas, servicio civil, universidades, colegio de profesionales y la propia sociedad, para ser un actor clave o agente de cambio en el desarrollo y modernización de las funciones y administración pública?</p> <p>¿Cuáles son los servicios profesionales que deben proveer los consultores de la administración pública para que contribuyan a elevar la competitividad?</p> <p>¿Cuáles son los indicadores de desempeño de eficiencia, efectividad, servicio al cliente y mejora continua de los instituciones públicas?</p> <p>¿Cómo se beneficia o reconoce a los ciudadanos cumplidos de sus responsabilidades en la sociedad, por las instituciones públicas?</p>

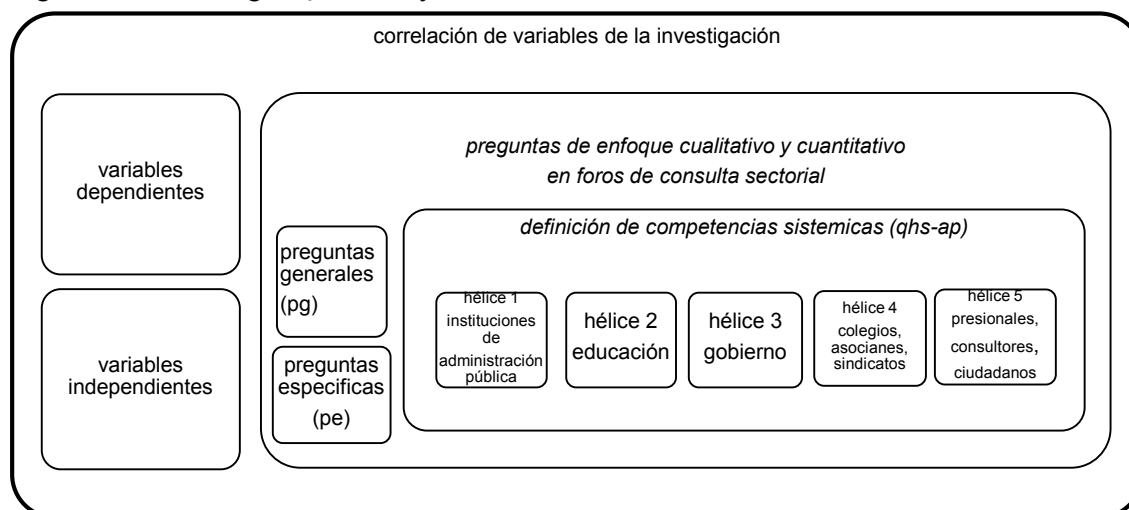
*Propuesta de Modelo de Preguntas Ejes para determinar las variables de las Competencias Laborales de la Función Pública*

En la quinta etapa se define el enfoque cualitativo, validando los planteamientos de las variables por medio de entrevistas a profundidad y con el insumo de datos duros para la conformación de los instrumentos del enfoque cuantitativo de preguntas generales y específicas por sector, así como el instrumento metodológico para la conducción de los grupos focales con enfoque de articulación, considerando tres fases: 1. Reconocimiento, 2. Retroalimentación o Crítica Constructiva y 3. Compromisos de colaboración mediante grupos técnicos de expertos funcionales.

Específicamente la técnica de grupo focales QHS-AFP incluye tres fases, la primera donde los participantes hacen un reconocimiento propositivo de avance y logro institucional, la segunda fase una crítica constructiva de retroalimentación desde la óptica de fortalezas y debilidades en las instituciones sujetas de investigación y finalmente la tercer fase se enfoca en el planteamiento de compromiso de apoyo y cooperación interinstitucional para fortalecer los procesos de prospectiva de mejoramiento y desarrollo de la Función Pública. La sexta etapa conduce al tratamiento de los resultados de la investigación, desde el análisis del discurso hasta la correlación de variables, en la Figura 3, generando base de datos que aportarán al estado del arte, de las tendencias estadísticas en el tema sujeto de investigación, así como la oportunidad de sistematizar las áreas de oportunidad por medio de anteproyectos de trabajos finales de graduación (TFG) a nivel de licenciatura y posgrado, para el diseño y desarrollo de Estándares de Competencias Laborales en la Función Pública y otros Sectores que eventualmente la tendencia internacional los llevara a la modernidad de la administración del talento y gestión del conocimiento.



Figura 3: Metodología QHS-AFP y la Correlación de Variables Sistémicas



Fuente: Elaboración Propia

Las preguntas generales (PG) se derivaron en preguntas específicas (PE) en cada sector participante en los procesos de grupos focales, para determinación y validación de los factores e indicadores de las competencias laborales en la función pública. La séptima etapa concluye en la articulación de los resultados de los sectores, el desarrollo de conclusiones y construcción de propuestas que pudieran tener continuidad en diversos escenarios, como es el desarrollo de estándares de competencias laborales, la conformación de lineamientos que conduzcan a una iniciativa de normatividad o política pública, así como trabajos que se orienten a la gestión del conocimiento por medio de trabajos finales de graduación, ya sea de Licenciatura o Posgrado, así como proyectos de investigación comparativa internacional, representando un referente para procesos de integración regionales y que sean la antesala a desarrollo de Estándares Internacionales en el tema de Competencias Laborales, ante una realidad cada vez más global. La administración y función pública representan un fértil escenario para el desarrollo y propuestas de iniciativas de competencias laborales transversales y específicas a través de esfuerzos de articulación sectorial para el planteamiento de las variables de la función pública. La gestión del talento humano por competencias plantea que los estudios o conocimientos académicos de una persona no aseguran el buen desempeño de la misma en el ámbito laboral, sino que existe una serie de factores o competencias potenciales en las personas que pueden ser gestionadas y administradas para el adecuado desarrollo en las organizaciones.

### Componentes

Manual de puestos y cargos

Diccionario de competencias.

Sistema de reclutamiento y selección.

Detección de necesidades de capacitación y el respectivo cierre de brechas.

Sistema de evaluación del desempeño.

Sistema de valoración y clasificación de puestos.

Plan de capacitación, plan de carrera, plan de desarrollo.

Los retos por concretar en este proyecto de investigación desde la académica (CICAP-UCR) y articulado en la función pública a través de la Dirección General de Servicio Civil (DGSC), proyecta conformar el primer Comité de Gestión por Competencias Laborales (CGCL) de la Función Pública en Costa Rica durante el año 2014, siendo un referente para las instituciones bajo el régimen de la Dirección General de

Servicio Civil (DGSC) para posteriormente conformar los Grupos Técnicos (GT) y a través de los cuales se realizará la construcción de los Estándares de Competencia Laborales con enfoque Transversal y Específico entre las Instituciones de la Función Pública. Estándares de Competencias Laborales para Reclutar, Seleccionar, Contratar, así como para los procesos de Capacitar, Evaluar y Certificar, consolidando con ello los esfuerzos de coordinados a nivel nacional e internacional para desarrollar por medio de la Red de CEAs (Centro de Evaluación Asociados) en cada sector de especialidad para el ámbito público y privado, incentivando las condiciones de competitividad sectorial y mejoramiento de las condiciones de vida de la sociedad. Las actividades posteriores a desarrollar en este proyecto contemplan:

Convertir al CECLUCR-CICAP en una Entidad de Certificación y Evaluación (ECE). Conformar un Ente o Consejo de Normalización de Certificación de los Estándares de Competencias Laborales para capacitación, evaluación y certificación. Conformar los Comités de Gestión por Competencias Laborales por sector Conformar Grupos Técnicos de expertos de cada Comité de Gestión. Desarrollo metodológico por medio de líneas de investigación de cada Estándar de Competencia Laboral, por medio de la integración de una RED INTERNACIONAL DE INVESTIGACIÓN en temas de competitividad y competencias laborales y profesionales. Buscar el mecanismo de integración del CECLUCR/CICAP-UCR/DGSC a través de la Red de Centros de Evaluación Asociados (RedCEA□) para participar en el escenario internacional de las mejores prácticas comparativas en CINTERFOR de la OIT.

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# GENERACIÓN DE ECOSISTEMAS MIPYME DE NEGOCIOS INVESTIGACIÓN-ACCIÓN (CASO SALONES DE BELLEZA)

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## RESUMEN

*Proyecto con un enfoque de investigación-acción que se realiza con el ICTEA (Instituto de capacitación de trabajadores del estado de Aguascalientes) y con sus emprendedores egresados del área de belleza. Se realiza en tres fases: Primera fase con tres objetivos, primero investigar los atributos que los emprendedores consideran importantes para generar una propuesta de valor, segundo con base en la propuesta de valor y con un equipo multidisciplinario diseñar un modelo de negocio de un salón de belleza competitivo, susceptible de multiplicarse para generar un ecosistema MIPYME (micros, pequeñas, y medianas empresas) de negocios y el tercer objetivo, determinar las áreas de investigación complementarias necesarias para completar el estudio. La segunda fase tiene como objetivos, instrumentar el modelo de negocio diseñado, creando el mínimo de salones de belleza necesarios para la generación del ecosistema de negocios MIPYME y diseñar indicadores para medir los resultados del ecosistema de negocios y sus componentes. Tercera fase, su objetivo es medir los resultados del ecosistema de negocios MIPYME, investigando sus causas. Se presentan los resultados de la primera fase; los atributos del modelo: moda, estilo, reconocimiento social, aceptación. El modelo de negocio diseñado por un equipo interdisciplinario se basa en el modelo de Osterwalder (2009).*

**PALABRAS CLAVE:** Ecosistema de Negocios, Modelos de Negocio y Mipyme

## ABSTRACT

*A project research-action focused, accomplished in collaboration with the Training Institute of the State of Aguascalientes (ICTEA) and ICTEA's alumni beauty entrepreneurs. It is done in three phases: The first phase has three objectives, first to research the attributes considered important to generate a value proposition by entrepreneurs, second to design a competitive beauty salon business model that can be replicated to generate a SME (small, medium, enterprises) business ecosystem based on the value proposition done by a multidisciplinary team. The second phase has as its objectives, to create the minimum amount of beauty salons necessary for the generation of the MSME business ecosystem by implementing the designed business model and to design indicators to measure the business ecosystem results and its components. The third phase aims to measure the results of the MSME business ecosystem by researching its causes. The first phase results are presented; the model attributes: fashion, style, social recognition and acceptance. The business model designed by an interdisciplinary team is based on Osterwalder (2009).*

**JEL:** M130

**KEYWORDS:** Business Ecosystem, Business Model and MSME

## INTRODUCCIÓN

La generación de espacios de vinculación, en los que se genere infraestructura para la cooperación entre las instituciones y los emprendedores, es parte de los programas de la secretaria de economía, los ecosistemas de negocios MIPYMES (micros, pequeñas y medianas empresas) es un esfuerzo para contribuir a estos espacios de vinculación.

### Planteamiento del Problema

Las metodologías aplicadas en México de planificación y diseño de organización (Planeación estratégica, diseño funcional, departamentalización) han demostrado su ineficacia en su aplicación a las MIPYMES, García (2007). Además de ser opciones no adecuadas dadas la impredecibilidad y turbulencia del medio ambiente externo. Mintzbergh, (2010), Courtney, (1999), Ansoff, (1990). Dado lo anterior, es necesario considerar propuestas metodológicas diferentes, que trasciendan a las aplicadas tradicionalmente, que sean preferentemente fáciles de aprender y de usar, que den respuesta al problema de la impredecibilidad y turbulencia del medio ambiente, con la competitividad por diseño de profesionales en el mundo globalizado actual Osterwalder (2009), Nachira (2007). Los ecosistemas de negocios MIPYME (micros, pequeñas y medianas empresas) se han instrumentado en Europa desde principios del siglo XXI como una opción al desarrollo tradicional de las MIPYMES, es importante iniciar en AGUASCALIENTES un proyecto de investigación acción para medir los resultados de implementar este tipo de iniciativas, con un proyecto interdisciplinario, tanto en el diseño del ecosistema como en la investigación Nachira (2007).

### Preguntas De Investigación

*Fase 1:* ¿Cuáles son los atributos que buscan ofrecer a los clientes y emprendedores egresados del ICTEA en el área de belleza? ¿Cuál es el diseño de modelo de negocio de un salón de belleza susceptible de multiplicarse para generar un ecosistema MIPYME de negocios electrónicos? ¿Qué líneas de investigación deberán integrarse para completar el estudio?

*Fase 2:* ¿Cuál es el mínimo de salones de belleza necesarios para la generación del ecosistema de negocios MIPYME? ¿Qué fuentes de recursos deberán utilizarse para financiar la instrumentación del modelo de negocio? ¿Qué indicadores deberán medirse para apoyar la instrumentación y operación del modelo de negocio?

*Fase 3:* ¿Cuáles son los resultados del ecosistema de negocios MIPYME?

### Objetivos

#### Primera Fase

Determinar los atributos que conformaran la propuesta de valor que esperan ofrecer los emprendedores egresados del área de belleza del ICTEA. Diseñar un modelo de negocio de un salón de belleza susceptible de multiplicarse para generar un ecosistema MIPYME de negocios electrónicos. Determinar las áreas de investigación complementarias necesarias para completar el estudio.

#### Segunda Fase

Instrumentar el modelo de negocio diseñado, creando el mínimo de salones de belleza necesarios para la generación del ecosistema de negocios MIPYME Diseñar los indicadores para medir el desarrollo del ecosistema de negocios

*Tercera fase:* Medir los resultados del ecosistema de negocios MIPYME Realizar investigación para determinar causales de los resultados en los diferentes campos de investigación

### Objeto de estudio

El desarrollo de ecosistemas MIPYME

### Unidad de análisis

El ecosistema MIPYME de salones de belleza instrumentados con el modelo de negocio diseñado

### Justificación

El proyecto se justifica: al entrenarse alumnos en el diseño de modelo de negocios, organización y construcción de ecosistemas MIPYMES. Se aplica el trabajo conformando la famosa hélice: universidad, empresario MIPYME, gobierno, además de ser un proyecto de género al ser microempresarios del sexo femenino. El Instituto de capacitación para los trabajadores del estado de Aguascalientes (ICTEA), facilitará toda la información necesaria para la realización del proyecto, dado que ofrece la capacitación técnica de belleza y cuenta con cerca de doscientos cincuenta egresados por año en Aguascalientes La innovación en el diseño empresarial tiene un efecto multiplicador al ser susceptible de aplicarse con todos los emprendedores además egresados del área de belleza del ICTEA.

## **REVISIÓN DE LITERATURA**

Definición Modelo de Negocio para efectos de este proyecto: Los diferentes módulos del negocio que deben diseñarse y construirse conceptual y físicamente con base en la propuesta de valor y de manera interdisciplinaria, para su operación por parte del micro y pequeño empresario. Sosa (2010), realiza una revisión de la literatura de modelo de negocios de diecisiete autores. Concluye en su investigación con una propuesta de nueve módulos que deben incluirse en su modelo de negocios: 1) Mercado objetivo, se refiere al grupo de consumidores que se pretende atender. 2) Propuesta de valor, son los atributos de tu servicio o producto que ofreces al consumidor. 3) Modelo de ingresos, son las actividades que realizas para generar tus ingresos. 4) Modelo de egresos, son los egresos que debes realizar para generar tu propuesta de valor. 5) Cadena de valor, los encadenamientos que realizas para producir tu propuesta de valor. 6) Recursos y capacidades necesarios para producir la propuesta de valor. 7) Arquitectura social, el diseño de organización necesario para cubrir todas tus actividades, 8) Estrategia, la manera de dirigir tu modelo de negocio para lograr su maximización. 9) Ventaja competitiva, la ubicación de tu modelo en los atributos que ofreces con respecto a tu competencia en el mercado.

Otro autor, Osterwalder (2009) propone una composición similar de modelo de negocios, con los siguientes módulos: 1) Propuesta de valor, de igual manera se refiere a los atributos de tu servicio o producto que ofreces a tus clientes. 2) Recursos clave, los insumos y activos importantes en la generación de tu propuesta de valor. 3) Segmento de mercado, el grupo de consumidores que se tiene como mercado meta. 4) Actividades clave, se refiere a aquellas importantes para la generación de los productos y servicios que ofrece la compañía. 5) Socios clave, son las relaciones importantes para generar una cadena de valor que genere los atributos en los productos y servicios al cliente. 6) Relaciones con el cliente, son el establecimiento de sistemas de servicio que mantengan un contacto con el cliente acorde con la propuesta de valor. 7) Canales de distribución, los canales para la entrega de los productos o servicios, diseñado acorde con la propuesta de valor. 8) Estructura de costos, la conformación de los egresos en los rubros importantes para generar la propuesta de valor. 9) Estructura de ingresos, establecimiento de las formas en las que se van a generar los ingresos. Por su sencillez y facilidad de aplicación en la fase uno se usará la

propuesta de Osterwalder (2009). Definición de Ecosistema de Negocios MIPYME base de esta investigación: Es la agrupación de empresas MIPYME con sistemas de operación que les permite tener entre ellas conectividad, generando la posibilidad de colaborar, cooperar y generar un ecosistema de empresas integrado (Nachira, 2002) Definición Negocios Electrónicos: Son negocios administrados con tecnología de información y comunicaciones (García, 2007)

## METODOLOGÍA

Con base en una metodología de investigación acción se plantean tres fases. Esta parte de la investigación presenta la **primera fase** realizada con un enfoque cualitativo, utilizando como instrumento de recolección de información, la entrevista semiestructurada, aplicándose a veinticuatro estudiantes mujeres (todos los estudiantes en estas unidades son mujeres), y seis maestras, en tres unidades del ICTEA Jesús María, Rincón de Romos y Aguascalientes (Pilar Blanco). Como resultado de la entrevista se obtienen los atributos de la propuesta de valor base del diseño del modelo de negocios. En la **fase dos** con un enfoque investigación-acción, se instrumentan los modelos de negocio generando el ecosistema, estableciendo con un grupo interdisciplinario, indicadores e investigación en las áreas de nuevos negocios, emprendedurismo, estudios de género, políticas públicas, desarrollo local, tecnologías de información, como resultado se generan recomendaciones para desarrollar el ecosistema de negocios.

En la fase tres con un enfoque cuantitativo y cualitativo, se realiza investigación para medir los resultados del ecosistema en las diferentes áreas de investigación, establecer las variables determinantes en las diferentes áreas del desarrollo del ecosistema de negocios MIPYME- La recolección de información de la fase 1 se realiza mediante entrevistas semiestructuradas la guía de esta entrevista se presenta en la siguiente Tabla. El objetivo de la información como se mencionó es el de determinar el modelo de negocio del salón de belleza por lo que cada pregunta corresponde a un módulo.

Tabla 1: Guía de Entrevista Semiestructurada

Preguntas	Objetivo De La Pregunta
Motivo de estudios en el ICTEA	Detectar si se desea ser emprendedor
¿Ha trabajado ya en salones de belleza?	Experiencia
¿Qué tipos de clientes desea tener o ha tenido?	Determinar el módulo de: Segmento de clientes
¿Qué buscan los diferentes tipos de clientes?	Determinar el módulo de: Propuesta de valor
¿Dónde se proporciona el servicio?	Determinar el módulo de: Canales de distribución
¿Cómo contactas al cliente? ¿Cómo te contacta el cliente?	Determinar el módulo de: Relación con el cliente
¿Con quién te gustaría tener apoyo para tú negocio?	Determinar el módulo de: Socios clave
¿Cuáles consideras las actividades relevantes para el funcionamiento del salón de belleza?	Determinar el módulo de: Actividades clave
¿Qué recursos son clave para la operación del salón de belleza?	Determinar el módulo de: Recursos clave
¿Cuáles el monto de la inversión inicial para el negocio?	Determinar el módulo de: Estructura de costos
¿En equipamiento?	
¿En insumos?	
¿En adaptación del lugar a trabajar?	
¿Cuánto cobrarás por los diferentes servicios?	Determinar el módulo de: Estructura de ingresos

## RESULTADOS

Cómo resultado de las entrevistas se integraron los módulos del modelo de negocios (Cada pregunta esta referido a un módulo del modelo de negocios). En la primer pregunta de la entrevista se obtuvo como razón más importante para sus estudios en el ICTEA, el aportar a los ingresos familiares, la gente espera generar ingresos lo antes posible, se manifestó la necesidad económica de las personas, como segunda razón, en número de respuestas fue la de tener un negocio y la de tercer importancia la de ser útil. Veintiuna de las treinta entrevistadas ya habían trabajado en salones de belleza, en su mayoría deseaban atender a todos los tipos diferentes de clientes, aunque si comentaron que el segmento de clientes de jóvenes en áreas humildes,

Tabla 2: Resultados Guía de Entrevista Estructurada

Preguntas	Categorías De Respuestas Y Su Frecuencia					
Motivo de estudios en el ICTEA	Ser útil	21	Poner un negocio	27	Aportar a los ingresos familiares	30
¿Ha trabajado ya en salones de belleza?	Si	21	No	9		
¿Qué tipos de clientes desea tener o ha tenido?	Mujeres adultas (MA)	30	Jóvenes, hombres (JH)	15	Niños	20
<b>Segmento de clientes</b>	Hombres adultos (HA)	10	Mujeres Jóvenes (MJ)	22		
¿Qué buscan los diferentes tipos de clientes?	MA, moda, Verse bien.	30	JH, Moda,	30	Niños	
	Estilo.	20	Aceptación en su medio.	18	Los padres deciden	30
<b>Propuesta de valor</b>	HA, Verse limpios, al	19	Ser populares	18	De acuerdo a su medio, escuela	23
	Acorde al trabajo.	27	Estilos extremos	25		
			JM Moda	30		
			Acorde a su edad	12		
			Popularidad.	19		
¿Dónde se proporciona el servicio?	Casa del cliente	7	La casa del estilista	28	En un local especial	5
<b>Canales de distribución</b>						
¿Cómo contactas al cliente? ¿Cómo te contacta el cliente?	Teléfono celular	19	Redes sociales	5	En persona durante la prestación del servicio	30
<b>Relación con el cliente</b>						
¿Con quién te gustaría tener apoyo para tú negocio?	ICTEA	23	Gobierno	30	Proveedores	22
<b>Socios clave</b>			Universidad	19		
¿Cuáles consideras las actividades relevantes para el funcionamiento del salón de belleza?	Corte de pelo	30	Escuchar al cliente	28	Capacitación en moda y estilos	30
	Manicure	22				
	Pedicura	15				
	Tratamientos	22	Establecer un canal de comunicación	13		
	Tintes	25				
	Maquillaje.	21				
<b>Actividades clave</b>	Venta de productos	11	durante el servicio			
¿Qué recursos son clave para la operación del salón de belleza?	Equipamiento	30	Información y actualización en moda y estilos nuevos	30		
<b>Recursos clave</b>	Insumos	30				
¿Cuáles el monto de la inversión inicial para el negocio?	Hasta 30,000	25	Hasta 70,000	4	Hasta 100,000	1
¿En equipamiento?						
¿En insumos?						
¿En adaptación del local?						
<b>Estructura de costos</b>						
¿Cuánto cobrarás por los diferentes servicios?	Precio bajo	22	Precio medio	7	Precio Alto	1
<b>Fuente de ingresos</b>						

fuente: elaborado por los autores

buscaban cortes con estilos extremos que si implicaban algún equipamiento y entrenamiento especial. La mayoría de los clientes busca aceptación y reconocimiento en el medio donde se desenvuelven, y los servicios del salón de belleza les brindan el estilo y moda necesarios para obtenerlo. La mayoría de estudiantes está pensando en iniciar su negocio en su propia casa dados los costos iniciales y la falta de recursos, el contacto con los clientes comentaron se da por celular, redes sociales y en el mismo sitio donde



establecer una comunicación con el cliente es primordial para lograr la lealtad del cliente. Los alumnos buscan continuar su relación con el ICTEA, para actualizarse y sobre todo tener capacitación complementaria en áreas importantes para mantener el canal de comunicación con sus clientes, para financiamiento y apoyo a su negocio, piensan que las universidades y el gobierno son importantes. La proveeduría sobre todo de los insumos consideran es importante para el desarrollo y crecimiento del negocio. En su mayoría veinticinco piensan que es conveniente iniciar con un nivel de precios bajos, con servicios básicos, con especial énfasis en el trato al cliente, con una inversión inicial en equipamiento menor a los treinta mil pesos. Cuatro han pensado en precios medio con una inversión mayor a los treinta mil y menor a los setenta mil pesos, y solo una piensa en una inversión mayor, con precios altos, tratando de abrir un local en un área de altos ingresos. A continuación se muestra la Tabla 2 con los resultados.

Los resultados de las entrevistas los pasamos al modelo de negocios de bloques y se integra la Tabla 3 como una ayuda para los expertos en el diseño del salón de belleza que se espera sea replicado para generar el ecosistema de negocios MIPYME.

Tabla 3: Modelo de Negocios de un Salón de Belleza

Socios Clave	Actividades Clave	Propuesta de Valor	Relaciones con el Cliente	Segmento de Clientes
ictea proveedores gobierno universidades	corte de pelo manicure pedicura tratamientos tintes maquillaje. venta de productos escuchar al cliente establecer un canal de comunicación durante el servicio capacitación en moda y estilos	moda estilo aceptación reconocimiento social	telefono telefono celular redes sociales durante el servicio	mujeres hombres jóvenes niños
	<b>recursos clave</b> equipamiento insumos información y actualización en moda y estilos nuevos		<b>canales</b> en casa local en casa del cliente	
<b>estructura de costos</b>	<b>fuentes de ingresos</b>			
equipamiento	cobro de servicios			
insumos	precio bajo			
adaptación del local	precio medio			
hasta 30,000 hasta 70,000 hasta 100,000	precio alto			

Fuente: Elaborado por los autores

Con la definición del modelo de negocio se procedió al diseño del salón de belleza, con el apoyo de arquitectos, diseñadores de interiores, diseñadores industriales, ingenieros de sistemas y licenciados en administración de empresas. Se proponen nueve salones de belleza, tres para operar en casa, tres para operar en un local de dieciséis metros cuadrados y tres más para operar en un local mayor a veinte metros cuadrados. Se diseñaron cinco líneas diferentes de muebles para ser operados en los locales conforme a las especificaciones del modelo de negocios. El salón de belleza se diseña para operarse con apoyo en tecnología de información, proponiendo software libre operado con una tableta o un teléfono. De los salones de belleza propuestos uno fue elegido para construirse y operarse en la fase dos. El costo del modelo es de aproximadamente veinticinco mil pesos incluyendo todo, muebles etc. Por ser un proyecto que incluirá

emprendedores, la confidencialidad en el diseño y operación del negocio es necesaria. Por lo anterior no se informan los planos colores diseño de muebles y software. La investigación complementaria, dados los resultados de las entrevistas, sugieren incluir como complemento estudios de género, por lo que deberá gestionarse la relación con cuerpos académicos que manejen esta línea de investigación.

## CONCLUSIONES

Es factible generar un ecosistema con modelos de negocio de salones de belleza, ya que el costo es mínimo y el número potencial de emprendedores necesario es susceptible de ser obtenido en el ICTEA.

Para la construcción del ecosistema de negocios fase dos será necesario diseñar los módulos de arquitectura perceptual, arquitectura social, arquitectura tecnológica. Es imposible capacitar a un emprendedor en las actividades reales indispensables para el diseño de su negocio. Veinte años de escuela mínimo de las áreas de los involucrados. El empresario opera la empresa, el diseño de la empresa requiere perfiles múltiples y diferentes al de su operación. Los esquemas metodológicos funcionales como el plan de negocios, planeación estratégica son aplicables a empresas grandes, las empresas pequeñas no tienen ni tendrán áreas funcionales, la tecnología de papel (planes de negocio) tiene baja probabilidad de dar resultados en la MIPYMES. Es necesario integrar la investigación con equipos multidisciplinarios ya que la generación de un ecosistema de negocios se conforma de diversos campos del conocimiento.

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# IMPACTO DEL “*OUTSOURCING*” EN LA CALIDAD DE VIDA DE EMPLEADOS DE VIGILANCIA Y LIMPIEZA EN DURANGO, MÉXICO

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## RESUMEN

*En el contexto mundial hay evidencias de la creciente importancia de la subcontratación debido a que las empresas cada vez delegan una mayor cantidad de funciones, en México se ha convertido en un elemento vital de las estrategias de negocio de muchas organizaciones y los primeros servicios que se delegan tanto en las organizaciones públicas como privadas son los de limpieza y vigilancia. Esta investigación reporta la calidad de vida de los empleados de limpieza y vigilancia que trabajan subcontratados, en función de condiciones de trabajo, ambiente laboral y relación trabajo vida personal, los resultados nos indican un ambiente laboral favorable, condiciones de trabajo malas y diversas que se relacionan con el tipo y lugar donde se desarrolla, resaltando los bajos resultados relacionados con salarios muy bajos y con la calidad de vida familiar casi ausente sobre todo a causa de horarios y tiempo extra, que se ven obligados a cumplir los empleados sometidos a presiones y en cierta forma amenazas, generadas sobre todo por las escasas opciones de trabajo que tienen, lo que impacta directamente a su vida familiar generando reclamos laborales que recuerdan a los de los tiempos de la huelga de Chicago.*

**PALABRAS CLAVE:** Outsourcing, Calidad de Vida, Empleados de Vigilancia y Limpieza

## OUTSOURCING IMPACT ON QUALITY LIFE OF SECURITY AND CLEANING EMPLOYEES IN DURANGO, MEXICO

### ABSTRACT

*In global context there are evidence about importance of outsourcing because companies have delegated more and more a greater number of functions, in Mexico, outsourcing is become a vital element of the business strategies of many organizations, cleaning and security services are first services delegated in public and private organizations. This paper reports quality life of this employees, who work in subcontracted companies based in work conditions, work environment and relationship between personal life and work, results indicate a positive work environment, bad and diverse work conditions relate to type and place where it develops, but also it denotes very low salaries and highlights about low-related quality of family life almost absent mainly by schedules and overtime, that employees are forced to accept by pressures and threats in some way, as a result, generated mainly by limited job options, which impacts in their family life directly generating labor claims that reminiscent Chicago strike days.*

**JEL:** R23, J50, I31

**KEYWORDS:** Outsourcing, quality life, cleaning and security employees

## INTRODUCCIÓN

La subcontratación de empleados se ha vuelto una estrategia muy importante en las empresas bajo el discurso de la competitividad y la realidad de un incremento inmediato de utilidades que se derivan de ajuste en condiciones de trabajo limitadas anteriormente por cláusulas contractuales y obligaciones de reparto de utilidades entre otros puntos; hay dos caras en la moneda, si bien probablemente existan desde el punto empresarial una oportunidad de competitividad, es necesario conocer el impacto que ha tenido en el recurso humano que labora en empresas subcontratadas que a su vez están viendo la oportunidad de negocio en base a bajos salarios y jornadas de trabajo extensas.

## REVISIÓN LITERARIA

La subcontratación se da en varias connotaciones en la temática que abordamos se relaciona con empresas denominadas de abastecimiento externo que es el proceso que consiste en transferir la responsabilidad de un área de servicio y sus objetivos a un proveedor externo. El tipo de trabajo que se abastece externamente puede ser desde la elaboración de la nómina y la administración de prestaciones hasta líneas completas de servicios de recursos humanos que abarcan el reclutamiento y la retención, el manejo de las relaciones con empleados, la administración de prestaciones, la reubicación y repatriación, el manejo del conocimiento y la elaboración de los informes. En una encuesta reciente de ejecutivos de RH, se descubrió que en USA casi 7 de cada 10 patrones abastecen externamente algún aspecto de RH por medio de proveedores externos o consultores. (Wayne y Noe, 2005) y entre estos servicios tenemos los de limpieza y seguridad que normalmente son los primeros que se subcontratan. Basados en la literatura, podemos encontrar las ventajas y desventajas y los factores principales de la subcontratación, los cuales son los que más afectan a los colaboradores de las empresas: lugar de trabajo, temporalidad, exclusividad, voluntariedad y valor estratégico. Definidos por autores como (Rousseau y Wade-Benzoni, 1995; George y Chattopadhyay, 2005; (Connelly y Gallagher, 2004; Evans, Kunda, y Barley, 2006; Marler, Barringer, y Milkovich, 2002 entre otros autores.)

La calidad de vida como concepto se refiere al bienestar de los individuos desde una óptica multidimensional, incluyendo por un lado las condiciones de vida objetivas en las que los individuos desarrollan su vida y por otro, la valoración de esas condiciones desde la perspectiva de los propios sujetos. El modo en cómo se sienten los individuos, cómo evalúan sus formas de participación e integración constituyen una dimensión de peso, tanto en el concepto de calidad de vida de los individuos como en el concepto de calidad de vida a nivel de las sociedades. (Dorsh, 1985). Según la OMS (2008), la calidad de vida se refiere a 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, expectativas, normas e inquietudes. Para esta organización, la calidad de vida se ve afectada por la salud física del individuo y su estado psicológico, grado de independencia, relaciones sociales e interrelación con el entorno. 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. Considerando como dimensiones que se evalúan a través de factores de las dimensiones física, psicológica y social.

Las dimensiones y factores que se incluyen para la evaluación de la calidad de vida laboral se definen también en base a necesidades específicas de investigación o en base a aspectos específicos del área ocupacional que se ocupan (Casas, Repullo, Lorenzo y Cañas, 2002; García, Ortega y Giménez, 2010; Moreno y Godoy, 2008; Saklani, 2010) La calidad de vida tiene aspectos objetivos y subjetivos que normalmente se diferencian pero es indiscutible que están unos relacionados con otros, analizando los distintos aspectos relacionados directamente a los servicios de vigilancia y limpieza se considera que la calidad de vida laboral se puede medir a partir de tres dimensiones: las condiciones laborales, el ambiente de trabajo, así como la relación entre su vida personal y trabajo. Quedando para esta investigación definida la Calidad Laboral como la percepción del individuo en relación a las condiciones bajo las cuales labora el

ambiente en que se desenvuelve su trabajo y el impacto de las condiciones y ambiente en su vida personal. integrado cada uno por diferentes factores que se señalan en la Tabla 1.

### Condiciones Laborales

Cualquier aspecto del trabajo con posibles consecuencias negativas para la salud de los trabajadores, incluyéndose además de los aspectos físicos del entorno de trabajo, aspectos técnicos, procesos y que tienen que ver con la organización y ordenación del trabajo. Condición de trabajo engloba no sólo aquellas cuestiones abordadas tradicionalmente por la seguridad en el trabajo o la higiene industrial, sino que también considera todo lo que tiene que ver con la concepción del puesto de trabajo, la forma de realizar las tareas y la organización de las mismas incluyendo horarios, sueldos, vacaciones y días de descanso.

### Ambiente Laboral

El "ambiente de trabajo" es el medio ambiente humano en el que se desarrolla el trabajo cotidiano. Está relacionado con el "saber hacer" del directivo, con los comportamientos de las personas, con su manera de trabajar y de relacionarse, con su interacción con la empresa, con las máquinas que se utilizan y con la propia actitud de cada uno. (Guerrero, Cañedo, Rubio, Cutiño, y Fernández., 2006) *Equilibrio entre vida personal y trabajo* La vida personal y el trabajo juegan los roles más importante en de nuestras actividades. Ambos luchan por tener más tiempo y más independencia; pero no puede subsistir el uno sin el otro y su interrelación resulta en la calidad de vida de las personas. Las principales variables que se consideraron involucran el impacto de las condiciones de trabajo en la vida familiar, así como la vida personal del trabajador: (Pérez y Gálvez, 2009)

Tabla 1: Factores Involucrados en la Medición de Dimensiones de Calidad de Vida Laboral

Condiciones laborales	Ambiente laboral.	Equilibrio entre vida personal y trabajo
Tipo de contratación	Relación con su supervisor	Ingreso suficiente
Antigüedad	Relación con sus compañeros	Condiciones de la casa donde vive
Horario	Apoyo de su jefe	Cuántas personas aportan recursos a su hogar
Horario de descanso	Apoyo de sus compañeros	Quien cuida a sus hijos
Salario	Problemas en el trabajo	Tiempo de convivencia con su familia
Días de descanso		Si realiza alguna comida con su familia
Servicios de salud		Actividades que hace en su día de descanso
Vivienda		Apoyo de su familia
Fondo del retiro		Motivación para trabajar
Aguinaldo		Tiempo para convivir con amigos
Vacaciones		Horas que duerme al día
Prima vacacional		Actividades que realiza en su hogar
Estímulos económicos		Estrés
Riesgos de trabajo		
Equipo de seguridad		
Herramientas y materiales		
Capacitación		

## METODOLOGÍA

Para la realización de esta investigación se encuestó a empleados de vigilancia y limpieza que laboraban en los hospitales de las instituciones de seguridad social y públicas del sector salud en el municipio de Durango México, empleados en bancos y tiendas departamentales locales, quedando la muestra de conveniencia constituida por 151 personas distribuidas como se indica en la Tabla 1.

Tabla 2: Descripción de la Muestra

Lugar	Vigilancia	Limpieza	Total
Bancos	10	11	21
Tiendas	20	39	59
Hospitales	36	35	71
Total	66	85	151

A través de grupo de enfoque y revisando instrumentos utilizados por otros autores (González, 2008) quien a su vez se basó en el formato WHOQOL-BREF (World Health Organization Quality of Life, 2012) que surgió como una iniciativa de la OMS (Organización Mundial de la Salud) en un intento de desarrollar una evaluación de la calidad de vida y revisando otros criterios (Zare, Haghgooyan y Asl, 2012) relacionados con la calidad de vida en el trabajo se elaboró el cuestionario adecuado a las condiciones e intereses de la investigación incluyendo preguntas abiertas pero conservando la medición en base a las categorías de calidad de vida basada en el ambiente de trabajo, condiciones de trabajo y equilibrio entre vida – trabajo. Los datos obtenidos en las encuestas se recurrió se registraron, para obtener resultados de las dimensiones consideradas, las que se evaluaron en función de pesos relativos por pregunta obteniendo el valor promedio de calidad de vida y de cada una sus dimensiones por servicio y lugar de empleo, en tanto que las preguntas abiertas por medio de análisis de contenido se agruparon en categorías como complemento a los resultados obtenidos reportándose en como buena regular o mala calidad de vida en base a la escala que se indica en la Tabla 3.

Tabla 3: Escala de la Calidad de Vida Laboral

Escala	Calidad De Vida Laboral
0 - 60	Mala
61 - 80	Regular
81 - 100	Buena

## RESULTADOS

Los resultados de Calidad de vida se reportan como valores promedio, en función de institución o empresa en la que se presta el servicio (bancos, tiendas, hospitales) y si laboran en el área de vigilancia o limpieza obteniéndose los siguientes resultados en base numérica.

Tabla 4: Calidad de Vida Laboral de Empleados Subcontratados en Áreas de Limpieza y Vigilancia en Bancos Tiendas y Hospitales

Dimensión	Tipo de Servicio	Bancos	Tiendas	Hospitales	Promedio
Condiciones Laborales	Seguridad	47	55	55	50.3
	Limpieza	39	49	57	
Ambiente	Seguridad	91	88	92	87
	Limpieza	76	85	90	
Vida- Trabajo	Seguridad	36	15	30	28.5
	Limpieza	32	26	32	
Promedio		53.5	53	59.3	

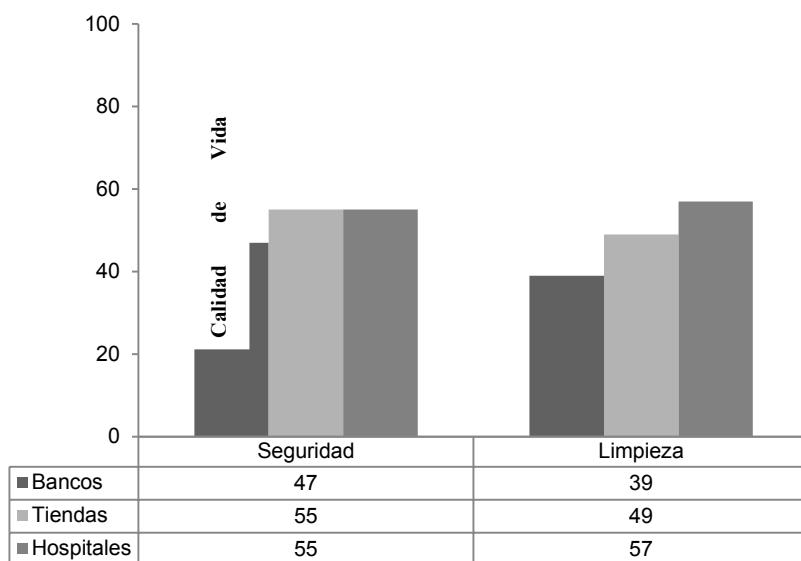
*La escala está dada en un rango de 0-100, aunque el ambiente laboral tiene valores buenos en promedio la calidad de vida laboral de los empleados de vigilancia y limpieza es mala*

## Condiciones de Trabajo

Las condiciones de trabajo reportadas en la tabla 4 nos indican valores muy bajos en promedio apenas llega a un valor de 50 explicado en base a los factores que la componen tenemos que aunque un 92% cuenta con seguro social que representa una de las ventajas señaladas, por el contrario un factor muy importante en decremento de la calidad de vida es el ingreso en un 60% es menor a \$1,600.00 (US\$123.00) a la quincena, aunado a que la mayor parte de estos empleados están sometidos a una alta incertidumbre en el trabajo; están normalmente contratados temporalmente cuentan con un día de descanso a la semana, con jornadas en el caso de los de seguridad y parcialmente en los de limpiezas de 12 horas diarias sin pago extra (50%), este día de descanso suele convertirse en 12 horas por cambios de turno semanales, difícilmente se les dan vacaciones.

Hay una rotación muy alta normalmente permanecen un promedio de 6 meses solamente el 8% tiene mas de 3 años de antigüedad, el 50% ha recibido un curso de inducción, prácticamente ninguno de los empleados cuenta con algún tipo de reconocimiento por el buen desempeño de su trabajo, a tan sólo el 36% se les brindó algún tipo de capacitación por parte de la empresa para la que trabajan y sólo el 30% tiene la oportunidad de ascender de puesto. El equipo para el desempeño del servicio de seguridad que no se deteriora (macana, gas lacrimógeno, radio y esposas) se proporciona normalmente en tiempo y forma por parte de la empresa lo que no ocurre en el área de limpieza donde en función de ahorros se restringe en el caso de hospitales hasta condiciones insalubres en relación a equipo de protección como son los guantes que se suministra un par por mes. En el análisis comparativo entre las menos malas condiciones (Figura 1) de trabajo tenemos que los empleados de los bancos reportan tanto en limpieza como en seguridad la perores condiciones en tanto que hospitales casi logran llegar a una evaluación regular.

Figura 1: Condiciones de Trabajo de Empleados Subcontratados en Áreas de Limpieza y Vigilancia



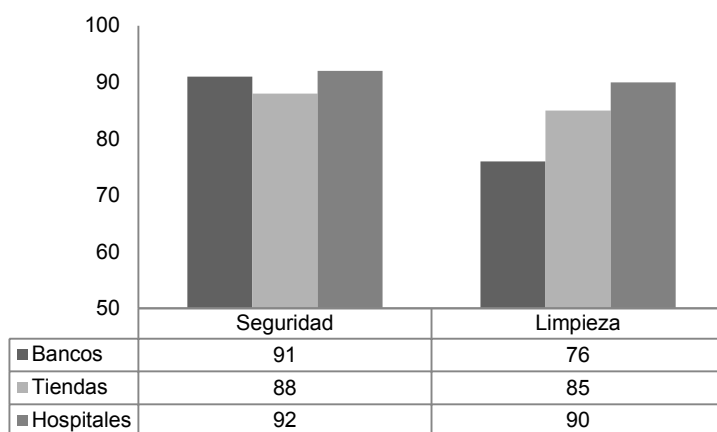
*Condiciones de trabajo considerada como una dimensión de la Calidad de Vida Laboral. La escala está dada en un rango de 0-100 en todos los casos la calidad de vida laboral es mala <60.*

### Ambiente de Trabajo

El ambiente de trabajo se puede considerar la parte social de la calidad de vida la interrelación de el o la empleada con sus compañeros de trabajo y las relaciones que mantienen con sus supervisores se indican en esta dimensión, en términos generales es buena obteniéndose valores buenos, en relación con la supervisión y el apoyo que reciben de ésta de alrededor de 90% para hospitales y bancos, contrastando con un 65% en

tiendas, muy buenos en relación a actividades que desempeña la empresa donde laboran y su relación personal con los compañeros tanto de la empresa que los contrata como en la que se encuentran laborando, excepción de los empleados mujeres en su mayoría de limpieza que se encuentran aislados en las sucursales bancarias (normalmente es solamente un empleado de limpieza) y no interrelacionan con los empleados de la empresa, aunado a que son rotados con frecuencia dando como resultado una valoración regular del ambiente de trabajo para estos empleados. Comparando los valores en función de lugar de trabajo y tipo de trabajo de la Figura 2, se observa en primer lugar que los valores más altos corresponden a vigilancia tanto en bancos como hospitales lo que se atribuye al papel en sí de su función en estos lugares, a diferencia de la vigilancia de tiendas donde enfrenta con frecuencia un mayor número de conflictos que se proyecta en la relación con supervisores. En tanto que limpieza como se había señalado anteriormente los valores menores se presentan en bancos por las consideraciones enunciadas anteriormente en contraparte el alto valor de hospitales obedece a la interrelación entre pares es alta por el número de personas que laboran en el área de limpieza y sus relaciones con los compañeros de trabajo.

Figura 2: Ambiente de Trabajo de Empleados Subcontratados en Áreas de Limpieza y Vigilancia



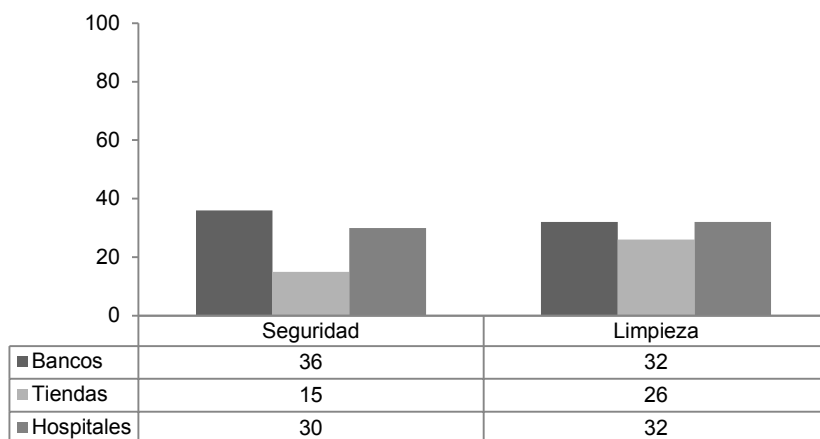
*Ambiente de trabajo considerada como una dimensión de la Calidad de Vida Laboral. La escala está dada en un rango de 0-100. A excepción de los empleados de limpieza se puede decir que el ambiente laboral es bueno.*

### Equilibrio Vida-Trabajo

Los datos obtenidos de las encuestas, encontramos que en la dimensión de Equilibrio Vida-Trabajo dieron un porcentaje ínfimo de 28.5% lo que nos muestra que la calidad de vida de los trabajadores de limpieza y seguridad en lugares como hospitales, tiendas departamentales y bancos es muy baja, afectando a todas ellas factores como: ingresos que no son suficientes para cubrir sus necesidades básicas, la demanda de actividades domésticas complementarias al trabajo que no alcanza a cubrir y que además no les permiten descansar, falta de tiempo libre disminuido por el tiempo que consumen en llegar al trabajo que aumenta tiempo a la jornada laboral y el estrés que les produce el desempeñar su trabajo ya sea por sus actividades o bien por el poco tiempo que tienen para descansar y pasar tiempo de calidad con sus familiares y amigos para una vida de calidad. Cualquier (Figura 3) comparación tratando de decir que uno es mejor que otro no es sino mera especulación en valores tan bajos en la dimensión de Equilibrio Vida – Trabajo, lo que si podemos explicar son los valores reducidos de las tiendas que aunado a los horarios de jornadas altas tienen supervisión estricta que los somete a fuerte estrés, aún mayor en el caso de seguridad a los que continuamente se están reportando y como el resto tienen ingresos insuficientes, falta de tiempo libre para dedicarlo a la familia y entretenimiento y para realizar actividades domésticas cuando se está en casa.



Figura 3: Equilibrio Vida-Trabajo de Empleados Subcontratados En Áreas de Limpieza y Vigilancia

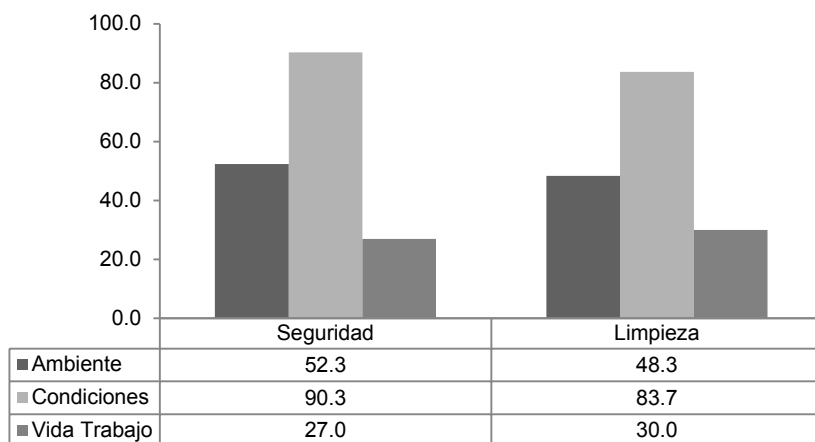


*Equilibrio vida-trabajo considerada como una dimensión de la Calidad de Vida Laboral La escala está dada en un rango de 0-100 los resultados nos indican valores ínfimos para esta dimensión.*

### Calidad de Vida

Los valores integrados de limpieza y vigilancia independientemente del lugar en que labora para cada dimensión mantienen la información analizada anteriormente como se indica en la Figura 4 en donde lo remarcable es la diferencia en las condiciones de trabajo entre seguridad y limpieza.

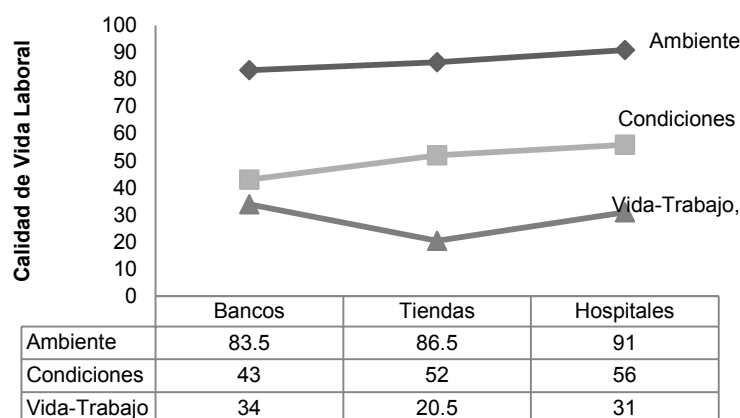
Figura 4: Dimensiones de Calidad de Vida Laboral de los Empleados de Seguridad y Limpieza



*La escala está dada en un rango de 0-100*

En sentido inverso la integración por lugar donde se desempeña el trabajo como se muestra en la Figura 5 nos indica que los hospitales tiene los valores más altos en ambiente y condiciones trabajo en tanto que en equilibrio de vida y trabajo casi igualan a los bancos donde se presenta el valor menos malo, como se ha señalado anteriormente se resalta el hecho del bajo valor del equilibrio entre vida y trabajo de los empleados de las tiendas.

Figura 5: Dimensiones de Calidad de Vida Laboral en Base al Lugar Donde Se Labora



La escala está dada en un rango de 0-100 existen diferencias evidentes entre las tres dimensiones

La reexpresión de los valores (Tabla 5) de calidad de vida laboral en base a la tabla 3, nos indica que la calidad de vida es mala independientemente del servicio y lugar donde se labora, aunque la dimensión de ambiente de trabajo es buena para todos a excepción de la limpieza en los bancos es innegable que las malas condiciones de impactan directamente en el equilibrio de la vida con el trabajo y de ahí los valores inaceptables en esta dimensión.

Tabla 5: Reexpresión de los Valores de Calidad de Vida Laboral de Empleados Subcontratados En Áreas de Limpieza y Vigilancia en Bancos Tiendas y Hospitales

Dimensión	Tipo de Servicio	Bancos	Tiendas	Hospitales	Promedio
Ambiente	Seguridad	Buena	Buena	Buena	Buena
	Limpieza	Regular	Buena	Buena	
Condiciones Laborales	Seguridad	Mala	Mala	Mala	Mala
	Limpieza	Mala	Mala	Mala	
Vida- Trabajo	Seguridad	Mala	Mala	Mala	Mala
	Limpieza	Mala	Mala	Mala	
Promedio		Mala	Mala	Mala	Mala

En promedio la calidad de vida que se debe considerar como un todo es mala.

Los trabajadores tienen la percepción de que el trabajo está afectando su vida personal e inclusive su salud pero se ven restringidos ante la falta de oportunidades de trabaja e inclusive hay un 8% que manifiesta su interés en seguir trabajando en la empresa. Necesidad y familia son las causas de su permanencia en el trabajo.

## CONCLUSIONES

La calidad de vida considerada como un todo, de los empleados de limpieza y vigilancia subcontratados en bancos es mala, Puede, no ser outsourcing la causa de este resultado sino la forma que se está implementado en nuestro país en donde al menos un 50% se desarrolla con largas jornadas hasta de 12 horas, sin pago de horas extras, sueldos que no sobrepasan los \$ 1,600.00 por quincena, contratos temporales, sin vacaciones o recompensas por desempeño; se puede decir que es un trabajo empobrecido.

Es imposible mantener el equilibrio del trabajo y la vida personal bajo tales condiciones y afirmar que el outsourcing es la panacea de la competitividad negando el impacto que tiene en la familia y la sociedad en general, La OIT (2006) ya ha emitido observaciones sobre esta nueva forma de explotación, favorecida por

la baja demanda laboral, y la casi imposibilidad de la supervisión del estado para el cumplimiento de una nueva ley poco conocida y socializada. Podemos concluir, que los nuevos esquemas de contratación por medio de outsourcing en el caso de los empleados de vigilancia y limpieza de hospitales, bancos y tiendas no es ninguna respuesta para lograr un empleo digno y una buena calidad de vida, sino todo lo contrario de ahí que nos planteamos la siguiente preguntas ¿Se vale sacrificar en aras de la competitividad y el lucro la calidad de vida de los empleados? ¿Tendrá el estado responsable de la calidad de vida de sus ciudadanos, capacidad para generar un crecimiento que mejore las condiciones de los empleados subcontratados en base a mejores alternativas de empleo o ajuste del mercado? O estamos llegando nuevamente a las condiciones laborales que antecedieron las luchas de los obreros por «ocho horas para el trabajo, ocho horas para el sueño y ocho horas para la casa».

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## RECONOCIMIENTO

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# ESTILOS DE LIDERAZGO DE LOS DIRECTIVOS DEL CIIDIR DURANGO Y LA PERCEPCIÓN DE SU EFICACIA DESDE EL MLRC

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## RESUMEN

*La presente investigación se basa en los datos correspondientes a 93 trabajadores del CIIDIR Unidad Durango, donde se evaluó la eficacia del líder desde la percepción del subordinado de acuerdo al Modelo de Liderazgo de Rango Completo, evaluado con el Cuestionario de Liderazgo Multifactorial (MLQ). Los resultados señalan que los Directivos del CIIDIR presentan tanto conductas del estilo de Liderazgo Transaccional como Transformacional, por lo que se confirma que ambos estilos no son excluyentes; el estilo de liderazgo que tuvo una mayor correlación con la eficacia del líder fue el Liderazgo Transformacional, con un coeficiente de Pearson de .925 en comparación con el Liderazgo Transaccional, el cual obtuvo un coeficiente de .646. Se observa que las conductas pasivas del liderazgo Transaccional generan en el subordinado una correlación negativa en relación a la Eficacia del líder, en tanto que, las conductas activas del liderazgo Transaccional generan una correlación positiva con la misma. Se deduce que una posible razón del elevado coeficiente de correlación en el Liderazgo Transformacional con la Eficacia del líder, se deriva del alto nivel educativo tanto del jefe como del subordinado, coincidiendo con los resultados de Álvarez (2009) y con Hersey y Blanchard (Keith y Newstrom, 2003).*

**PALABRAS CLAVE:** Liderazgo Transaccional, Liderazgo Transformacional, Eficacia

## LEADERSHIP STYLES OF MANAGERS IN THE RESEARCH CENTER OF CIIDIR DURANGO AND THE PERCEPTION OF THEIR EFFECTIVENESS FROM THE MLRC

### ABSTRACT

*This research is based on data of 93 workers in the Research Center of CIIDIR Durango, where the leader effectiveness was evaluated from the perception of the subordinate, according to the Leadership Model of Full Range, evaluated with the Multifactor Leadership Questionnaire (MLQ). The results indicate that the executives of CIIDIR have both behaviors, the Transactional Leadership style and Transformational, so it is confirmed that the two styles are not mutually exclusive; the leadership style that had a higher correlation with the effectiveness of the leader was the Transformational Leadership, with a Pearson coefficient of .925 compared to Transactional leadership, which obtained a coefficient of .646. It is observed that the passive behaviors of transactional leadership generate a negative correlation on the subordinate with respect to the effectiveness of the leader, while the active behaviors of transactional leadership generate a positive correlation. One possible reason for the high coefficient of correlation in the Transformational Leadership with the Effectiveness of the leader is deducted, this is due to the high educational level of both the boss and the subordinate, coinciding with the results of Alvarez (2009) and Hersey and Blanchard (Keith and Newstrom, 2003).*

**JEL:** CR032114267, JEL M12, M14, M52, M59

**KEYWORDS:** Transactional Leadership, Transformational Leadership, Effectiveness

## INTRODUCCIÓN

México cuenta hoy en día con un escenario demográfico envejecido que implica en el mediano y largo plazo grandes retos para el país en todos los ámbitos de la vida social: contar con una cantidad inédita de personas en edad productiva (15 a 64 años de edad) que prácticamente duplicará a la población en edad económicamente dependiente durante las primeras décadas del siglo XXI (CONAPO, 2010). Los cambios demográficos descritos provocarán una reducción de la demanda de servicios de educación básica y un notable crecimiento en la demanda de educación media superior y superior. El papel de las Instituciones de Educación Superior (IES) es de innegable importancia (SEP, SESIC, IESALC y UNESCO, 2003), y ha generado análisis, tal es el caso de la OCDE (1997 y 2007 citado por Vázquez 2008): “La mayoría de las instituciones educativas mexicanas, se han caracterizado por una administración ineficiente con poca capacidad de respuesta ante los cambios socioeconómicos del país”, “la inversión educativa en México ha crecido significativamente, pero los resultados de esa inversión no han mejorado”. Lo expresado anteriormente demuestra la poca eficiencia en la administración de los recursos y la falta de liderazgo que genere altos niveles de desempeño en el sector educativo. Por consiguiente se plantean los siguientes objetivos de investigación.

### Objetivos de Investigación

Determinar si existe relación entre el estilo de liderazgo que emplean los Directivos del CIIDIR Unidad Durango y la percepción de su Eficacia por los subordinados. Identificar la relación entre los estilos de liderazgo Transaccional y Transformacional empleados por los Directivos del CIIDIR Unidad Durango y las variables Socio-demográficas laborales.

*Preguntas de investigación:* ¿Existe relación entre el estilo de liderazgo que emplean los Directivos del CIIDIR Unidad Durango y la percepción de su Eficacia por los subordinados? ¿Cómo se relacionan los liderazgos Transaccionales y Transformacionales que emplean los Directivos del CIIDIR Unidad Durango y las variables Socio-demográficas laborales?

*Hipótesis:* El estilo de liderazgo que emplean los Directivos del CIIDIR Unidad Durango está relacionado con la percepción de su Eficacia por los subordinados. Existe una relación significativa entre los estilos de Liderazgo Transaccional y Transformacional que emplean los Directivos del CIIDIR Unidad Durango y las variables Sociodemográficas laborales.

*Justificación:* Este estudio presenta una contribución a un tema actual e importante debido a que el líder representa para con la sociedad un compromiso al desenvolverse como dirigentes de instituciones gubernamentales o de organizaciones privadas creadas para satisfacer necesidades a través de sus productos o servicios con el menor dispendio de recursos. Por lo tanto, resulta necesario formular e implementar políticas públicas que permitan mantener niveles aceptables de Eficacia, sin elevar la carga tributaria y sin necesidad de recurrir a reformas estructurales (Ayoub, 2011, p. 1).

### El Instituto Politécnico Nacional (IPN) y el Centro Interdisciplinario de Investigación Para el Desarrollo Integral Regional (CIIDIR) Unidad Durango

El IPN, es la institución nacional con mayor madurez en la enseñanza técnica superior en el país (SEP, et al, 2003). Como parte de las políticas de fomentar la desconcentración de la investigación, el desarrollo tecnológico y la educación de posgrado en regiones estratégicas por sus potenciales y sus carencias (Meré, 2010) se crea el Centro Interdisciplinario de Investigación para el Desarrollo Integral Regional (CIIDIR)

Unidad Durango el 11 de Noviembre de 1979, en la ciudad de Vicente Guerrero, Durango. El CIIDIR Unidad Durango, es un Centro de investigación perteneciente al Instituto Politécnico Nacional (IPN).

## REVISIÓN DE LITERATURA

El Modelo de Liderazgo de Rango Completo (MLRC) es uno de los enfoques más desarrollados y estudiados en la actualidad. Su principal precursor es Bernard M. Bass (1985) quien se basó en las ideas originales acerca del liderazgo carismático y transformacional de Robert House (1977) y James McGregor Burns (1978), (citados por Lupano y Castro, 2008). Este modelo plantea que un mismo líder puede mostrar conductas propias de un Líder Transformacional y/o de un Líder Transaccional.

### Proceso Transaccional

Bass (1985, citado por Ayoub, 2011) lo describe como el proceso mediante el cual el líder reconoce lo que el seguidor desea obtener de su trabajo y procura velar porque lo obtenga siempre que su desempeño lo justifique. Las dimensiones del Liderazgo Transaccional en el modelo de Bass y Avolio (MLRC), presentan dos formas: una activa, es decir cuando el líder previene para que los errores no ocurran y una pasiva que se refiere a actuar cuando en error ya ocurrió (Nader y Castro, 2007). A continuación se describen tanto las conductas activas como pasivas (Gómez, 2008): Refuerzo Contingente (RC). El líder identifica las necesidades de los seguidores y realiza una transacción entre las necesidades del grupo y las de cada persona. Recompensa ó sanciona en función del cumplimiento de los objetivos. Dirección por Excepción Activo (DPE-A). Controla y busca que no existan desviaciones que se alejen de las reglas y las normas tomando acciones correctivas. Dirección por Excepción Pasivo (DPE-P). El líder interviene sólo cuando no se satisfacen las normas. En general las intervenciones son negativas y de crítica para que los objetivos no se desvíen de su curso. Laissez-Faire (LF). Abdica a las responsabilidades, evita tomar decisiones.

### Proceso Transformacional

El liderazgo Transformacional estimula el emerger de la conciencia de los trabajadores, los cuales aceptan y se comprometen con el logro de la misión de la organización dejando de lado sus intereses personales, para enfocarse en los intereses del grupo (Mendoza y Ortiz, 2006). Las dimensiones del Liderazgo Transformacional son los siguientes (Mendoza, 2005): Influencia Idealizada Atribuida (IIA). Es la capacidad de un líder en influir en los seguidores proporcionando un sentido de visión y misión, inspira orgullo, respeto, búsqueda de logro y confianza, incrementa el optimismo. Influencia Idealizada Conductual (IIC). Influyen en la conducta de los seguidores hacia el logro de metas y objetivos. Inspiración (I). El líder se preocupa por actuar como un modelo para los seguidores, comunica una visión y utiliza símbolos para enfocar esfuerzos. Estimulación Intelectual (EI). El líder estimula intelectualmente a los seguidores al proporcionar un flujo de nuevas ideas que desafían los viejos paradigmas permitiendo un replanteamiento de conceptos y formas de hacer las cosas. Consideración Individualizada (CI). Los líderes prestan atención a las necesidades individuales de desarrollo personal de cada uno de los seguidores; el seguimiento es personalizado pero no es visto como un control, los líderes orientan. En esta dimensión se incluyen el cuidado, la empatía y el proveer retos y oportunidades para los otros. El líder típico es un escucha, activo y comunicador frecuente. (Mendoza y Ortiz, 2006)

### Eficacia

La Eficacia se ha definido como “la capacidad del individuo para cumplir con la tarea o propósito con el nivel de rendimiento esperado” (Bandura, 1986/1987 citado por Ayoub, 2011). Las dimensiones de la eficacia para el modelo son (Ayoub, 2011): Esfuerzo extra (EE). Grado de disposición del subordinado de emplear mayor energía y ánimo en las tareas y objetivos que persigue la organización a la que pertenece.

Satisfacción (S). Grado de aceptación de la actuación del líder y confianza del subordinado en los métodos del liderazgo utilizados por el líder, así como la forma en que el líder se relaciona y trabaja con el seguidor y con los demás. Efectividad (E). Percepción que tiene el seguidor de la capacidad del líder de lograr los objetivos y metas de los seguidores, así como la participación de los equipos de trabajo de manera armónica para el logro de lo programado.

## METODOLOGÍA

*Tipo de estudio:* Se realiza un estudio de tipo Ex Post-Facto. A su vez, se consideró el empleo de un diseño no experimental. A efectos de esta investigación se tomó en cuenta el diseño no experimental transversal. Así mismo, el estudio propuesto se adecuó al tipo descriptivo.

*Población:* La población estuvo constituida por el personal del CIIDIR Unidad Durango, debido a la voluntariedad de la encuesta se conformó por 93 seguidores lo que representa un 75% de la población constituida por un total de 127 trabajadores.

*Instrumento de medición:* El Rango Completo del liderazgo es evaluado con el Cuestionario de Liderazgo Multifactorial (Multifactor Leadership Questionnaire), -MLQ- por sus siglas en inglés. La versión que fue utilizada es la que corresponde a la versión “Visto por otros” adaptado por Vega y Zabala (2004); éste último en su versión abreviada y adaptada a países latinos, que integra 45 ítems que responden bajo una escala tipo Likert donde: 0= “Nunca”; 1= “A veces”; 2= “Con frecuencia” y 3= “Siempre”.

*Definición de variables y dimensiones:* Como variables independientes encontramos a los estilos de liderazgo Transaccional y Transformacional divididos en 9 dimensiones. Como variable dependiente se presenta la Eficacia que se encuentra constituida por tres dimensiones de resultado.

*Procesamiento estadístico de los datos:* Para el análisis de los datos recopilados se inició con una descripción de la muestra utilizando técnicas de herramientas de estadística descriptiva, tales como promedios, frecuencia, gráficas de barras, gráficas de pastel. Se tabularon los datos mediante el paquete estadístico Statistical Package for Social Sciences (SPSS) versión 20.0. Se realizó el análisis correlacional y gráficas de descripción, las variables fueron medidas en un mismo momento (agosto de 2011) y fue utilizado el coeficiente de correlación de Pearson ( $r$ ). Otro coeficiente analizado fue el coeficiente de determinación ( $R^2$ ). Posteriormente para evaluar el nivel de significancia en la diferencia entre medias se corrió una prueba de Fisher. Posteriormente para evaluar el nivel de significancia en la diferencia entre medias se corrió una prueba de Fisher.

## RESULTADOS

### Descripción de las Variables Sociodemográficas y Laborales

**Líder.** El perfil del líder fue de sexo masculino (76%), con una edad entre 41-60 años (97%), nivel jerárquico de subdirector (44%) y el último grado de estudios es de doctorado (51%).

### Análisis Descriptivo de la Variable Independiente: Liderazgo Transaccional

Para el liderazgo Transaccional se encontró que un 78% del personal percibe a sus directivos con un nivel moderado (0.76 – 1.50) en conductas de este estilo de liderazgo. Por lo que respecta a las dimensiones del liderazgo Transaccional (tabla 1), la dimensión que presenta la media más alta es la de Refuerzo Contingente (1.68), seguida por la dimensión Dirección por Excepción Activa (1.61), posteriormente la dimensión Dirección por Excepción Pasiva (.96) y finalmente, la dimensión Laissez-faire (.76).



*Análisis descriptivo de la variable independiente: Liderazgo Transformacional:* Para el liderazgo Transformacional se encontró que la mayoría de los subordinados 59% perciben a sus directivos entre un nivel alto (1.51 – 2.25) y muy alto (2.26 – 3.0). Para el liderazgo Transformacional encontramos que la Influencia Idealizada Atribuida (IIA) es la dimensión que presenta la media más alta (1.99), seguida de la Inspiración (I) (1.97), Influencia Idealizada Conductual (IIC) (1.80), Consideración Individual (CI) (1.51) y finalmente la Estimulación Intelectual (EI) (1.33).

*Análisis descriptivo de la variable dependiente:* La variable dependiente para este estudio es la Eficacia en la cual se observa que la percepción que se tiene sobre la Eficacia del liderazgo del directivo es en su mayoría muy alta (2.26 – 3.0). Los resultados muestran que la Satisfacción (S) representa la media más alta (1.89), posteriormente encontramos a la Efectividad (E) (1.75) y por último se encuentra Esfuerzo Extra (EE) (1.47).

*Análisis correlacional de Liderazgo Transaccional – Eficacia:* El coeficiente de correlación de Pearson ( $r$ ) obtenido para las variables Liderazgo Transaccional y Eficacia fue de .646. Continuando con el análisis estadístico se calculó el coeficiente de determinación ( $R^2$ ) el cual fue de .417. Las conductas pasivas presentaron una correlación significativa, negativa y baja donde el coeficiente de correlación de Pearson fue de -.377 y el coeficiente de determinación fue de 0.142. Las conductas activas (DPE-A y RC) consideradas en conjunto en correlación con la Eficacia obtuvieron un coeficiente de correlación de Pearson de .895, lo que nos indica que la asociación entre las variables es significativa, positiva y alta. Así mismo se obtuvo un coeficiente de determinación de .802.

*Análisis correlacional de Liderazgo Transformacional- Eficacia I:* Las variables Liderazgo Transformacional y Eficacia en este estudio obtuvieron un coeficiente de correlación de Pearson ( $r$ ) de .925. El resultado obtenido refleja una relación positiva y significativa.

#### Influencia de los Factores Socio-Demográficos Laborales Sobre la Presencia del Liderazgo Transaccional y el Liderazgo Transformacional

*Por Sexo:* Los hombres presentan un promedio de Liderazgo Transaccional levemente mayor que las mujeres 1.27 contra 1.21 en una escala del 0 al 3. La diferencia no es significativa. En cuanto al Liderazgo Transformacional, los hombres presentan un promedio de este liderazgo menor que las mujeres (1.68 contra 1.85 en una escala del 0 al 3), con una diferencia significativa de 0.00, por consiguiente se puede decir que el Liderazgo Transformacional se presenta mayormente en las mujeres que en los hombres.

#### Por Edad del Jefe

Los grupos de edad con mayor Liderazgo Transaccional promedio de acuerdo a la figura 6, corresponden a los de 44-46 años de edad y de 47-49, con un promedio de 1.34 y 1.45 respectivamente en una escala del 0 al 3, decreciendo este valor con el siguiente grupo de 50-52 con un promedio de 1.12, para posteriormente volver a crecer un poco menos en los dos grupos siguientes, 53-55 y 56-61 con promedios de 1.31 y 1.21 respectivamente, la diferencia de medias es significativa con un valor de significancia de .034. En cuanto al promedio de Liderazgo Transformacional por grupo de edad del jefe, los que cuentan con menor promedio, son los grupos: de 50 a 52 años de edad con un promedio de 1.47 en una escala del 0 al 3, de 47 a 49 años con un promedio de 1.79 y de 44 a 46 años con un promedio de 1.87, es decir en orden creciente, en cuanto más jóvenes mayor promedio de Liderazgo Transformacional. Por último, los grupos por edad del jefe con promedios más altos son los de: 53 a 55 años con 1.97 y el grupo de 56 a 61 años de edad con 2.47, creciendo este valor de acuerdo al grupo de mayor edad la diferencia de medias es significativa con un valor de .000.

*Por Puesto del Jefe* Se observa que de acuerdo al Puesto del Jefe, el mayor promedio de Liderazgo Transaccional lo tiene el nivel jerárquico correspondiente a Jefe de departamento, con un promedio de 1.33, en una escala de 0 al 3. El que menor lo practica es el puesto de Director con un promedio de 1.05, encontrándose entre estos extremos los puestos de Docente y Subdirector con un promedio de 1.21 y 1.23 respectivamente. Su diferencia es significativa con un valor de .000. Por otra parte y de acuerdo al Puesto del Jefe, los mayores promedios de Liderazgo Transformacional lo tienen los niveles jerárquicos correspondientes a Jefe de Departamento y Subdirector, con un promedio de 1.76 en ambos casos, siguiendo el nivel de Docente con un promedio de 1.60 y por último el de Dirección con un promedio de 1.42 en forma descendente y en una escala de 0 al 3. Su diferencia es significativa con un valor de .018.

#### Por Grado de Estudio del Jefe

En cuanto al Liderazgo Transaccional, el grado de estudio del jefe que presenta un mayor promedio (1.43) corresponde al grado de licenciatura en una escala del 0 al 3, siguiendo el grado de maestría y doctorado con 1.25 y 1.21 respectivamente, con una diferencia significativa con valor de .000, por consiguiente se puede decir que el promedio de los grupos del Liderazgo Transaccional se presenta en orden decreciente en relación al mayor grado de estudio del jefe. En el Liderazgo Transformacional correspondiente al grado de estudio del jefe, el nivel de licenciatura presenta el mayor promedio (1.93) en una escala del 0 al 3, siguiendo el grado de maestría con 1.64 en sentido decreciente, para posteriormente a nivel de doctorado se incrementa con 1.73 de promedio, contando con una diferencia significativa con un valor de .001.

### CONCLUSIONES

Los Directivos del CIIDIR presentan tanto conductas del estilo de Liderazgo Transaccional como Transformacional, por lo que se confirma que ambos estilos no son excluyentes; por lo que se coincide con la afirmación de Carmen Dos Santos (2006) de que el Liderazgo Transformacional es un agregado de la efectividad del Liderazgo Transaccional, los mejores líderes poseen ambos tipos. Los resultados obtenidos muestran que los dos estilos de liderazgo correlacionan positivamente con la variable de resultado Eficacia, sin embargo, es necesario destacar que el estilo de liderazgo que tuvo una mayor correlación fue el Liderazgo Transformacional en comparación con el Liderazgo Transaccional. De acuerdo a los resultados anteriores se corroboran las afirmaciones de algunos investigadores como son Avolio y Bass, 2004; Dum Dum, Lowe y Avolio, 2002; Lowe, Kroeck y Sivasubramaniam, (1996, citados por Molero, Recio y Cuadrado, 2010; Ramírez y Sgambatti, 2008; Álvarez, 2009) que afirman que el Liderazgo Transformacional (y sus diversas dimensiones) correlaciona de forma elevada y positiva con la Eficacia. Así mismo, se reconfirma la “jerarquía de correlaciones”, es decir, el estilo que demuestra generar mayores niveles en la Satisfacción, Esfuerzo Extra y Efectividad en el subordinado, es el Transformacional (Moreira, 2010).

Se encontró que el empleo de conductas pasivas del Liderazgo Transaccional (DPE-P y LF) con los subordinados correlacionó con un nivel de significancia bajo y negativo (-.377), contrario a las conductas activas que correlacionaron con un nivel de significancia alto y positivo (.895). Los resultados anteriores pueden ser ocasionados debido a que el No Liderazgo (conductas pasivas) genera en el subordinado falta de confianza y de respeto, en tanto que las conductas activas por el contrario generan una motivación en el primer orden (necesidades básicas) y posteriormente se complementan con las conductas transformacionales que satisfacen las necesidades de orden superior (creencias y valores).

Una posible razón del elevado coeficiente de correlación en el Liderazgo Transformacional con la Eficacia en el personal Directivo del CIIDIR Unidad Durango, se deriva del alto nivel educativo tanto del jefe como del subordinado (doctorado y maestría respectivamente), coincidiendo con los resultados de Álvarez (2009) quien concluye que: donde existen subordinados que cuentan con mucha experiencia y formación, permite

que el jefe pueda delegar, contando así con más tiempo para dedicarlo a labores de dirección, lo que aumenta las probabilidades de dirigir desde las conductas Transformacionales. Igualmente, se observa que la deducción anterior coincide con la teoría de Liderazgo de Situacional de Hersey y Blanchard (citado como Keith y Newstrom, 2003), donde se propone que el factor más importante que influye en la selección del estilo de líder es el nivel de desarrollo o madurez de los subordinados. Respecto a la Influencia de los Factores Socio-demográficos laborales sobre la presencia del Liderazgo Transaccional y el Liderazgo Transformacional, se puede concluir lo siguiente. En cuanto al Liderazgo Transformacional respecto al sexo del jefe, los hombres presentan un promedio de este liderazgo menor que las mujeres, por consiguiente se puede decir que el Liderazgo Transformacional se presenta mayormente en las mujeres que en los hombres, concordando esta conclusión con la de Hernández (2010) que afirma que “en general las mujeres son más transformacionales que los hombres”.

Los grupos de edad con mayor Liderazgo Transaccional promedio, corresponden a los de 44-46 años de edad y de 47-49, decreciendo este valor con el siguiente grupo de 50-52, para posteriormente volver a crecer un poco menos en los dos grupos siguientes, 53-55 y 56-61. Probablemente esto se deba a la llamada “crisis a mitad de carrera” de acuerdo a Hall, quien sigue con los trabajos de Super o Levinson y que describe esta etapa de cambio o por lo menos de reflexión en lo que se plantea lo realizado y piensa en el futuro que queda, suele darse en profesionales con éxito que hacia los 45 se sienten frustrados e insatisfechos y necesitan nuevos objetivos (Alexander S, 2014). Tal vez por eso abandonan un poco el estilo transformacional caracterizado por orientarse a la tarea.

En cuanto al promedio de Liderazgo Transformacional por grupo de edad del jefe, los que cuentan con menor promedio, son los grupos de 50 a 52 años de edad, de 47 a 49 años y de 44 a 46 años, es decir en orden creciente, en cuanto más jóvenes mayor promedio de Liderazgo Transformacional. Por último, los grupos por edad del jefe con promedios más altos son los de: 53 a 55 años y el grupo de 56 a 61 años de edad, creciendo este valor de acuerdo al grupo de mayor edad, la diferencia de medias es significativa. Es decir, decrece de los 44 a los 50 para después volver a crecer. Quizá parte de la explicación también se encuentre en la teoría de Hall respecto a la carrera en la organización, específicamente en la etapa “crisis a mitad de carrera”, que inicia hacia los 45 años, y que quizá culmina en el grupo de 50-52, que es a partir de este punto que se encuentran en una real crisis y emerge el liderazgo transformacional de manera ascendente, por su parte McAleer afirma que el liderazgo transformacional emerge en crisis, es decir en este grupo de edad, ya que “es de especial utilidad en situaciones de cambio” (Mendoza y Ortiz, 2006), interpretándose como de transición, crisis y reflexión por lo menos.

El nivel jerárquico bajo correspondiente a Jefe de departamento tiene el mayor promedio de Liderazgo Transaccional, descendiendo este promedio al puesto de Subdirector y seguido del de Director y Docente, coincidiendo con la conclusión de Ramírez & Sgambatti (2008) que mencionan “Con relación al estilo Transaccional, la baja gerencia posee el mayor promedio, seguido por media gerencia, alta gerencia y empleado con el menor valor.” De acuerdo al Puesto del Jefe, los mayores promedios de Liderazgo Transformacional lo tienen los niveles jerárquicos correspondientes a Jefe de Departamento y Subdirector, siguiendo el nivel de Docente y por último el de Dirección en forma descendente. Tal vez se expliquen estos resultados con respecto a los Jefe de Departamento y Subdirector, de acuerdo a las características de los líderes Transformacionales, que suelen ser más activos y revolucionarios, a diferencia de los docentes-investigadores que solamente se dedican a la docencia y a la investigación, funciones más pasivas y rutinarias. En cuanto al cargo de Director, este nivel intermedio de Liderazgo Transformacional quizá se deba a la personalidad del mismo, ya que el valor corresponde a un solo director. En cuanto al Liderazgo Transaccional, el grado de estudio del jefe que presenta un mayor promedio corresponde al grado de licenciatura, siguiendo el grado de maestría y doctorado, por consiguiente se puede decir que el promedio de los grupos del Liderazgo Transaccional se presenta en orden decreciente en relación al mayor grado de estudio del jefe. Se puede sugerir que precisamente por su grado de estudios, el nivel licenciatura está más

enfocado a los resultados, pues se habilitó para eso y esta perspectiva va modificándose, poco a poco, siendo más visionaria, conforme va elevándose el nivel de estudios y conocimientos. En el Liderazgo Transformacional correspondiente al grado de estudio del jefe, el nivel de licenciatura presenta el mayor promedio, siguiendo el grado de maestría en sentido decreciente, para posteriormente al nivel de doctorado se incrementa levemente. Quizá este promedio de Licenciatura, se deba a que los jefes con grado de licenciatura, no son docentes ni investigadores, solamente se dedican a su puesto, teniendo quizá más tiempo y energía para orientarse a las relaciones, a ser más activo y revolucionario, características de los líderes transformacionales, no así en el caso de maestría y doctorado que dentro de sus funciones en su totalidad, se encuentran la docencia y la investigación.

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# LA CONSTRUCCION DE MODELOS ALTERNATIVOS DE DESARROLLO, UNA VISIÓN DESDE EL ÁMBITO DE LO RURAL: EL CASO DEL VALLE DE VALSEQUILLO, PUEBLA, MEXICO

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## RESUMEN

*Nuestra propuesta tiene dos objetivos fundamentales, la primera, incorporarse a la discusión y al cuestionamiento que hay en los ámbitos académicos sobre el concepto de Desarrollo que ahora mismo se encuentra en proceso de construcción, basado en el crecimiento económico como premisa de desarrollo, que es la filosofía del pensamiento hegemónico. Acuñado a partir del fin de la segunda guerra mundial, como el único camino por el que deben transitar las sociedades que aspiran salir del atraso en que se encuentran (Sudesarrolladas, es el término utilizado) y que a pesar de los magros resultados conseguidos generando por el contrario millones de gente en condiciones pobreza, se insiste tercamente en continuar en un modelo y visión que se encuentra rebasado por la realidad. Arturo Escobar, en su teoría de La economía del desarrollo se sostiene en un conjunto de 'fábulas' – del mercado, de la producción, del capital y por supuesto, del crecimiento- que "[...] rara vez se cuestionan, y se consideran formas normales y naturales de ver la vida, "la forma de ser de las cosas " (Escobar, 1995:120). El segundo propósito y como contrapropuesta es el de recuperar la visión alternativa de Desarrollo, que se está gestando en el pensamiento latinoamericano donde las comunidades rurales o campesinas han tomado la iniciativa y por varios medios siguen buscando hacer visibles en los foros internacionales y mediante diversos movimientos sociales independientes con los cuales han logrado medianamente contener el modelo globalizador, ahora apoyados por los círculos intelectuales del sur del hemisferio. Lo cual nos da la oportunidad de recuperar brevemente las distintas posturas teóricas del pensamiento económico y social alternativo sudamericano. Que con sus aportes epistemológicos buscan contribuir a la dignificación de los sectores de la población rural que se encuentra seriamente preocupada por el cuidado medioambiental de los recursos seriamente amenazados (léase, suelo y agua) recursos en permanente disputa por la globalidad de un modelo que por los resultados ofrecidos ha resultado inviable para la humanidad y que desde luego tiene amenazado al planeta entero pues ha perdido también el control de lo que él mismo ha creado como hijo de la filosofía del mercado.*

**PALABRAS CLAVE:** Desarrollo, Sub-Desarrollo, lo Alternativo, la Hegemonía y Post-Desarrollo

## THE CONSTRUCTION OF ALTERNATIVE MODELS OF DEVELOPMENT, A VIEW FROM THE SCOPE OF THE RURAL" THE CASE OF THE VALLEY OF VALSEQUILLO, PUEBLA, MEXICO

## ABSTRACT

*Our proposal has two main objectives, the first, merge to the discussion and questioning what in academic circles about the concept of development right now is in process of construction, based on economic growth as a premise of development, which is the philosophy of hegemonic thinking. Coined from the end of the second war world, as the only road by which they must tread societies seeking to leave backwardness in which are (Sudesarrolladas, is the term used) and that despite the meagre results achieved generating instead millions of people in poverty conditions, will insists stubbornly continue in a model and vision*

*which is lining by reality. Arturo Escobar, in his theory of development economics is held in a set of 'Fables' - of the market, of production, of capital and of course, the growth-that "[...] rarely are they called into question, and are considered normal and natural ways of looking at life, "the way of being of things" (Escobar, 1995:120). The second purpose and as a counter-proposal is the alternative vision of development, which is brewing in the Latin American thought, where rural communities or farmers have taken the initiative and by several media recover are still looking for make visible in international fora and through various independent social movements which have managed to contain fairly globalization model now supported by the intellectual circles in the South of the hemisphere. Which gives us the chance to regain briefly the different theoretical positions of South American alternative economic and social thought. With its epistemological contributions seeking to contribute to the dignity of the sectors of the rural population which is seriously worried about the environmental care of seriously threatened resources (read, soil and water) resources in permanent dispute by the global nature of a model that offered results proved unfeasible to humanity and which has since then threatened the planet whole because he has also lost control of what he has created as a son the philosophy of the market.*

**JEL:** M00

**KEYWORDS:** Development, underdevelopment, the alternative, hegemony and post-development

## INTRODUCTIONS

Los resultados ofrecidos, después de 30 años de caminar por un modelo eufenísticamente llamado “La globalización de un sistema económico”, (la cara maquillada del capitalismo moderno), nos permite afirmar que los esfuerzos no han sido suficientes quizá por que no estaban dentro del proyecto el lograr sacar del estado de marginación en que se encuentran inmensas mayorías de población a lo largo y ancho del planeta, por lo que sociólogos como Albert Rist sugieren la necesaria deconstrucción del concepto Desarrollo (Rist, 1997) pues en su opinión es un término conscientemente manipulado que ha generado confusión en la sociedad y ha permitido caminar en el rumbo equivocado.

### El Concepto de Desarrollo Desprendido del Consenso de Washington.

Los postulados “teóricos” del Consenso de Washington se fueron construyendo a partir de la crisis de principios de los años setenta del siglo pasado, hasta la imposición de las políticas neoliberales en Inglaterra y en Estados Unidos a finales de esa misma década. Los promotores del neoliberalismo empezaron su ofensiva contra el estado de bienestar, sosteniendo que los desequilibrios macroeconómicos se originaban en la política adoptada después de la Segunda Guerra Mundial dirigida a impulsar el proceso de industrialización mediante la sustitución de importaciones (ISI), lo que exigía una constante intervención del Estado para proteger y estimular la expansión de la producción nacional. De acuerdo con los argumentos del Consenso de Washington, “el proceso de ISI se asocia con un proceso de ineficiencia en la asignación de los recursos ( debido a la falta de competencia externa e interna) , y vincula la intervención del Estado en la economía con el origen de todos desequilibrios.

”(Borón y Gambina, 2004:133.) La única vía de evitar los desequilibrios macroeconómicos del mercado sobre todo en los países en vías de desarrollo expresados en falta de crecimiento, elevada inflación, el desempleo y la falta de competitividad de la economía era mediante la realización de cambios estructurales y de orientación del mercado. A partir de esa conclusión, los abogados del neoliberalismo establecieron como único propósito de la economía alcanzar y mantener los equilibrios macroeconómicos y con ello la economía pierde su carácter social con el que nació como conciencia y, desde ese momento, la razón económica desplaza a la razón social y serán la competitividad y la productividad – que no el bienestar social-, las preocupaciones centrales de quienes manejan los aparatos económicos gubernamentales. Así

surge el “Decálogo del Consenso de Washington” como la estrategia recomendada y que en pocas palabras consistían en: 1 ) Disciplina fiscal, 2) Determinación de las prioridades del gasto público con criterios estrictamente económicos, 3) Reforma tributaria, 4) Tasas positivas de interés, 5) Tipo de cambio competitivo, 6) Apertura comercial, 7) Apertura a la inversión extranjera, 8 ) Privatizaciones, 9 ) Desregulación de la economía, 10) Protección a la propiedad privada(Ornelas, 2007:144). Como puede observarse, a lo largo del catálogo no hay ninguna consideración de tipo social y de esta manera, al imponerse la razón económica sobre las consideraciones sociales, las decisiones del Estado se alejan de la preocupación por el bienestar de la población para concentrarse única o principalmente en los aspectos económicos que favorecen al capital y su acumulación, es entonces que uno se pregunta, cómo este modelo va a generar condiciones de desarrollo social..? Nunca, sería la respuesta a bote pronto.. Esta visión mercantilizada que ignora los derechos sociales como la educación o la salud y en general la seguridad social convirtiéndolos en servicios mercantiles sometidos a la lógica del mercado. El análisis de los resultados socioeconómicos arrojados tras la implementación del modelo económico globalizado en América

Latina basado en la idea de que el *Desarrollo* se alcanzará con la elevación de los índices macroeconómicos mas conocidos dejando fuera aquellos costos sociales que alguien habrá de pagar y que no necesariamente aparecen en la contabilidad mundial. Hacer un contraste de lo que se esperaba y lo que en realidad ha ocurrido en un corte de caja pertinente al modelo seguido de tres décadas para acá. A partir de ahí sumarse a la necesaria deconstrucción de este modelo de desarrollo (Rist, 1997) . Incontables estudios reflejan las falacias del crecimiento como sinónimo de *Desarrollo*, por una sencilla razón , en los planes de crecimiento no están contemplados los de la distribución del ingreso y de la renta , los discursos políticos buscan hacer creer que si, apoyados en la teoría del goteo o de la derrama, pero que sin embrago los datos duros recaudados reflejan otra cosa, ya veremos estos mitos.

### La Falacia del Crecimiento Económico Como Reducción de la Pobreza

El mito del crecimiento como distribución se replica de forma similar en lo que tiene que ver con la reducción de la pobreza. Prueba de ello está en las investigaciones y estudios del Banco Mundial, donde el ejemplo más representativo es quizá el artículo, *Growth is good for the poor* de Dollar y Kraay (2000) del *Development Research Group* de esta institución. En este estudio, que incluye 418 observaciones en 137 países, los autores concluyen que “[...]la relación entre el crecimiento del ingreso de los pobres y el crecimiento económico general es uno-a-uno.” (Dollar y Kraay, 2000: 24); es decir, que el crecimiento en el ingreso per cápita es proporcional al aumento del ingreso de los pobres. Afirman también que esta relación no ha variado en el tiempo, no cambia durante periodos de crisis, y se da generalmente de la misma manera en los países ricos y pobres. A su vez, afirman que las políticas macroeconómicas pro-crecimiento y sus instituciones, aplicadas como imperativos universales a escala global, son favorables a la mejora de las condiciones de los pobres en tanto estimulan y generan un crecimiento del que todos sacan provecho. En sus propias palabras, las “[...] políticas estándares macroeconómicas pro-crecimiento son buenas para los pobres en tanto elevan los ingresos promedio sin efectos negativos sistemáticos en la distribución del ingreso.” (Dollar y Kraay, 2001: 10).

Este estudio se basa en, y a la vez alimenta, aquellas consideraciones que señalan que el crecimiento económico *se derrama* (efecto *trickle down*) en toda la población y a cada habitante le toca algo del mismo, lo que es proclamado como una ley de carácter universal apoyada en una serie de ecuaciones matemáticas y econométricas. Dentro de este universalismo no se toman en consideración las características endógenas de cada uno de los países contenidos en el estudio, y por lo tanto, en la relación entre crecimiento económico y pobreza, se presta escasa atención al papel que la distribución del ingreso y las relaciones de poder juegan en medio de dicha relación. Si se incluyera en la ecuación el tema de la distribución a la hora de plantear la relación entre crecimiento y pobreza, sin duda los hallazgos, para ciertos países, serían distintos. En los



países en los que la distribución de los ingresos es bastante desigual, es de esperarse que los pobres se vean menos beneficiados del crecimiento general en tanto este se acumula en sectores específicos, rompiendo así la proporcionalidad uno-a-uno proclamada por el influyente estudio del Banco Mundial. Esta realidad, que se hace evidente en muchas de las economías del llamado Tercer Mundo, es presentada por Sarmiento (2008) de la siguiente manera: “Cuanto más desigual la distribución del ingreso, tanto menor el impacto del ingreso per cápita sobre el ingreso de los pobres; incluso puede ser nulo en casos extremos.” (Sarmiento, 2008: 363). Ante la evidencia del devenir de las economías de los países en desarrollo en los últimos años, después de más de cinco décadas de fe en un mito, el mismo Banco Mundial en estudios posteriores, empezó a considerar la variable distribución a la hora de (re) plantear la relación entre pobreza y crecimiento.

Sin embargo, pese a estos estudios más recientes y a un cambio evidente en el lenguaje utilizado en general por las Instituciones Financieras Internacionales, la posición de esta institución en esencia no ha cambiado, ello queda expreso con claridad en las palabras de Hassan Zaman, economista del Banco Mundial, pronunciadas en febrero del 2009 en el debate organizado por *InfoShop* del World Bank ya antes mencionado: “[...]gran parte de la reducción de la pobreza que hemos presenciado en los últimos años es el resultado de la aplicación juiciosa de las medidas y políticas de liberalización y apertura de mercados.” (Zaman, 2009). En su intervención, presentado la estabilidad macroeconómica como un prerequisite, afirmó que la estabilidad macroeconómica conduce a mayor crecimiento, este conduce a la generación de empleos y esta cadena conlleva a una reducción de la pobreza.

Existen múltiples evidencias de que en las economías capitalistas, y especialmente en aquellas que descansan en un fe ciega en el mercado y sus fuerzas auto-reguladoras, existen diversos tipos de ‘restricciones’ que se imponen como barreras para que la riqueza generada se transfiera a los sectores menos favorecidos y en realidad los beneficie. Dadas estas ‘restricciones’, el aumento del gasto público enfocado en actividades dirigidas en mayor proporción a los pobres no es la solución al problema de la pobreza. Esta fórmula, en los casos en que ha sido aplicada, “[...] no ha dado los resultados previstos, porque los estímulos del lucro impiden que los recursos se manifiesten en beneficio de los pobres.” (Sarmiento, 2008: 365). Diversos casos han mostrado que, una vez se hacen efectivas las transferencias del sector público, una parte importante se queda en los vicios de la corrupción, los intermediarios y los sectores altos. Esto lleva a pensar entonces que la incidencia del gasto público, de sus transferencias e inyecciones y su efectividad en los sectores más desfavorecidos, depende de la organización institucional y por lo tanto, no es automática.

### La Falacia del Crecimiento Económico Como Empleo

En muchas ocasiones la búsqueda de crecimiento económico ha traído consigo efectos positivos en materia de empleo, lo que en gran medida le otorgó legitimidad al mito. Sin embargo, en el contexto actual la relación entre crecimiento económico y empleo es muy distinta. En palabras de Sarmiento, “El abaratamiento de las importaciones lleva a sustituir la producción doméstica de materias primas por importaciones y a reemplazar el valor agregado y el empleo en la confección final de bienes finales por bienes intermedios.” (Sarmiento, 2008: 145) En estas condiciones, resultado de la liberalización y apertura de los mercados, es entonces esperable que un mayor crecimiento económico coincida con un aumento del desempleo. Las políticas de apertura, donde se le da un papel prioritario a las exportaciones, terminan por favorecer las ventas externas y los movimientos internacionales por encima de la producción y el mercado nacional, lo que a fin de cuentas tiene efectos negativos, entre otras, sobre el empleo.

Como ya se expuso, es evidente que los países en capacidad de producir bienes rudimentarios son muchos, ubicándose en el mercado internacional en una condición de confrontación y competencia. Esto trae como resultado un exceso de oferta internacional de determinados productos. Como lo muestra Sarmiento (2005, 2008), esta competencia ha sido especialmente desfavorable para América Latina, cuyos países se han visto en una constatación situación, alimentada por la apertura, de especialización en una producción sin demanda.

Esto ha llevado, además de a una disminución de los salarios pagados a los trabajadores –muchos de ellos no calificados- que alimenta la inequitativa distribución del crecimiento, a una fuerte eliminación de mano de obra que queda presa del desempleo o de los precarios salarios y desprotección propios del sector informal. En este contexto, y como resultado de políticas y estrategias pro-crecimiento, el empleo se ve azotado también por otras vías, por ejemplo, mediante las políticas encargadas de controlar la inflación. La reducción del desempleo, en tanto amplía la demanda real, trae consigo mayor inflación. Esta relación lógica está en la base de la famosa *curva de Phillips*, que en su representación simple del funcionamiento macroeconómico, plantea que la ampliación de la demanda se manifiesta tanto en productividad como en inflación. Mayor empleo supone mayor capacidad de demanda y ello termina suponiendo mayor inflación. A su vez, la ampliación de la demanda, por la vía del aumento de la producción, supone mayor empleo –en tanto se requiere más mano de obra-, lo que también termina suponiendo mayor inflación. En este orden, fenómenos relacionados entre sí como la ampliación de la demanda, la ampliación de la producción y la disminución del desempleo, se ganan a costas de mayor inflación. Teniendo en cuenta que una de las obsesiones centrales de los lineamientos de la economía política actual es el control de la inflación, es de esperarse que los esfuerzos por combatir estructuralmente el problema del empleo no sean del todo contundentes; otras prioridades están primando. Como bien lo señaló Rick Rowden en el reciente debate ya citado en la sede del Banco Mundial en Washington D.C, “[...] la reducción de la inflación es una de las principales prioridades del modelo neoliberal y de cualquier infraestructura macroeconómica de este tipo. Combatir la hiper-inflación es la primera, y quizá la única, prioridad clave de este modelo.” (Rowden, 2009).

Esta situación nos lleva al siguiente círculo vicioso: mayor empleo dispara la demanda y así la inflación aumenta; a la vez, una ampliación de la demanda supone mayor producción lo que requiere mayor empleo, lo que termina en un aumento de la inflación. Las autoridades económicas están en la capacidad de intervenir esta situación con la intención de atenuar la inflación. Una de las principales estrategias utilizadas es jugar con el mercado cambiario (específicamente con la tasa de cambio). Con la intención de bajar la inflación, las autoridades pueden bajar la tasa de cambio: tasas de cambio bajas estimulan y abaratan las importaciones, lo que como vimos desestimula la producción doméstica y genera desempleo. Así se cierra el círculo vicioso al que nos lleva la relación entre crecimiento económico –no hay que olvidar que en grado considerable las medidas de apertura y liberalización se hicieron en nombre del crecimiento económico- y el empleo. En síntesis, un conjunto de medidas y políticas adoptadas en el contexto actual que son consideradas por prestigiosos economistas –entre estos Dollar y Kraay del Banco Mundial como macroeconomía pro-crecimiento, han traído efectos negativos en lo que tiene que ver con el empleo, de ahí que se hable acá del la falacia del crecimiento como empleo. “[...] el empleo ha evolucionado por debajo de las posibilidades de la economía y por debajo también de la relación histórica con la producción.” (Sarmiento, 2008: 252)

Por lo tanto, y con lo anteriormente expuesto queda claro que en medio de un contexto como el actual, caracterizado entre otros elementos por la apertura de mercados y la liberalización, el crecimiento económico, como una de las principales metas de prácticamente todos los gobiernos y como eje central de un sin número de estrategias de desarrollo, no se traduce automáticamente en una mejor distribución de la riqueza, no se refleja necesariamente en un reducción considerable de la pobreza y tampoco disminuye forzosamente las preocupantes tasas de desempleo que caracterizan a muchos países del denominado Tercer Mundo. Así, desde estos tres aspectos, es posible afirmar que el crecimiento económico no se traduce en mejoras sociales que aportan al alcance de un estado en el que la mayoría de la población logra satisfacer sus ‘necesidades básicas’ y elevar sus ‘estándares de vida’. En este sentido, algunas de las premisas centrales promulgadas por el discurso del desarrollo de los años 50, retomadas y reforzadas en la era neoliberal, parecen no reflejarse en el mundo práctico. Esto, considerando que ya han pasado más de 5 décadas y los resultados no se han visto, constituyen razones suficientes para procurar deconstruir este discurso y plantear decididamente la necesidad de buscar alternativas reales. Alternativas que conduzcan a

la constitución de lo que John Cavanagh (2009), director del *Institute for Policy Studies* – prestigioso *think-tank* de Washington D.C-, llama una sociedad más sana. Es decir, una sociedad basada en la satisfacción de las necesidades que diferentes comunidades consideran básicas y no en el crecimiento, ‘necesidad’ que se impuso como básica –y suficiente- para todo el mundo sin tener en cuenta las voces de muchos ni las implicaciones de su persecución ciega.

El ejercicio acá realizado, en su esfuerzo deconstructivo, buscó identificar y penetrar los fundamentos y premisas básicas sobre las que se sostiene el discurso del desarrollo. La crítica al discurso del desarrollo por la vía del ‘mito del crecimiento’ acá contenida, se hizo en cierto grado desde algunas de las premisas de la teoría económica. El crecimiento económico, tal y como se puede constatar en prácticamente cualquier manual de economía, es un aspecto central de la teoría económica y como tal, una crítica dirigida a este, no puede marginarse de su dominio. A su vez, esto necesariamente conllevó, dada la importancia que se le otorga al crecimiento económico en las agendas de corte neoliberal, a tratar con asuntos propios de las dinámicas actuales de la llamada economía de mercado. Al respecto Rist (2004) explicita lo siguiente: “La crítica al desarrollo [...] es más urgente que nunca y debe hacerse en primero lugar y con especial importancia en el dominio de la teoría económica.” (Rist: 2004: 257).

De esta manera, las tres falacias que se identificaron como parte del mito del crecimiento económico en el contexto actual, y que por décadas han alimentado *el discurso del desarrollo*, aparecen en este análisis como fracturas internas de la estructura misma del discurso. Por lo tanto, sacarlas a la luz y mostrar la manera en que operan, develando su carácter falaz, no es buscar embellecer, refinar, ni pulir el objeto del discurso con la intención de que sobreviva; tampoco de acomodarlo a nuevas exigencias y preocupaciones contextuales como por ejemplo la *lucha global contra la pobreza* o la *gestión medioambiental*. Por lo contrario, estas fracturas, en tanto estructurales, son la fuente de la estrategia deconstructiva. Por consiguiente, este esfuerzo analítico no pretende reorganizar los elementos existentes que componen el discurso del desarrollo, ni las interrelaciones que se establecen entre sí. Es un esfuerzo por romper radicalmente con epistemologías realistas que por décadas han sido el motor de la construcción y supervivencia de este discurso. Epistemologías que se constituyen en racionalidades del tipo, en palabras de Rist (2004), “one size fits all”, que pretenden incluir una amplia diversidad de motivaciones humanas bajo a idea de *homo economicus*, desconociendo que existen prácticas sociales que sencillamente no caben dentro de esta. Esto no quiere decir que no existan otros ámbitos o vías desde donde establecer críticas contundentes al discurso del *desarrollo* por la vía del crecimiento económico y que sean congruentes con una crítica cultural post-estructuralista y que así resulten constitutivas de la ‘corriente’ del post-desarrollo.

Diversos autores, en gran medida acá referenciados, han elaborado críticas que, sumadas a esta, constituyen elementos que aportan de manera importante a la desmitificación del mito del crecimiento y así a la deconstrucción del discurso del desarrollo y la apertura de las puertas a una era *post-desarrollo*.

Algunos teóricos han puesto el acento de su crítica en la relación entre crecimiento, consumo y *felicidad*. Dirigiendo su análisis principalmente a los países del Primer Mundo y quizá a las clases más acomodadas de los países “subdesarrollados” se plantean los siguientes interrogantes: ¿Las tasas de crecimiento sostenidas alcanzadas y los niveles de consumo conquistados, nos hacen más felices? ¿Vivimos mejor ahora? Latouche (2003, 2004, 2006, 2007) plantea *el decrecimiento* y establece preguntas cruciales como ¿Podrá Occidente ser más feliz con menos? ¿Por qué menos debe ser mucho más? ¿Cómo aprender a querer menos? Su posición frente a las acepciones dominantes de desarrollo y frente a la obsesión por el crecimiento que éstas alimentan es profundamente crítica: “¿Qué tal si la mera idea del crecimiento – acumular riquezas, destruir el medioambiente y exacerbar la inequidad social- es una trampa?

Quizá necesitamos crear una sociedad basada en la calidad y no en la cantidad, en la cooperación y no en la competencia.”(Latouche, 2003: 1) Hamilton (2006), refiriéndose al tema como *fetichismo* o *fatiga del crecimiento*, retoma la pregunta que según su estudio muchos españoles y habitantes de otros países ricos

se plantean constantemente: ¿Qué sentido tienen nuestros elevados ingresos y el crecimiento económico de nuestras naciones? En su obra propone un programa político alternativo que puede resultar congruente con el post-desarrollo: “eudemonismo”. Yendo más allá del desarrollo y del crecimiento, básicamente el eudemonismo propone “[...] una sociedad en la que la gente pueda dedicarse a actividades capaces de mejorar realmente su bienestar individual y colectivo [fundamentándose] en una reflexión sobre lo que contribuye y lo que no contribuye a crear una sociedad más satisfecha.” (Hamilton, 2006: 19) Este cambio resulta necesario y urgente porque el crecimiento, en aquellos lugares en los que se han alcanzado las tasas proyectadas, no ha logrado satisfacer a la gente y ha terminado por destruir muchos espacios que podrían aportar a su satisfacción. “El crecimiento económico fomenta el consumismo vacuo, degrada la naturaleza, debilita la cohesión social y corroe la personalidad.” (Hamilton, 2006: 16)

Autores como Latouche, Escobar y Esteva, en su crítica a las estrategias desarrollistas y obsesivas por el crecimiento económico, enfatizan en la homogenización de lo que por naturaleza es heterogéneo y en la castración de opciones de vida locales y vernáculas. Latouche (1993, 1996) se refiere a este proceso como la *Occidentalización del Mundo* y la absorción de *lo informal* –entendido no en términos exclusivamente económicos- por *lo formal*. Escobar (1995) argumenta que el discurso del desarrollo ha sido el agente protagónico y más ubicuo de la política de representación e identidad de lo que fue rotulado como Tercer Mundo. El discurso del desarrollo y la obsesión por generar crecimiento económico en todo el globo amenazan la diversidad y multiplicidad en tanto son expresiones ininteligibles e ilegibles bajo el código de la modernidad –están fuera del *espacio de lo decible* y pensable en términos de Foucault-. El discurso del desarrollo, como fuerza de representación, identidad y transformación global, termina por borrar del mapa el rol de los movimientos de base, de las formas de conocimiento local y del poder “popular”. Las palabras de Esteva van en la misma dirección: “[...] la metáfora del desarrollo hegemonía global a una genealogía de la historia puramente Occidental, robándole a las personas de diferentes culturas la oportunidad de definir su propias formas de vida social.” (Esteva, 1992: 9)

### El Desarrollo Alternativo : (Que no es lo Mismo Que Alternativas de Desarrollo)

En cierto sentido, el primero, si bien es fruto de posturas críticas, termina por establecer *mejores* formas de entender el desarrollo, *refinar* las prácticas derivadas, y así, alimentar el discurso del *desarrollo*. En este sentido, el discurso del desarrollo se alimenta de la crítica, reproduce su lógica y así se mantiene en el tiempo a lado de una serie de nuevos adjetivos -sostenible, humano, local, endógeno- que si bien suponen mutaciones no dejan de ser formas de desarrollo. Estas propuestas, por más alternativas y críticas, al ubicarse bajo la pancarta del desarrollo, se ubican en el mismo modelo de pensamiento, representación e identidad que décadas atrás produjo el desarrollo. Es una realidad, como lo anota Munck (1999), que “[...] el campo más amplio del desarrollo está fuertemente unificado en sus principios fundamentales, no importa el adjetivo que se le sume en las diversas variaciones de la teoría del desarrollo.” (Munck, 1999: 199) Acudiendo nuevamente a Derrida, tal y como es utilizado por Manzo (1991) en este campo de estudios, se puede decir que *el desarrollo alternativo* es una muestra clara del *logocentrismo* discursivo. El *logocentrismo* “[...] muestra cómo inclusive el discurso más radicalmente crítico fácilmente se resbala en la forma, la lógica, y los postulados implícitos de aquello que precisamente busca combatir.” (Manzo: 1991: 8) Con esto Manzo quiere dar cuenta de la manera de que las posiciones más críticas, al no lograrse salir del ‘omnipresente’ lenguaje del discurso del desarrollo, no son tomadas más en serio y terminan siendo no más que lo mismo pero ‘alternativo’.

El post-desarrollo, por el contrario, busca deconstruir la estructura del desarrollo para abrir las puertas de una sociedad realmente diferente articulada en torno a un *nuevo sentido común emancipatorio* y no de una sociedad producto de *otro* desarrollo, producto de una nueva hegemonía. Una sociedad que esté afuera del universo del desarrollo, que venga del exterior de los contornos homogenizantes, modernizantes y occidentalizantes, y que se ubique lejos de la obsesión por el crecimiento económico y el consumo masivo.

En este sentido, “La oposición entre ‘desarrollo alternativo’ y ‘alternativas al desarrollo’ es, tanto en abstracto como en el análisis teórico, radical, irreconciliable y esencial.” (Latouche, 1993: 159). Por lo tanto, y siguiendo la argumentación de Rist (2002), las prioridades del post-desarrollo, consistentes con la estrategia de deconstrucción adoptada en este análisis y la crítica al crecimiento establecida, son: (a) lograr tomar distancia de la creencia en el desarrollo, lograr un *belief-dissolving* en el que se develen las formas ocultas en donde yacen sus contradicciones; y (b) cuestionar y desmitificar ciertas *ideas evidentes* que forman parte del discurso de la economía del desarrollo. Así las cosas, el post-desarrollo es, antes que nada, una estrategia de *transgresión* que desafía una creencia compartida e internalizada y que rechaza las prácticas y comportamientos que de esta se derivan.

Para terminar, no está de más recalcar que *post-desarrollo* no es *antidesarrollo*, aunque sí es anti posiciones hegemónicas y homogenizantes. Querer *transgredir* la manera en que por décadas se han venido haciendo las cosas, no supone querer hacer lo contrario, pero sí que lavía no sea entendida en singular, como una sola vía, es decir, LA vía. “La teoría y la práctica del post-desarrollo difiere de los sentimientos antidesarrollo en el sentido en que no niega ni la globalización ni la modernidad, pero busca formas de vida reconociéndolos pero imaginado trascenderlos.” (Hoogvelt 1996: 16). Más allá del anti-desarrollo y del anti-entnocentrismo, el post-desarrollo procurar **repensar** lo que se ha venido pensado, **pensar** en aquello que está por fuera del *espacio de lo pensable*, e **impensar** todo aquello que se ha normalizado en nuestros imaginarios y representaciones.

#### Hacia la Construcción de Modelos Alternativos de Desarrollo, el Caso del Valle de Valsequillo En Puebla, Mexico

El Plan Nacional de Desarrollo de Vicente Fox Quezada Presidente de México del año 2000 a 2006 contemplaba la construcción del Proyecto Milenium, el cual formaba parte de un Plan Global Neocolonial conocido como Proyecto Puebla- Panamá diseñado seguramente más allá de nuestras fronteras (Washington para ser exactos). Y como suele ocurrir regularmente son proyectos que se hacen en el escritorio sin tomar en cuenta ni los intereses ni la opinión de la población que habita determinados territorio y que indudablemente sufrirá los efectos en el trastorno de su propia dinámica sociocultural y económica al imponérseles proyectos para los cuales no son tomados en cuenta. Como es el caso que nos ocupa, que para efectos de localización se le conoce como el Valle de Valsequillo ubicado en la mesta central del Estado de Puebla, un Valle conformado por 20 municipios de los 217 que conforman el estado de Puebla, con una extensión territorial aproximada de 125 mil 973 hectáreas, con una temperatura promedio de 17 grados centígrados, geográficamente bien dotado y comunicado, ideales para la producción agrícola ya que entre otras cosas hay que decir que cuenta con un sistema de

Riego de Gran envergadura conformado por una Red de 360 Km., de calanes de agua para riego por gravedad que opera el Distrito 030 de Riego a cargo de la Comisión Nacional del Agua (CNA), un organismo descentralizado dependiente de la Sec. De Medio Ambiente y Recursos Naturales (Semarnat). Es el granero y productor de hortalizas que abastecen los mercados del centro de la república y del sureste del país, generador importante de fuentes de empleo familiar que genera además importantísimos círculos virtuosos de empleo producción y consumo que dicho sea de paso es una zona que se encuentra asociada a los programas de modernización rural y a los procesos de urbanización e industrialización en la producción de hortalizas, legumbres, maíz, frijol, cebada, y forraje para la cría y engorda de ganado. Quienes conocen la zona podrán dar cuenta de la belleza inigualable pues miles de parcelas sembradas por pequeños productores muestran en todo su esplendor su capacidad productiva y organizativa para el trabajo familiar. Bueno, el Proyecto Milenium diseñado para llevarse acabo en esta región altamente productiva pretendía un cambio de uso de suelo y se proponía por lo tanto materializar un proyecto de inversión que buscaba fomentar el desarrollo económico o crecimiento económico como ya hemos dicho sobre la visión hegemónica en que se conforma con facilidad en la puerta del sureste del país. Favoreciendo como se dijo

en su momento la integración Golfo de México con el Océano Pacífico, mediante la formación de un fideicomiso privado, bajo la normatividad del gobierno del estado.

En reacción a esta imposición de los proyectos referidos surge una organización independiente de 235 campesinos llamada Unión Campesina Emiliano Zapata Vive (UCEZV) que con la asesoría de investigadores docentes de la Facultad de Economía de la UAP se dan a la tarea de enfrentar el proyecto, buscando recuperar las sentidas necesidades de la población en materia social, económica y ambiental, además de resaltar la importancia de la región de Valsequillo como productora de alimentos en la entidad poblana. Integrada por la población de trece de estos municipios a saber (Acatzingo, Cuautinchan, Cuapiaxtla de Madero, Tecali de Herrera, Los Reyes de Juárez, Mixtla, San Salvador Huixcolotla, Sto. Tomás Hueyotlipan, Sta. Isabel Tlalnepantla, Tepeaca de Negrete, Tochtepec, y Tecamachalco y Tzicatlacoyan) es muestra de la capacidad organizativa de la sociedad que aún reconociendo sus limitaciones son capaces de planearse proyectos propios que les permiten diseñar sus propios planes de transformación, la solución de sus problemas presentes pero sobre todo tratando de resolver las amenazas de que son objeto estos productores por los proyectos de urbanización y modernización. Reconociendo y dejando claro el fenómeno social ya que los espacios territoriales se encuentran en disputa y amenazados permanentemente por el capital nacional e internacional.

De ahí que el caso que analizamos en esta oportunidad es la recuperación de una visión propia de futuro convirtiéndose estos en sujetos sociales capaces de construir sus propias bases para *proyectos alternativos de Desarrollo Regional* a partir de definir líneas estratégicas para construir proyectos sustentables que revalorizan el entorno rural y se plantea como reto y necesidad insoslayable la equidad social, la inclusión, la conservación y cuidado de los recursos naturales como el suelo y el agua seriamente amenazados y con ello y al mismo tiempo permitirse a sí mismos allegarse de recursos o de ingresos propios para la reproducción de sus modos de vida basados en la creación de sus propias fuentes de empleo, en sus prácticas organizativas para el trabajo y colectivo y la conservación de las culturas locales. El fortalecimiento de las organizaciones independientes de los habitantes de la región en cuestión, la posibilidad de elevar su ingreso, la creación y fortalecimiento de circuitos regionales de producción, circulación, distribución y consumos basadas en pequeñas y medianas empresas familiares; derecho al acceso a los bienes y servicios públicos; preservación y manejo sustentable de los recursos naturales en beneficio de la población local, entre otras.

Por lo tanto y a manera de conclusión, podríamos decir que con la experiencia presentada, estamos en condiciones de afirmar que el *Desarrollo desde la óptica campesina se interpreta como un proceso también conflictivo y sujeto a negociaciones en el que se va transformando la realidad social en medio de resistencias culturales pero siempre buscando mayores estados de bienestar individual y colectivo en el respeto cabal de sus identidades*. Y esta visión propia de la gente coincide no por casualidad con la corriente teórica de Boaventura De Sousa que en su obra “Sociología de las ausencias y de las emergencias” sostiene que, si es posible ver un futuro concreto en lugar de un futuro infinito, que nuestro propósito debería ser alargar el presente y acortar el futuro como una forma de avanzar en la dignificación de las generaciones presentes en lugar de esperar un futuro casi inalcanzable para las futuras. Tratar de hacer dialogar el pasado con el presente como una forma de aprovechar el conocimiento empírico en la construcción de un mundo incluyente, donde quepa la pluralidad, hacer coincidir los saberes de nuestros antepasados y aprovechar el conocimiento basado en la comprobación científica que permita construir un mundo más amigable, menos cargado de tensiones y con ello asegurar verdaderamente la sustentabilidad alimentaria y medioambiental.

Retomaremos para finalizar la filosofía de Samir Amin que sostiene que el *verdadero desarrollo* es aquel que puede medirse en términos de la libertad con que el hombre cuenta, para dedicarse a hacer lo que más le hace feliz y no sólo aquello que las circunstancias le imponen, ya que las actuales condiciones laborales ofrecen muy poco margen de maniobra (jornadas prolongadas de trabajo con salario bajo, etc.)

obligándolo a emigrar con la consecuente descomposición del tejido social que es en si misma una amenaza para la paz social en países como los de Centro América. De ahí la importancia que tiene para nosotros abordar seriamente el tema del modelo de Desarrollo que se ha estado persiguiendo y que evidentemente cada vez es mas difícil de alcanzar en razón de que es un modelo inviable para nosotros ya que está guiado por las leyes del mercado y de la renta sostenido a pesar de todo por gobiernos que han adoptado las políticas mundiales sin tomar en cuenta las particularidades de las sociedades a las que representan mediante un sistema democrático de fachada o como afirma Lorenzo Meyer “de espejismo democrático”. Reconocer que la imposición de un modelo económico hegemónico es lo mas antidemocrático que puede haber y por el contrario los modelos alternativos como el presentado sientan las bases para una convivencia social mas armónica con propuestas que salen de la base social poder fomentar estas prácticas le daría un carácter más democrático al régimen que se precie de serlo. Y no circunscribirlo a la procesos electorales de simulación. Finalmente , y para terminar a manera de conclusión diríamos que, no está de más recalcar que **post-desarrollo** no es antidesarrollo, aunque sí es anti posiciones hegemónicas y homogenizantes. Querer *transgredir* la manera en que por décadas se han venido haciendo las cosas, no supone querer hacer lo contrario, pero sí que la vía no sea entendida en singular, como una sola vía, es decir, La vía. “La teoría y la práctica del post-desarrollo difiere de los sentimientos antidesarrollo en el sentido en que no niega ni la globalización ni la modernidad, pero busca formas de vida reconociéndolos pero imaginado trascenderlos.” (Hoogvelt 1996: 16.) Más allá del anti-desarrollo y del anti-entnocentrismo, el post-desarrollo procurar **repensar** lo que se ha venido pensado, **pensar** en aquello que está por fuera del *espacio de lo pensable*, e **impensar** todo aquello que se ha normalizado en nuestros imaginarios y representaciones.

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# INCIDENCIA DE LA POLÍTICA DE SOSTENIBILIDAD EN EL DESEMPEÑO FINANCIERO DE LAS EMPRESAS: ANALISIS DE UN CASO EXITOSO DE SOSTENIBILIDAD EN COLOMBIA

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## RESUMEN

*La política de sostenibilidad se soporta en la triple hélice: equilibrio económico, social y ambiental de las empresas, la cual es evidenciada en la información financiera que estas generan. La presente ponencia, derivada del proyecto de investigación “incidencia de las políticas de responsabilidad social y ambiental de las empresas agroindustriales”, muestra el impacto que tiene sobre el desempeño financiero de las empresas la implementación de la política de sostenibilidad. La población objeto de estudio se centra en la empresa del sector lácteo más importante de Colombia, que además ha sido considerada caso exitoso de sostenibilidad por el Consejo Colombiano de Desarrollo Sostenible (CECODES: 2012), la literatura indica que el estudio de caso es lo más indicado y en la presente investigación se ha tomado el estudio de caso típico planteado por Yin en el año 2003. La construcción teórica se soporta en el enfoque normativo de la teoría de los stakeholders (Donaldson & Preston: 1995), la cual plantea que los derechos de los grupos de interés son inherentes a ellos, por consiguiente deben respetarse independientemente del beneficio o perjuicio que se genere, siendo así, se afirma, en el marco de la investigación misma, que el estudio del impacto de una política de sostenibilidad deber ser leída y entendida más allá de la función social de la empresa e incluir, también, los intereses reales de los diferentes grupos de interés. Por último, después de hacer el análisis de la información utilizando diferentes estadísticos y el diseño de test para pruebas de hipótesis, se concluye que existe una relación fuerte y positiva entre la política de sostenibilidad de la empresas y su desempeño financiero, lo que se constata en el caso estudiado, dado que la compañía logra disminuir sus gastos y el valor a pagar por concepto de impuestos, al poder acceder a los beneficios fiscales establecidos por el gobierno, así mismo, incrementó su margen de utilidad y el aporte al crecimiento del sector económico del que hace parte.*

**PALABRAS CLAVE:** Información Financiera, Sostenibilidad, Stakeholders

## INCIDENCE OF SUSTAINABILITY POLICY IN THE FINANCIAL PERFORMANCE OF THE COMPANIES: A RESEARCH OF A BOUGHT CASE TO A SUCCESSFUL CASE OF SUSTAINABILITY IN COLOMBIA

## ABSTRACT

*The sustainability policy is supported in the triple helix: economical, social and ambient balance of the companies, which is evidenced in the financial information that these generate. This paper, derived of the research project “incidence of the social and environmental responsibility policies of the agro-industrial companies”. Show the impact that it has about the financial performance of the companies, the implementation of the sustainability policy. The population under study focuses on the most important company in the dairy sector on Colombia, in addition has been considerate such a successful case of sustainability by the sustainability development Colombian house of representative (CECODES: 2012), the literature indicates that the case research is the best suited and in the present research has been taken the*

*tipic study case raised by Yin in the year 2013. The theoretical building is supported in the normative focus of the stakeholders theory (Donaldson y Preston: 1995), which raises that the right of the group of interest are inherent to them, therefore, must be adhered to regardless of the benefit or harm arising, being so, it says, in the context of the same research, that the study of the impact of a sustainability policy must be read and understood more than the social function of the enterprise and include, also, the real interest of the different groups of interest. Finally, after to do the information analysis using different statistics and the test design to tests of hypotheses, it's concluded that the exist a positive and strong relationships between the sustainability policy of the enterprise and the financial performance, what is noted in the studied case, given that the company achieves to reduce their cost and the value to pay for taxes, to gain access to tax benefits established by the government, likewise, increase their profit margin and contribution to the growth of the economic sector it belongs.*

**JEL:** M00

**KEYWORDS:** Financial Information, Sustainability, Stakeholders

## INTRODUCCIÓN

La responsabilidad social es actualmente dimensionada no solo como práctica ética de las empresas sino como un eje estratégico de la gestión, con gran preponderancia en la toma de decisiones. Este fenómeno en gran medida ha estado dinamizado por iniciativas de la sociedad civil, que tratan de establecer un esquema de control social y de verificación a la gestión de las empresas, que cuenta como máximo exponente al pacto global de Naciones Unidas a través del Global Reporting Initiative (GRI: 2013). En términos bursátiles el Dow Jones Sustainability Index (DJSI) así mismo el KLD Domini Social Index y FTSE4 Good. Con relación a los esquemas de regulación el Libro Verde de Responsabilidad Social de la Unión Europea (2001) y las iniciativas de la Comisión Europea (2002), constituyen el referente. Por otra parte desde el inicio de la iniciativa en los años 70's, que según Adela Cortina (1991) constituían una serie de demandas de la sociedad civil alrededor del comportamiento honesto, transparente y responsable de las empresas, llevan a que la academia, lidere proyectos de investigación alrededor de la diversidad de conceptos, naturaleza del reporte, su voluntariedad y la conveniencia sobre quienes eras responsables, de que eran responsable y ante quien se es responsable. Es en este contexto donde se instauran nuevos campos de posibilidad para la comprensión de dicho fenómeno, haciendo que las investigaciones nacientes extrapolaran del plano teórico y epistémico, al campo del desempeño y del rendimiento financiero (RF) de las empresas.

Las investigaciones acerca de la relación entre prácticas de la gestión de la responsabilidad social y desempeño financiero de las empresas, van a terminar por afirmar que la ética de la empresa es una respuesta ante la necesidad de neo-legitimación de las empresas antes tres situaciones: 1) la pérdida de confianza, la disminución de las ventas y la posición de empleados y consumidores en los niveles de decisión de las empresas; 2) el fenómeno de la globalización, que termina por disminuir el poder de los gobiernos locales y por consiguiente la merma en la capacidad de maniobra frente a la conservación de los recursos naturales y; 3) la reputación corporativa y la imagen empresarial, como fuentes estratégicas de la fidelización de clientes. La literatura muestra, además, que las empresas que implementaban políticas de responsabilidad social: 1) lograban que sus trabajadores incrementaran la motivación y se generara un trabajo más cualificado; 2) generaban actuaciones y actitudes frente a la aculturación; 3) consolidan la reputación como garante de confianza y; 4) se brindan por medio de política a los problemas relacionados con los conflictos de interés. De esto se infiere que la responsabilidad social logra su eficacia en la medida en que los grupos afectados por las decisiones de las empresas son reconocidos dentro de las relaciones dialógicas que condicen a la toma de decisiones, noción que soportara la teoría de los stakeholders. Alrededor de las teorías de los stakeholders se resaltan fundamentalmente tres. La primera de ellas liderada

por Milton Friedman (1962; 2005), que posiciona el discurso alrededor de la empresa en la sociedad, en el libre mercado, es decir, que la única responsabilidad social que tiene la empresa es el lucro y la generación de nuevos negocios. El segundo de ellos, por Edward Freeman (1976), quien institucionaliza los pilares del cristianismo a la economía de la empresa, al decir que “la ética consiste en hacer cosas por los demás y por uno mismos” en razón a lo cual a mayor lucros mejores posibilidad de inversión socialmente responsable. La tercera orientación está liderada por Donaldson & Preston (1995) quienes plantea que los derechos de los grupos de interés son inherentes a ellos, por consiguiente deben respetarse independientemente del beneficio o perjuicio que se genere.

Siguiendo a Donaldson & Preston (1995) se puede afirmar que la vinculación de los grupos de interés a la gestión de la empresa termina por favorecer el desarrollo de capacidades institucionales y por consiguiente generar una ventaja competitiva sostenible (Burke y Logsdon: 1996; Husted y Allen: 2000; Mc Williams y Siegel: 2001; & Toro: 2006). Esta situación conlleva a pensar la situación y posición de las empresas que sostienen principalmente la economía de un país. Dada la vocación productiva en Colombia se formular una investigación en el sector agro industrial, que posibilite comprender que tanto las estrategias de sostenibilidad del sector han terminado por favorecer el desempeño financiero de las mismas, “Colombia ha logrado establecerse como el cuarto productor de lácteos en América Latina, con un “volumen aproximado de 6.500 millones de toneladas por año, superado solo por Brasil, México y Argentina. A nivel mundial, Colombia ocupa una posición privilegiada al ubicarse en el lugar número 15 dentro del ranking total de productores” (Proexport, 2011, p. 6).

Para la selección del caso a estudiar se ha tenido como criterio que la empresa sea considerada caso exitoso de sostenibilidad, al implicar ello que la misma logra una armonía entre el desempeño financiero, sus acciones socialmente responsable y ambientalmente sostenible. La empresa seleccionada declara en su memoria de sostenibilidad que dentro de las novedades está el reportar como empresa y su compromiso de responsabilidad con su entorno, adicionalmente posicionan el diálogos con los grupos de interés sobre la rentabilidad, así mismo la inclusión de temas alrededor del medio ambiente, proveedores, cadena de distribución y las comunidades aledañas a su materia prima. Además de estos criterios, sobre la empresa estudiada, establecen los datos oficiales que aporta aportan 1,8% del PIB industrial, porcentaje altamente significativo en tanto La industria de alimentos y bebidas en Colombia aportan el 20% de su total. Después de hacer el análisis de la información utilizando diferentes estadísticos y el diseño de test para pruebas de hipótesis, se concluye que existe una relación fuerte y positiva entre la política de sostenibilidad de la empresas y su desempeño financiero, lo que se constata en el caso estudiado, dado que la compañía logra disminuir sus gastos y el valor a pagar por concepto de impuestos, al poder acceder a los beneficios fiscales establecidos por el gobierno, así mismo, incrementó su margen de utilidad y el aporte al crecimiento del sector económico del que hace parte.

## REVISIÓN DE LA LITERATURA

Las investigaciones científicas en los ámbitos más amplios de la empresa y la organización han propendido por el desarrollo de diversas metodologías para la comprensión de sus distintos fenómenos, en procura de su sostenibilidad. Para ello se fundamentan en teorías, dentro de las cuales en temas de gestión encontramos con mayor preponderancia la teoría de los stakeholders con sus tres tradiciones: 1) liderada por Milton Friedman (1962; 2005), que posiciona el discurso alrededor de la empresa en la sociedad, en el libre mercado; 2) la de Edward Freeman (1976), que institucionaliza que “la ética consiste en hacer cosas por los demás y por uno mismos” en razón a lo cual a mayor lucros mejores posibilidad de inversión socialmente responsable y; 3) la orientación está liderada por Donaldson & Preston (1995) para quienes los derechos de los grupos de interés son inherentes a ellos. Así mismo, en las concepciones más contemporáneas Larrinaga y Rodríguez (2010) afirman que las metodologías que combinan información de distinta naturaleza como

la cualitativa y cuantitativa, la subjetiva y objetiva, la interna y externa al propio fenómeno estudiado, contribuyen a su mejor comprensión y lecturas holistas.

Soportado en ello, se ha considerado que el estudio de caso, resulta la mejor manera de comprender la relación entre desempeño financiero y la política de sostenibilidad de las empresas, máxime cuando el discurso se posiciona desde Donaldson & Preston (1995), que propenden por las relaciones dialógicas con los stakeholders. Mertens (2005) define esta apropiación metodológica, como aquella cuya construcción se centra sobre un individuo, grupo, organización, comunidad o sociedad, que es visto y analizado como una entidad. De igual forma la U. S. General Accounting Office (1990), lo define como un método para aprender respecto a una instancia compleja, basado en un entendimiento comprensivo de esta instancia como un “todo” y su contexto, mediante datos e información obtenidos por descripciones y análisis extensivos, siendo lo anterior ratificado con la definición de la Harvard Business School (1997) que lo considera desde 1908 como un método válido para evaluar unidades organizacionales.

Ahora, con relación al estado de la cuestión, se encuentra que hay una gran variedad de enfoques y de resultados de investigaciones, que confirman una relación positiva entre el desempeño financiero de las empresas y su política de sostenibilidad, no obstante, se deja en enterever, que la misma también podría no significativa, dependiendo del estudio concreto analizado. Para dicho abordaje se ha tomado la RED teórica sugerida por Ryan, et. Al., (2004) que implica: 1) La escogencia dos revistas especializadas que traten el problema de la investigación y que cuenten con índice de impacto significativo; 2) de dicha revisión se seleccionan los autores con artículos publicados en los últimos años con mayor impacto en la citación y; 3) se realiza análisis con la información encontrada estableciendo nodos y puntos de correlación, lo que requirió en la presente investigación el diseño teórico, siguiente a Ander-Egg (2006); Sabino (2007); Hernández Sampieri, et al. (2003). Para esta investigación se han utilizado los meta-análisis de Orlitzky et al., (2003); Allouche y Laroche, (2005) y Wu (2006).

En términos de las concepciones del entender por política de sostenibilidad, entendida esta como estrategia de responsabilidad social y ambiental, a finales del siglo pasado, el Consejo Mundial de los Negocios para el Desarrollo Sostenible (WBCSD: 1999), lo consensó como “el compromiso de los negocios para contribuir al desarrollo económico sostenible, trabajando con empleados, sus familias, la comunidad local y la sociedad en su conjunto para mejorar su calidad de vida”, de donde se infiere que todo trabajo que posibilite analizar la sostenibilidad en la empresa deberá centrarse en los stakeholders. Esta postura de la WBCSD, muy difundida y validada en nuestros días, entró a centrar el debate provocado por la dispersión de conceptos y posición del discurso sobre la Responsabilidad Social (McGuire, 1963; Steiner, 1975; Ackerman y Bauer, 1976; Carroll 1979) que se venía generando desde la década de los 70's, que según Cortina (1994), es producto de un movimiento de la sociedad civil, dado que ya había una iniciativa religiosa de épocas anteriores (R. T. de George 1987), donde se demandaba un límites a las actuaciones de las empresas y la necesidad de responder ante la sociedad por las acciones que ellas efectuaban y que incidían negativamente en la sostenibilidad ambiental y en el bienestar de las relaciones sociales.

Aunque la literatura poco se centra en los avances ocurridos en lo concerniente a la responsabilidad social de la empresa y su desempeño financiero desde la perspectiva teológica, es necesario precisar que en la década de los cincuenta y e inicio de los sesenta el desarrollo, de manera especial, de la doctrina social de la Iglesia Católica y de sus reflexiones teológicas sobre las realidades terrenas y el mundo del trabajo, jugaron un papel decisivo en las demandas de la sociedad civil sobre sostenibilidad de las empresas, esto puede inferirse en los debate a los planteamientos de Teilhard de Chardin (1955; 1976) sobre el sentido cristiano del trabajo en el mundo, así mismo las encíclicas Mater et Magistra (promulgada por el Papa Juan XXIII el 15 de mayo de 1961), Populorum Progressio (promulgada por el Papa Pablo VI el 26 de marzo de 1967), que trata sobre el desarrollo de los pueblos, lo mismo que la constitución pastoral Gaudium et Spes del Concilio Vaticano II, que profundiza sobre la ética social. Lo anterior devela que la de la empresa nace

en el seno de la iglesia como un cuestionamiento al hecho mismo que el crecimiento exponencial del consumo y por consiguiente la generación de riqueza no refleja una estrategia de conservación de los recursos naturales, el respeto por al formas de vida humana y no humana, ni mucho menos posibilitaba la redistribución de la riqueza en las bases sociales. En concomitancia a lo anterior se encuentra en Nieto y Fernández (2004) y Garriga y Melé (2004) que la responsabilidad social de la empresa, como estrategia para su política de sostenibilidad, constituye eje de su gestión y un criterio de juicio en la toma de decisiones. Por consiguiente, es susceptible de catalogarse como una inversión estratégica que posibilita ventaja competitiva en el marco de la llamada sostenible (Burke y Logsdon: 1996; Husted y Allen: 2000; Mc Williams y Siegel: 2001; Toro: 2006), lo que se justificaría desde el carácter funcional de la teoría de los recursos y las capacidades (Wernerfelt: 1984; Barney: 1986; 1991).

Hay otro aspecto que es sensible a este entender, y es que si para el desarrollo de la política de sostenibilidad se requieren grandes inversiones deberá gestarse incentivos, desde el Estado, que favorezca a aquellas organizaciones que a bien lo realicen, siendo ésta justificada desde la Teoría de los Costes de Transacción y la Teoría de Juegos (Rasmusen: 1992; Quinn y Jones: 1995), adicional a lo anterior se mejora la reputación y se favorece una posición beneficiosa, tanto para ellas como para sus propietarios. Esta noción nos lleva afirmar la existencia de una relación positiva entre política de sostenibilidad y desempeño financiero de las empresas, no obstante, se precisa que la posición metodológica y la diversidad de maneras de entender el concepto hacen que las conclusiones puedan tener diversidad de lecturas de sus resultados (Moskowitz: 1972; Davidson y Worrell: 1990; Ruf et al.: 2001; Montiel: 2008; Canela, et al.: 2011).

Finalmente debe precisarse que una marcada legitimidad de dicho hecho que según Kwong, et al., (2012) se favorece porque la nueva generación de dirigentes empresariales propende por desarrollar una comprensión más profunda de gestión dentro de la economía social, lo anterior retomando la tradición liderada por Daily (1992), que propone que el campo de la gestión empresarial se requiere avanzar en el conocimiento de la eficacia de la responsabilidad Social y Ambiental pero también en el diseño de modelos y teorías que con un enfoque diferencial capaces de rescatar características culturales locales, que redunden en una comprensión amplia de las estructuras y mecanismos de gobernabilidad en procura de un mejor funcionamiento organizacional.

Teniendo Este Horizonte de la Literatura Surgen las Siguietes Hipótesis

El modelo de gestión de la Responsabilidad Social además de garantizar el cumplimiento de la normativa en temas sociales y ambientales mejora la competitividad de las empresas.

plantear estrategias de sostenibilidad en las que se incluyan los grupos de interés en los procesos organizacionales de las empresas está directamente relacionado con el desempeño financiero de las organizaciones.

Vincular de forma estratégica variables que fortalezcan diferentes áreas de la empresa en materia de gestión social y ambiental, está directamente relacionada con la generación de información financiera y no financiera útil y más pertinente para los diferentes grupos de interés.

## METODOLOGÍA

Desde la estructura metodológica esta investigación se desarrolla bajo un enfoque mixto al ser este un proceso que recolecta, analiza y vincula datos cuantitativos y cualitativos en un mismo estudio o una serie de investigaciones para responder un problema de investigación (Hernández, et. Al.: 2006). De igual forma se utilizan técnicas de análisis de corte descriptivo, explicativo e inferencial basados en los datos cualitativos y cuantitativos obtenidos de la evidencia empírica proveniente de las fuentes documentales

históricas de la empresa siendo esta una investigación documental, puesto que las fuentes primarias y secundarias de la investigación obedecen a los estados financieros, estados de resultados y memorias de sostenibilidad de la empresa objeto de estudio, así como a informes emitidos por el gobierno nacional.

Particularmente para este estudio de caso se toma como referencia a YIN (2003) el cual establece que, este tipo de investigación permite el estudio de un objeto o caso, cuyos resultados permanecerán ciertos solo en ese caso específico. Sin embargo, mediante un estudio de caso se podrá obtener una percepción más compleja del objeto de estudio, considerándolo como una entidad holística, cuyos atributos podemos entender en su totalidad solamente en el momento en que se examinen todos los demás de manera simultánea, es decir estudiar un objeto como un todo.

Con relación al objeto de estudio este se centra en determinar la relación que existe entre la variable independiente (Ingresos Operacionales) con las variables dependientes (Ingresos no operacionales, costos de ventas, utilidad antes de impuesto) durante los periodos de tiempo 2010, 2011 y 2012 de la empresa ALPINA, así mismo para la hacer las inferencias, se tienen en cuenta el flujo de caja, flujo de caja del accionista. Teniendo en cuenta la ruta metodológica planteada por YIM, la investigación sigue las siguientes fases:

#### Fase I Diseño del Caso Múltiple de Estudio

En esta fase se determina como población Objeto de estudio la empresa ALPINA y el estudio de caso se centra en la observación del comportamiento financiero de esta empresa durante los periodos 2010, 2011 y 2012, puesto que ella constituye en una de las empresas más importantes de industria de productos lácteos en Colombia, fundada en 1945 y que a nuestros días cuenta con nueve plantas de producción en el país, 2 en el ecuador, una en Venezuela, y cuenta con presencia internacional en centro américa, norte américa y algunos países europeo y es considerada caso exitoso de sostenibilidad por CECODES s.

Fase II, Conducción del caso de estudio: preparación de la recolección de la información. El presente es un estudio documental, Frankiln (1997) Define la investigación documental aplicada ala empresa como una técnica de investigación en la que se deben seleccionar aquellos escritos que son de interés relacionados con el estudio. De igual forma este tipo de investigación recolecta, selecciona y presenta datos coherentes, utilizando los procesos lógicos de toda investigación como son el análisis, la síntesis, la deducción, la inducción etc, y realiza un proceso de abstracción científica generalizando sobre la base de lo fundamental Fuentes primarias: Estados Financieros publicados por los organismos de control y vigilancia del estado que cuentan con el respectivo informe del auditor y del revisor fiscal, el informe de gestión de los periodos estudiados y la memoria de sostenibilidad que ha sido depositada en el consejo colombiano de desarrollo sostenible Fuentes secundarias:

Estudios realizados por los respectivos organismos del estado a las empresas del sector y otra información divulgada por la empresa. Fase III, Conducción del caso de estudio: preparación y recolección de la información. En esta fase, se utilizó una matriz (Tabla de Hausdorf de doble entrada) en la que las variables tenidas en cuenta fueron (Ingresos operacionales, Costos de ventas, Utilidad antes de impuesto e Ingresos no Operacionales) contra los periodos de tiempo 2010, 2011, 2012. (Ver tabla \_) y los datos fueron obtenidos de los estados financieros publicados por el ente gubernativo encargado. Posteriormente se utiliza la matriz para el análisis DOFA y la matriz para el análisis PEST en donde se tomaron datos cualitativos obtenidos de las memorias de sostenibilidad publicados por la empresa.

## Tipificación y Codificación de Variables

Tabla 1: Codificación de Variables

Codificación	Denominación	Tipo De Variable
INO2010	Ingresos netos operacionales-2010	Independiente
CV2010	Costos de ventas – 2010	Dependiente
UOP2010	Utilidad operacional -2010	Dependiente
INOP2010	Ingresos no Operacionales- 2010	Dependiente
INO2011	Ingresos netos operacionales-2011	Independiente
CV2011	Costos de ventas – 2011	Dependiente
UOP2011	Utilidad operacional -2011	Dependiente
INOP2011	Ingresos no Operacionales- 2011	Dependiente
INO2012	Ingresos netos operacionales-2012	Independiente
CV2012	Costos de ventas – 2012	Dependiente
UOP2012	Utilidad operacional -2012	Dependiente
INOP2012	Ingresos no Operacionales- 2012	Dependiente

*Variable independiente: Ingresos operacionales puesto que el objeto de estudio está basado principalmente en el estado de resultados, puesto que este es quien permite medir la competitividad de la empresa. Dado que al poder conocer si los costos de operación garantizan el retorno de la rentabilidad esperada del inversor.*

## Fase IV: Análisis Del Caso de Estudio

En esta fase se utilizaron diagramas de dispersión de datos tomando como variable estudiada (Ingresos operacionales, Costos de Ventas, Utilidad Operacional e Ingresos no Operacionales) contra los periodos de tiempo 2010, 2011, 2012. De igual forma se utilizó el factor de correlación de Pearson para determinar la relación que existe entre la variable dependiente e independiente, posteriormente se utilizó el test de SPERMAN para validar las hipótesis y el análisis DOFA y PEST para generar información cualitativa frente a las actividades propias de sostenibilidad en la empresa.

## Fase V: Elaboración del Reporte del Estudio de Caso

Para realizar el reporte del caso de estudio se tuvo en cuenta los resultados estadísticos, indicadores financieros, y se hizo la inferencia cruzando la misma información con las memorias de sostenibilidad e información reportada por los organismos gubernamentales de control. Dentro de los datos estadísticos tenidos en cuenta se tuvieron: Factor de Correlación entre la variable independiente y las variables dependientes, factor de covariación de cada una de las variables en los periodos de tiempo estudiados y la validación de las hipótesis por medio de test de SPERMAN; Dentro de los factores financieros se tuvo en cuenta la variación de las variables estudiadas en los periodos de tiempo establecidos, indicadores financieros de relación entre la variable dependiente con las variables independientes y la evolución financiera de cada una de las variables, y dentro de las variables cualitativas que se tuvieron en cuenta son: Los factores políticos, sociales y económicos que intervienen en el objeto del estudio, teniendo en cuenta de cada uno de ellos las debilidades, fortalezas, oportunidades y amenazas.

## CONCLUSIONES Y ANALISIS DE LOS RESULTADOS DEL CASO

Alpina Productos Alimenticios S.A., es una multinacional con trayectoria de casi 70 años en el mercado colombiano, su actividad principal es la producción de bebidas lácteas y productos alimenticios. Su política de responsabilidad social y ambiental se centra en un proceso de trabajo mancomunado con las comunidades colombianas en situación de vulnerabilidad de los derechos fundamentales, lo cual es consecuente con su sistema de gestión de negocios inclusivos o desarrollo de la base de la pirámide, adicional a lo anterior cuentan con una fundación que se encarga entre otras cosas de propiciar la seguridad alimentaria y nutricional a través de diversas estrategias. Entre las que se pueden enunciar las siguientes

(<http://www.alpina.com.co/>) Desarrollo, transferencia e instalación de mejores prácticas en producción, comercialización y transformación de alimentos, buscando la sostenibilidad y la eficiencia económica, tecnológica, social y ambiental. Estrategias que mejoren el acceso físico y económico de las comunidades a la alimentación saludable. Habilidades para mejorar las prácticas de la alimentación saludable y estilos de vida saludables en las diferentes etapas del ciclo vital humano. Promoción de la salud y entornos saludables: cuidado para la salud, prevención de alteraciones nutricionales, acceso a servicios básicos y sistemas de vigilancia.

Distribución inclusiva de sus productos denominada Madres Emprendedoras, que vincula a madres cabeza de familia de los estratos socioeconómicos 1 y 2. Desarrollar negocios sociales, consistente en una división de negocios independiente de Alpina, que busca proveer soluciones de nutrición para la base de la pirámide, bajo criterios de rentabilidad y reinversión de utilidades.

### Evolución General de los Resultados Financieros de Alpina

De forma global se observa que en los últimos tres años la empresa ha registrado un aumento significativo en los ingresos operacionales y la utilidad operacional, por otra parte se evidencia una caída significativa en la participación de los denominados ingresos no operacionales. Uno de los primeros factores que nos lleva a aseverar que a medida que se avanza en la inclusión de la base en la actividad productiva se logra la optimización en los costes de producción y se garantiza el consumo de los productos ya que los mismos son los más arraigados posibles en la cultura, por consiguiente se incrementa la utilidad operativa.

Al realizar los respectivos análisis, específicamente las variaciones porcentuales a nivel de los cuatro aspectos de interés, se evidencia un avance significativo en el desarrollo de la participación comercial de la empresa respecto a sus segmentos comerciales de interés, lo que se corrobora en la partida de ingresos operacionales los cuales presentan un crecimiento del 26,07% entre lo registrado en el año 2011 frente a lo obtenido en el año 2010, mientras que en la vigencia 2012 se da un aumento del 12,45% frente al nivel de ingresos reportado al cierre del año 2010.

Tabla: 2: Evolución de los Cuatro Aspectos Financieros Objeto de Estudio Alpina S.A 2010-2012

Registro/Cuenta Operacionales (Millones De Pesos)	2010	2011	2012
Ingresos netos	1.142.356	1.440.198	1.619.538
Costos de ventas	689.940	875.732	991.489
Utilidad operacional	60.951	95.697	103.581
Ingresos no Operacionales	46.469	34.533	30.365

En la Figura 1 se evidencia que los ingresos no operacionales tuvieron un crecimiento notorio, según el estado de flujo de efectivo (ver anexo), provocado por una mejor estima después de haber obtenido el reconocimiento como caso exitoso de sostenibilidad en el año 2009, aumento cercano al 26,93%, el cual se inició a equilibrar a partir del segundo año (2011) después de haber obtenido dicho reconocimiento, aumento sostenido del 13,22 % en promedio.

Figura 1: Evolución de los Cuatro Aspectos Financieros Objeto de Estudio Alpina S.A 2010-2012

Fuente: construcción propia de los autores



Tabla 3: Coeficiente de Correlación de Pearson

coeficiente de correlación entre los ingresos netos operacionales y la utilidad operacional	1
coeficiente de correlación entre los ingresos netos operacionales y los costos por ventas	0,99995849
coeficiente de correlación entre los ingresos netos operacionales y los ingresos no operacionales	-0,99166476

Fuente: Creación propia de los autores

En la tabla se evidencia que existe una fuerte relación entre los ingresos operacionales y la utilidad operacional, existe una fuerte relación entre los ingresos netos operacionales y los costos de ventas, y existe una fuerte relación negativa entre los ingresos netos operacionales y los ingresos no operacionales, lo que ratifica el planteamiento hecho anteriormente el cual planteaba que dado a la naturaleza de la empresa y después de puesta en marcha la política de responsabilidad social en la entidad, cuando los ingresos operacionales aumentan, los ingresos no operacionales disminuyen

En cuanto a la utilidad operacional se observó un incremento significativo equivalente al 57,01%, no obstante disminuyó a un nivel del 8,24% para el periodo 2011-2012, esto provocado probablemente por un estancamiento o saturación de la segmentación de su mercado objetivo, lo cual se apoya en los planteamientos dejados en la misma memoria de sostenibilidad de ese periodo que habla de la promoción del consumo de los productos en los estratos 1 y 2, con productos, producción y canales de distribución ajustados a sus necesidades (ALPINA: 2012).

Figura 2: Evolución de Variables de Estados de Resultados de Alpina S.A 2010-2012

Fuente: Construcción propia de los autores

Tabla 5: Razones Financieras Entre la Variable Independiente y las Variables Dependientes

Porcentaje Costo de Ventas / Ingresos Netos Operacionales		
Año 2010 (0,60396)	Año 2011 (0,60806)	Año 2012 (0,6122)
porcentaje utilidad operacional / ingresos netos operacionales		
Año 2010 (0,05336)	Año 2011 (0,06645)	Año 2012 (0,06396)

Fuente: El autor

Adicionalmente es pertinente precisar que en el caso estudiado se constata que existe una relación positiva entre la política de Sostenibilidad de la empresa y sus rendimientos financieros, aunque se precisa que en la revisión de la literatura dependiendo del estudio concreto que se analiza dicha correlación sufre variaciones. Por último, se deja por sentado las limitaciones de carácter temporal y espacial en el caso estudiado, así mismo se requiere adicional que posibilite depurar información que pueda influenciar los resultados.

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# MODELO CONCEPTUAL PARA DETERMINAR EL IMPACTO DEL MERCHANDISING VISUAL EN LA TOMA DE DECISIONES DE COMPRA EN EL PUNTO DE VENTA

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## RESUMEN

*La investigación se realizó en los principales supermercados de la ciudad de Bucaramanga, Colombia, partiendo de la identificación de los conceptos teóricos que permiten sustentar el desarrollo de la investigación. Posteriormente se utilizaron técnicas cualitativas y cuantitativas para la recolección de datos de clientes en los supermercados seleccionados, para después realizar el análisis de los resultados obtenidos y concluir con la elaboración del modelo conceptual con su correspondiente validación estadística. El modelo destaca elementos claves para la toma de decisiones en el punto de venta, entre los que se cuentan la decoración del lugar, las promotoras de ventas, el tipo de publicidad o merchandising visual. Los resultados llevan a concluir que el 28% de los clientes de forma usual cambian o toman su decisión por efecto de la publicidad o del merchandising visual, llegando incluso al 61%, considerando a quienes cambian su decisión de forma ocasional.*

**PALABRAS CLAVE:** Merchandising, Comercio Minorista, Toma de Decisiones, Consumidor, Marketing, Punto de Venta.

## CONCEPTUAL MODEL TO DETERMINE THE IMPACT OF VISUAL MERCHANDISING IN MAKING PURCHASING DECISIONS AT THE POINT OF SALE

### ABSTRACT

*The research was realized in the main supermarkets at the Bucaramanga City, started from the identification of the theoretical concepts that substantiate the development of research. Later, were used qualitative and quantitative techniques for collection of customer's data at the chosen supermarkets, and then analyzes the results obtained and concludes with the construction to conceptual model with the correspondent statistic validation.*

*The model it highlights key elements to made decisions at the point of sales, such as the decor of the place, sales promoters, and the kind of advertising or visual merchandising. The results lead to the conclusion that 28% of the customers always make decisions by effect to the visual advertising or the visual merchandising, getting even to the 61%, considering those who change their decision occasionally.*

**JEL:** M30, M31, M37

**KEYWORDS:** Merchandising, retail, decision making, consumer, marketing, point of sale

## INTRODUCCIÓN

Desde los inicios del presente milenio, el mercado del comercio minorista de productos de consumo masivo, especialmente alimentos y hogar, empezó a cambiar de forma más acelerada en Colombia. Esto ha tenido sus repercusiones en algunas ciudades intermedias, como es Bucaramanga, acostumbradas a un comercio minorista tradicional con presencia de cadenas locales. La llegada de cadenas multinacionales, por vía directa o compra, ha impactado en los hábitos del consumidor, saliendo beneficiado por una mayor oferta.

Sin duda alguna esto ha representado retos estratégicos para las cadenas locales e independientes, por obvias razones de tamaño de mercado y presupuesto para la implementación de cada estrategia. Una de las estrategias es la atracción en el punto de venta a través de la implementación de todo lo que constituye el merchandising visual, como un elemento de comunicación de marketing que cumple con sus funciones de informar, comunicar y persuadir al consumidor. La investigación, enfocada a determinar el impacto o la incidencia del merchandising visual en la toma de decisiones en el punto de venta, con el objetivo de obtener un modelo que lo represente, permitió identificar los diferentes factores que inciden en la toma de decisiones de compra en el punto de venta.

El modelo se concibe a partir de los resultados que se obtuvieron desde la investigación cualitativa y cuantitativa realizada con los clientes de los cinco supermercados seleccionados para tal efecto. La validación estadística de los mismos llevó a las conclusiones que permiten dar validez al modelo propuesto. Con estos resultados se pretende ser un punto de referencia para que los supermercados puedan mejorar la gestión del merchandising en el punto de venta, para beneficio de las dos partes.

## REVISIÓN DE LITERATURA

Según Solomon (2008), se estima que los consumidores deciden dos de cada tres compras en el punto de venta mientras caminan por los pasillos. Por tal razón, los minoristas buscan diseñar ambientes de compras que aumenten las probabilidades de estar en contacto con los consumidores en el momento exacto en que toman una decisión. De acuerdo con esto, se revisaron los diferentes modelos para la toma de decisiones (AIDA, 1986; Nicosia, 1966; Howard-Sheth, 1969). Así mismo, se revisaron los modelos y conceptos referentes a la toma de decisiones de los consumidores, considerando los diferentes factores que inciden en el proceso cognitivo de reconocimiento del problema del consumidor (Rivas y Grande, 2010; Peter y Olson, 2006).

De otra parte, se definió el merchandising, considerando sus políticas, funciones, tipos y técnicas (Palomares, 2009; Lobato, 2005), con el fin de contextualizar sus prácticas para ser consideradas en la investigación.

## METODOLOGÍA

Para la recolección de datos primarios se aplicaron dos técnicas diferentes.

*Investigación cualitativa: Observación:* En visitas previas realizadas a tres de los supermercados seleccionados, se observó el comportamiento de los compradores que se encontraban en ese momento en el punto de venta, las zonas, el tipo de material publicitario y las diferentes formas de interacción con la publicidad (merchandising visual). Al final se obtuvieron un total de 1.080 registros individuales de observación. Finalmente, todos estos datos de observación fueron procesados en el software estadístico SPSS.

*Investigación cuantitativa: Encuesta:* Se aplicaron un total de 462 encuestas, distribuidas en los cinco supermercados considerados para la investigación (Más por Menos Carrera 27, Cajasan Puerta del Sol, Mercomfenalco 27, Cootracolta, Mercasur. La Tabla 1 muestra la composición de las encuestas aplicadas.

Tabla 1: Composición de la muestra en los supermercados.

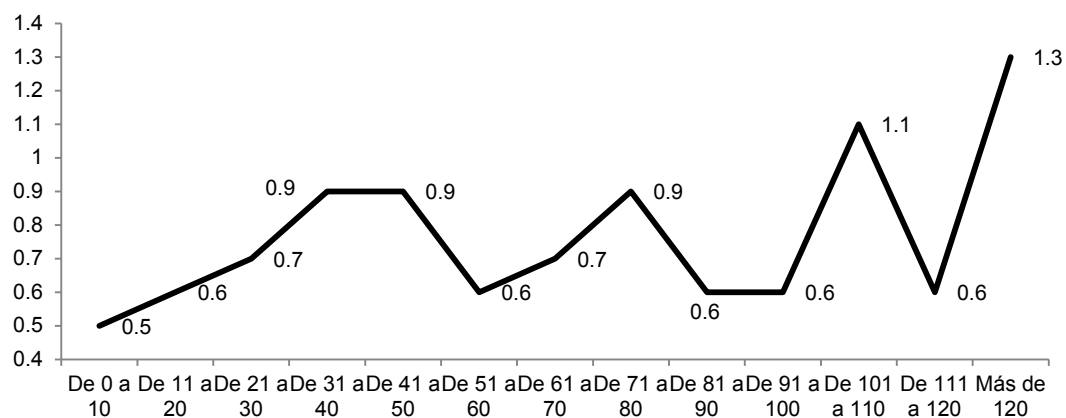
PDV	Proporción	Encuestas Aplicadas
Más por Menos	21.6%	100
Cootracolta	21.6%	100
Cajasan	21.4%	99
Mercomfenalco	21.6%	100
Mercasur	13.6%	63
Total	100%	462

*Esta tabla indica el número de encuestas aplicadas en cada supermercado, considerando el número de registros promedio de los últimos seis meses, proporcionado por cada uno de los supermercados. Fuente: Elaboración propia.*

## RESULTADOS

Del proceso de observación se obtuvo una gráfica de la cantidad media comprada contra los niveles de los puntos de venta para cada tipo de ubicación. Se identificó que hay interacción, es decir, existen lugares de ubicación de los productos que son mejores que los otros, específicamente los clientes prefieren los productos ubicados en el lineal o estantes, reflejado en una mayor cantidad promedio de productos comprados en esta ubicación. Así mismo, se evidenció una relación entre el tiempo de observación del estímulo y la cantidad de productos comprados, tal y como se observa en la Figura 1.

Figura 1: Relación entre tiempo de observación y cantidad de productos comprada



*Se muestra la cantidad promedio comprada bajo los diferentes tiempos de permanencia frente al estímulo, observándose que los tiempos comprendidos entre 31 y 50 segundos y entre 101 y 120 segundos de permanencia ocasionan la compra de más cantidad de productos en promedio*

También se llevó a cabo un análisis respecto a la ubicación (lineal, punta de góndola, exhibición adicional), punto de venta y tipo de zona (caliente, fría) para determinar si tenían un efecto sobre la cantidad de productos adquiridos. El análisis de varianza llevó a concluir que tal efecto es significativo, de acuerdo con lo que se muestra en Tabla 2.



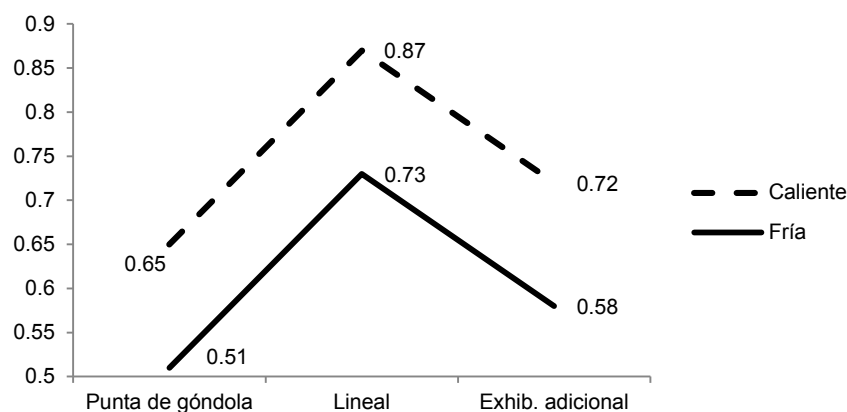
Tabla 2: Análisis de varianza entre ubicación, punto de venta y tipo de zona

Origen	Tipo III		
	Chi-cuadrado Wald	de gl	Sig.
(Intersección)	101.773	1	0.000
Ubicación	14.696	2	0.001
Punto de venta	13.225	4	0.010
Ubicación*punto de venta	44.829	8	0.000
Tipo zona	6.659	1	0.010

De acuerdo con el resultado del nivel de significancia cercano a 0.0, se puede concluir que tanto la ubicación de los productos como el tipo de zona, en relación con el punto de venta, inciden directamente en el número de productos que son comprados por los clientes, es decir, tienen relación directa con las ventas.

Complementando lo anterior, la Figura 2 permite observar la cantidad de productos promedio que los clientes compran en las zonas calientes y en las zonas frías del supermercado.

Figura 2: Compra promedio de acuerdo con ubicación del producto



Se evidencia que los clientes prefieren los productos ubicados en las zonas calientes de los supermercados, con una compra promedio mayor, así como prefieren los productos ubicados en el lineal.

Hasta aquí se puede concluir, con respecto a la cantidad de productos comprados y el punto de venta, que existen relaciones directas con la ubicación de la exhibición del producto, el tipo de zona, el tiempo de permanencia frente al estímulo y el género. Se concluye entonces que en general son las mujeres quienes llevan mayor cantidad de productos ubicados en los lineales ubicados en zonas calientes, después de permanecer entre 31 y 50 segundos o entre 101 y 120 segundos frente a un hablador.

Con respecto a la investigación cuantitativa, inicialmente se identificó que el estímulo al que los clientes prestan más atención en el supermercado son las promotoras de ventas de las marcas, teniendo en cuenta que un 32.8% de los clientes así lo señalaron, 15.22% de las mujeres y 17.58% de los hombres.

El análisis factorial de correspondencias asociando las variables “estímulos de atención” versus “incidencia en la compra”, mostrado en la Tabla 3, indica que hasta en un 78% de las veces la decoración del punto de venta incide en la decisión de compra (categorías siempre, casi siempre y ocasionalmente).

Tabla 3: Análisis de correspondencias (estímulos de atención -incidencia en la compra)

Cuando está en el supermercado, a cuál de los siguientes estímulos presta más atención	Los elementos de publicidad visual en el supermercado inciden en su decisión de compra						Masa
	Siempre	Casi siempre	Ocasionalmente	Casi nunca	Nunca	Margen activo	
Anuncios sonido	11.5%	17.3%	9.6%	28.8%	32.7%	52	11.4%
Decoración PDV	11.6%	42.8%	23.9%	11.6%	10.1%	138	30.1%
Promotoras	7.4%	35.1%	31.1%	19.6%	6.8%	148	32.3%
Volantes	2.6%	23.1%	25.6%	38.5%	10.3%	39	8.5%
Anuncios impresos	11.1%	33.3%	40.7%	12.3%	2.5%	81	17.7%
Margen activo	9.4%	34.1%	27.7%	18.6%	10.3%	458	100.0%

Con los datos de la tabla se ratifica lo anteriormente analizado, en referencia a que el 30% de los encuestados presta más atención a la decoración del punto de venta y el 32% a las promotoras.

Un análisis similar se puede llevar a cabo teniendo en cuenta la manera como se distribuyen los estímulos bajo los diferentes niveles de la decisión de compra, según se observa en la Tabla 4.

Tabla 4. Incidencia de la publicidad visual de acuerdo con el estímulo.

Cuando está en el supermercado, a cuál de los siguientes estímulos presta más atención	Los elementos de publicidad visual en el supermercado inciden en su decisión de compra				
	Siempre	Casi siempre	Ocasionalmente	Casi nunca	Nunca
Anuncios sonido	14.0%	5.8%	3.9%	17.6%	36.1%
Decoración PDV	37.2%	37.8%	26.0%	18.8%	29.8%
Promotoras	25.6%	33.3%	36.2%	34.1%	21.3%
Volantes	2.3%	5.8%	7.9%	17.6%	8.5%
Anuncios impresos	20.9%	17.3%	26.0%	11.9%	4.3%
Margen activo	100.0%	100.0%	100.0%	100.0%	100.0%

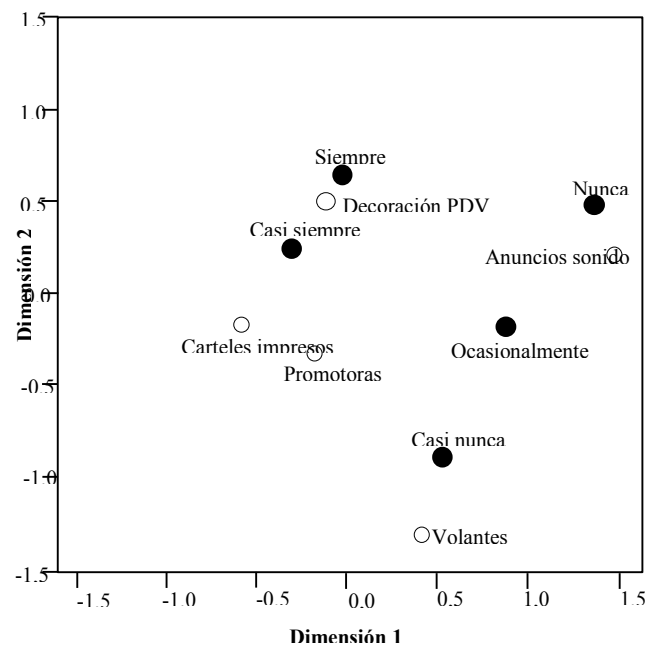
De acuerdo con los datos, se determina una mayor incidencia en la decisión de compra por parte de la decoración del punto de venta (37.2%), por las promotoras y por los carteles y anuncios impresos (20.9%).

Con los anteriores resultados y basados en el análisis de correspondencia, se obtuvo un mapa que representa la incidencia que tienen los estímulos en la decisión de compra, evidenciando las conclusiones anteriores, según se observa en la Figura 3.

Con el análisis de correspondencias entre la importancia de la publicidad visual en el punto de venta y los cambios en la decisión de compra por efecto de la publicidad visual, se obtuvo la Figura 4, en la cual se observa que quienes consideran la publicidad visual como importante o muy importante, siempre o casi siempre (27.6%), e incluso ocasionalmente (llega hasta el 60%), cambian su decisión de compra basada en esta publicidad, lo que denota la alta incidencia que este elemento del merchandising del punto de venta tiene sobre las decisiones de compra que se toman en el punto de venta.

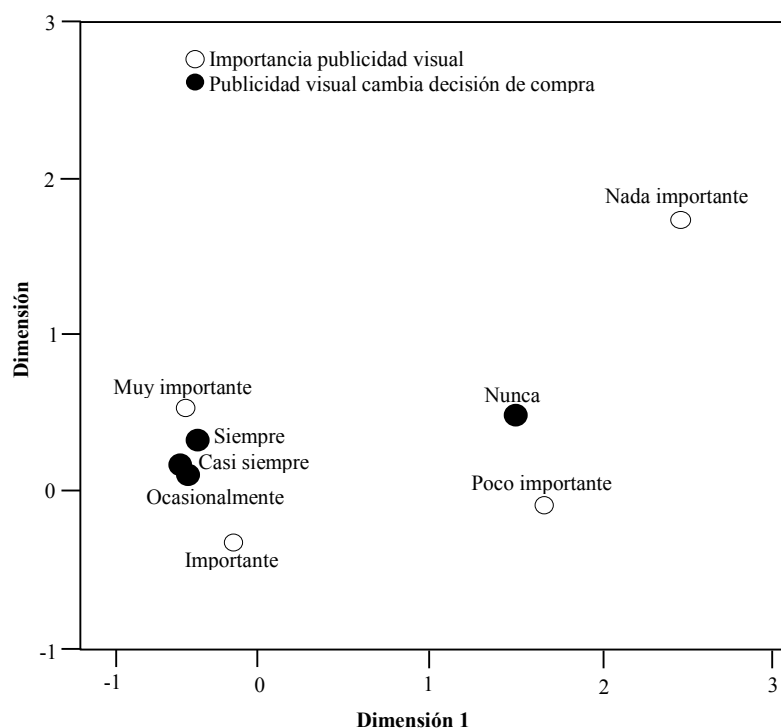
En los anteriores análisis se determinó la incidencia de la publicidad visual en la toma de decisiones. Para contrastar lo anterior, se llevó a cabo el cruce entre las variables “Cuando está en el supermercado, a cuál de los siguientes estímulos presta más atención” y “Los elementos de publicidad visual en el supermercado hacen cambiar su decisión de compra”, cuyos datos se muestran en la Tabla 5.

Figura 3: Incidencia de la publicidad visual de acuerdo con el estímulo.



Los puntos que se encuentran cercanos son las modalidades que mejor se corresponden. Se identifica que la decoración del punto de venta es el elemento que siempre o casi siempre incide en la decisión de compra, mientras que las promotoras y los carteles y anuncios influyen de forma ocasional.

Figura 4: Cambio de decisión de compra de acuerdo con publicidad visual.



Se describe la relación existente entre la importancia que tiene la publicidad visual existente en el punto de venta y el cambio o toma de decisiones en el punto de venta por efecto de la publicidad visual. Es claro que para quienes la publicidad visual (merchandising) es importante o muy importante; siempre, casi siempre u ocasionalmente cambian su decisión de compra por efecto de esa publicidad visual.

Tabla 5: Tabla de correspondencias cambio de decisión y estímulo.

Cuando está en el supermercado, a cuál de los siguientes estímulos presta más atención	Los elementos de publicidad visual en el supermercado <u>hacen cambiar su decisión de compra</u>					
	Siempre	Casi siempre	Ocasionalmente	Casi nunca	Nunca	Margen activo
Anuncios sonido	0.01	0.02	0.01	0.03	0.05	0.12
Decoración PDV	0.01	0.08	0.12	0.04	0.04	0.29
Promotoras	0.02	0.09	0.08	0.09	0.04	0.32
Volantes	0.00	0.02	0.02	0.03	0.02	0.09
Anuncios impresos	0.01	0.03	0.09	0.03	0.02	0.18
Margen activo	0.05	0.24	0.32	0.22	0.17	1.00

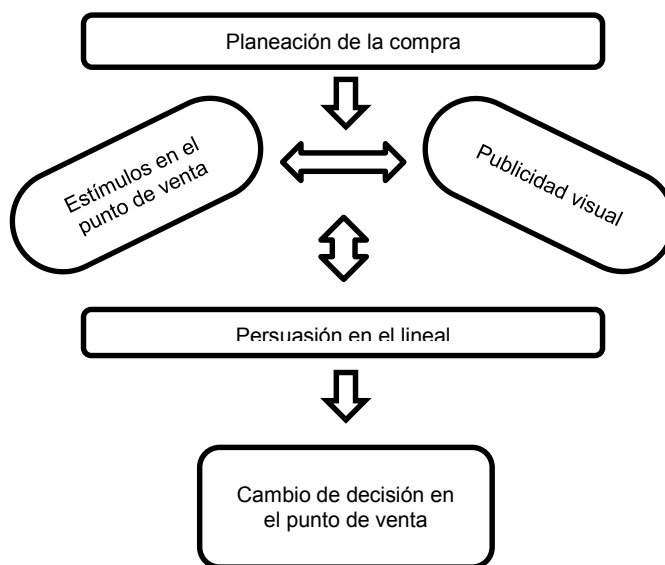
Se muestra la proporción de clientes que caen en cada entrada fila – columna de la matriz de los clientes que han sido expuestos a los estímulos de la presente investigación. El 61% de las veces los consumidores siempre, casi siempre u ocasionalmente cambian su decisión de compra ante los correspondientes estímulos.

### Propuesta del modelo

Basados en los resultados ya mostrados, se pudieron validar estadísticamente las diferentes relaciones entre las variables que inciden en el cambio o en la toma de decisión de compra en el punto de venta, usando técnicas estadísticas tales como modelos lineales mixtos, varianzas, niveles de significancia, correlaciones,

medias, frecuencias, tablas de contingencia, análisis factorial de correspondencias y la matriz de componentes rotados. La interpretación de todos estos resultados se compilan en el modelo que se muestra en la Figura 5.

Figura 5: Modelo Grimeni de toma de decisiones del consumidor en el punto de venta.



*Esta figura representa el modelo de toma de decisiones en el punto de venta obtenido como producto de la investigación de los consumidores en los puntos de venta, considerando los factores relacionados con los estímulos en el punto de venta en general, y específicamente lo referente al merchandising visual.*

El Modelo Grimeni de toma de decisiones del consumidor en el punto de venta, se puede resumir en las siguientes condiciones. El consumidor planea su compra y al llegar al punto de venta se enfrenta a una serie de estímulos propios del supermercado, así como a la publicidad visual. Influenciado por esos elementos, se enfrenta al producto en el lineal, que es donde se da el verdadero momento de validación de sus experiencias y aprendizajes previos, concluyendo con el cambio de decisión o la toma de decisión. Se consideró llamar “publicidad visual” a todos los elementos de merchandising visual que están presentes en el punto de venta acompañando al producto, puesto que el término “merchandising” no es conocido por los consumidores, lo cual podría conducir a errores y sesgos en las respuestas. El modelo se puede estructurar en cuatro momentos o instancias: Planeación, Inducción, Catálisis y Decisión.

El primer momento se indica como Planeación de la compra. El proceso de compra inicia con los motivadores, que en este caso se refiere a que los clientes deciden ir al supermercado porque se agotaron los productos en su alacena y por la rutina misma de ir a hacer las compras. Dentro de su proceso de planeación de la compra, el 60% de los clientes indicó que ocasionalmente lleva productos no considerados anteriormente, lo muestra que si bien hay una tendencia a ajustarse a lo planeado, existe disposición a comprar productos que se salen de su consideración inicial.

Con su compra planeada, el cliente llega al punto de venta, lugar donde se da paso al segundo momento, que incluye los Estímulos en el punto de venta y la Publicidad visual. Los estímulos en el punto de venta generan un efecto inductivo en la decisión de compra de los clientes dentro del punto de venta. Inductivo porque la compra planeada y racional empieza a configurarse en una compra más emocional. Los estímulos que están presentes en el momento de la compra generan un interés en querer aprovechar las promociones

existentes (58% de los clientes), indicando un deseo, posiblemente involuntario, de alejarse de la compra planeada.

Dentro de esos estímulos, los clientes se sienten más atraídos, principalmente, por las promotoras de ventas de las marcas, usualmente mujeres, y la decoración del punto de venta. Considerando la publicidad visual, que es equivalente al merchandising visual, el 86% de los clientes la consideran como importante dentro del espacio de compra, mientras que el 43% declara leerla, seguramente como consecuencia de que el 72% se sienten atraídos por los colores e imágenes que contienen las piezas de publicidad visual. La inducción a la toma o cambio de decisiones se denota más claramente cuando el 69% manifiesta que la publicidad visual ayuda a la toma de decisiones y con el 61% que asegura que la publicidad influye en su decisión de compra.

El papel que cumplen estos estímulos y la publicidad es sensibilizar al cliente hacia la existencia de productos inicialmente no considerados en su lista de compra, despertando seguramente deseos o revelando necesidades no reconocidas hasta el momento. Por eso la importancia de una adecuada combinación de estímulos que saquen al cliente de su compra planeada y rutinaria y lo lleven al cambio en la decisión de compra.

Una vez recibidos y procesados los estímulos, el cliente se enfrenta al tercer momento, Persuasión en el lineal, que es el momento de verdad, el momento del enfrentamiento del cliente con el producto, el momento de refrendar fidelidades o de abandonar las marcas tradicionales, así sea por esa única vez. Si bien el 46% de las observaciones se hicieron en zonas definidas como “calientes” dentro del punto de venta, en esas zonas se realizaron el 50% de las compras, con un promedio de 0,87 productos por cliente, contra 0,73 productos por cliente en zonas consideradas como frías, según se mostró anteriormente. La ubicación preferida de los productos, para el 65% de los clientes, es el lineal, la góndola o los estantes.

El tiempo de permanencia de los clientes frente al material publicitario de los productos (merchandising visual), es un factor determinante para la toma de decisiones. La interacción mayoritaria de los clientes es con los habladores ubicados en el lineal, que representan el 62% de las observaciones realizadas. Este tiempo de permanencia se encuentra dividido en dos franjas, seguramente asociado a lo sencillo o complejo que resulte para los clientes asimilar el mensaje allí contenido. Los resultados concluyeron en las franjas de 31 a 50 segundos y de 101 a 120 segundos de exposición, tiempo relativamente alto para realizar el procesamiento de la información.

Una vez efectuada la interacción en el lineal, el cliente pasa a cuarto momento, que es el Cambio en la decisión en el punto de venta. En esta parte final del proceso, el cliente toma la decisión de compra, y si los estímulos y el merchandising visual han cumplido a cabalidad su función, cambiará la decisión de compra con respecto a lo que había planeado antes de llegar al supermercado.

Al respecto, el 58% de los clientes manifestó que, a pesar de que lleva su compra planeada, aprovecha las promociones (descuentos en precio, regalo de un producto, más cantidad por el mismo precio) realizadas en el punto de venta. Esto se complementa con el 51% que argumenta que no siempre lleva las mismas marcas, lo que indica una propensión o tendencia.

Pero lo realmente importante en este momento de toma de decisiones de compra es lo que hace referencia a la incidencia del merchandising visual en el cambio de decisión. Las validaciones estadísticas presentadas anteriormente concluyeron que para el 44% de los clientes la publicidad visual siempre incide en su decisión de compra, mientras que para el 28% esta incidencia es ocasional.

## CONCLUSIONES

Con la concepción del modelo a partir de las validaciones estadísticas de datos de resultados de la observación y la encuesta, se da respuesta a una de las preguntas planteadas al inicio del proyecto de investigación: ¿El merchandising visual motiva al comprador e incide sobre su decisión en el punto de venta? Así mismo, se responde directamente a una de las hipótesis: Las acciones de merchandising visual producen un efecto motivador en los consumidores, incidiendo para la toma de decisiones de compra no programadas.

Finalmente, y lo trascendental en cuanto a los resultados de la investigación, se ha podido determinar que principalmente por el merchandising visual, adicional a los otros estímulos, existe una incidencia directa en la toma de decisiones en el punto de venta. Y esta incidencia se transforma en decisiones (toma o cambio) de forma permanente para el 28% de los clientes, pudiendo llegar incluso hasta el 61% de los clientes.

Lo anterior, más allá de las cifras y del modelo que representa la toma de decisiones en el punto de venta, muestra claras indicaciones a los supermercados en cuanto a la generación de espacios de venta que generen experiencias de compra memorables para los clientes, ya que con esto tendrán un mayor impacto en la toma de decisiones que se den en el punto de venta, con la mejora de los indicadores de venta y rentabilidad para el supermercado.

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# LA PERTINENCIA DE LOS ESTUDIOS DE LICENCIATURA DESDE LA PERCEPCIÓN DEL ALUMNO PARA ENCONTRAR Y DESEMPEÑAR UN EMPLEO DE MANERA COMPETITIVA EN SU ÁREA PROFESIONAL

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## RESUMEN

*Esta investigación analiza la pertinencia de los programas de licenciatura desde la percepción de alumnos del último semestre de las diferentes carreras que oferta la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California. Las Instituciones de Educación Superior en México, realizan grandes esfuerzos para acreditar sus programas académicos, sin embargo, es necesario saber si ésta tiene un beneficio para sus alumnos. El propósito de este estudio es conocer desde el punto de vista del alumno, si el programa acreditado le ha sido de utilidad, para encontrar y desempeñar un empleo de manera competitiva. El presente estudio es descriptivo documental, se elaboró un instrumento de medición con 18 preguntas, la muestra consistió en 209 alumnos, la información obtenida se procesó con programas estadísticos, los resultados muestran la percepción de los alumnos sobre la competitividad de los programas estudiados.*

**PALABRAS CLAVES:** Pertinencia, Programas Académicos, Acreditación, Percepción

## THE STUDENT PERCEPTION ABOUT ACREDITED PROGRAMS RELEVANCE

### ABSTRACT

*This study examines the relevance of degree programs from the perceptions of students in the final semester of the different careers offered by the Faculty of Administrative Sciences of the Autonomous University of Baja California. Institutions of Higher Education in Mexico, making great efforts to prove their academic programs, however, need to know if this is a benefit to their students. The purpose of this study is to understand from the point of view of the student, if the accredited program has been useful to find a job and play competitively. The present study is descriptive documentary, a measuring instrument with 18 questions was developed, the sample consisted of 209 students, the information obtained was processed with statistical programs, the results show the perception of the students on the competitiveness of the programs studied.*

**JEL:** M14

**KEYWORDS:** Relevance, Academic Programs, Accreditation, Perception

## INTRODUCCIÓN

En la conferencia mundial sobre la educación superior de la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO, 1989) consideran que existirá a corto plazo una gran demanda de educación superior en forma diversificada, además toman mayor conciencia sobre la importancia fundamental de este tipo de educación, para el desarrollo social y económico de cada país. En esta conferencia reconocen que cada vez se requieren mayores conocimientos, mejor preparación y nuevas competencias, para aprovechar las oportunidades que traen consigo los nuevos avances tecnológicos. Coinciden en que los programas educativos requieren ser acreditados por organismos competentes, regulados por el estado como centros de enseñanza superior.

Entre los desafíos considerados un reto a los que enfrenta la educación se pueden mencionar: dificultades de financiamiento, condiciones e igualdad de acceso a los estudios, docentes mejor capacitados, formación con base en competencias, mejorar la calidad de la enseñanza, fomentar la investigación, asegurar la pertinencia de los planes de estudio, ampliar las posibilidades de empleo de los egresados y lograr una mejor vinculación con los diversos sectores tanto a nivel nacional como internacional. Por todo lo anterior la educación superior debe transformarse y renovarse de manera permanente conforme a los nuevos retos y demandas de la sociedad. En esta conferencia mundial sobre la educación superior, se establece en el artículo primero de las Misiones y Funciones de la Educación Superior, la necesidad de orientar y evaluar la pertinencia de los programas educativos a largo plazo, considerando las necesidades de la sociedad y la capacidad de las instituciones educativas para dar respuesta a esas necesidades. Para realizar la evaluación anterior deberán considerarse normas éticas, imparcialidad, y capacidad crítica, mayor vinculación con los problemas de la sociedad y las fuentes de trabajo. Lo anterior tiene como objetivo facilitar el acceso a una educación amplia, especializada e interdisciplinaria, centrada en competencias y aptitudes que preparen a los individuos para desempeñarse en diversas áreas. En el mismo documento en su artículo 11, se establece la evaluación de la calidad de la enseñanza superior, tomando en consideración,

“sus funciones y actividades: enseñanza y programas académicos, investigación y becas, personal, estudiantes, edificios, instalaciones, equipamiento y servicios a la comunidad y al mundo universitario. Una autoevaluación interna y un examen externo realizados con transparencia por expertos independientes, en lo posible especializados en lo internacional, son esenciales para la mejora de la calidad”.

Por su parte en México la evaluación de los programas educativos, de acuerdo con Rueda (2012), tiene sus antecedentes en la década de los setenta y ochenta, en ese periodo el Sistema Educativo Mexicano tuvo una gran demanda y tuvo la necesidad de estimular y apoyar las instituciones educativas, sin garantizar la calidad de los programas educativo que ofrecía. En la década de los noventa surgen cuestionamientos sobre la calidad y la eficiencia en la educación a nivel nacional, en respuesta se establecen políticas que favorecen la evaluación como recurso que mejore la calidad de la educación, de las instituciones y docentes. De esta manera, según Rueda entre 1989-1994 se institucionaliza la evaluación en todos los niveles educativos incluyendo la educación superior, con la finalidad de incidir en la calidad, eficiencia, cobertura e innovación educativa. En el mismo sentido, entre 1989 y 2000 aparecen diversas instancias de evaluación en el sistema educativo, se dan a conocer condiciones y procesos que fomenten la cultura de la evaluación en favor de la calidad educativa. Es así como en 1991 se crean los primeros Comités Interinstitucionales para la Evaluación de la Educación Superior (CIEES), más tarde en el año 2000 es formado el Consejo para la Acreditación de la Educación Superior (COPAES), cuya finalidad es regular a los organismos acreditadores en México.

Cuando un programa solicita su acreditación y de la revisión hecha se deriva que cumple con los parámetros previamente establecidos para su acreditación, el programa logra su reconocimiento ante la sociedad como

programa de calidad, por otra parte, la institución educativa además del reconocimiento por contar con un programa acreditado, tendrá como beneficio, la disponibilidad de recursos financieros otorgados por la Secretaría de Educación Pública en apoyo al programa acreditado. De esta manera la institución de educación superior busca la acreditación de sus programas educativos, así como los recursos financieros que otorga el estado por el programa acreditado.

Si la finalidad de la educación superior es formar profesionistas bien preparados, la finalidad de la institución educativa que cuenta con sus programas educativos acreditados, será formar profesionistas con reconocimiento académico ante la sociedad, con amplios conocimientos, habilidades y destrezas. Sin embargo, fuera del discurso oficial, del reconocimiento a los programas y la obtención de recurso monetarios, es necesario saber si en realidad el alumno se ve beneficiado con toda esta tramitología, ¿En realidad el proceso de acreditación repercute en la calidad de la educación?, ¿El alumno tiene beneficios directos?, ¿El proceso de acreditación es solo un medio de control institucional para la asignación de recursos? Por consiguiente, si el objetivo de la acreditación es asegurar un programa académico de calidad, se necesita conocer la opinión de los alumnos que cursan esos programas, la información obtenida de ellos será de utilidad para saber si las dependencias y organismos oficiales, así como las universidades están cumpliendo con ese objetivo; es el alumno y solamente el alumno la persona adecuada para calificar el grado de calidad de la educación que recibe.

En este tenor, es necesario conocer la opinión del alumno, para saber si los programas acreditados le otorgan beneficios de manera directa, si considera que los conocimientos adquiridos a través del programa acreditado que estudia, le han servido para encontrar y desempeñar un trabajo de manera competitiva en su área de sus estudios. Por tanto, este trabajo de investigación tiene como finalidad, conocer si el alumno considera que estudiar un programa acreditado ha representado para él una ventaja competitiva, si el empresario le da preferencia al buscar un empleo, si los conocimientos que ha obtenido y las habilidades desarrolladas son suficientes para desempeñar de manera competitiva un empleo o establecer su propia empresa.

## REVISIÓN LITERARIA

El proceso de acreditación comprende cumplir de manera satisfactoria con una serie de indicadores, organización, parámetros, criterios de calidad, procesos de enseñanza, infraestructura, planes de estudio, planta docente, eficiencia terminal, entre otros, mismos que son revisados y en su caso aprobados por un organismo oficial en su carácter de acreditador académico. Sin duda la educación superior es de gran importancia para el desarrollo de cualquier país, por consiguiente, en México, asegurar su calidad es una preocupación y obligación tanto de la Secretaría de Educación Pública (SEP) como de todas las instituciones de educación superior públicas y privadas, encargadas de la preparación y desarrollo de profesionistas competentes en el país. De esta manera, la SEP a través de organismos específicos, se encarga de la revisión y acreditación de los programas educativos.

De acuerdo con el Plan de Desarrollo Institucional, durante el periodo 2007-2012, las Instituciones de Educación Superior en México, consideran la acreditación como prioridad de desarrollo para el país, además se establece por la Secretaría de Educación Pública como política educativa, incluir metas claras y concretas, cuya práctica es un instrumento fundamental para analizar la calidad y pertinencia de los programas educativos, además de convertirse de manera indirecta en un instrumento de rendición de cuentas en los diferentes niveles educativos. Por su parte Rosario, Marúm, Vargas, Arroyo y González (2006), comentan la necesidad que tienen las Instituciones de Educación Superior (IES) de acreditar sus programas educativos, de mantener una visión abierta al cambio y la innovación, en busca permanente de la calidad de la educación, a través de la aplicación de estrategias de mejora de calidad, que permitan su participación continua en la acreditación de sus programas, tanto a nivel nacional como internacional. Una vez adquirida

la acreditación, las IES obtendrán mayor prestigio, demanda y obtención de recursos para realizar sus funciones sustantivas de docencia, investigación, cultura y servicios.

En los últimos años la evaluación de programas educativos se ha institucionalizado, se establece la política educativa que vincula la acreditación de programas educativos de las instituciones públicas con la asignación extraordinaria de recursos por parte de la Secretaría de Educación Pública, en apoyo a cada programa acreditado. En la opinión de García, Maldonado y Vázquez (2013), la acreditación tiene como beneficio directo para los alumnos que cursan este tipo de programas, la obtención de becas mensuales de apoyo económico por un monto determinado y por periodos que pueden ser hasta de dos años, así como becas para realizar estancias académicas en otras universidades del país o del extranjero. Otro de los beneficios que mencionan los autores es el reconocimiento de los egresados como excelentes profesionistas, por quienes los empleadores tienen preferencia para contratar.

Según información presentada por Piñera (2006), para el año de 2004 la Universidad Autónoma de Baja California (UABC), contaba con 39 programas educativos acreditados, siendo reconocida como una Institución de Educación Superior que encabeza este proceso junto con otras siete universidades públicas del país. Al 31 de enero de 2014 de acuerdo con las últimas cifras publicadas por el Consejo para la Acreditación de la Educación Superior (COPAES, 2014), la UABC cuenta con 71 programas acreditados, sigue situada junto con otras cinco universidades en el país, como las instituciones con mayor número de programas académicos acreditados. Como puede observarse, la política institucional (SEP, 2007-2012), apuesta por la acreditación de los programas académicos como una medida para lograr y conservar la calidad de los mismos. En el mismo sentido las Instituciones de Educación Superior, anhelan la acreditación como una forma de obtener reconocimiento ante la sociedad y recursos monetarios para mejorar la operación del programa acreditado. Por otra parte autores como Rosario y cols. (2006) destacan de manera breve algunos beneficios que obtienen las IES por sus programas acreditados. De los autores revisados, solo García y cols. (2013) incluyen al alumno al hablar de algunos beneficios directos que les otorga la acreditación de los programas educativos.

## METODOLOGÍA

La presente investigación es de corte descriptivo documental, en la revisión documental se obtuvieron datos del Plan de Desarrollo Institucional, así como de diferentes autores que abordan el tema de la acreditación académica, además se realizó investigación de campo. La población de estudio estuvo conformada por 455 alumnos, quienes cursan el octavo semestre en las diferentes carreras de la Facultad de Ciencias Administrativas, de la Universidad Autónoma de Baja California. La muestra determinada fue de 209 alumnos, a los cuales se les aplicó un instrumento de 10 preguntas, previamente elaborado para recabar y medir la información de los participantes. En la aplicación de los cuestionarios participaron alumnos de diferentes semestres y carreras de esta facultad. La información obtenida fue procesada a través del programa estadístico Statistical Package for the Social Sciences (SPSS), se aplicó estadística descriptiva para analizar la información y obtener resultados. La muestra de investigación se compuso de la forma siguiente:

Tabla 1: Composición de la Muestra de Investigación

No. Alumnos	Licenciatura
137	Lic. en Administración
124	Lic. en Contaduría
101	Lic. en Mercadotecnia
32	Lic. en Negocios Internacionales
29	Lic. en Gestión turística
32	Lic. en Informática

La tabla No. 1 muestra los alumnos de octavo semestre de las diferentes carreras de la Facultad de Ciencias Administrativas que integran la muestra de investigación en para esta investigación.

## RESULTADOS

En esta investigación se consideraron solo alumnos del último semestre de las diferentes carreras que se ofertan en la Facultad de Ciencias Administrativas, la razón de lo anterior se debió a que estos alumnos son los de mayor permanencia en la facultad y en el transcurso de su carrera tuvieron la oportunidad de conocer y aprovechar en su caso los beneficios de estudiar un programa académico acreditado. De los 18 indicadores que analizan la variable dependiente, para efectos de este trabajo sólo se analizan seis de ellos. Las opciones de respuesta fueron las siguientes:

Totalmente de acuerdo=TTDA

De acuerdo=DAC

Regular=REG

Muy poco=MPO

Nada=NADA

Tabla 2: Operacionalización de la Variable de Esta Investigación y Sus Indicadores

Variable	Indicadores	Opciones De Respuesta				
		%	%	%	%	%
La pertinencia de los programas acreditados de licenciatura desde la percepción del alumno.	Conozco los beneficios de estudiar un programa acreditado.	TTDA	DAC	REG	MPO	NADA
		4	9	12	33	42
	El programa desarrolla capacidades para trabajar de manera individual o en equipo	0	4	14	35	47
	El programa te da seguridad para buscar empleo en tu área profesional.	0	5	23	40	33
	El programa desarrolla su contenido académico en función de las necesidades sociales.	0	6	24	46	24
	El programa crea habilidades para manejar nueva tecnología.	4	10	24	38	24
	El programa enseña bases para desarrollarte como empresario.	1	11	21	40	27

En la tabla 2 se muestra las respuestas de los alumnos entrevistados.

De acuerdo con la tabla 2, en el indicador 1, el 4% de estudiantes contestó estar totalmente enterado de los beneficios de estudiar un programa acreditado; un 9% manifestó estar de acuerdo en conocer los beneficios; el 12% dijo conocerlos en forma regular; un 33% coincidió en que conoce muy poco los beneficios y un 42% afirmó no conocer ningún beneficio de la acreditación. En el indicador 2, no hubo alumnos que estuvieran totalmente de acuerdo en que el programa académico acreditado les desarrolla capacidades para trabajar en forma individual o en equipo; un 4% contestó estar de acuerdo en que si les desarrolla capacidades; un 14% dijo que el desarrollo de capacidades por parte del programa es regular; de acuerdo con un 35% las capacidades desarrolladas son muy pocas y el restante 47% coincidió en que el programa no les desarrolla capacidades para trabajar.

En el indicador 3, no hubo alumnos que estuvieran totalmente de acuerdo en que el programa educativo les da seguridad para buscar empleo en su área profesional; el 5% manifestó estar de acuerdo en recibir seguridad por parte del programa; un 23% dijo que la seguridad obtenida es regular, para un 40% es muy poca la seguridad que les brindó el programa y un 33% coincidió en no haber recibido seguridad por parte del programa para buscar empleo. De acuerdo con el indicador 4, de los alumnos entrevistados no hubo quienes estuvieran totalmente de acuerdo en que el programa educativo acreditado elabore su contenido en función de las necesidades sociales; un 6% dijo estar de acuerdo en que sí se elabora de acuerdo con las necesidades sociales; un 24% más dijo percibir que el programa académico desarrolla su contenido en forma regular en función de las necesidades sociales; para un 46% el programa académico desarrolla su contenido muy poco con base en las necesidades de la sociedad y el 24% restante coincidió en que el programa educativo no basa su contenido en las necesidades de la sociedad.

En cuanto al indicador 5, del total de alumnos entrevistados el 4% de ellos estuvo totalmente de acuerdo en que el programa crea habilidades para manejar nueva tecnología; un 10% más coincidió en estar de acuerdo en que el programa sí crea habilidades; para un 24% las habilidades creadas por el programa son regulares; un 38% manifestó que las habilidades creadas por el programa certificado son muy pocas y el 24% restante expresó que el programa no les crea habilidades para el manejo de nueva tecnología. En cuanto al indicador 6, el 1% de los alumnos dijo que el programa enseña bases para desarrollarte como empresario; un 11% estuvo de acuerdo en que el programa si les enseña cómo desarrollarse como empresario; por su parte un 21% consideró regulares las bases que les enseña el programa; un 40% dijo que son muy pocas las bases enseñadas por el programa y el 27% restante expresó que desde su percepción, el programa no les enseña bases para desarrollarse como empresarios.

## CONCLUSIONES

Una vez analizados los resultados de la presente investigación y con base en la percepción de los alumnos sobre la pertinencia de los programas académicos acreditados, se dan a conocer las siguientes conclusiones. De acuerdo con los alumnos entrevistados, más del 50% desconoce los beneficios de estudiar un programa académico acreditado; esta opinión permite deducir que los beneficios de la acreditación no han llegado a los alumnos o estos no han sido informados en la forma debida, por consiguiente se puede afirmar que el alumno no considera de utilidad la acreditación. Por otra parte más del 50% de los alumnos consideraron que el programa académico acreditado, no les desarrolla habilidades para trabajar; lo anterior refleja la falta de vinculación de las instituciones educativas con los sectores productivos, si el alumno no ha tenido oportunidad de aplicar en los sectores productivos los conocimientos adquiridos en las aulas, desconoce si cuenta o no con la capacidad necesaria para desempeñarse en un empleo, en consecuencia, la acreditación no les ha sido de utilidad.

En el mismo sentido más del 50% de los alumnos manifestaron que no se sienten seguros de sus conocimientos y habilidades para buscar un empleo; esto pone de manifiesto la necesidad urgente que tienen las Instituciones de Educación Superior en México de vincularse con los sectores productivos, sin ésta, el alumno desconoce la forma práctica en que una empresa realiza sus operaciones, con base en esta opinión se pudiera asegurar la acreditación académica no considera las necesidades de los alumnos. De la misma manera más del 50% de los alumnos consideran que requieren mayores habilidades para el manejo de tecnología; en este sentido, el programa educativo acreditado, debe orientarse a crear mayores y mejores habilidades en el alumno. De la misma manera, el alumno considera que el programa académico, no fomenta y motiva el emprendedurismo en el aula, por consiguiente ésta es una debilidad en su preparación como futuro profesionista. Con base en las opiniones manifestadas por los alumnos del último semestre de las diferentes carreras que se ofertan en la facultad, puede concluirse que desde la percepción del alumno,

el hecho de que un programa académico se encuentre acreditado, esto no significa que proporcione una ventaja competitiva o reconocimiento alguno al estudiante o al egresado de dicho programa.

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# CRUZANDO EL PUENTE: DE LA SELVA DE LA PLANEACIÓN ESTRATEGICA A LA CONSTRUCCIÓN PROSPECTIVA DE ESCENARIOS

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## RESUMEN

*En el presente documento presenta las diferentes posturas desde los no racionales, no prescriptivos enunciando algunas de las corrientes entre las que se destacan posturas de Aprendizaje, Poder, Cultural, Ambiental y Configuración organizacional. Seguidamente se aborda la postura de los racionales prescriptivos entre las que se resaltan las corrientes basadas en Diseño, Planificación y Posicionamiento, y finalmente, se esboza la postura de los no racionales, no prescriptivos enunciando las corrientes basadas en el tejido empresarial y elementos cognitivos. Cada una de las posturas abordadas desde dimensiones tales como, el origen, cronología, enfoque estratégico, premisas que el ecosistema aborda, contribución social y restricciones, estas dimensiones nos permite identificar las asimetrías y convergencias en el mundo de los negocios.*

**PALABRAS CLAVES:** Planeación Estratégica, Prospectiva, Racionales, Prescriptivas, Futuristas

## STRATEGIC BRIDGE CROSSING

### ABSTRACT

This paper present an analysis of the most important authors of strategic planning, which have been classified into rational and prescriptive schools, from the beginning, approach, assumptions, social contribution and restrictions, under this scheme addresses the planning prospectively from the futuristic classic to modern. Finally identifies the relevance of prospective planning methods in developing an organizational strategy.

**KEYWORDS:** Strategic Planning, Foresight, Rational, Prescriptive, Futuristic

## INTRODUCCIÓN

El deseo del hombre por mirar al futuro ha estado en presente desde su existencia, de manera consciente o inconsciente, para descifrar lo que pasará con él, y los que lo rodea, por lo cual estudiosos de la prospectiva como Milkos y Tello(2007) buscaron la génesis de la prospectiva desde el siglo IV, cuando en la antigua Grecia los hombres acudían a la ciudad de “DELFO”, para que Apolo, le revelara el futuro, buscaban adivinar el futuro; Platón y Tecídides, a través de sus obras filosóficas aportaron al estudio del futuro los macro-escenarios de las ciudades ideales, mientras que la teología, asegura que se pueden aproximar al futuro por tres vías, profética, apocalíptica y teológica.

En el campo de la estrategia, diferentes escuelas abordan con sus respectivos postulados y premisas las problemáticas sociales concretas que las organizacionales abordan para ello, observamos herramientas que le permiten a quienes asumen los roles de estrategas la operacionalización, interpretación y la correspondiente toma de decisiones.



Dentro del desarrollo organizacional podemos identificar que los datos, información utilizada como insumo al interior de las herramientas que los gestores al interior de las organizaciones poseen para levantar una línea base y con ella trabajar en el establecimiento de un camino estratégico se basan en el pasado y en el presente para tomar decisiones sobre un futuro. Para autores como Schumpeter (1950) y Cole (1959), de la escuela empresarial es imposible prever los futuros comportamientos de las variables asociadas porque no siempre lo planeado se adapta a la realidad, dejando por lo tanto una brecha en la gestión de las organizaciones.

Por lo anterior, es necesario preguntarnos si, ¿seguiremos diseñando e implementando planificación estratégica, solo con los métodos tradicionales y populares que se limitan al pasado y presente?; ¿Nos garantizaran estos, el desarrollo de territorios, naciones, localidades y empresas? Pero, ante todo ¿Cómo podemos planificar partiendo del futuro, sin adivinar, o utilizar ciencia ficción o soñar despiertos?. Cada uno de los interrogantes planteados nos presenta el escenario propicio para abordar inicialmente los postulados y premisas de la escuela de futuristas clásicos, seguidamente se presentan los postulados y premisas de la escuela de futuristas modernos proporcionando dimensiones y elementos que le permitirán a los gestores organizacionales la evaluación de la incorporación de la prospectiva en el desarrollo de ejercicios de concreción del futuro. Finalmente, abordaremos elementos que nos proporcionara la identificación de tendencias a la luz de una sociedad de conocimiento.

#### Escuela de futuristas clásicos

Obras literarias como “Utopía”, Tomas Moro (1478 - 1535) resaltan la importancia de macro-escenarios sociales, donde los individuos contribuyen a una sociedad ideal y el rol de los científicos en ellas que describe Francis Bacon (1561 -1626)”New Atlantis”, luego en siglo XVII se presenta el primer pronóstico de tipo político-militar en la Obra anónimas “El reino de Jorge”.

Malthus (1766 -1834) en su estudio "Ensayo sobre el principio de la población", emplea las matemáticas para generar predicciones que se han cumplido y se siguen cumpliendo como el hambre y la miseria, producto del crecimiento exponencial demográfico mundial, por otra parte en siglo XIX, la literatura de ciencia ficción como "Vuelta al Mundo en 80 días" de Julio Verne, abren al imaginación del hombre, pronosticando futuros con viajes, en aviones, submarinos, cohetes a la luna, que para su época eran total ficción, y que hoy en día gracias a muchos hombres que cumplieron sus sueños, estos avances tecnológicos son parte de nuestra cotidianidad.

Richet(1882) en su obra “100 años”, utiliza la estadística para realizar proyecciones de cien años desde 1882 hasta 1992, en base datos cuantitativo y cualitativos aseguro que en el próximo centenario las naciones más poderosas serian Rusia y Estados Unidos, lo que para 1992 la predicción fue acertada, lo que demostraron que las aproximaciones al futuro, realizada bajo el rigor cuántico, pueden ser mucho más que sueños, adivinaciones, o ficciones, y convertirse en mecanismos de prevención e incluso diseños de futuros deseados para las naciones y los individuos.

Esta serie de autores basaron sus estudios bajo la orientación y premisas de postura apocalíptica, teológica y profética e incluso desde la ciencia ficción. Estos futuristas no son considerados dentro de las escuelas planeación prospectivas por la utilización de sus métodos no científicos en el estudio del futuro; Sin embargo, es innegable los aportes culturales, espirituales, y académicos de los futurista clásicos a las diferentes ciencias, como lo muestra la tabla 1.

Tabla 1. Futuristas clásicos

FUTURISTAS CLASICOS								
EPOCA	SIGLO IV	SIGLO V	TODAS	1561-1626	SIGLO XVIII	1776-1834	SIGLO XIX	SIGLO XX
CIENCIA	ADIVINACION	FILOSOFIA	TEOLOGIA	LIETRATURA	POLITICO-MILITAR	MATEMATIFICCION CAS		ESTADISTICA
APORTE	DELFIOS	MACRO-ESCENARIOS	PROFECIA	CIENCIAS	PRONOSTICO	PREDICCION	CIENCIA	PROYECCION

*fuentes: construcción propia a partir de Milkos y Tello (2007)*

Por tanto a lo largo de la historia, los estrategas frente a la incertidumbre se han visto en la necesidad de acudir a todas las ciencias para minimizar los riesgos, los autores de la planeación prospectiva también utilizan todos los aportes de estos clásicos para desarrollar sus métodos.

La planeación prospectiva también denominada “Planeación Interactiva” (Ackoff), “Planeación Normativa” (Ozbehan), “planeación transactiva”(Friedman), o “Planeación por escenarios” (Juan vergara, 2010), El concepto de planeación prospectiva fue elaborado por autores franceses en su afán por encontrar un medio original que permitiese dirigir la reconstrucción del territorio en tiempo de posguerra y alentar el desarrollo de su país(Milkos y Tello 2000)

La planeación prospectiva es un proceso que se dirige a la producción de uno o más futuros deseados, que solo ocurrirá si se actúa en el presente, (prospectiva y acción) por tanto permite la toma anticipada de decisiones, indispensable para enfrentar un sistema de decisiones o decisiones interdependientes, que influyen y dependen en la consecución del escenario óptimo.

Este tipo de planeación por efectuarse de manera previa a la planeación estratégica implementa algunos de los métodos de esta última para darle disciplina a la indisciplina intelectual (Godet, 2000), es considerada como un elemento clave en la planeación porque según (Milkos y Tello) apoya el logro de los siguientes objetivos:

Construir escenarios o imágenes que consideren la visión del futuro, una percepción dinámica de la realidad y la prefiguración de alternativas viables.

Aportar elementos estratégicos a los procesos de planeación y de apoyo a la toma de decisiones.

Impulsar la planeación abierta y creativa fundamentada en una visión compartida del futuro.

Proporcionar el impulso requerido para transformar la potencialidad en capacidad.

Aportar una guía conceptual conductora del estudio de aquellos aspectos relevantes de la realidad, que permita enfrentar con eficacia y eficiencia la complejidad del contexto actual.

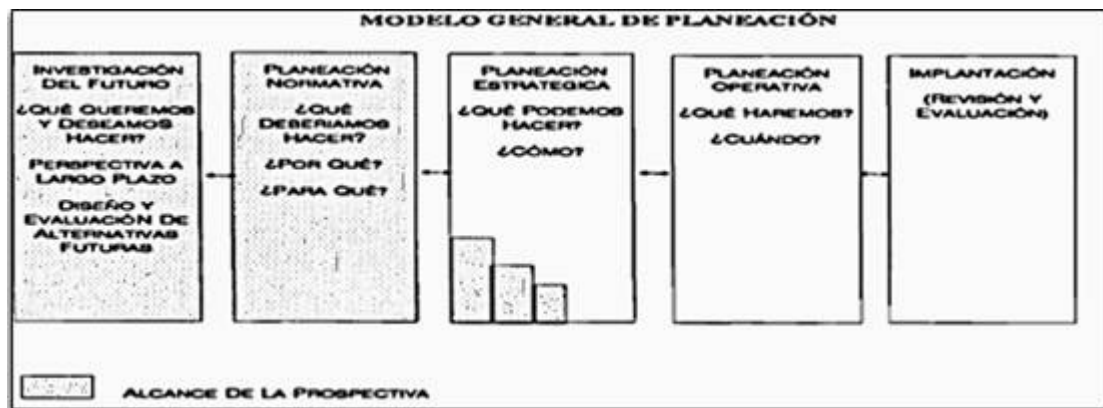
La planeación prospectiva es concebida como el complemento de la planeación estratégica resaltando:

- 1) El tiempo de la anticipación, es decir de la prospectiva de los cambios posibles y deseables.
- 2) El tiempo de la preparación de la acción: es decir, la elaboración y la evaluación de las opciones estratégicas posibles para prepararse a los cambios esperados (Proactividad) y provocar los cambios deseables (proactividad).

También cabe aclarar que la prospectiva, a pesar de las diferencias con la estrategia, permite generar sinérgias al interior del ecosistema que le proporcionan al tomador de decisiones diversos escenarios del futuro dejando de ser un sueño, ya que "contemplando el futuro se transforma el presente" (Gaston Berger)y

aterriza en la planeación estratégica, y operativa, evaluándose de acuerdo a la normativa o prospectiva que previamente marco el camino que debía ser, como lo muestra la figura de (Milkos y Tello)

Figura 8: Modelo general de planeación



Fuente: Milkos y Tello (2007)

Escuela de futuristas modernos:

Los futuristas modernos según, (Bradfield, R., Wrightb) se clasifican en tres grandes escuelas:

Escuela intuitiva

Escuela prospectiva

Escuela de tendencia probabilística

Escuelas intuitivas: Esta escuela se originó con Herman Kahn (1967), quien desarrollo esquemas cualitativos, fundamentados en la intuición y juicios de valor, otros autores como Amara y Lipinski, aportaron modelos matemáticos para la elaboración y evaluación de escenarios.

La metodología procedimental introducida por Peter Wack, permite la implementación de métodos cualitativos completamente estructurados, al igual que los de Michel Porter [40] introduce el término “industry scenarios”, abordando el futuro del mundo desde escenarios macroeconómicos. La restricción encontradas por autores como Wack les la limitación de los escenarios una sola área, perdiendo otras dimensiones primordiales.

Este modelo propuesto por Porter, es más flexible al aprendizaje y complementarios a los de planeación estratégica, acá se abre ante la posibilidad de cambios que afectaran la estructura futura, teniendo en cuenta factores casuales, cambios estructurales predeterminados, elementos constantes y dependientes que de una forma articulada trazan una nueva estrategia para la organización, aunque este aporte es muy importante en el análisis previo de la creación de escenarios para la industria, se queda corto en el diseño de la estrategia a partir de factores y variables de escenarios futuros.

Otro método dentro de la planeación prospectiva intuitiva, es el de los ocho pasos propuestos por Peter Schwartz, plantea la creación de escenarios dentro un marco formal, que debe seguir una secuencia desde la identificación del problema, hasta identificar los factores claves de alertas, desarrollando escenarios enmarcados dentro de una lógica, esta disciplina es correcta para el logro de la creación de escenarios, pero se centra en un solo problema o variables ante los cuales la organización debe estar alerta, omitiendo otros factores de riesgos futuro

Escuela de planeación prospectiva: Esta escuela plantea una visión holística, activa y creativa del futuro, y a partir de este se explica el pasado, a través de escenarios múltiples e inciertos, que se intentan diseñar a partir de análisis riguroso por métodos cualitativos y cuantitativos, que le permiten a las organizaciones ser dinámicas y evolutivas en todas las etapas.

El estudio formal de la planeación prospectiva se origina desde el siglo XIX cuando Herber G. Well, quien a través de la historia proyectaba las tendencias futuras de la sociedad sin utilizar ciencia ficción. En siglo XX autores como Aldon Huxley, George Orwell, Alvin Toflel, Antoni Burgess, Beltrand Russel, entre otros, cuestiona la responsabilidad de la ciencia en futuro atroz y preocupante que ellos divisaban a travez de sus estudios. Para 1948 se dio a conocer la técnica DELFOS por Ollaf Helmer y Norman Delkey, quienes proponen que el futuro puede diseñarse a partir de métodos como este.

Para 1957 aparecen en escena futuristas franceses con el Centro Internacional de Prospectiva, a con donde se dio conocer Gaston Berger, de ahí en adelante han propagado centros de estudios de futuristas o futuribles en el mundo aplicar la prospectiva en todas los sectores de la sociedad, tanto para empresas como territorios.

Cabe destacar que autores como Ackoff y Michet (GODET, 2011), promueven el la implementación de la prospectiva normativa que integra lo creativo y holístico de la planeación prospectiva con lo estructurado y aterrizado de la planeación estratégica, por medio de métodos y técnicas muy complemente articuladas. Para (MILKOS, 2007) existe una amplia gama de herramientas, o métodos un ejemplo de ellas son:

Cualitativas: Análisis de fuerzas, análisis morfológico, Ariole, Delphi,

Escenarios, Evaluación tecnológica, TKJ, Compass, Analogías, etc.

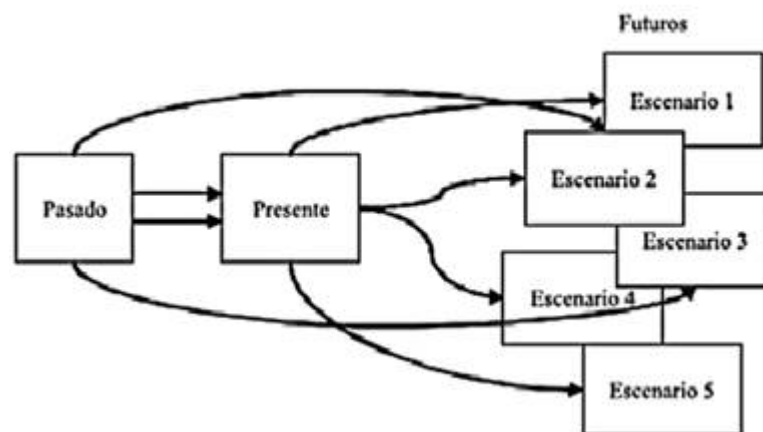
Cuantitativas: Matriz de impactos cruzados, insumo-producto, proyección, Montecarlo, técnicas econométricas, etc.

Mixta (cuali-cuantitativas): En general, actualmente no son totalmente equitativas. Ejemplos: pronóstico tecnológico, juegos de simulación, matriz de decisión, etc.,

Escuela de tendencia probabilística:

Por último la escuela representada por Iver B. Neumann y Erik Verland, quienes afirman que las bases para el desarrollo de los escenarios pueden provenir directamente de datos del pasado, del presente o de ambos casos.

Figura 2: Modelo de Iver B. Neumann y Erik f. Veland



Fuente: planeación por escenarios (2010)

Este modelo se asemeja al enfoque de los intuitivos al partir de pasado para la creación de escenarios futuros, ampliando la perspectiva a escenarios múltiples e incluyendo la prospectiva al construir esos escenarios en el presente, como lo muestra la figura

## CONCLUSIONES

Los distintos enfoques sobre la creación y formulación e implementación de la planeación estratégica permitieron que las clasificaran en escuelas, diseño planificación, posicionamiento, todas ellas aportaron herramientas, algunas prescriptivas como el DOFA, planificación de situaciones, factibilidad, cadena de valor, cinco fuerzas, estrategias genéricas, han sido los estos enfoques más utilizados por los planificadores. Las consideradas como no racionales, empresarial, cognitiva, aprendizaje, poder, cultural, ambiental y configuración ilustraron la necesidad de involucrar a toda la organización la construcción e implementación de la estrategia, también realzaron la interdependencia de la organización con el entorno. Sin embargo toda la extensa selva de la planeación estratégica, no cuenta con herramientas de largo plazo, todas ellas buscan su posición actual, la aparente competitividad que ofrece la planeación estratégica, reduce las estrategias en mecanismos emergentes.

La planeación prospectiva, es un proceso que se dirige a la producción de uno o más futuros deseados, que solo ocurrirá si se actúa en el presente, “prospectiva y acción, por tanto permite la toma anticipada de decisiones, indispensable para enfrentar un sistema de decisiones o decisiones interdependientes, que influyen y dependen en la consecución del escenario óptimo.

Para realizar planes verdaderamente estratégicos es necesario que los planificadores de las organizaciones y los territorios en Colombia estén dispuestos a cruzar el puente, de la planeación estratégica como uno único mecanismo existente para prepararse para el porvenir, mirando el pasado y el presente, es posible abrir la mente, cambiar el paradigma que el futuro es imposible de proveer, la planeación prospectiva demuestra con sus métodos cualitativos y cuantitativos que combinados con la planeación estratégica, logran demostrar que el futuro solo es consecuencia de los sueños que fecundan la realidad.

Los territorios deberían permitirse redefinirse y para lo cual, primero se debería soñar, un sueño que parte de la colectividad, de las expectativas de las diferentes fuerzas sociales, y con base en ese sueño, tomar las decisiones que se requieren hoy en cada una de las unidades sociales para hacer posible ese sueño del mañana, siempre trabajando hoy con la mirada puesta en la meta, esa meta es el futuro, declarando lo que no se ve, como si fuese. Trabajando en lo que no se ve como si fuese.

Tu territorio requiere soñadores que trabajen en pos de ese sueño

## ANEXOS

	APRENDIZAJE	PODER	CULTURAL	AMBIENTAL	CONFIGURACION
Origen	Charles Lindblom (1959), "La ciencia de salir bien a pesar de las torpezas" ("The Science of Muddling Through")	Allison 1971 (modelo), Jeffrey y Salancik 1978 (Anstey, 1984 modelo)	Shannon y Normann 1960	Rennan y Freeman (1977), Pugh, Hickson, Trott (1968)	Chandler 1962, Mintzberg (Mintzberg, Miller, etc. 1970), Miles y Snow (1978)
Estrategia	EMERGENTE	NEGOCIACION	COLECTIVO	REACTIVO	TRANSFORMACION
Proceso	NO RACIONALES/NO PRESCRIPTIVAS				
Enfoque (tema)	Aprender con el tiempo - aumentar la eficiencia a través de la experiencia	uso del poder y la política para negociar estrategias favorables -1. Análisis de conducta de la parte interesada. - Ejecución de la conducta de partes interesadas 3. Análisis de coalición	la estrategia es un proceso colectivo y al ventaja competitiva solo se logra con elementos únicos imposibles de imitar en la organización	El estratega es un ACTOR. - ve la organización como un conjunto de fuerzas generadoras. La estrategia es proceso reactivo de ajuste de a posiciones específicas	Se reconcilia e integra con los mensajes de las otras escuelas. -La transformación es una consecuencia inevitable de la configuración. Existe un momento para la coherencia y otro para el cambio
PREMISAS	1. Incrementalismo descentralizado 2. Incrementalismo lógico Racional Estrategia emergente	-el poder y la política inciden en la formación de la estrategia, la estrategia resulta de la negociación entre poder, una mejor posición en el juego de la política. (una creencia en estrategias de alianzas y cooperación, por uso del poder)	1. La creación de estrategia es un proceso de interacción social. 2. Socialización e adaptación para convencer al individuo 3. Las convenciones de la cultura solo se obtienen de forma gradual	1. "El entorno evoluciona principal en el proceso de creación de estrategia. 2. La organización puede responder a esas fuerzas, o bien ser "impulsada" por ellas. 3. La org. es elemento pasivo, lee el entorno y asegura adaptación.	1. Una org. Es una configuración de características, con el tiempo las transforma en estrategia. 2. Puntos de estabilidad (configuración) y de transformación. 3. Orden de estado y ciclos vitales)
Contribución social	-Creación de estrategias desde la colectividad e individualismo -Descentraliza la autoridad -Creación de estrategia cooperativa e alianzas estratégicas	conceptos para management estratégico como: coalición, juego político, y estrategia colectiva -Creación de estrategia cooperativa e alianzas estratégicas	dimensión colectiva del proceso social - la formación de estrategia se convierte en la administración del conocimiento colectivo -ayuda a entender un período de reestructuración	la estrategia de la diferenciación -La teoría de la contingencia -ecología de población -modelo de variación-aleación-estabilización de otras perspectivas	ARQUETIPOS -PERSPECTIVA DEL CAMBIO -el modelo "ecológico" de crisis y renovación - "MANEJO DEL CAMBIO" ES UN OXIMORON - EL CUBO DEL CAMBIO
Restricciones	-No planes a largo tiempo -incertidumbre para la industria a corto plazo -aumenta la incertidumbre -no mide el impacto de la entrada de un nuevo competidor	El macro-poder genera problemas de monopolios en las sociedades la estrategia depende de poderes y políticas externas -complica el proceso de creación de la estrategia	rigidez conceptual -autonomía por resistencia al cambio -que iguala a la ventaja estratégica con la originalidad de la organización	-El entorno es un conjunto de fuerzas y va a -visión restringida de la decisión estratégica -La estrategia se relaciona con la selección de posiciones específicas	-El peligro de la simplicidad -el cambio múltiple -teoría ingenua

Fuente: construcción propia a partir de Mintzberg (1998)

	DISEÑO	PLANIFICACIÓN	POSICIONAMIENTO	EMPRESARIAL	COGNITIVA
Origen	Philip Selznick 1957 (Liderazgo en administración) "competencia características estado"	M. Igor Ansoff, (Estrategia corporativa) 1965	Michael Porter publicó "Estrategia competitiva" 1980, Schender hasta 1970	Stumpeter 1930, Cole 1959	Herbert A. Simon (1947, 1957) March y Simon, (1958)
Estrategia	CONCEPCIÓN	FORMAL	ANALÍTICO	VISIONARIO	MENTAL
PROCESO	NO RACIONALES/NO PRESCRIPTIVAS				
Enfoque (tema)	"Establecer concordancia", entre las capacidades internas y las posibilidades externas, entre la idoneidad y la oportunidad, dos factores claves. Los valores directivos y responsabilidad social, desde la visión de sus directivos	- FIJACIÓN DE OBJETIVOS - VERIFICACIÓN EXTERNA - VERIFICACIÓN INTERNA - EVALUACIÓN DE ESTRATEGIA - PUESTA EN OPERACIÓN DE LA ESTRATEGIA - FIJAR TODOS LOS PLAZOS PARA TODO EL PROCESO	- Cinco fuerzas - "sigas básicas de ventajas competitivas que una firma puede generar: bajo costo, e diferenciación" - Cada una de ellas una firma puede dividirse en actividades primarias y de apoyo	- intuición, criterio, talento, es "El 31 posibilidad, percepción del LIDER." - es la visión. - una representación mental de la estrategia, creada o al menos sugerida en la mente del líder - La estrategia empresarial es premeditada y emergente	entender este proceso en la esfera del conocimiento humano, en especial utilizando el campo de la psicología cognoscitiva
PREMISAS	- pensamiento consciente - responsabilidad del estratega - simple e informal - única "acto creativo" - formulada como perspectiva - explícitas-simple - madura y aplicable	- 1. Etapas claras, delineadas a través de listas y sustentada por técnicas 2. Responsabilidad del estratega desde la planificación hasta la ejecución práctica 3. Estrategias explícitas prestando máxima atención a los objetivos, presupuestos, programas y planes operativos de diversos tipos.	- 1. Las estrategias son posiciones genéricas. 2. El contexto es económico y competitivo. 3. La estrategia depende de la posición. 4. Los analistas son fundamentales. 5. La estructura de mercado impulsa estrategias	1. Estrategia en la mente del líder como perspectiva, una visión del futuro. 2. la intuición del líder. 3. El líder promueve la visión 4. visión estratégica maleable, premeditada y emergente. 5. organización es maleable, estructura simple. 6. grupo de trabajo-estrategia	- parte las estrategias son autodidactas y educación cognitiva. - las limitaciones mentales del estratega, la cognición estratégica. - reglas de las estructuras de conocimiento - el conocimiento estratégico como un proceso de construcción
Contribución social	DOFA - "idea informal" profunda - directivos de alta capacidad - estudio de casos. - aplicable en diferentes momentos de la organización, inicial, creciente, madura. - vocabulario management estratégico	- la planificación de situaciones: herramientas para especular sobre posibilidades futuras - control estratégico "la visión corporativa", - estudios de planificación - pruebas de factibilidad	- La matriz de crecimiento-participación formó parte de la "planificación de portafolio" - "EEMO" (Efecto de las Estrategias de Marketing sobre las Ganancias) - Las cinco fuerzas del entorno - líneas de investigación - conceptos prácticos	- Creación de estrategia preactiva - liderazgo personalizado - visión estratégica - Estrategias visionarias - Orientación e integración "gestal" - Proceso local - Flexibilidad y adaptación	el mundo es grande y complejo, mientras que en comparación las condiciones humanas y su capacidad de procesar información son notoriamente limitadas.
Restricciones	- para por alto el aprendizaje - La estructura sigue a la estrategia - segura formulación de aplicación - se concentra en proceso no en producto - un gran dilema dilema requiere un gran dilema dilema	- Burocracia solitaria - falta de apoyo directivo - falta de ambiente afín al proceso en la org. - inflexibilidad - predeterminación - separación del sistema - no crea estrategia - formalización sin interiorización	- no directa estrategia las selecciona - la separación de pensamiento y acción - la formulación en la "cabeza", a través del pensamiento consciente, no hay aprendizaje en proceso. - la estrategia es vista como una posición genérica.	- No explicita el proceso de planificación - un nuevo líder visionario, como la solución. - FUTUROS IMPOSIBLES DE PREVER. - Cultura de dependencia y conformidad que destruyen el aprendizaje e innovación - Depender de un individuo	1. Basar por analogía 2. Dicción de control 3. Compromiso en calidad. 4. Cálculo de un solo resultado

Fuente: planeación por escenarios (2010)

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# LA ORGANIZACIÓN: INNOVACIÓN PARA LA COMPETITIVIDAD

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## RESUMEN

El conocimiento y la creatividad son la herramienta más poderosa para lograr la competitividad. Para generar y sostener la ventaja competitiva las organizaciones han tenido que crear formas de administrar y encauzar el conocimiento de la manera más eficiente posible, dando paso al diseño de sistemas y ambientes que estimulen la innovación. En este documento, se hace una revisión de diferentes teóricos que abordan las principales características, dimensiones y factores que las organizaciones innovadoras actualmente implementan lo que le permitirá al lector construir una línea base para tomar decisiones que incremente la curva de aprendizaje.

**PALABRAS CLAVES:** Aprendizaje Organizacional, Conocimiento Tecnológico, Innovación, Innovación Tecnológica, Gestión del Conocimiento

## INNOVATION FOR COMPETITIVENESS

### ABSTRACT

*Knowledge and creativity is the most powerful tool for achieving competitiveness. To build and sustain competitive advantage organizations have had to create ways to manage and channel the knowledge in the most efficient way possible, giving way to the design of knowledge management systems. In this paper, we approach some knowledge management systems in order to do a review of its main features and current implementations in outstanding organizations.*

**JEL:** M00

**KEYWORDS:** Learning, Technology, Innovation

## INTRODUCCIÓN

En toda época y en todo tiempo pasado, presente y futuro, las sociedades humanas han debido dar respuesta a tres funciones básicas de subsistencia: la producción, la distribución y el consumo. Cada una de estas tres funciones han sido el modo prevaleciente que caracteriza y ha caracterizado a las sociedades humanas. De hecho, la existencia de estas tres funciones permite inferir que la “organización” siempre ha sido un concepto que ha estado implícito en el tejido humano. Sin embargo, la evolución de las sociedades humanas ha llevado a la construcción de un tejido social cada vez más complejo, lo que ha implicado que estas tres funciones naturales de la sociedad, sean tejidas y ligadas a los “artefactos” sociales tales como el comercio y el dinero que interactúan en lo que Polanyi denomina “el mercado formados de precios”, y lo que hoy entendemos como una “economía de mercado”.

La racionalidad económica desde la perspectiva de la función de producción lleva al hombre a comprender el poder del conocimiento y su influencia en una economía de mercado. De tal modo que, en el marco del conocimiento se da origen al concepto de la ciencia, la tecnología y la innovación.



De esta manera, la ciencia, la tecnología y la innovación como producto de una racionalidad económica se refleja en la organización productiva, que imprime su énfasis en el control del capital físico (y todos sus procesos de transformación) como fuente de riqueza, sin embargo en la medida que la ciencia y todo su cuerpo de conocimientos avanzan traduciéndose en tecnologías, éstas, permiten el desarrollo de innovaciones que dan un mayor significado y valor económico que el mismo capital físico, surgiendo la idea, que frente al capital físico, es más importante sostener la ventaja competitiva que da el capital (Ross & Von Krogh, 1996). Para generar y sostener esta ventaja competitiva las organizaciones han tenido que crear formas de administrar y encauzar el conocimiento de la manera más eficiente posible, dando paso al diseño de sistemas y ambientes que estimulan la innovación.

En este documento, se abordará inicialmente algunas premisas enfocadas en el conocimiento, aprendizaje organizacional e innovación tecnológica, seguidamente se presentará los niveles de convergencias entre la gestión de conocimiento y la creatividad identificando los factores claves para alcanzar el éxito organizacional, finalmente

## REVISION LITERARIA

### Conocimiento, aprendizaje organizacional e innovación tecnológica

La racionalidad económica ha llevado a la construcción de un sistema económico social predominante: El capitalismo. Este sistema bajo la premisa Mengeriana de “la escasez de medios con respecto a fines”, ha llevado a que la inteligencia humana agilice los procesos de producción de conocimiento (bajo los supuestos de optimización, maximización y minimización), desde entonces el efecto ha sido una transformación de las sociedades, acompañada de sus respectivas asimetrías reflejadas en las ventajas y desarrollos que se muestran en un país determinado con respecto a otros y, porque no decirlo, en todo caso desde una perspectiva global, el conocimiento nos ha “segmentado” (aunque debería unirnos aun mas) como países, como sociedades, como seres humanos. Estos efectos no vienen solos, tienen un impacto profundo en las estructuras mismas de las organizaciones productivas y no productivas. Sin embargo es en las productivas (las que se debaten en el marco de la competencia por los mercados) donde el conocimiento está marcando la pauta en la creación de ventajas competitivas, como lo manifestase Motorola en su momento, estamos en la “edad de la mente”, llevando a lo que (Ross & Von Krogh, 1996) ha denominado “The Epistemological Challenge”.

En este sentido, surge en la estructura organizacional, la figura de la Dirección de Conocimiento como el núcleo de la empresa que se relaciona íntimamente con el episteme de la compañía o la organización. Así, se ha dado origen a categorías como: Capital Humano, Capital Intelectual, Red de Conocimiento, Creatividad, Información, Datos, Innovación, Tecnología, etc.

Es significativo que se comprenda, que la diferencia entre los países ya no obedece solo a la dotación de recursos naturales, sino también a la cantidad y calidad del conocimiento que produce, que agrega y que transforma (Arrow, 1962). Esto quiere decir, que lo que se está comprometiendo desde la perspectiva de la producción de conocimiento en la organización productiva, es el conocimiento tecnológico, en otras palabras, la función de producción es una expresión de este conocimiento.

Sin embargo, la producción de este conocimiento tecnológico debe entenderse desde el marco de los retos de la globalización, de los retos de una nueva ética, y de la fragmentación especializada del conocimiento (Nasher & Ruhe, 2001). En concreto, la organización en la perspectiva racional económica y con una función de producción que necesariamente expresa un grado de conocimiento tecnológico, debe enfrentarse desde el punto de vista pragmático a tres elementos fundamentales: la investigación, la interpretación y la

acción. Elementos que para que sean funcionales, deben estar orientados por el mercado, el personal y la organización. O sea, el conocimiento tecnológico expresado por una función de producción, obliga a que la corporación y la empresa, deban transformarse en una “organización de aprendizaje” pero esto no será posible si la corporación no inicia por un curso de “calidad de personal” (Nasher & Ruhe, 2001). Lo que implica, que la corporación debe tener una “visión compartida para que funcione como una organización de aprendizaje, como lo plantea Senge, 1990, “la visión compartida provee el focus y la energía para aprender”.

En este sentido, se recalca, que el aprendizaje no es solo un proceso epistemológico basado en la cognición individual, el aprendizaje debe también ser visto como una situación social. Toda acción de aprendizaje ocurre a través solo de los individuos y su participación en las comunidades de prácticas que puedan desenvolverse en ambientes “lo suficientemente buenos”, sin confundir este ambiente con un escenario necesariamente de comodidad, sino por el contrario, comprender el ambiente suficientemente bueno como un factor para el desarrollo del aprendizaje organizacional que es motivado permanentemente por las situaciones de incertidumbre, como lo plantea Dewey :

“Si nosotros deseamos aprender desde nuestras experiencias, nosotros debemos aplicar nuestras habilidades como humanos para reflexionar sobre las relaciones entre nuestro actuar y nuestras experiencias presentes”

Ahora bien, el concepto de aprendizaje desde la organización presupone la habilidad para adaptarse al cambio. Desde esta perspectiva, la organización que aprende es una organización que se adapta al cambio y, el cambio desde el punto de vista macro emerge como un proceso de transformación de los países y puede ser solamente entendido desde las prácticas de los individuos y grupos en los niveles locales del sistema económico (Kogout, 2003). Cabe entonces preguntarnos ¿que se entiende por cambio organizacional? Desde la posición de Rosenteill y Koch en el 2001, se comprende el cambio organizacional como “el aprendizaje que ocurre en una organización que produce reales o potenciales cambios, después un cambio en las relaciones a través de la acción organizacional y la responsabilidad medioambiental”. Sin embargo, desde esta posición, me atrevo a creer que no se tiene en cuenta el hecho que si el cambio proviene del aprendizaje organizacional, entonces el cambio debe contener implícita o explícitamente un componente de identidad organizacional. Porque como bien lo plantea (Kogout, 2003): “El aprendizaje individual no es garantía de aprendizaje organizacional”. Esto se ve claramente reflejado en la visión ontológica del conocimiento, cuando expresa que, éste es creado solo por los individuos. Una organización no puede crear conocimientos sin individuos, por lo tanto, una organización solo aprende de individuos que aprenden.

En el actual entorno económico, los que compiten no son los países sino las empresas, y existen brechas de conocimiento tecnológico que una empresa no puede superar sola, sin el concurso de la institucionalidad. Esto, lleva a la pregunta: ¿como la función pública interviene en el proceso para la producción de conocimiento, ciencia y tecnología en un país, de tal manera que se pueda adaptar al cambio? O, según lo planteara (Graham, 1987), ¿Cómo podría la industria, gobierno y academia dividir los diferentes tipos de actividades científicas?

A nivel de países, se han creado entidades públicas con el propósito de gestionar e impulsar lo que podría llamarse un Sistema de Gestión de Ciencia y Tecnología, uno de sus propósitos principales es a partir del capital humano, capital intelectual articulado con las universidades y centros de investigación, promover y desarrollar las fronteras de la ciencia, especialmente fomentando la innovación tecnológica. En este sentido, dos tipos de innovación tecnológica se reconocen como objetivos de estos sistemas: Las Innovaciones Radicales que generalmente son asumidas por centros especializados de Investigación y Desarrollo; y la innovación incremental o de mejoramiento que son producto de la práctica cotidiana del trabajo organizacional. Sin embargo, los resultados en los diferentes países dista mucho unos de otros, pues al ser expresada la investigación como una función de producción, esta se somete a la racionalidad

económica que implica el asumir los costos de oportunidad, la focalización, que también es una función del grado de formación del capital humano, como lo plantea (Graham, 1987): “se ha pasado de la ciencia de la industrialización a la industrialización de la ciencia”. Esto ha llevado al tránsito de una investigación “individual” a una investigación colectiva, de redes (Whintington, Pettigrew, Peck, Fenton, & Conyon, 1999), que trae como consecuencia que, el “cambio” desarrolle tres dimensiones: “en estructuras, en procesos y en las fronteras o límites de las organizaciones”. Encontrando aquí los nuevos “conductores” del nuevo escenario competitivo: La tecnología de información y la globalización. Esto lleva a que la “organización que aprende” deba hacerse a características tales como: la flexibilidad, el conocimiento, la creatividad y creación y la colaboración o asociatividad que le permita a las nuevas formas de organización producir conocimientos desde una teoría de la contingencia hacia una teoría de la configuración. Entendiendo la contingencia como toda variable externa, característica ambiental, factor circulante o fuerza influyente que pueda afectar el diseño efectivo de la organización, como lo expusiera (Varma, 1995) : “Existe una relación funcional entre las condiciones ambientales y las técnicas administrativas apropiadas para el alcance de los objetivos”. Manifestándose de esta forma, que no existe una teoría única para la solución de los problemas organizacionales.

La preocupación actual por la innovación, no es más que la respuesta de los agentes del mercado en especial los de tipo de organizaciones productivas que frente al rigor de la competencia se ven avocados en la adopción de estructuras cambiantes, procesos cambiantes y límites cambiantes. Tal como lo manifestase (Hill & Schilling, 1998) : “Para muchas empresas el desarrollo de nuevos productos es ahora el factor singular más importante para conducir la empresa hacia el futuro”. Sin embargo esta presión del mercado para ser más competitivo lleva a la organización moderna al necesario desarrollo de su “lado oscuro” y es precisamente aquel que tiene que ver con la relación entre poder e individuo, como lo señalare Foucault: “una relación entre poder, saber y sujeto”.

La habilidad para desarrollar los nuevos productos innovadores puede ser una fuente de ventaja competitiva (McAdam & McClelland, 2002). Sin embargo el mayor énfasis se ha estado haciendo en el proceso de innovación, dejando a un lado el proceso de creatividad que tiene que ver con la “generación de ideas”.

## CONCLUSIÓN

En este sentido, podemos decir que el conocimiento se crea de manera tan rápida que lo que hoy es revolucionario, antes de aplicarse ya puede estar fuertemente cuestionado y hasta invalidado. Por otra parte, por muy dinámicas que sean las organizaciones, todas por muy pequeñas que sean tienen objetivos a corto y mediano plazo, y planes para alcanzarlos. La gestión del conocimiento en su forma más eficiente, podría llegar a ser dañina para los objetivos a mediano y largo plazo, en la medida que los procedimientos aplicados para lograrlos sean permanentemente cambiados o modificados. Dicho en otras palabras, si no se aplica de manera apropiada la gestión del conocimiento las organizaciones, podrían en lugar de lograr objetivos, no alcanzarlos y lo que es peor, no saber las razones de los fracasos debido a que los procedimientos nunca se aplicaron de manera

Ahora bien, los individuos innovadores hoy en día no nacen, se hacen. Por lo menos, esa es la tesis central del libro “El ADN del Innovador”. Según (Dyer, Gregersen, & Christensen, 2011) las personas que se consideran innovadoras, tienen todas en común cinco habilidades que pueden ser desarrolladas por cualquiera. Estas son: las capacidades de asociación, cuestionamiento, observación, creación de redes y experimentación. Estas habilidades, desarrolladas de manera excepcional en conjunto conllevan a la innovación.

Thomson Reuters, es una empresa líder en el negocio de información para empresas y profesionales. Provee información pertinente en para empresas alrededor del mundo obteniendo desde varios años una

posición de líder en ese mercado. Esta empresa, que tiene sede en Nueva York y que tiene inversiones en los sectores financieros, banca, noticias, legal, propiedad intelectual y ciencia, todos los años desde el 2011 publica el “Thomson Reuters Top 100 Global Innovators” el cual es un listado de las empresas más innovadoras del mundo durante ese año. Este año ya publico el último informe en octubre y se encuentra información pertinente. (Thomson Reuters, 2013)

Para hacer este listado, el informe tiene en cuenta en su metodología para el análisis de cada empresa, el volumen de la actividad innovadora (el numero de patentes), la tasa de éxito de patentes logradas (no todas las invenciones que se tratan de patentar son exitosas en este proceso), los mercados a nivel mundial en los cuales tiene protección a sus invenciones (da idea de que tanto protege sus ideas la empresa en diferente naciones) y finalmente la influencia de las invenciones de acuerdo a el número de veces citada la patente. Basado en estos datos, la conclusión general que arroja el informe es de nuevo la misma que en informes anteriores, la cual define que la innovación va estrechamente ligada a estrategia corporativa. Las empresas que aparecen en esta lista son empresas que reconocen que las grandes ideas son solo la mitad de la ecuación del éxito. El otro componente primordial, es la protección de esas ideas con derechos de propiedad intelectual para que puedan ser comercializados y explotados alrededor del mundo. (Thomson Reuters, 2013), Tabla 1.

Tabla 1: 10 Primeros Puestos del THomson Reuters 2013 Top 100 global Innovators

Compañía	País	Industria
3M Company	EE.UU.	Química
ABB	Suiza	Industrial
Abbott Laboratories	EE.UU.	Farmacéutica
Advance Micro Devices	EE.UU.	Componentes Eléctricos y Semiconductores
Air Products	EE.UU.	Química
Alcatel-Lucent	Francia	Equipamiento y Telecomunicaciones
Altera	EE.UU.	Componentes Eléctricos y Semiconductores
Analog Devices	EE.UU.	Componentes Eléctricos y Semiconductores
Apple	EE.UU.	Equipamiento y Telecomunicaciones
Arkema	Francia	Química

Fuente: (Thomson Reuters, 2013)

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# DISEÑO DE UNA ESCALA DE MEDICIÓN DE LA CALIDAD PERCIBIDA DE LOS SERVICIOS EN LOS EVENTOS DEPORTIVOS

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## RESUMEN

*El nombramiento de Cali-Colombia como ciudad deportiva de América, suscitó el interés de sus directivos deportivos en diseñar modelos de gestión eficientes que les permita sostener el liderazgo logrado hasta el momento. Esta situación motiva la aplicación de una metodología para crear una escala de medición de la calidad percibida de los servicios en los eventos deportivos. En el estudio se empleó la investigación documental, el método Delphi y la técnica de análisis de fiabilidad del coeficiente de alfa de Cronbach. Para iniciar, se logró una escala preliminar de 71 atributos a partir de la revisión de la literatura y el conocimiento empírico de expertos en eventos deportivos; seguidamente, se utilizó el método Delphi para la depuración de la escala preliminar; finalmente, para calcular la consistencia y viabilidad de los atributos a incluir en el instrumento de medición, se utilizó el coeficiente del alfa de Cronbach. Como resultado, se obtuvo el diseño de una escala definitiva conformada por 18 atributos. Se resalta el hallazgo del atributo "la seguridad ofrecida durante el desarrollo del evento" que no se encontró en los estudios consultados previamente. Lo anterior es el reflejo de las situaciones de orden social e inseguridad que afectan a Colombia.*

**PALABRAS CLAVES:** Calidad Percibida, Método Delphi, Eventos Deportivos, Escala de Medición

## DESIGN OF A SCALE FOR MEASURING THE PERCEIVED QUALITY SERVICES SPORTING EVENTS

### ABSTRACT

*The appointment of Cali-Colombia as a sports city in America aroused the interest of their sports managers in designing efficient management models that enable them to maintain leadership achieved so far. This motivates the application of a methodology to create a scale measuring perceived quality of services at sporting events. In the documentary research study, the Delphi method and analysis technique reliability Cronbach's alpha coefficient was used. To start, a preliminary scale of 71 attributes was achieved from the literature review and empirical knowledge of experts in sporting events. Then, the Delphi method was used for the purification of the scale preliminary. Finally, to calculate the consistency and viability of the attributes to include in the measurement instrument, the Cronbach's alpha coefficient was used. As a result, the design of a final scale attributes comprised of 18 was obtained. Attribute the discovery of "the security offered during the course of the event public" was not found in the studies previously viewed is highlighted. This reflects situations of social order and insecurity affecting Colombia.*

**JEL:** C35, C39, M31, L83

**KEYWORDS:** Perceived Quality, Delphi Method, Sporting Events, Measuring Scale

## INTRODUCCIÓN

La ciudad de Santiago de Cali, capital del departamento del Valle del Cauca - Colombia, cuna de un gran número de reconocidos deportistas, tanto en el ámbito nacional como internacional, es nombrada en el año

1954 por el Comité Olímpico Internacional como la Capital Deportiva de Colombia. Más adelante, en los Juegos Panamericanos realizados en 1971, el Eco de la justa panamericana le otorga el título de Ciudad Deportiva de América y la avala para que organice y realice eventos deportivos mundiales. Es así como en el último año, Santiago de Cali ha sido la sede de eventos internacionales como The World Games 2013 y el Campeonato Mundial de Ciclismo de Pista 2014 (Alcaldía de Santiago de Cali, s.f.).

Esta nominación ha suscitado el interés de los directivos del comité deportivo en diseñar modelos de gestión eficiente que les permita ser competitivos y poder sostener en el tiempo su liderazgo como la casa deportiva del país, aspecto que motiva la elaboración de una escala de medición de la calidad percibida de los espectadores respecto a los eventos deportivos realizados en la ciudad. En la revisión de la literatura, no se encontraron estudios formales realizados en Colombia dirigidos a la medición la calidad de los servicios deportivos. Las evaluaciones de la calidad de los servicios deportivos han sido diagnosticadas desde las opiniones de los espectadores que expresan sus percepciones de manera informal o desde los comentaristas y dirigentes deportivos. Estos aspectos justifican la razón por la cual en este trabajo solo se consideraron estudios internacionales.

Para la selección de los atributos determinantes en la escala de medición de eventos deportivos internacionales realizados en la ciudad de Santiago de Cali, se construyó una lista de 71 atributos seleccionados de los modelos tomados como referencia, los estudios realizados sobre la medición de la calidad percibida los servicios de eventos deportivos y los sugeridos por los integrantes del comité de expertos. Seguidamente, mediante la técnica cualitativa Delphi, se realizó la depuración de la lista de atributos hasta llegar a una lista conformada por 43 ítems. Finalmente, se aplicó el cuestionario preliminar a una muestra representativa de 49 personas que habían asistido a eventos deportivos en los últimos seis meses. Estos resultados fueron analizados mediante las calificaciones promedio de cada ítem y el coeficiente de Cronbach, obteniendo como resultado una lista de 14 atributos. En una última ronda con el comité de expertos se incluyeron cuatro atributos, de los cuales vale la pena resaltar “*la seguridad ofrecida durante el desarrollo del evento*”. Esto surge, dadas las situaciones de orden social que afectan a Colombia.

## REVISIÓN LITERARIA

Con la medición de *calidad percibida*, entendida como “el proceso de evaluación donde el cliente compara la experiencia del servicio con determinadas expectativas previas” Pérez (2006, p.29), los dirigentes deportivos podrán conocer las percepciones, necesidades y expectativas de los espectadores (Delgado (2004, p.115), aspectos que permiten la identificación del nivel de satisfacción de sus usuarios y el diseño de mejores estrategias de marketing de servicios deportivos. Aunque existen gran variedad de propuestas para medir la calidad percibida de los servicios, para el desarrollo de este trabajo se tomaron como referentes los más empleados en las investigaciones revisadas: SERVQUAL, SERVPERF y el Modelo conceptual del servicio con base en las percepciones del cliente. Así mismo, se revisaron estudios donde han surgido nuevas dimensiones para evaluar la calidad percibida del servicio en los eventos deportivos. En el modelo SERVQUAL desarrollado por Parasuraman, Zeithaml & Berry (1988) consistente en una escala conformada por 22 atributos agrupados en cinco dimensiones del servicio: Fiabilidad, garantía, tangibilidad, empatía y sensibilidad, se mide la satisfacción de los clientes a partir de las brechas identificadas entre las expectativas y las percepciones del servicio.

“La escala propuesta por los autores se ha convertido en una de las medidas más utilizadas para evaluar calidad del servicio” (Curubeto, 2001, p.138). Christian Grönroos (1988) desarrolla y prueba el modelo conceptual del servicio con base en las percepciones del cliente denominado Modelo Nórdico, puesto que para él, la calidad del servicio es influenciada por las expectativas de la calidad (conformada por las comunicaciones de la empresa, su imagen, las experiencias y las necesidades y deseos del cliente) y por la calidad experimentada, que es la imagen formada después del contacto con el servicio. En este enfoque, la

calidad total percibida es la etapa final de la transacción entre la organización y un cliente. La percepción es una función de la calidad técnica (atributos del servicio) y de la calidad funcional (la calidad de la interacción con la empresa). En el año 1992, Joseph Cronin y Steven Taylor critican fuertemente al modelo SERVQUAL porque consideran que la escala no se ajusta a todas las clases de servicios, y sugieren que la calidad de servicio debería medirse a partir de las actitudes. Es así, que como resultado de sus investigaciones surge una escala alternativa denominada SERVPERF (*Service Performance*), la cual se basa exclusivamente en las percepciones para evaluar la calidad del servicio a partir del desempeño y sus relaciones con la calidad del servicio, la satisfacción del consumidor y las intenciones de compra.

Kim & Kim (1995) siguiendo el modelo de Parasuraman, Zeithamal y Berry realizan una investigación para evaluar la calidad de los servicios prestados en los centros deportivos de Corea. Como resultado de la investigación surge el instrumento QUESC conformado por 33 atributos agrupados en las siguientes 12 dimensiones: el ambiente, actitud de los empleados, fiabilidad, información, programación, consideración personal, precio, exclusividad, privacidad, conveniencia, estimulación y oportunidad social.

Calabuig, Quintanilla & Mundina (2008) se basaron en los modelos SERVQUAL, SERVPERF y en el instrumento Neptuno-1 utilizado en investigaciones realizadas por Luna, Mundina & Gómez (1998), Mundina *et al.* (1998) y Mundina & Calabuig (1999). La aplicación del instrumento les permitió determinar el grado de calidad percibida en los servicios deportivos de carácter público como son las escuelas de actividades náuticas e identificar diez dimensiones relevantes: las clases, el tiempo libre, el entorno náutico, los horarios, la comida, el material náutico, la comida complementaria, la conserjería, la limpieza y la teoría. Calabuig & Crespo (2009) utilizan el método Delphi para la elaboración de una escala de medida de la calidad percibida de los espectadores de eventos deportivos denominada EVENTQUAL, obteniendo como resultado 22 atributos agrupados en cinco factores: los tangibles, la accesibilidad, el personal, los servicios complementarios y la relación entre espectadores.

Kelley & Turley (2001) utilizaron el modelo SERVQUAL para medir la calidad del servicio en un evento deportivo. Es este estudio se identifica la experiencia del juego y el papel de los empleados como atributos significativos del servicio. Hightower, Brady & Baker (2002) centraron su investigación en la influencia de los distintos aspectos del entorno físico durante un evento deportivo de béisbol encontrando que el ambiente del servicio (la evidencia física) es un atributo determinante para que las personas asistan en un futuro a eventos deportivos. Asimismo, Greenwell, Fink & Pastore (2002) observan que el ambiente del servicio influye en la satisfacción de los espectadores de hockey hielo de un modo global más que evaluándolos como elementos individuales (como son la comodidad o los accesos).

Finalmente, Yusof y Lee (2008) realizaron un estudio en los estadios de fútbol conociendo que los elementos tangibles del evento (accesibilidad en toda la instalación, estética del estadio, marcadores, comodidad de los asientos, suficiencia de espacio, señalización, etc.) y la calidad del equipo (buen juego del equipo, jugadores estrella, registro victorias/derrotas, historia y palmarés del club, calidad del oponente y jugadores estrella del oponente, etc.) son predictores de la satisfacción de los espectadores.

Del análisis realizado, se encontró que los estudios tomados como referencia se basaron en el Modelo SERVQUAL elaborado por Parasuraman, Zeithaml & Berry. Otros de los autores más citados en los estudios son Kim & Kim (1995) quienes elaboraron una escala más ajustada a la medición de la calidad de servicios. Para la elaboración de la escala preliminar, se consideraron las dimensiones de tangibilidad o evidencia física (Hightower *et al.*, 2002; Yusof & Lee, 2008), la accesibilidad en toda la instalación, estética del estadio, marcadores, comodidad de los asientos, suficiencia de espacio, señalización y la calidad del equipo (Kim & Kim, 1995) y la actitud de los empleados (Calabuig, Quintanilla & Mundina, 2008; Calabuig & Crespo, 2009 y Kelley & Turley, 2001). Las otras dimensiones consideradas son recurrentes en los



estudios revisados, tales como: fiabilidad, información, programación, precio, exclusividad, privacidad, conveniencia, estimulación y oportunidad social.

## METODOLOGÍA

Acorde con las necesidades de los dirigentes deportivos y las características particulares de la región se decidió elaborar una nueva escala de medición a partir de la identificación de los atributos principales y relevantes, para lo cual se desarrolló el proyecto en dos fases: en la primera fase, se realizó una escala preliminar a partir de la revisión de los modelos SERVQUAL, SERVPERF, Nórdico, el análisis de las dimensiones y atributos empleados en investigaciones previas, la observación directa y entrevistas informales realizadas a dirigentes y espectadores deportivos. Para depurar la lista preliminar se empleó la investigación con enfoque cualitativo mediante el uso de la técnica de observación no estructurada y el método Delphi. Para la aplicación del método Delphi fue necesario la creación de un comité de expertos y de un comité de investigación, conformado por espectadores, deportistas y dirigentes deportivos. En la segunda fase del proyecto, se utiliza la técnica de la encuesta para realizar la prueba de la escala entre personas que hayan asistido a eventos deportivos internacionales en los últimos seis meses. En esta fase, mediante la aplicación del coeficiente de Cronbach se logra una escala definitiva de medición conformada por 18 atributos. Por lo anterior, el alcance de este trabajo se delimita a la elaboración del instrumento de medición, el cual será aplicado y analizado en el desarrollo de la fase cuantitativa de la investigación.

### El método Delphi

Aunque el método Delphi surge para realizar análisis prospectivo, es una técnica cualitativa fácilmente aplicable a otro tipo de investigaciones, tales como unificar criterios sobre problemas organizacionales y definir factores o indicadores de evaluación, entre otros. Es así que, dadas sus características de anonimato, respuesta numérica y retroalimentación de criterios hasta llegar a un consenso, se consideró como la metodología que más se ajusta al objetivo del proyecto, consistente en la definición de los atributos que permitieran medir de manera objetiva la calidad percibida del servicio de eventos deportivos. Según Landeta (citado por Ortega, 2008) la técnica Delphi consiste en “la compilación de las opiniones y comentarios de uno o varios grupos de personas que tienen una estrecha relación sobre la cuestión, sector, tecnología, [...] objeto de la investigación” (p.34). Los miembros del comité de expertos, al conocer las opiniones de los otros miembros, pueden mantener, modificar o ampliar sus opiniones hasta que se logre un consenso en las respuestas. En este proyecto, el método Delphi se desarrolló en cuatro etapas así: a) diseño de la lista preliminar de atributos, b) conformación del comité de expertos, c) recolección de la información y d) análisis y resultados.

### Diseño de la lista preliminar de atributos

Identificar los atributos principales que serán incluidos en la lista preliminar, es la primera función que debe realizar el comité investigador, puesto que de ésta depende el éxito de la investigación. Para la construcción de la primera lista de atributos se desarrollaron las siguientes actividades: Interpretación y análisis de los modelos SERVQUAL, SERVPERF y Nórdico, revisión de algunos trabajos sobre medición de la calidad percibida del servicio y cuatro entrevistas a dirigentes deportivos. Como resultado, en esta primera fase, el comité investigador elaboró la primera lista preliminar conformada por 71 atributos, la cual se organizó en un cuestionario con escala tipo Likert de cinco puntos, siendo el 1 equivalente a *totalmente en desacuerdo* y el 5 *totalmente de acuerdo*. Al finalizar el cuestionario, se incluyó la opción a los entrevistados de modificar o eliminar ítems.

### Conformación del Comité de Expertos

Para la selección de las personas que conformaron el comité de expertos se consideraron los siguientes aspectos: experiencia en el área los eventos deportivos, la disponibilidad de tiempo e interés en participar en la investigación. Según Landeta (citado por Ortega, 2008), el experto es “aquel individuo cuya situación y recursos personales le posibiliten contribuir positivamente a la consecución del fin que ha motivado la iniciación del trabajo Delphi” (p.36), y que, de acuerdo con lo indicado por Pill (citado por Ortega, 2008), puede a su vez aportar una perspectiva relevante a la investigación. Respecto al número de expertos, Malla & Zabala (citados por Ortega, 2008) “consideran que un grupo de 10 a 20 expertos puede ser metodológicamente fiable” (pp. 36-37). Para el desarrollo de este trabajo, el comité de expertos se conformó un equipo de diez personas: cuatro empleados con cargos directivos, cuatro espectadores y dos estudiantes de marketing de servicios.

### Recolección de la Información

En este trabajo, la información se recolecta de manera individual, mediante el uso del correo electrónico. En la primera ronda, el comité de investigación se encarga de enviar el cuestionario, recoger las respuestas y compararlas con los otros miembros del comité de expertos; las respuestas afines no se alteran pero las preguntas en donde aún existe divergencia se envían de nuevo para solicitar a los expertos que revisen y reconsideren la respuesta. El comité de investigación depura la lista, selecciona las respuestas en consenso y las aprueban. Aquellas donde hay divergencia se organizan y se regresan para que el comité vuelva a evaluarlas. A la relación inicial de las preguntas se pueden adicionar las propuestas hechas por algunos participantes, aclarando a los demás que corresponde a uno de los participantes. Por tanto, se recomienda evaluarla y expresar si se debe incluir en la escala de medición.

En esta etapa se desarrollan los siguientes pasos: en una primera ronda, se envía la escala de medición al comité de expertos y se informa que regresen el cuestionario en un término de ocho días. El comité investigador recibe, analiza los resultados y depura la lista; en esta etapa se omiten o incluyen atributos. Finalmente, prepara el nuevo cuestionario y se envía nuevamente al comité de expertos. En este momento se da inicio la segunda ronda. Estos pasos se repiten en cada ronda, hasta cuando se llegue a un consenso o se alcance una cierta estabilidad en las respuestas.

### Análisis de Fiabilidad Mediante Alfa de Cronbach

Sánchez & Sarabia (1999) exponen que “una escala es fiable cuando permite obtener medidas similares en distintos momentos o, posee una baja variabilidad interna”. Dentro de la categoría de coeficientes, Alfa de Cronbach es el más empleado por los investigadores donde se estima el límite inferior del coeficiente de fiabilidad y se expresa como:

$$\alpha = \left[ \frac{k}{k-1} \right] \left[ 1 - \frac{\sum S_i^2}{S_{sum}^2} \right] \quad (1)$$

Donde k es el número de ítems de la prueba,  $S_i^2$  es la varianza de los ítems (desde 1...i),  $S_{sum}^2$  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” (Ledezma, Molina & Valero, 2002, p.143). Para el análisis alpha de Cronbach se empleó el programa estadísticos SPSS.

## RESULTADOS

Al revisar los modelos SERVQUAL, SERVPERF y Nórdico se decidió tomar como referente inicial el modelo SERVPERF dado que se concentra, a diferencia de los otros modelos, en evaluar exclusivamente las percepciones. Este modelo propone 22 atributos agrupados en cinco dimensiones: tangibilidad, confiabilidad, capacidad de respuesta, seguridad y empatía.

### Construcción Preliminar de la Escala de Medición V1

Para la construcción de la primera lista de atributos, además de los propuestos en el modelo SERVPERF, el comité investigador estuvo a cargo de adicionar aquellos criterios que consideraba importantes y que podían ayudar a complementar la evaluación de la calidad percibida de los eventos deportivos. Por otro lado, el mismo equipo realizó una revisión detallada de cada ítem (incluyendo los propuestos por el modelo SERVPERF y el comité investigador) teniendo en cuenta aspectos como la ortografía, redacción, palabras o frases repetidas. En esta etapa se obtuvo como resultado una lista conformada por 71 atributos, los cuales fueron enviados al comité de expertos (vía correo electrónico) para su respectiva evaluación, ajuste y aprobación. Para someter la escala de medición a la primera evaluación se construyó una lista de chequeo que utilizaba una escala de respuesta tipo Likert de cinco puntos, donde una evaluación entre uno (1) y tres (3) significa que el atributo se debe excluir de la lista y una evaluación entre cuatro (4) y cinco (5) significa que el atributo es altamente relevante y debe continuar en la lista de atributos. En esta misma lista de chequeo los expertos también tenían la posibilidad de incluir, modificar o eliminar ítems. Los criterios utilizados para realizar la depuración de la lista de atributos fueron (ver Tabla 1) la exclusión de los atributos con una calificación promedio inferior a 3.0 y la unificación de los atributos que presentaban similitudes en su redacción y evaluaban el mismo aspecto de la calidad percibida de eventos deportivos.

Tabla 1: Criterios Utilizados Para la Depuración de Atributos de la Escala de Medición V1

No. de ítems iniciales	Criterio de depuración	No. de ítems excluidos
71	Calificación promedio inferior a 3.0	10
61	Unificación de acuerdo a los comentarios de los expertos	10
51	Lista de chequeo resultante de la primera ronda	

*En la Tabla se detallan los criterios utilizados por el comité investigador para depurar la escala de medición V1, que para este caso se excluyeron los atributos con una calificación promedio inferior a 3,0 y se unificaron los que presentaban similitudes teniendo en cuenta los comentarios del comité de expertos.*

### Resultados de la Segunda Ronda

La nueva lista de chequeo conformada por 51 atributos (escala de medición V2), fue revisada por los integrantes del comité investigador, quienes se encargaron de organizarla y enviarla nuevamente al comité de expertos para su respectiva revisión, ajuste y aprobación. En esta versión se incluyeron las calificaciones asignadas en la ronda anterior con el fin de suministrar la información suficiente a los expertos, la cual les permitiera llegar a un consenso. Después de recibir las respuestas por parte de los expertos, el comité investigador procedió a realizar un análisis a través del promedio de las calificaciones de cada ítem. Considerando lo anterior, el comité investigador decidió excluir aquellos atributos que presentaban calificaciones promedio inferiores a 3.5. Posteriormente, se unificaron los ítems que presentaban semejanzas en su redacción teniendo en cuenta los comentarios realizados por el panel de expertos. Dichos criterios de depuración dieron como resultado un listado de 43 atributos (ver Tabla 2).

Tabla 2: Criterios utilizados para la depuración de atributos de la escala de medición V2

No. de Ítems Iniciales	Criterio de Depuración	No. de Ítems Excluidos
51	Calificación promedio inferior a 3.5	2
49	Unificación de acuerdo a los comentarios de los expertos	6
43	Lista de chequeo resultante de la segunda ronda	

*En la anterior Tabla se realiza un resumen de los criterios utilizados por el comité investigador para depurar la escala de medición V1, excluyendo aquellos atributos con calificación inferior a 3.5. Igualmente, se unificaron los atributos similares.*

### Reducción de Escala Desde la Percepción de los Espectadores

Con el propósito de realizar la revisión final de la lista de atributos y teniendo en cuenta los resultados de la ronda anterior, se construyó un cuestionario piloto que fue aplicado a 49 individuos, los cuales se caracterizaban por haber asistido, como mínimo, a un evento deportivo internacional en los últimos seis meses. En el instrumento, se asignó un espacio para que los espectadores describieran si se deben adicionar, modificar o eliminar algún atributo. Después de aplicar el cuestionario y haciendo uso de la información recolectada, el comité investigador tomó como referentes los siguientes criterios de reducción para obtener el listado definitivo de atributos (ver Tabla 3): Eliminación de los atributos señalados por los individuos que obtuvieron una calificación promedio inferior a 4.0, Eliminación de aquellos atributos que generan un incremento significativo en el alpha de Cronbach del total de ítems (superior a 0.8 para obtener mayor fiabilidad del instrumento) y, Unión de atributos que, de acuerdo a los comentarios de los individuos, presentaban similitudes en su redacción y evaluaban el mismo aspecto de la calidad percibida de eventos deportivos.

Tabla 3: Criterios Utilizados Para la Depuración de Atributos de la Escala de Medición V3

No. de Ítems Iniciales	Criterio De Depuración	No. de Ítems Excluidos
43	Calificación promedio inferior a 4.0	14
29	Según alpha de Cronbach	4
25	Criterios agrupados	11
14	Escala resultante de la segunda ronda	

*En la anterior Tabla se realiza un resumen de los criterios utilizados por el comité investigador para depurar la escala de medición V3, excluyendo aquellos atributos con calificación inferior a 4.0, con un coeficiente de Cronbach igual a 0.926; finalmente, se unificaron los atributos similares.*

### Diseño de la Escala Definitiva

A la escala de 14 atributos obtenida hasta el momento, se adicionaron cuatro atributos propuestos por las personas consultadas, lo que permite llegar a una escala definitiva conformada por 18 atributos (ver Tabla 4).

Tabla 4: Escala de Medición de la Calidad Percibida de Eventos Deportivos

No.	Atributo	No.	Atributo
1	Hay gran variedad de productos del evento	10	La ubicación del parqueadero es satisfactoria
2	La relación calidad-precio de los productos del evento es buena	11	La señalización de las instalaciones facilita la orientación y ubicación de las personas
3	Se da buena información para conocer el transcurso del evento	12	La limpieza e higiene de las instalaciones es la adecuada
4	La visión del evento es buena	13	El servicio ofrecido por el personal de la organización es el adecuado
5	La instalación me produce buenas sensaciones	14	Adquirir las entradas para el evento ha resultado
6	La instalación permite desplazarse con facilidad por el interior	15	Las instalaciones ofrecen buena comodidad a los asistentes
7	Los accesos están bien preparados para asumir las colas	16	La seguridad dentro de los escenarios es adecuado durante el desarrollo del evento.
8	La información sobre disponibilidad y precios de las entradas es clara	17	El horario de realización y la puntualidad en el inicio del evento es adecuado
9	Hay suficiente parqueadero para la gente que se acerca al evento	18	Existe facilidad en el desplazamiento hacia el evento (transporte y ubicación)

*Como resultado final se conformó una escala definitiva para medir la calidad percibida de los eventos deportivos que incluye los atributos propuestos por el grupo de individuos consultados.*

Adicional a esta información, también se incluyeron en el cuestionario definitivo preguntas demográficas y se asignó un espacio para que los usuarios presenten sus sugerencias o recomendaciones.

## CONCLUSIONES

El uso de las metodologías cualitativas para definir instrumentos de medición es una excelente metodología puesto que se puede aplicar en la fase previa de cualquier investigación que requiera la construcción de un instrumento de medición con escalas tipo Likert. Entre las diferentes técnicas revisadas, se empleó el método Delphi porque ofrece la oportunidad de llegar a consenso con la participación de personas conocedoras de la actividad de la empresa. Para el análisis definitivo, el método Delphi recurre a análisis estadísticos sencillos como las medidas de tendencia central y el Coeficiente de Cronbach. En cuanto a los eventos deportivos, los estudios realizados con anterioridad presentan una gran variedad de escalas que oscilan entre cuatro y doce dimensiones.

De los 18 atributos identificados en la investigación, 17 de ellos se encuentran identificados en estos estudios. El atributo No. 16 denominado “La seguridad ofrecida durante el desarrollo del evento” surge por las características particulares que enfrenta nuestro país. En la descripción de este atributo, los espectadores solicitaron incrementar la vigilancia interna en los escenarios deportivos causada por el nivel de inseguridad que enfrenta nuestro país. Se espera que en la fase cuantitativa de la investigación, donde se aplicará el instrumento a una muestra representativa, se valide definitivamente la escala y se identifiquen los factores que agrupen los atributos. Igualmente, se espera que esta metodología sirva de referente para futuras investigaciones sobre medición de la calidad percibida del servicio en diferentes sectores de servicio.

## ANEXOS

El cuestionario y escalas preliminares están disponible bajo petición, póngase en contacto con los autores.

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# DIAGNÓSTICO DEL CLIMA ORGANIZACIONAL PROMOTOR DE ESTRATÉGIAS GERENCIALES EN LAS PEQUEÑAS EMPRESAS DE LA INDUSTRIA METAL-MECÁNICA

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## RESUMEN

*El presente trabajo se llevó a cabo con la finalidad de identificar los factores que determinan un clima organizacional en las Pequeñas empresas de la industria metal – mecánica de Monclova y Frontera, Coahuila, a fin de proporcionarles a estas últimas una propuesta con recomendaciones que contribuir al logro de sus estrategias gerenciales. El estudio se realizó a un consenso de 31 trabajadores a quienes se les aplicó un cuestionario estructurado, para la fiabilidad del instrumento se utilizó la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de 0.851. Una vez tabulados los datos, el tratamiento estadístico se realizará usando el programa SSPS (versión 17.0) Como resultado la Medias más altas fueron los siguientes: Relaciones, Liderazgo y Estructura; en cuando a las correlaciones de Pearson las altamente significativas entre las variables Estructura con Liderazgo y Relaciones; Recompensas, Mecanismos Útiles; Liderazgo con Relaciones. Otras de las correlaciones significativas son Propósito con Estructura; Relaciones y Recompensas con Mecanismos Útiles.*

**PALABRAS CLAVE:** Clima Organizacional, Satisfacción

## DIAGNOSIS OF ORGANIZATIONAL CLIMATE MANAGEMENT STRATEGIES IN PROMOTER OF SMALL BUSINESS OF METAL- MECHANICAL INDUSTRY

### ABSTRACT

*This work was carried out in order to identify the factors that determine an organizational climate in Small metal industry companies - mechanics Monclova and Frontera, Coahuila, in order to provide the latter a proposal with recommendations that contribute to achievement of their management strategies.*

*The study was conducted at a consensus of 31 workers who answered a structured instrument for reliable questionnaire Cronbach Alpha test was used to give an internal consistency coefficient of 0.851. Once tabulated data, the statistical treatment was performed using the SSPS program (versión 17.0). As a result the highest averages were: Relationships, Leadership and Structure; to time in the highly significant correlations between the Pearson Leadership Structure variables and relations; Rewards, Helpful Mechanisms; Leadership Relations. Another of the significant correlations are with Purpose Structure; Relationships and Rewards with mechanisms of calcification Tools.*

**JEL:** M00

**KEYWORDS:** Organizational Climate, Satisfaction



## INTRODUCCIÓN

Las organizaciones deben tener un ambiente único que permita a los trabajadores que se identifiquen con ella, de tal manera que se puedan alcanzar los objetivos de acuerdo a las necesidades de su potencial humano. Hoy en día donde más allá de ser un elemento de avance el estudio del clima laboral es algo necesario y fundamental para cualquier empresa, ya que es el indicador más preciso y demuestra los niveles que se tienen en la organización en cuanto a las relaciones laborales. Ruíz, et al (2012) cita a Koys y Decottis (1991) los cuales mencionan que los estudios de clima organizacional son de difícil realización debido a que se trata de un tema complejo y con múltiples niveles, aunque señalan que se ha producido un avance en cuanto al concepto de clima como constructo. Esto queda comprobado mediante Guédez (1995), Herzberg (1966) y Tagiuri (1968), que definen que el clima laboral es el conjunto de cualidades, atributos o propiedades relativamente permanentes de un ambiente de trabajo concreto que son percibidas, sentidas o experimentadas por las personas que componen la organización y que influyen sobre su conducta. En esta definición el clima es determinado por la percepción de los miembros del grupo, y sólo a partir de allí se podrán diagnosticar las características del mismo.

Con el clima organizacional se puede predecir una serie de sucesos que se desencadenarán a partir del tipo de clima que se tenga, si es positivo se pueden esperar beneficios tanto para los empleados como para la organización misma, como lo señalan Peña, et al (2013) que las empresas para obtener resultados positivos ante dicha situación, han concluido que la clave es el recurso humano, pues su trabajo es fundamental para el logro de los objetivos organizacionales y; así lograr un clima organizacional satisfactorio; en cambio si es negativo, se esperarán pérdidas, gastos, conflictos y demás situaciones contrarias que pueden llevar a la organización a la quiebra. El realizar un diagnóstico de Clima Organizacional, permite generar conocimientos de utilidad en la implementación de cambios planificados que impacten en las actitudes y conductas de los integrantes, como en la estructura organizacional.

## REVISIÓN LITERARIA

El clima organizacional ha adquirido gran importancia en nuestros tiempos, nos permite examinar situaciones para lograr el máximo beneficio para la empresa y el trabajador. Es por eso, que, en ellas debe predominar un clima organizacional en el que el ambiente de trabajo permita a los trabajadores sentirse satisfechos por su labor en la misma; así, estos establecen un compromiso más fuerte hacia la organización. Acosta y Venegas (2010) mencionan que desde 1968, Litwin y Stringer fueron los primeros autores en conceptualizar el clima organizacional bajo una 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.

Chiavenato (2000) argumenta que el clima organizacional puede ser definido como las cualidades o propiedades del ambiente laboral que son percibidas o experimentadas por los miembros de la organización y que además tienen influencia directa en los comportamientos de los empleados. El Clima Organizacional es definitivo en la toma de decisiones en una organización y en la forma de como se dan las relaciones personales dentro y fuera de la misma. Por ello es necesario que exista un clima satisfactorio para que se vean consecuencias positivas en la misma, trayendo muchos beneficios a la empresa y por ende su posicionamiento en el mundo competitivo.

Existen muchas teorías para estudiar el clima organizacional, sin embargo nos centraremos en la Teoría de los Sistemas de Likert (1968), la cual establece que el comportamiento de los subordinados es causado por el comportamiento administrativo y por las condiciones organizacionales que los mismos perciben, por sus esperanzas, sus capacidades y sus valores. Por lo tanto, se afirma que la reacción está determinada por la percepción. Likert propone una teoría de análisis y diagnóstico del sistema organizacional basado en tres tipos de variables que determinan las características propias de una organización, las cuales influyen en la percepción individual del clima: Las *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. Las *variables intermedias*, reflejan el estado interno y la salud de una empresa y constituyen los procesos organizacionales de una empresa. Entre ellas están la motivación, la actitud, los objetivos, la eficacia de la comunicación y la toma de decisiones. Las *variables finales*, denominadas también dependientes son las que resultan del efecto de las variables independientes y de las intermedias, por lo que reflejan los logros obtenidos por la organización, entre ellas están la productividad, los gastos de la empresa, las ganancias y las pérdidas.

Para efectos de esta investigación y debido a las necesidades de la organización se elige el Modelo de Weisbord (1976) el cual facilita el diagnóstico de Clima Organizacional. A través de la medición de seis variables: Propósitos, Estructura, Relaciones, Recompensas, Liderazgo y Mecanismos auxiliares; incluyendo una variable adicional llamada Actitud hacia el cambio la cual formula preguntas clave de diagnóstico para cada una de las variables. Facilita el diagnóstico de problemas provocados por la influencia del medio ambiente externo, examinando en forma sistemática los procesos y las actividades de cada subsistema de la organización, buscando señales de problemas y el reflejo que estas acciones han tenido en cada uno de ellos.

## METODOLOGÍA

El diseño metodológico corresponde a una investigación de campo, transversal, mixta (cuantitativa y cualitativa) y de tipo descriptivo. La Muestra se determinó por consenso ya que incluye a la población total de los trabajadores de dos pequeñas empresas. Para efecto de la recolección de la información se aplicó el Modelo Organizacional de Seis Casillas de Weisbord (1976). A continuación se presenta en la tabla 1 la operacionalización de las variables.

Tabla 1: Operacionalización de Variables del Clima Organizacional

Variable	Indicadores	Preguntas
Propósito	Claridad de la meta y si los trabajadores apoyan el propósito de la organización.	1, 8, 15, 22, 29
Estructura	Es la disposición y orden de las partes dentro de un todo.	2, 9, 16, 23, 30
Liderazgo	Aceptación del jefe, reconocimiento de ser competente, trato justo, atención en sentimientos de sus subordinados.	3, 10, 17, 24, 31
Relaciones	Relaciones cordiales, vínculos amistosos, reconocimiento y respeto de la personalidad humana.	4, 11, 18, 25, 32
Recompensas	La recompensa es a través de incentivos o en su caso un castigo.	5, 12, 19, 26, 33
Mecanismos Útiles	Planeación, control, presupuestos y los demás sistemas de información, como las Tic's.	6, 13, 20, 27, 34
Actitud hacia el Cambio	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 Operacionalización de variables consideradas en el instrumento de medición del clima organizacional

La confiabilidad del instrumento (Alfa de Cronbach 0.851) es considerable aceptable. El objetivo es identificar los factores que determinan un clima organizacional en las Pequeñas empresas de la industria metal – mecánica de Monclova y Frontera, Coahuila. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular frecuencias, medias y los coeficientes de correlación de Pearson, usando el programa SSPS (versión 17.0).

## RESULTADOS

Se establecieron rangos de edad, de antigüedad, nivel de estudios y de actividad principal, calculando las frecuencias y dar respuesta a los reactivos de las características demográficas; observándose que el 52% de los trabajadores se encuentran en el rango de 31 a 50 años; mientras que el 26% con una antigüedad de 3 a menos de 5 años de servicio, seguidos por el 23% con una antigüedad de 7 a menos de 10 años de servicio; con respecto al nivel de estudios, se encontró que el 32% de los trabajadores han cursado la carrera Técnica, seguidos por 26% de los trabajadores cuentan con estudios de Secundaria; y la actividad principal que predomina en un 19% son Soldadores y Torneros.

Los resultados presentados en este apartado, han sido calculados en base a los datos obtenidos del cuestionario de Weisbord, aplicado a los 31 sujetos que conforman la Muestra de las pequeñas empresas objeto de estudio. Las Medias globales de las 7 variables estudiadas, para analizar los resultados de este estudio, se dispuso a determinar por rangos las opciones de respuesta (1 y 2 Desacuerdo; 3 y 4 Levemente De Acuerdo; 5 y 6 De Acuerdo), es decir que el promedio de respuestas dadas por los trabajadores de las empresas, fue de *Levemente de acuerdo*. Por lo cual, las Medias más altas corresponden a las variables de *Relaciones* 4.61, *Liderazgo* 4.43 y *Estructura* 4.39, mientras que la variable más baja es la de *Actitud hacia el Cambio* 3.78. En cuanto los coeficientes de contingencia indican que existe una relación significativa entre la variable *Estructura*, que se correlaciona con *Liderazgo* y *Relaciones*; así como el factor *Recompensas*, con *Mecanismos útiles*; seguida por la variable de *Liderazgo* con *Relaciones*.

## CONCLUSIONES

Los resultados obtenidos en la presente investigación muestran la percepción del clima organizacional que los trabajadores administrativos y operativos de las empresas objeto de estudio. Así mismo, por consecuencia brinda la información necesaria para conocer y determinar los factores que definen el clima organizacional. En general la percepción que tienen del clima organizacional, reporta que la relación existente entre el personal, y la forma en como interactúan los trabajadores para efectuar sus tareas, y la manera de cómo son tomadas y comunicadas las decisiones, son percibidas por los trabajadores parte importante para el ambiente organizacional satisfactorio; lo que comprende la distribución de tareas, responsabilidades y funciones entre todos los niveles del personal; los beneficios que reciben (paquete de gratificaciones y los sistemas de incentivos) son de acuerdo a los niveles de cada uno de los trabajadores. Por último proporcionar retroalimentación a los directivos, se entregará un informe con los resultados obtenidos de acuerdo a las respuestas otorgadas por los trabajadores. Se incluirá, además, una propuesta con estrategias de mejora, de reforzamiento y/o de cambio, aprovechando las áreas de oportunidad.

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# EL RECONOCIMIENTO DEL TALENTO, COMO ESTRATEGIA COMPETITIVA EN LA CULTURA EMPRENDEDORA

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## RESUMEN

*Todas las organizaciones, independientemente del tamaño y sector, enfrentan los mismos retos, entre otros continuar siendo competitivas en un entorno de mercado cada vez más exigente y cambiante. Una vez asumida por las organizaciones, la importancia de la Innovación como elemento de competitividad, el siguiente reto que se plantean es como integrar, al menos de manera sistemática, desde sus políticas y estrategias, la identificación y desarrollo de los talentos de sus miembros, que conlleven a oportunidades de innovación y a una cultura emprendedora. La sistematización de la innovación en las empresas, depende de muchos factores, pero su común denominador es la necesidad de disponer de un equipo humano, que además del talento que se le supone, demuestre un elevado compromiso con la organización y de manera recíproca, de la organización hacia ellos, buscando así mantener el paralelismo en las metas creando comunidades de aprendizaje en la misma y cumplir la estrategia innovadora.*

**PALABRAS CLAVE:** Talento, Innovación, Estrategia Competitiva, Cultura Emprendedora, Comunidades De Aprendizaje

## RECOGNITION OF TALENTS AS A COMPETITIVE STRATEGY IN AN ENTREPRENEURIAL CULTURE

### ABSTRACT

*All organizations, independently of its size and sector, face the same challenges, such as being competitive into an exigent and changing market environment. Once the organizations assume the importance of innovation as an element of competitiveness, the next challenge consists on integrating, in a systematic manner, its policies, strategies, identification procedures and the development of talents, leading to innovation opportunities and an entrepreneurial culture. The systematization of innovation in organizations depends on so many factors, its common element is the need of disposing of a human team that shows, besides the talent, a high commitment to the enterprise, and reciprocally from the Enterprise to them; this is aimed to maintain parallelism in goals, by promoting the creation of learning communities and the fulfillment of the innovative strategy.*

**JEL:** M1-90

**KEYWORDS:** Talent, Innovation, Competitive Strategy, Entrepreneurial Culture, Learning Communities.

## INTRODUCCIÓN

En este trabajo de investigación se realizará un análisis del reconocimiento del talento y de su importancia actual dentro de las organizaciones. Dentro de los factores explicativos más importantes de la riqueza y potencial de una nación se encuentran los conocimientos y habilidades de su población. En este sentido, es

importante reconocer los talentos de las personas, lo que va a permitir generar mejores emprendimientos que conlleven al país a condiciones superiores de creatividad, innovación, competitividad de las organizaciones y ambientes de bienestar en las personas. Las empresas en la actualidad tratan de analizar y distinguir diversas estrategias que les permitan optimizar sus procesos organizacionales, de tal forma que se puedan considerar como competitivas e innovadoras, como lo indican Porter y Millar (2009), los procesos administrativos han sufrido una metamorfosis en su forma de operación dado que a las organizaciones se les exige eficiencia y eficacia, entre los procesos administrativos más importantes se encuentra la administración del talento humano. Este proceso se enmarca dentro de la concepción participativa y activa de la democratización, que tiene como objetivo que las decisiones sean consensuadas hacia adentro de la organización, esta visión moderna nos inserta a un estilo de trabajo diferente y es que si la meta de toda organización es Innovar y adaptarse a los cambios con rapidez, la principal vía para lograrlo con efectividad es a través del talento humano, como una nueva gestión empresarial. Ya no basta con que la persona conozca solo su trabajo y se dedique a lo suyo sin ver su influencia en el resto de la cadena de procesos del negocio. Es necesario que cada uno de los integrantes entienda la importancia de su rol en la línea de procesos y del rol del resto de sus compañeros de trabajo. Recobramos así al ser humano como factor clave del éxito empresarial y centro de toda organización.

Este trabajo de investigación se encuentra organizado como se indica a continuación: En la sección de revisión de la literatura se exponen los argumentos sobre la importancia del reconocimiento del talento en las organizaciones para generar una cultura emprendedora y ser competitivas. En la parte de metodología se indica la utilizada para la realización de este trabajo. Posteriormente se comentan los resultados de la investigación. Por último se presentan las conclusiones.

## REVISIÓN LITERARIA

Entre los años ochenta y noventa, este proceso alcanza su principal momento, se concreta con la “Gestión del Conocimiento” como modelo organizativo que responde a la necesidad de creación de un nuevo enfoque, que ayude a las organizaciones a ser competitivas, innovadoras, inteligentes, a aprender, a tener conocimiento compartidos-comportamiento organizacional-a formar comunidades de aprendizaje en la cual todos aprenden de todos. Así, la Gestión del conocimiento crea valor con los activos intangibles de la organización. La sabiduría individual se convierte en colectiva, se captura y se distribuye hacia las áreas de la organización donde se necesite, es decir, persigue trasladar el conocimiento con un emisor que lo posee a un receptor que lo requiere. El resultado básico de la Gestión del conocimiento es la Organización Inteligente, la cual trasciende, desde sus principios, la satisfacción de necesidades básicas de quienes la conforman y promueven el aprendizaje creativo, impulsando la autoestima y la autorrealización de sus miembros, son organizaciones que aprenden permanentemente y que mediante sus aprendizajes se adaptan de manera constante y fluida a los siempre cambiantes entornos sociales de los que forman parte, mucho tiene que ver con el lugar de trabajo y con las personas que forman la organización encontrándose en ella el potencial que garantiza el éxito o el fracaso de cualquier empresa y cuando hablamos de potencial hablamos de talento y más en concreto nos referimos a las reservas de talento latentes, ese talento que todas las personas poseemos y que está esperando que se den las condiciones ideales para ser liberado, favoreciendo con ello una nueva cultura innovadora.

## METODOLOGIA

La investigación ha considerado como objetivo central el reconocimiento del talento humano en la Gestión del Conocimiento, como una forma innovadora en la ciencia administrativa en el contexto de la Sociedad del Conocimiento en el siglo XXI. Las preguntas de base fueron: ¿De qué manera es posible colocar al factor humano en el centro de la organización, como agente de cambio? ¿Cómo lograr ventajas competitivas en las organizaciones a partir de la inclusión de una cultura emprendedora? El diseño del proceso de

investigación consideró, además, el supuesto de que el talento humano, al ser incorporado al desarrollo de una cultura emprendedora, le permite a las organizaciones generar mejores estrategias en la administración del recurso humano, con el propósito de incrementar los niveles de competitividad de las mismas en el ámbito global. Como método de trabajo, se realizó una revisión y análisis del estado del arte de las investigaciones en torno al reconocimiento del talento, de las inteligencias y de la gestión del conocimiento. Desde una perspectiva comparada, ha sido posible presentar los resultados del análisis de la base epistemológica que da sustento a la propuesta de una nueva gestión del talento, en el que la puesta en práctica del principio “aprender a aprender” le otorgue sentido, dirección y fortaleza a las organizaciones, que enfrentan los nuevos retos innovadores del siglo XXI.

## RESULTADOS

Para dar inicio al tema se hace necesario preguntarnos ¿qué es el talento?, en la antigüedad, específicamente en el mundo helénico talento era el platillo de la balanza denominado talenton y más tarde sirvió para identificar a las primeras monedas griegas, y así fue como el nombre de moneda durante el imperio Romano, se llamó talentum, adquiriendo el significado de “tesoro”, por utilizarse para referirse a elevadas cantidades de dinero. Pese a no existir coincidencia total en cuanto a la equivalencia del peso, lo que sí podemos afirmar es que un talento servía para pesar más de 30 kilos de oro. Ha adquirido cierta notoriedad dado que protagoniza una de las parábolas del evangelio “De los talentos” (Mateo 25: 14-30 y Lucas 19:11-27) de la interpretación, que algunos estudiosos han realizado de esa parábola, deriva inteligencia (capacidad de entender), aptitud (capacidad para el desempeño o ejercicio de una ocupación), dadas también como primeras acepciones por la Real Academia de la Lengua Española (2011) para éste término en castellano. En inglés se utiliza el vocablo talent, y las formas gifted y talented se usan como adjetivos, mientras que en francés Intelligence, designa tanto la inteligencia como el talento. Hoy el talento no sirve para pesar oro, pero sí para valorar a las organizaciones y hoy el talento es la moneda de cambio en el mundo de los negocios y el tesoro máspreciado, convirtiéndose así en una ventaja competitiva para aquellas empresas que deseen proyectarse dentro del contexto de las principales tendencias mundiales y tiene como desafío la búsqueda de la excelencia, en el actual proceso administrativo que es la gestión del talento humano, se mira contextualizada en la interdependencia de tres escenarios: la persona, la organización y el entorno, donde el ser humano es un talento clave que debe mantenerse en el centro de toda la esencia de la organización. El talento se conceptualiza como la capacidad para desempeñar o ejercer una actividad, se puede considerar como un potencial de acción o de disposición de una serie de características o aptitudes que pueden llegar a desarrollarse en función de diversas variables “contextuales”. Siguiendo a Arancibia (2009, p.37), el talento sería un “potencial individual de logros excepcionales en uno o más dominios” y/o “competencias sobresalientes en relación a su grupo de pares”. El talento para otros especialistas (Al Mufti, 1997; Landau, 2000; Perrenoud, 2008; Piechowski, 1997; Prieto, Ferrándiz. Ferrando, Sainz, Bermejo y Hernández, 2008), se asocia a una manifestación de la inteligencia emocional y de variadas condiciones implícitas- como opuesto a explícitas y evidentes y evidenciabiles- y podría considerarse como una aptitud o conjunto de destrezas sobresalientes respecto de un grupo para realizar una tarea determinada en forma exitosa. El talento es pues, la integración e interacción de las habilidades de una persona, sus características innatas, sus conocimientos, sus experiencias, experticias, actitud, carácter e iniciativa para aprender y desarrollarse en diferentes contextos. Tenerlo claro permite identificar de qué manera y en qué áreas cada ser es talentoso y de esta forma poder explotar dicho talento en beneficio propio, de la organización y de la sociedad.

En los albores del siglo XXI la gestión del talento humano es fundamental en un mercado competitivo y globalizado, donde las organizaciones no se diferencian unas de otras por sus recursos tecnológicos, financieros y físicos, lo que realmente diferencia a una organización de otra es su capital humano, son las personas las que mantienen y conservan el statu quo existente y son solo ellas las que generan y fortalecen la innovación y el futuro de las organizaciones. Las personas producen, venden, atienden al cliente, toman decisiones, lideran, motivan, comunican, supervisan, gerencian, entre otras actividades, de tal manera que

la tendencia actual no mira a las personas como recursos organizacionales o meros sujetos pasivos del proceso, sino principalmente como personas activas que generan, de tal manera que la gente juega el papel de titular y es fundamental lograr al máximo la aceptación, participación e involucramiento del talento humano en todas las actividades Alvarado (1998).

De lo anterior se desprende la importancia de reconocer el talento humano en la empresa y considerarlo también como uno de los puntos sobre las cuales debe dirigirse un mayor nivel de atención dentro de la misma, aprovechando al máximo el potencial que despliegan las personas que laboran en ella y a la vez generando óptimos procesos que permitan alcanzar una ventaja competitiva sostenible a través de las personas, que sean encaminados hacia los resultados e intereses de cada una de las partes (personas y organizaciones), para obtener el paralelismo en las metas logrando satisfacción y compromiso por parte de ambas, lo que puede convertirse en una fortaleza para el aumento en los resultados internos y externos de la organización.

Las empresas son sistemas altamente complejos, en donde se encuentran tres escenarios particulares y son claves para el desarrollo del ámbito empresarial, como son la persona, la organización y el entorno y por ende se encuentran en continua interdependencia, viéndose influida la organización por un complejo conjunto de fuerzas siendo cada una de éstas imprescindibles e irremplazables, sin embargo, en la actualidad según la nueva tendencia mundial administrativa, se ha otorgado un mayor valor a una de ellas, a las personas, ya que éstas están relacionadas con todos y cada uno de los procesos de la empresa, por tanto el motor de una organización se refleja en el talento humano que esta posee, “el desarrollo del talento de la gente es la tarea más importante del negocio” Drucker (2002).

Como ya hemos planteado, las personas que reconocen su talento son el mayor activo de la empresa en el nuevo milenio, ahora más que nunca una eficaz gestión de personas es la pieza clave para crear un ambiente que permita a los líderes desarrollarse dentro de la empresa (Chang, 2003), cuando se reconoce el talento se prospera en un entorno en el que su trabajo les supone un reto y les ofrece la oportunidad de aprender y progresar, en lugar de sentirse obligadas a permanecer en un puesto sólo para poder hacer frente a sus gastos. Actualmente las organizaciones que reconocen el talento como ventaja competitiva sostenible se encuentran adoptando estilos estratégicos que permitan gerenciar la fuerza laboral y por tanto producir resultados óptimos y destacados, por consiguiente “la gran palanca será la verdadera gestión del talento humano” Viancha (1999). La gestión del talento humano se basa en tres aspectos fundamentales, entre los que se reconocen a las personas, los cuales están dotados de personalidad propia profundamente diferentes entre sí, tienen historias distintas y poseen conocimientos, habilidades, destrezas y capacidades indispensables para la gestión adecuada de los recursos organizacionales; son activadores inteligentes de los recursos organizacionales, capaces de dotarla de inteligencia, talento y aprendizajes indispensables en su constante renovación y competitividad en un mundo de cambios y desafíos. Las personas son fuente de impulso propio que dinamiza la organización y no agentes pasivos, inertes y estáticos, en donde son capaces de conducirla a la excelencia y al éxito; como socias, las personas invierten en la organización esfuerzo, dedicación, responsabilidad, compromiso, riesgos, entre otros más. Hoy el talento humano considerado como una verdadera ventaja competitiva, supone una labor de concientización y la decisión organizacional de lograr el fortalecimiento de la dimensión humana para responder a los nuevos retos de la globalización. Como nos damos cuenta, el talento forma parte de los activos intangibles de la empresa, el análisis de los aspectos particulares que condicionan su desarrollo es muy interesante, al respecto K. Heller (1995) plantea que el paradigma de las investigaciones actuales necesita ser redefinido con el objetivo de que sea más predictivo y explique realmente su importancia actual, para ello, se necesitan concepciones multidimensionales de talento. Existen varios modos de determinar la excelencia en el trabajo, entre los indicadores que se tienen en cuenta para estos fines se señala que una persona puede ser señalada como tal por:



El impacto revolucionario que provoquen sus aportes en un área

El juicio de otros sujetos que han alcanzado logros en ese campo

Por la evaluación de los expertos en el campo

Por el número de publicaciones o patentes que se posea.

Pero, entonces, ¿Qué formas tenemos de reconocer nuestro talento? Entre los trabajos más destacados que nos permiten reconocer nuestros talentos tenemos el trabajo realizado por Howard Gardner y su teoría de las Inteligencias Múltiples, nos propone una redefinición de la inteligencia convirtiéndola en un potencial psicobiológico, en donde es decisiva la influencia del ambiente en el que se desarrolla el individuo, sus estilos cognitivos, la disposición para resolver problemas y crear productos. Fundamentalmente propone nueve maneras distintas de ser inteligentes, dejando de lado el que la inteligencia es sólo un buen desarrollo de lo lingüístico y lo lógico matemático. El autor en 1983, define a una inteligencia como: “ la habilidad para resolver problemas de la vida real, encontrar y crear nuevos problemas y ofrecer un producto o servicio que sea valorado por lo menos por una cultura”; dieciséis años después, replantea su definición de inteligencia y la redefine como: “Es un potencial psicobiológico para procesar información, que puede ser activado en un entorno cultural, para resolver problemas o crear productos que son valorados en una cultura” (Inteligencia reformulada, 1999), de esta manera Gardner nos dice que las inteligencias no son cosas que pueden vistas o cuantificadas; que son potenciales que serán o no serán activados, dependiendo de los valores de una determinada cultura, las oportunidades disponibles en dicha cultura y las decisiones personales realizadas por individuos y/o sus familias. El autor nos señala que no existe una inteligencia general y total, sino que coexisten múltiples inteligencias, su teoría se basa en tres principios:

La inteligencia no es una sola unidad, sino un conjunto de inteligencias múltiples.

Cada inteligencia es independiente de las otras

Las inteligencias interactúan entre sí, de otra manera nada podría lograrse.

Gardner plantea nueve inteligencias, cada una con sus características, habilidades y desarrollo propio. Una persona puede tener mayor dominio en una, inclinación hacia varias, menor grado en otras y puede también tener una combinación de ellas, todos nacemos con unas potencialidades marcadas por la genética, esas potencialidades se van a desarrollar de una manera o de otra dependiendo del medio ambiente, nuestras experiencias, la educación recibida, etc., y las presentamos en la Tabla 1.

Tabla 1: Inteligencias Múltiples

Nombre de la Inteligencia	Descripción breve de la Inteligencia
Inteligencia lingüística	Es la capacidad de pensar en palabras y utilizar el lenguaje para expresar y apreciar significados complejos., los escritores, poetas, periodistas, oradores, locutores, presentan niveles altos de esta inteligencia.
Inteligencia lógico-matemática	Es la capacidad para calcular, medir, evaluar hipótesis y proposiciones, efectuar operaciones matemáticas complejas. Los científicos, matemáticos, contadores, ingenieros, analistas de sistemas, etc., presentan estas capacidades.
Inteligencia naturalista	Consiste en observar los modelos de la naturaleza, identificar y clasificar objetos, establecer patrones y comprender los sistemas naturales. Tienen estas capacidades los botánicos, agricultores, ecologistas, cazadores, paisajistas, etc.
Inteligencia espacial	Proporciona la capacidad de pensar en tres dimensiones, permite a las personas percibir imágenes internas y externas, recrearlas, transformarlas o modificarlas, recorrer el espacio o ubicar objetos, producir y decodificar información gráfica, los pilotos, marinos, artistas plásticos y arquitectos, entre otros, tienen un alto desarrollo de esta capacidad.
Inteligencia musical	Es la inteligencia que poseen los compositores, críticos musicales, oyentes sensibles, músicos en general, directores de orquestas. Es la capacidad de ser sensible a las melodías, ritmo, armonía y tono. También está orientada a los distintos estados de ánimo que produce la música.
Inteligencia corporal-kinestésica	Permite al individuo manipular objetos y expresarse a través de las habilidades físicas, los atletas, bailarines, cirujanos, mimos y artesanos poseen esta inteligencia desarrollada.
Inteligencia interpersonal	Es la capacidad de comprender a los demás e interactuar eficazmente con ellos. Es también, ser sensible a los estados de ánimo, modos y humores del otro, esta capacidad la poseen los actores, políticos, trabajadores sociales, entre otros.
Inteligencia intrapersonal	Es la capacidad de percibirse a uno mismo y de utilizar dicho conocimiento para planificar y dirigir la propia vida, esta capacidad está presente en buena medida en los teólogos, psicólogos y filósofos
Inteligencia emocional	Es la habilidad de tener conciencia emocional, sensibilidad y manejo de destrezas que nos ayudarán a maximizar la felicidad a largo plazo, sus características son: entusiasmo, perseverancia, control de impulsos, empatía, espiritualidad, agilidad mental, motivación, etc.

*Se describe en el cuadro, las características de cada una de las Inteligencias Múltiples que señala Gardner, no existiendo una inteligencia general y total, sino que coexisten múltiples inteligencias. Fuente: Elaboración propia.*

Otra herramienta que nos apoya enormemente en la identificación de nuestras habilidades y capacidades, es el Perfil de fortalezas, las denominadas Strengths Finder, elaborado por la Universidad de Gallup, basándose en el enfoque de nuestras fortalezas más que en nuestras debilidades, este test de talentos nos señala que existen treinta y cuatro talentos, de los cuales, los primeros cinco son los dominantes en la personalidad, el realizar este autodiagnóstico nos permite entender hacia dónde dirigir nuestros esfuerzos para lograr nuestras metas personales y de las personas a los que dirigimos, esos talentos se muestran en la tabla 2.

Tabla 2: Talentos

Nombre del Talento	Descripción
1.- Analítico	Se ve a sí mismo como una persona objetiva e imparcial. Le gustan los datos porque representan información objetiva.
2.- Armonía	Su objetivo es lograr un común acuerdo, poco puede obtener del conflicto y del enfrentamiento. La armonía es uno de sus valores fundamentales
3.- Auto confianza	Comprende la seguridad en sí mismo, respecto a sus capacidades y juicios
4.- Carisma	Le encanta el desafío de conocer gente nueva y lograr caerles bien, encuentra áreas de interés común.
5.- Competitivo	Su fundamento es la comparación, busca superar a sus pares.
6.- Comunicación	Le gusta explicar, describir,, escribir y hablar en público, necesidad de darle vida a las ideas.
7.- Conexión	Cree que todas las cosas ocurren por una razón, en su alma sabe que todos estamos conectados.
8.- Contexto	Mira el pasado, para comprender el presente y para predecir el futuro, desea saber el origen de todo.
9.- Creencia	Tiene ciertos valores intrínsecos que son inalterables. Valora la responsabilidad y la ética en sí mismo como en los demás.
10.- Desarrollador	A su juicio, ningún individuo ha alcanzado su pleno desarrollo, nadie ha alcanzado un estado de perfección, cada individuo está en constante proceso de desarrollo.
11.- Disciplina	Necesita que su mundo sea ordenado, predecible y planeado, instintivamente estructura su mundo establece rutinas e identifica plazos para que las cosas estén listas.
12.- Empatía	Ve al mundo a través de los ojos de los demás, comparte sus vivencias y perspectivas, es capaz de entender las decisiones de los demás.
13.- Emprendedor	Siente la necesidad constante de lograr algo tangible, sed insaciable hacia el logro e impulso a lograr más.
14.- Enfoque	Se pregunta a sí mismo hacia donde se dirige, necesita un destino claro para no sentirse frustrante
15.- Equidad	Es importante el equilibrio, tratar a todos por igual
16.- Estratégico	Le permite ordenar la confusión y descubrir el mejor camino para seguir adelante, es un proceso de pensamiento singular que le permite contar con una perspectiva especial del mundo.
17.- Estudioso	Le encanta aprender, importante el proceso de aprendizaje.
18.- Excelencia	Es la norma que rige su vida, le fascina tanto sus fortalezas, como las que ve en otros, busca personas que tengan destello innato de excelencia, con las mejores cualidades, capacidad de un rápido aprendizaje.
19.- Flexibilidad	Vive el momento, ve el futuro como un destino no fijo, sino como algo que se puede ir forjando a partir de las opciones que toma cada instante.
20.- Futurista	Le encanta mirar hacia el horizonte, el futuro le fascina
21.- Idear	Le encanta las ideas, descubrir dentro de lo complejo un concepto de sencillez para explicar porque las cosas son como son.
22.- Inclusión	Incluye a todas las personas y hace que se sientan parte del grupo, para beneficio de todos.
23.- Individualizar	Le emociona encontrar las cualidades únicas de cada persona, presta atención a las diferencias.
24.- Iniciador	Siempre esta impaciente por actuar, solo la acción puede hacer que las cosas sucedan y solo la acción conduce a los resultados.
25.- Inquisitivo	Le gusta coleccionar una diversidad de cosas (información, hechos, libros, objetos varios, etc)
26.- Intelectual	Le gusta pensar, disfrutar de la actividad y el ejercicio mental. Cualquiera que sea el enfoque de su pensamiento, éste dependerá de sus otros talentos e intereses
27.- Mando	Usted se hace cargo de las cosas; impone su opinión sobre los demás; fijar una meta no descansa hasta lograrla.; siente la necesidad de presentar los hechos y la verdad.
28.- Organizador	Trata de calcular la mejor manera de hacer las cosas, maneja la flexibilidad efectiva
29.- Positivo	Generoso para los elogios, siempre esta sonriente, siempre trata de ver el lado bueno de las cosas; trata de mejorar el ánimo de los demás.
30.- Prudente	Es cuidadoso, siempre esta alerta, reservada, saca a la luz los riesgos y los valora uno a uno.
31.- Relación	Describe su actitud hacia las relaciones; se complace de estar con los amigos más cercanos; la amistad debe ser reciproca
32.- Responsabilidad	Le obliga a asumir un compromiso sobre lo que promete, se exige moralmente hasta cumplir lo prometido.
33.- Restaurador	Le encanta resolver problemas; le entusiasma el desafío de analizar e identificar lo que está mal, hasta encontrar la solución.
34.- Significación	Desea que las personas lo vean como una persona significativa.; desea ser reconocido, escuchado, sobre todo por sus cualidades.

*Conocer nuestras habilidades, aptitudes y conocimientos , entre esta gama de talentos, nos permite valorar estos elementos innatos en los seres humanos, para ponerlos al servicio de nuestros éxitos, personales y laborales. Fuente: Elaboración propia, consultado en: Ahora descubra sus fortalezas, Buckingham, M y Clifton, D*

En esta investigación realizada por la Universidad de Gallup, se hace hincapié, como ya mencionamos anteriormente, a las fortalezas, aun cuando muchas personas prefieren no interesarse en la complejidades de sus fortalezas y optan por dedicar su tiempo y esfuerzo a estudiar sus debilidades, cabe mencionar, que la cultura que más importancia da a las fortalezas es la de Estados Unidos donde un 41% de las personas afirma que lo que más le sirve para mejorar es el conocimiento de sus fortalezas. Las culturas que menos importancia atribuyen a las fortalezas son las japonesas y las chinas. De toda la investigación que se realizó para este libro, el hallazgo más sorprendente es ¿por qué tantas personas evitan centrar su atención en sus

fortalezas?, ¿por qué las debilidades producen tanta fascinación?, de acuerdo a los autores esto último se debe a tres temores fundamentales: el temor a las debilidades; el temor al fracaso y el temor a reconocer nuestro verdadero yo, considero que es un trabajo interesante esta metodología que ha aplicado Gallup en más de mil empresas, para reconocer los talentos en las mismas.

Ahora bien, si los líderes de cada organización, se dan la oportunidad de conocer, analizar y poner en práctica estas dos herramientas mencionadas para reconocer los talentos, iniciando primero con los de ellos, ya que como líderes deben reconocerse primero, para después estar en posición de reconocer los de las personas que trabajan con él y con la organización, para después ya reconocidos los talentos de todos los miembros de la misma, podemos empezar a trabajar en equipos de alto desempeño, asignando las tareas y los roles de acuerdo con el resultado de los talentos examinados, eso va a permitirle a todos los involucrados generar mejores sinergias, elaborar un paralelismo en las metas para mejorar el compromiso de los empleados y de la empresa hacia ellos, elevando la competitividad. Es por ello, que el talento se ve como un agregado diferenciador hacia el éxito, una sumatoria de conocimientos, aptitudes y habilidades potenciadas desde el ser y aprovechadas para la innovación. Como empleado, si se pretende alcanzar el éxito, es necesario autoconocerse a tal punto de identificar las propias aptitudes, conocimientos y habilidades, sabiéndolos expresar y demostrar, donde desarrollarlas, de manera que el talento se vea reconocido y redunde en el bienestar integral del individuo.

Se preguntaran ¿Por qué trabajar con el reconocimiento del talento? Porque es la punta de lanza de la gestión del conocimiento, se centra en identificar y estimular el talento de las personas, para que en ese implícito actuar individual y social se desarrolle, cree, innove y adapte su talento a las necesidades y requerimientos de la empresa y su entorno. Es importante reconocer que uno de los grandes traspiés de la gestión del talento, ha sido desintegrar el conocimiento del individuo con su propio ser, por ello para alcanzar los frutos de las habilidades, conocimientos y aptitudes de las personas, es necesario reconocer que éstas son realmente escasas y valiosas y para retenerlas nos corresponde hacer dos tareas: primero, la identificación y reconocimiento de sus intereses y pasiones personales y segundo, el reconocimiento, el avance personal y la valoración de lo que se hace, para luego dirigirnos hacia la búsqueda del éxito. Entonces, contar con grandes talentos, implica que las organizaciones trabajen con un enfoque en donde las personas no sean recursos sustituibles dentro de las mismas, lo que implica establecer una estrategia adecuada que permita identificar sus habilidades, conocimientos, intereses personales, para que contribuyan de manera innovadora y comprometida a las necesidades de la empresa.

Alinear el talento con la estrategia organizacional tiene relación con el conocimiento que tienen las personas con respecto hacia dónde va o se dirige la empresa, lo que se está haciendo para llegar allí, igualmente cómo puede el talento contribuir con lo que la organización desea lograr y qué para las personas cuando lo logren. También es la gente la que llevará a la empresa a una más alta productividad. No obstante al alinear a las personas, éstas saben que hacer, así como también comprender las razones por las cuales deben hacerlo. Al comprometerse, las personas se sienten motivadas para hacer lo que hay que hacer. Les ayuda a experimentar su trabajo o tareas con más dedicación y emoción, los empleados entusiastas entregan esfuerzos extra, contribuyendo a crear un gran entorno de trabajo, convirtiéndolo en ambientes de aprendizaje, que es la clave para generar la creatividad, la innovación y también para atraer y conservar más personas talentosas. Por otra parte la medición ayuda a los trabajadores a comprender su nivel de contribución y como mejorar para lograr los objetivos organizacionales y los propios.

Siguiendo este orden de ideas, la nueva tendencia administrativa exige una nueva realidad, donde el talento humano se “ha convertido en una fuente crucial de ventaja competitiva. Las organizaciones que lo hagan mejor en cuanto a atraer, desarrollar, entusiasmar y retener a los talentos, ganarán más que su normal participación en este escaso recurso técnico y mejorarán grandemente su desempeño” Michaels, E., Handfield, H., y Axelrod, B.(2003). De acuerdo con estos autores, se han identificado cinco imperativos sobre los cuales deben actuar las organizaciones para hacer del talento humano una ventaja competitiva:

- a) Adoptar una medida de talento, esta mentalidad de talento tiene que ver con la manera como lo concebimos, con una apasionada creencia en que para alcanzar las aspiraciones de la organización se tiene que contar con grandes talentos y para atraer a los mejores es preciso que los líderes de la empresa se comprometan con esa meta.
- b) Crear una exitosa propuesta de valor para los empleados, entendida como la suma total de todo lo que experimenta y recibe el individuo mientras forme parte de la empresa, desde la satisfacción intrínseca con el trabajo hasta el ambiente, liderazgo, los colegas y la compensación. Indica lo bien que la empresa satisface las necesidades de la gente, sus expectativas y aun sus sueños.
- c) Reconstruir la estrategia de reclutamiento, en donde se desarrolle una estrategia encaminada a inyectar talento en todos los niveles; estar a la caza de talentos, aprovechar los diversos equipos de talento y desarrollar canales nuevos, creativos, romper las reglas de la compensación cuando sea necesario y ejecutar un proceso impecable de convencimiento.
- d) incorporar el desarrollo en la organización, viéndolo como un proceso de dos vías, en el cual el maestro aprende tanto como el discípulo, depende tanto de la receptividad e iniciativa del individuo como de la intención de la organización.
- e) Diferenciar y reafirmar al personal, la diferenciación implica evaluar el desempeño y potencial del personal y dar a cada persona los ascensos, compensaciones y oportunidades de desarrollo que sean pertinentes, esto significa invertir en los talentos de tipo A para retenerlos y desarrollarlos, reafirmar y desarrollar a los talentos de tipo B para que puedan contribuir el máximo de sus posibilidades y actuar decisivamente en el caso de los talentos de tipo C, ya sea para ayudarles a mejorar su desempeño o retirándolos de las posiciones críticas, los talentos de tipo A definen el estándar de desempeño excepcional dando continuamente resultados e inspirando y motivando a los demás; los de tipo B se desempeñan con solidez, llenan las expectativas, pero solo pueden tener movilidad ascendente limitada y los del tipo C dan resultados apenas aceptables (Michael, E. et.al).

Teniendo en cuenta el conjunto de actividades que plantea la nueva tendencia administrativa que convierte a las personas en ventaja competitiva, se generan variables a considerar, tales como el clima organizacional, que involucran tanto procesos internos de los individuos como de la organización. Se considera clima organizacional a las percepciones compartidas que los miembros desarrollan en relación con las políticas, prácticas y procedimientos organizacionales, tanto formales como informales. Se trata del resultado de un proceso perceptivo individual y de un subsiguiente proceso cognitivo, dicho proceso cognitivo hace referencia a la representación cognitiva que las personas construyen a partir de las realidades colectivas en las que viven, así como también es precursora básica de los juicios y de las actuaciones de las personas. Como podemos observar el clima organizacional está relacionado con uno de los conceptos que emplea la nueva tendencia administrativa, alineamiento, la que entendemos como buscar llevar a la gente en la dirección correcta, donde los clientes internos de la organización desean tener un claro conocimiento de la estrategia, metas, planes, procesos, responsabilidades individuales y grupales, incentivos entre otros, de la organización, generando así clima laboral satisfactorio para las personas, así como también una alta productividad. Otras variables importantes que están inmersas en esta nueva tendencia son la motivación, la satisfacción laboral y la cultura organizacional relacionadas también con los conceptos de compromiso y alineamiento empleados por Gubman, E (2000) para desarrollar, mantener y apalancar el talento de la organización. Respecto a la motivación, es sabido que los procesos motivacionales internos, cualquiera que sea su naturaleza, se manifiestan de tres maneras en la conducta de las personas (las preferencias, la persistencia y vigor de la conducta motivada), por esta razón se arguye que la motivación para el trabajo se pone en evidencia a través de la eficiencia, efectividad y la productividad de las personas, estos procesos internos tienen un triple carácter psicológico: cognitivo, afectivo/emocional y conductual.

Sobre la satisfacción laboral, lo que determina su naturaleza, no es tanto el juicio evaluativo que precede, sino el efecto emocional o afectivo que resulta como consecuencia, es decir, es la experiencia de agrado o

complacencia o de disgusto lo que define su carácter. Por otro lado, la cultura organizacional es un patrón de presunciones básicas que la empresa y el grupo han aprendido en la búsqueda de soluciones a sus problemas de adaptación externa y de integración interna, los cuales han funcionado bien para considerarlos válidos y por tanto para enseñarlos a los nuevos miembros, regulan y determinan, en alguna medida las percepciones, pensamientos, sentimientos y acciones de las personas del grupo de la empresa y son elaborados colectivamente a partir de la experiencia. De acuerdo con esto, la cultura organizacional incluye la estructura y procesos organizacionales, el manejo del espacio físico, el lenguaje escrito y hablado, la conducta expresa, los valores, estrategias, metas, creencias, entre otros, en este sentido cumple una función uniformadora del pensamiento y de la acción de la personas. Haciendo predecible la acción individual y por consiguiente posible la vida social organizada, también por este medio se adquieren, modifican o se sostienen los distintos tipos de juicios, la motivación, la satisfacción y la acción, jugando un papel fundamental a la hora de tener clientes internos alineados, comprometidos y motivados, que generen una ventaja en términos de eficiencia, eficacia y productividad para la organización. Hay que considerar que las organizaciones al igual que las huellas digitales, son únicas y singulares, poseen su propia historia, la importancia de la misma para las organizaciones y en la gestión del talento humano, radica en la necesidad de tener una cultura organizacional sólida y orientada hacia la generación de prácticas y procesos que contribuyan al éxito organizacional. Bajo la cual, resulte sencillo la aceptación por parte del talento humano de nuevos enfoques, lo que se logra si el talento humano está identificado con la cultura de su organización. Estas variables deben ser tomadas en cuenta dentro de esta nueva tendencia administrativa, ya que las mismas deberán reconsiderarse, plantearse y/o modificarse, para realizar las estrategias que permitan lograr los cambios pertinentes desde la perspectiva del reconocimiento del talento y llevar a la organización y a sus miembros a mejores estadios de competitividad, para dar un paso hacia este logro, buena parte de las organizaciones están incorporando o esperan incorporar un modelo de gestión para el área de talento humano, basado en la participación directa en las decisiones que comprometan el futuro de la organización. Se habla entonces de la necesidad de generar planes estratégicos del área, que se encuentren unidos al plan estratégico general para dar curso a una nueva planeación estratégica renovada (Guerín, Guilles y otros, 1992). La convicción de que en lo sucesivo el éxito organizacional va a depender de la capacidad organizacional sugiere una agenda de compromisos del área de gerencia del talento humano que debe incluir:

- 1.- El registro de los cambios en el comportamiento de la fuerza laboral y su impacto futuro, en términos de conocimientos y habilidades requeridos para responder a las condiciones del medio ambiente externo.
- 2.- La creación de un sentido de pertenencia de la gente que conforma la organización, para que se traduzca en mejores relaciones con los clientes externos.
- 3.- El fortalecimiento de las relaciones interpersonales, el trabajo en equipo y el ofrecimiento de oportunidades de desarrollo, frente a la poca estabilidad laboral que ofrece hoy por hoy la organización
- 4.- La preparación para la complejidad y el cambio. No esperar la influencia del medio ambiente externo, anticiparse y promover el cambio de adentro hacia afuera.
- 5.- La generación de una visión estratégica renovada en donde se brinde la misma importancia a la etapa de formulación del plan que a las etapas de ejecución y evaluación, es decir, fomentar la unidad interna a través de propósitos, compromisos y valores compartidos.
- 6.- El ejercicio del liderazgo para la ejecución de esta agenda, pero además, la convicción de la presencia del líder como resultado del cumplimiento de la misma.

Los puntos establecidos en la agenda de área de talento humano, llevará a la gerencia del área a realizar también un cambio en sus actividades tradicionales, para enfocarse en las siguientes:

La introducción de una cultura de intercambio y flujo de información

La creación de una cultura de valoración del conocimiento, la participación y la calidad.

La proyección de la empresa a través del desarrollo y la capacitación de la gente

La comprensión del entorno y el desarrollo de una conciencia de la responsabilidad social de la organización.

El desarrollo de una adecuada capacidad de negociación

El fomento del liderazgo y la comunicación

El trabajo permanente para el logro de la integración de la gente.

El logro de un mejor posicionamiento del talento humano, como el factor determinante del desarrollo de la empresa.

La creación de nuevos modelos de desarrollo y manejo de los talentos humano

El manejo futuro del talento y desarrollo humano, de acuerdo a la agenda y compromisos citados, serán más de tipo estratégico, que la simple y cotidiana solución a los problemas de empleados. La organización tradicional necesita replantear los modelos tradicionales de asesoría, relaciones laborales, control, etc., para dedicarse al desarrollo y proyección del potencial humano que se encuentra en ella. No se trata de adquirir nuevos conocimientos y habilidades para “manejar a la gente”, sino de un cambio de actitud de los niveles estratégicos, coordinadores y operativos hacia la dimensión humana, en la organización. Esto significa que el individuo, el trabajo y la calidad del mismo deben interpretarse en el contexto de la cultura y que la gerencia de nuestros días debe asumir, desde ahora, el compromiso de crear esquemas propios que atiendan los requerimientos del talento humano necesario para nuestras organizaciones.

Otro punto a considerar, por demás importante, en las consecuencias del reconocimiento del talento en la empresa, debe ser el aumento en la cultura emprendedora de la misma, es ampliamente aceptado que la capacidad de innovar en la empresa está estrechamente vinculada a su capital humano (Subramaniam y Youndt, 2005)., integran el conocimiento facilitando su difusión entre los individuos y la interacción entre los grupos, en este sentido es necesario un proceso de socialización, para que las nuevas ideas generadas se transmitan, el conocimiento tácito se haga explícito. La cultura emprendedora es aquella que propicia un lugar para trabajar dinámico y creativo, la cual se sostiene por el compromiso hacia la experimentación y la innovación, ésta predispone a los miembros para que vean las actividades de innovación favorables a ellos, y genera normas que motiven directamente a los participantes a desarrollar un comportamiento emprendedor Jassawalla y Sashittal (2002). Desde esta perspectiva, debemos apostarle a una nueva cultura emprendedora basada en el aprendizaje y el valor del capital intelectual, si trabajamos en el reconocimiento del talento como una estrategia organizacional, lograremos dar respuesta a una necesidad concreta en la empresa: la falta de una cultura y actitud emprendedora, permitiendo un cambio de paradigma, favoreciendo el desarrollo de los rasgos propios del espíritu emprendedor, capacidad de crear, de asumir riesgos, liderar, motivar, tomar decisiones, planear estratégicamente, etc., esto le dará a la organización una ventaja competitiva necesaria en la gestión del conocimiento.

Es indudable que definitivamente, la nueva realidad económica, los adelantos tecnológicos, los avances de la sociedad del conocimiento y el manejo del cambio hacen que los líderes y gestores se planteen la necesidad de asumir nuevos desafíos, nuevos paradigmas en la conducción y funcionamiento de las organizaciones, presentándoseles muchas disyuntivas en cuanto a cómo enfrentar esos retos y otros más. Lo importante es que se tomen como un proceso continuo, incluyendo a todos los miembros de la organización. Ciertamente estos retos deben interiorizarse, por quienes muchas veces, urgidos por la demanda permanente de mayor rentabilidad, olvidan que quienes impulsan este cambio, traducido en resultados son ellos mismos, es decir, que los líderes primero deben autogerenciarse, autoreconocerse, para luego poder gestionar y reconocer los talentos humanos de sus empresas y caminar juntos el camino al éxito.

## CONCLUSIONES

Ante una realidad que se transforma rápidamente, en que los mercados cambian, la economía se mueve al ritmo del comercio mundial gracias a la globalización, surgen nuevas organizaciones competitivas que modifican el comportamiento del sector empresarial y hacen la competencia cada día más fuerte, donde los

flujos de inversión varían su dirección y la apertura de los mercados y los tratados comerciales proponen grandes amenazas y nuevas posibilidades, ante estos retos las empresas buscan opciones que les permitan ser competentes en todas sus operaciones, Las empresas de cara a la nueva economía , se desarrollan en un entorno altamente competitivo, innovativo, creativo y cambiante, donde las tecnologías y los modelos de gestión caducan rápidamente y con ellas sus ventajas de ingreso, dejando atrás toda una infraestructura creada para tal efecto, poniéndolas en puntos críticos para mantenerse en el mercado donde desarrollan su actividad productiva.

Enfrentar este escenario en un mundo tan dinámico, es un proceso complejo y lleno de incertidumbre para las empresas hoy en día, por esta razón la empresa ha iniciado un proceso de revisión y análisis a lo interno de toda su estructura organizacional con el propósito de conocer hacia donde debe realinear su estrategias futuras. Para adaptarse de forma más apropiada a los cambios que las referidas condiciones nos hacen vivir surge un nuevo paradigma: el paradigma del conocimiento, el cual constituye la principal fuente de ventaja competitiva de cualquier empresa, por ello están obligadas a reconocer el talento que tienen en sus empleados e incorporar nuevos talentos humanos , debiendo contar con un plan estratégico en organización y sistemas, capacitación y en promover una cultura y clima organizacional para el éxito con visión compartida, se debe generar valor agregado y este se genera en el seno de equipos inteligentes, que aprenden y permiten desarrollar sus habilidades, capacidades, conocimientos y aptitudes, para crear innovaciones que lleven a la empresa a elaborar ventajas competitivas.

Ya no basta con que la persona conozca solo su trabajo y se dedique a lo suyo sin ver su influencia en el resto de la cadena de procesos del negocio. Es necesario que cada uno de los integrantes entienda la importancia de su rol en la misma y del rol del resto de sus compañeros de trabajo. Recobramos así al ser humano como factor clave del éxito empresarial y centro de toda organización. Para que las organizaciones tradicionales se constituyan en organizaciones inteligentes es decir, desarrollen su capacidad de aprendizaje y gestionen el conocimiento, deben cambiar su visión respecto al trabajo, pasando de un enfoque instrumental a una visión que integra los beneficios intrínsecos, aquellos que guardan una mayor coherencia con las aspiraciones humanas y que no sólo se restringen a la satisfacción de las necesidades más básicas. Se ha comentado ya que, esta nueva tendencia administrativa exige un nuevo estilo, en donde el talento humano se ha convertido en una fuente de ventaja competitiva, para ello los directivos deben comprometerse en implementar en sus empresas acciones tendientes a evidenciar la importancia del reconocimiento del talento en las mismas, en su clima organizacional, en su estructura, en su estrategia, buscando siempre el paralelismo en las metas (empleados y organización). Las empresas requieren profesionales con un alto perfil de autoconocimiento y a su vez se hace necesario de parte de las empresas contar con los cursos de acción pertinentes, para indagar acerca de estos aspectos, saber identificarlos y ayudar en su realización y promoción.

En un mundo cambiante como el de hoy, pareciera que la única capacidad perdurable en el tiempo, es la capacidad de “aprender a aprender” y las organizaciones sólo pueden aprender a través de las personas que aprenden y comparten ese conocimiento en sus comunidades de aprendizaje, facilitando la implementación de una cultura emprendedora, motivando a los participantes a desarrollar un comportamiento emprendedor. Para que se logre una innovación objetiva del conocimiento con respecto a las necesidades de la empresa, se requiere que las organizaciones inviertan tiempo y dinero en el área del talento humano. También, al intentar cubrir necesidades específicas, es indispensable retomar las metas compartidas y deseadas por toda la organización, en este punto es importante tomar en cuenta el aporte que pueden realizar los equipos que se pueden formar dentro de la organización, se pueden compatibilizar con la dirección, al mismo tiempo que buscan los mejores resultados para un tema específico.

El enfoque de los directivos de las empresas de este siglo está centrado en poseer una mirada prospectiva, una visión trascendental y obviamente en saber escoger a la mejor gente, puede hacerlo a través de



diferentes formas, que bien pueden ser seleccionadas por un gestor del talento, explorando competencias y diferenciaciones en las personas, alguien interesado en captar y retener al mejor talento y desarrollarlo realiza actividades radicalmente distintas a las del jefe de recursos humanos tradicional, la agenda central de los gestores de talento humano está orientado a producir resultados en el corto plazo, así como a modelar, gerenciar los cambios y darle un nuevo rumbo a la organización, para garantizar y asegurar la sustentabilidad y la obtención de los resultados establecidos en los objetivos organizacionales. Los cambios son procesos que suponen un nuevo aprendizaje y llevan tiempo y se produce no solo desde el punto de vista estructural, es decir, la acción a cambiar en sí, sino también desde el punto de vista psicológico, ya que el personal involucrado dentro de las operaciones de las organizaciones generan respuesta a los estímulos que están llenos de emociones, que acompañan la adaptación a la nueva situación., es por ello que en los líderes y gestores, recae el accionar de la dirección, la toma de decisiones y la operacionalización de los procesos productivos y es a través de su gestión y la de sus colaboradores que se alcanzan los objetivos estratégicos.

Evidentemente no hay gestión perfecta, por ello los líderes y gestores comprometidos están a la constante búsqueda de tendencias vanguardistas que los mantengan en el juego y que les permitan ir evolucionando a través de la praxis del conocimiento de su autoanálisis, de las nuevas experiencias, del aprender, del reaprender de nuevo al lado de sus colaboradores, sencillamente porque las organizaciones no son las que aprenden, los que aprenden son las personas que están inmersas en el contexto organizacional.

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# **LAS REDES DE COLABORACIÓN ACADÉMICA EN GRUPOS DE INVESTIGADORES DE LA UNIVERSIDAD AUTÓNOMA DE ZACATECAS**

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## **RESUMEN**

*El presente trabajo analiza desde la teoría de la administración las formas que tienen las redes de colaboración académica de los grupos de investigadores de la UAZ. El objetivo es determinar la tipología organizacional que se genera y se realiza la comparación con algunos estudios realizados previamente. El método utilizado parte de un análisis de frecuencias utilizando las respuestas que han otorgado los líderes de los diversos cuerpos académicos conformados en la UAZ. Se realiza un análisis de contingencia con tablas cruzadas para identificar las características importantes de los grupos de investigación objeto de estudio. Se utiliza un análisis de confiabilidad de alfa de Cronbach para poder relacionar diversos conceptos, se finaliza con un análisis de correlación de Spearman. Los principales resultados muestran dos tipologías de redes en las que un factor común en estas formas de organización es la colaboración con otros grupos de investigación externos a la propia Universidad así como la diferenciación de las redes de acuerdo al área académica de estudio.*

**PALABRAS CLAVE:** Redes de Colaboración Académica, Grupos de Investigadores, Tipología Organizacional

## **ACADEMIC COLLABORATION NETWORK ON RESEARCHERS GROUPS IN UNIVERSIDAD AUTONOMA DE ZACATECAS**

### **ABSTRACT**

*This paper analyzes since the management theory the networks of academic collaboration of researchers groups in UAZ. The objective is to determine the organizational typology that is generated and compared with some previous studies. The method used in this paper is mainly frequency analysis using the answers given by the leaders of several academic bodies (researchers groups) formed in the UAZ. A crossed contingency analysis is used to identify the important features of the research groups under tables is performed. Reliability analysis of Cronbach's alpha is used to relate various concepts, it ends with a Spearman correlation analysis. The main results show two types of networks in which a common factor in these forms of organization is collaborating with other research groups external to the University itself as well as the differentiation of networks according to academic field of study.*

**JEL:** I23

**KEYWORDS:** Academic Collaboration Networks, Researchers Groups, Organizational Typology

### **INTRODUCCIÓN**

Las Redes de Colaboración Académica son organizaciones de investigadores que realizan investigaciones enfocadas a temas propios del área de trabajo a la que éstos pertenecen. En México los cuerpos académicos son grupos de investigadores dentro de una institución académica, principalmente universidades. La

Universidad Autónoma de Zacatecas (UAZ) cuenta con 73 cuerpos académicos reconocidos por el Programa de Mejoramiento del Profesorado (PROMEP), instancia que depende la Secretaría de Educación Pública (Organismo Nacional). Una forma diferente de realizar investigación es a través de colectivos docentes que no pertenecen a la misma organización, lo cual permite que un trabajo tenga visiones corporativas y rigores de método diferentes. A este tipo de organizaciones se les ha denominado Redes de Colaboración Académica (Redes) Las Redes de Colaboración Académica son organizaciones que se constituyen por voluntad propia y no necesariamente por obligación (Carmona et al 2011). Los teóricos de la organización han definido las características de un ente que se denomine organización y se pueden destacar las siguientes: que persiguen un fin común, que los miembros mantienen cierta equidad, que hay una división de las tareas, entre otras cosas (Daft, 2009, Ivancevich et al, 2007). Cuando los investigadores generan una red deben de satisfacer las condiciones que se han expresado.

Este trabajo se sustenta en las respuestas obtenidas mediante encuestas aplicadas a los líderes de los cuerpos académicos, en él se hace un análisis del tema en cuestión desde la teoría de las organizaciones, buscando saber cómo es que estos grupos de investigadores se han constituido, de qué manera logran plantear los trabajos académicos, cómo es que se realizan los proyectos de investigación y cómo es que llegan a los resultados esperados. Se analizan diversas teorías sobre el proceso organizacional, partiendo de los autores clásicos hasta las investigaciones más recientes.

### Objetivo

Obtener la tipología organizacional que generan las redes de colaboración académica a las que pertenecen los diversos Grupos de Investigadores de la Universidad Autónoma de Zacatecas

### Hipótesis

La tipología organizacional de las redes de colaboración académica se genera de acuerdo al proceso administrativo llevado a cabo por los Grupos de Investigadores de la UAZ.

### Marco Contextual

En la Universidad Juárez Autónoma de Tabasco (UJAT), Deneb Magaña y su equipo realizaron un estudio acerca de los Cuerpos Académicos (CA) (Magaña, 2011) del cual se desprenden algunas ideas con las que se coincide desde la experiencia local: la habilitación de los cuerpos académicos se da desde el PROMEP, pero existe ambigüedad en la definición al hablar de líneas de investigación, objetivos y metas comunes; mayoritariamente los investigadores opinan que los procesos de generación del conocimiento son nulos o muy escasos; se reportan niveles bajos de involucramiento de la alta dirección en la generación de los CA; se reporta un nivel escaso de cultura organizativa así como baja capacidad de gestión y finalmente se concluye la importancia del involucramiento de los directivos en todo el proceso de generación del conocimiento.

### Marco Teórico

#### Proceso Administrativo

El proceso administrativo ha tenido a través del tiempo, una evolución desde la perspectiva de diferentes teóricos, la cual se muestra en la Tabla 1

Tabla 19: Evolución del Proceso Administrativo

Autor	Año	Elementos				
Henri Fayol	1886	Previsión	Organización		Comando de coordinación	Control
Lyndall Urwick	1943	Previsión	Organización		Comando de coordinación	Control
William Newman	1943	Planeación	Organización	Obtención de recursos	Dirección	Control
R.C. Davis	1951	Planeación	Organización			Control
Koontz y O'Donnell	1955	Planeación	Organización	Integración	Dirección	Control
John F. Mee	1956	Planeación	Organización		Motivación	Control
George R. Terry	1956	Planeación	Organización		Ejecución	Control
Louis A. Allen	1958	Planeación	Organización		Motivación coordinación	Control
Dalton Mc. Farland	1958	Planeación	Organización			Control
Agustín Reyes P.	1960	Planeación	Organización	Integración	Dirección	Control
Isaac Guzmán V.	1961	Planeación	Organización	Integración	Dirección y ejecución	Control
J. Antonio Fernández A.	1965	Planeación	Decisión, motivación, implementación y comunicación			Control

Fuente: Fernández, J. 2004.

## Redes

En los últimos años, los grupos de investigación están orientados a realizar trabajo en red, las implicaciones de esta idea nos llevan a definirla con claridad, los autores Hellriegel y Slocum (2004) plantean lo siguiente: "es la estructura enfocada en compartir la autoridad, responsabilidad y recursos entre la gente, departamentos u otras organizaciones que deben cooperar y comunicarse frecuentemente para alcanzar metas comunes". Los grupos de investigadores que están integrados en redes, de una manera implícita y más bien por experiencia, es que han acumulado este tipo de saberes que los teóricos expresan. En algunas ocasiones las redes se han generado desde la necesidad de contar con recursos que no se tienen en la propia institución, por lo que se realizan convenios (la mayoría de las veces formalizados) con otros grupos académicos pertenecientes a otras instituciones y deciden colaborar juntos por tratarse de temas similares, es decir, se genera una red con aquellos investigadores que trabajan el mismo tema o temas parecidos. Lo más común es que estas redes se inicien en las escuelas donde los investigadores han realizado estudios doctorales o estancias de investigación y en congresos en donde los investigadores acuden a presentar los más recientes avances de su investigación.

## MÉTODO

Se diseñó y aplicó una encuesta a los 73 líderes de los cuerpos académicos de la UAZ que están registrados formalmente ante PROMEP y el porcentaje de respuesta fue de 43.8 por ciento, es decir, sólo 32 respondieron. La encuesta se aplicó mediante un cuestionario que fue enviado por correo electrónico a las direcciones declaradas de ellos. Adicionalmente se aplicó la misma encuesta de manera personal a algunos otros y en ocasiones se les dejó el cuestionario y se pasó posteriormente a recogerlo. Se realizó análisis de frecuencias para las preguntas y en la medida de lo posible se realizaron tablas de contingencia para cruzar las variables involucradas y obtener información. Debido a que las respuestas son no paramétricas los análisis se realizan con el método de Spearman en lugar del de Pearson que resulta más común en estos estudios. El cuestionario se ha dividido en cuatro partes, cada una acorde con el correspondiente proceso administrativo. Al final de cada sección se genera una nueva variable con los resultados de los datos previos, de manera tal que estas cuatro variables sean el resumen de este apartado y sean valores representativos del conjunto de datos general.

## RESULTADOS

### Planeación

Los grupos de investigadores con que cuenta la UAZ tienen características que los hacen sui géneris y por ser de distintas áreas del conocimiento no son similares, pero se han encontrado algunas situaciones que permiten mencionar cómo es que de manera conjunta representan al total de ellos. Las áreas académicas por las que se integra el análisis es como se presenta a continuación:

Tabla 2: Área de Pertenencia de los Grupos de Investigación a la UAZ

		Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	Agropecuarias	4	12.5	12.5	12.5
	Básicas	5	15.6	15.6	28.1
	CSPEA	6	18.8	18.8	46.9
	Humanidades y educación	7	21.9	21.9	68.8
	Ingenierías	5	15.6	15.6	84.4
	Salud	4	12.5	12.5	96.9
	Sociales	1	3.1	3.1	100.0
	Total	32	100.0	100.0	

Fuente: Elaboración Propia

El análisis de la conformación de los grupos de investigadores de la UAZ dice que el número de integrantes va desde 3 hasta 9, lo que indica que son pequeños ya que en promedio tienen 5 integrantes. El número de redes académicas en las que participan los grupos va desde cero hasta ocho y el promedio está en 2.6, es decir, tres redes por grupo académico

Tabla 3: Datos Generales de los Grupos de Investigadores

	N	Mínimo	Máximo	Media	Desviación Estándar
NivelPROMEP	32	1	3	1.94	.801
Integrantes	32	3	9	5.09	1.802
NumRedes	32	0	8	2.69	2.007
IntUAZ	28	0	3	.89	.832
RIP	28	0	4	.71	1.150

Fuente: Elaboración Propia

Algunos datos que muestran cómo es que se han constituido y trabajado las redes se muestran a continuación en la Tabla 4:

Tabla 4: Datos Generales de los Grupos de Investigación

	N	Mínimo	Máximo	Media	Desv. Tip.
Actuales	28	0	8	2.89	1.853
TiempoRedes	27	1	10	4.26	2.740
RedesDejadas	25	0	2	.24	.523
TiempoNo	8	0	5	1.56	1.591
NoRedUAZ	12	0	6	.67	1.723

Fuente: Elaboración Propia

De la tabla podemos mencionar que el número promedio de redes que han formado en la propia universidad es de 0.89 es decir una por cada grupo de investigadores, mientras que las redes generadas al exterior de la UAZ son 2.69, es decir casi tres por cada grupo de investigación. Los grupos pueden asociarse de manera

independiente, pero pueden formalizar las redes con el fin de que los evaluadores federales de este tipo de procesos identifiquen a la universidad como un ente que ha aceptado este tipo de sugerencias; para tal fin los grupos de investigadores han formalizado la red con el Representante Institucional de la Universidad ante Promep (RIP), generando que el promedio de redes con esta condición sea de 0.71, es decir menos de una. Las redes que han constituido los grupos de investigadores pueden tener diversos alcances, es decir pueden ser Locales (sólo en el Estado de Zacatecas), Regionales (en las que los diversos grupos de investigadores pertenecen a estados vecinos), Nacionales o Internacionales, los resultados se muestran en la Tabla 5:

Tabla 5: Regiones de Pertenencia de las Redes de los Grupos Académicos

	N	Mínimo	Máximo	Media	Desv. Tip.
RegionL	12	1	3	1.58	.793
RegionR	7	1	2	1.43	.535
RegionN	19	1	3	1.47	.697
RegionI	14	1	4	1.36	.842
N válido (según lista)	2				

Fuente: Elaboración Propia

El número de grupos de investigadores que cuentan con redes locales son 12, con un número máximo de 3 y promedio de 1.6. Las redes que se han gestado de manera regional por parte de los grupos de investigadores son 7 con máximo de 2 pero el promedio disminuye a 1.43, quizá esto tenga que ver por la distancia de trabajo entre ellas. Diecinueve grupos han mencionado que cuentan con redes nacionales, por lo que es la mayor frecuencia. Hacerlo en este tipo de redes es conveniente porque los estándares de las redes pueden mejorar el nivel de colaboración y las publicaciones o resultados; además que hay políticas federales de apoyo para realizar este tipo de esfuerzos, así, el número promedio de redes que han gestado los grupos de investigadores es de 1.47, pero con una desviación estándar más alta que lo que se expresa en redes regionales.

### Organización

El status de los grupos de investigación en la UAZ, es que como Cuerpos Académicos 9 están consolidados, 12 están en consolidación y 11 en formación, de acuerdo con la clasificación que está definida en los lineamientos del programa federal PROMEP. Los CA consolidados han realizado publicaciones de alto nivel de manera conjunta, los CA en consolidación están en ese proceso pero sus integrantes satisfacen características profesionales de investigación y los CA en formación van iniciando en esa línea.

Tabla 6: Trabajo Personal O Por Subgrupos

	Frecuencia	Porcentaje	Porcentaje Válido	Porcentaje Acumulado
Válidos	4	12.5	12.5	12.5
Personal	12	37.5	37.5	50.0
Ambas	5	15.6	15.6	65.6
Subgrupos	11	34.4	34.4	100.0
Total	32	100.0	100.0	

Fuente: Elaboración Propia

Un 60% de los grupos de investigadores trabajan de manera personal, 57 % lo hacen a manera de subgrupos y un 17% reportaron hacerlo de ambas maneras, lo que hace suponer que dependiendo de la red es la forma de trabajar. Se cuestionó a los investigadores integrantes de los grupos de investigación acerca del tiempo dedicado a realizar algunas de las tareas de investigación y los resultados se presentan a continuación:

Tabla 7: División del Tiempo en Tareas de Investigación

	N	Mínimo	Máximo	Media	Desv. Tip.
Búsqueda bibliográfica	11	10	30	16.36	7.775
Gestión de recursos	15	5	30	17.00	9.220
Investigación	27	20	100	50.19	19.289
Trabajo en laboratorio	12	20	50	33.33	9.847
Redacción de textos	20	5	50	25.00	15.218

Fuente: Elaboración Propia

Se destaca que la mayor parte del tiempo que emplean las redes se localiza en el propio proceso de investigación, después en la parte complementaria que es el trabajo en el laboratorio, continúa el proceso de redacción de textos y de manera similar, un tiempo distribuido en la gestión de recursos y la búsqueda

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*Dirección:* Se cuestionó a los grupos de investigadores sobre la periodicidad con que realizan reuniones tanto presenciales como virtuales, los promedios resultan en 3,71 reuniones presenciales al año y 4.54 virtuales, lo que sumado da un total de 8 reuniones al año, es decir, casi una cada 45 días o mes y medio. Con esta información se puede decir que las redes llevan mucho trabajo, y para hacerlo de manera adecuada es importante que exista la división del trabajo.

*Control:* Se les cuestionó sobre los motivos por los que las redes han desaparecido y las respuestas que se obtuvieron en las opciones planteadas fueron: Satisfacción de objetivos 38%, Falta de recursos económicos 15%, Comunicación inadecuada 15%, Desinterés personal 8% y que no todos los miembros son igualmente entusiastas 23%. Como parte del control administrativo del trabajo de la red se les cuestionó acerca de si esta red se ha convertido en líder de algún sector, ya sea académico, empresarial o de consulta y las respuestas son halagadoras, pues el 32% está en esta situación favorable y el restante 68% aún no tiene esta condición.

## Relaciones Entre Variables

La tabla de contingencia se ha estructurado utilizando nuevas variables que han permitido identificar qué situaciones se presentan en las cuatro partes del proceso administrativo, Se definen cuatro variables tomando en cuenta cada uno de los aspectos de las variables originales, para ello se suman todos los aspectos positivos que se han cuestionado previamente. La contingencia de variables que más información nos genera es cuando se cruzan las variables general de planeación contra el número de redes y resulta:

Tabla 8: Tabla De Contingencia Numredes \* PLANEACIÓN

recuento		planeación														
		0	8	9	12	13	14	15	16	20	21	23	24	25	26	total
numredes	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	4
	1	0	0	1	2	0	1	1	0	0	0	0	0	0	0	5
	2	0	1	0	3	2	0	1	1	0	0	0	0	0	0	8
	3	0	0	0	2	0	2	0	0	0	1	0	0	0	0	5
	4	0	0	0	0	0	0	0	0	2	0	0	2	1	1	6
	5	0	0	0	0	0	0	0	0	0	0	1	0	1	0	2
	8	0	0	0	0	0	0	0	0	1	1	0	0	0	0	2
	total	4	1	1	7	2	3	2	1	3	2	1	2	2	1	32

Fuente: Elaboración Propia



De la tabla anterior se puede obtener que existen dos regiones con más información, la parte que está integrada por menos datos positivos y menos redes y el otro extremo con datos formados de manera contraria. Podemos observar que entre menos planeación tengan las redes de grupos de investigadores, también así es el número de redes que generan. De manera similar se obtienen las tablas de contingencia que resultan del proceso de organización al cruzarlas con algunas de sus subvariables. Para tal caso el resultado se observa en la Tabla 9.

Tabla 9: Tabla de Contingencia Divisióntr \* ORGANIZACIÓN

Recuento		ORGANIZACION														
		11	14	15	16	17	18	19	21	22	23	24	25	26	27	Total
divisiónt	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
	2	0	1	0	1	1	1	0	0	0	0	0	0	0	0	4
	3	1	1	0	0	3	0	2	1	0	0	0	0	0	0	8
	4	0	0	0	0	2	0	0	1	0	1	0	1	1	0	6
	5	0	0	0	1	0	1	1	0	1	0	1	2	1	1	9
Total		1	2	1	2	6	2	3	2	1	1	1	3	2	1	28

Fuente: Elaboración Propia

De la Tabla 9 encontramos que al cruzar las variables división del trabajo con la variable organización, podemos encontrar que existe una dispersión continua a lo largo de todo el cuadro, pues aunque los datos están más concentrados en el centro de la variable organización a la hora de observar los resultados de realizar una división del trabajo encontramos que los datos se localizan más de la parte media hacia el final. Se observan dos grupos principales de variables, una en el centro con pocos puntos dentro de la parte organizacional, otra en los extremos inferiores que resulta de mucha organización y gran división del trabajo. En la tabla anterior se localiza un aglomerado de redes que tiene bajos procesos de dirección con poca movilidad de docentes y en otro lado la situación contraria; en otra parte de la tabla localizamos un proceso similar con un bajo proceso de dirección y poco acceso al apoyo institucional. Como se observa en la tabla anterior, los datos están localizados en las partes bajas de la variable generada como control, solo dos redes tienen puntos altos en esta variable y son las que producen artículos de investigación.

### Correlaciones Encontradas

Se realizó un análisis de correlación entre las cuatro variables que definen el proceso administrativo y podemos encontrar que con un nivel de significación inferior al 0.01 encontramos que la variable organización está correlacionada con la variable dirección con un coeficiente de 0.494 lo que implica que en la medida de que las redes estén organizadas habrá una buena dirección. La otra correlación significativa se localiza entre las variables Dirección y Control con un coeficiente cercano al anterior que es de 0.505, es decir, en la medida que se dirija bien la red, el control sobre ella será mejor. Los análisis de confiabilidad nos dan una buena idea de que los reactivos están aportando datos que pueden generar confianza. Para los datos de la parte de planeación se tiene un valor de alfa de Cronbach de 0.630. Para la parte de organización se tomaron en cuenta las situaciones en las que no se deben de colocar los porcentajes de la distribución del tiempo, por ser de orígenes distintos, lo que resultó con un coeficiente muy bajo de 0.460. Para la parte de dirección el coeficiente resultante es de 0.491 y finalmente en lo que tiene que ver con el proceso de control se obtiene un coeficiente de 0.366. Podemos concluir que para estos últimos casos las variables se tienen que rediseñar para poder mejorar la confiabilidad obtenida.

### CONCLUSIONES

Las redes académicas como eje para la interacción del conocimiento a través de los grupos de

investigadores, es un esquema que cada vez se consolida en el mundo académico de la educación superior, es por ello que de acuerdo con la investigación realizada en la Universidad Autónoma de Zacatecas, a los investigadores que cuentan con proyecto registrado ante la instancia universitaria, pudo ser obtenida la siguiente información: Por otra parte, se encontró que el área de humanidades y educación es la que se encuentra con mayor producción de redes académicas, siendo el área agropecuaria la de menor producción. Partiendo de que se ha determinado que después de realizar análisis de contingencia entre la variable de trabajo en subgrupos o individual con las demás variables es posible rechazar la hipótesis alterna de que no existe evidencia estadística para relacionar estas dos variables. Ello nos lleva solamente a pensar que con esta información no se puede concluir acerca de la tipología encontrada en los cuerpos académicos de la UAZ. Al analizar los diferentes datos de los CA pertenecientes a las diversas áreas académicas podemos localizar ciertas diferencias con respecto a ciertos aspectos, pero que no son concluyentes estadísticamente. Pudimos observar que el análisis del número de redes, las instituciones de colaboración y las situaciones de trabajo y comunicación son ligeramente diferentes pero no estadísticamente concluyentes. El trabajo se puede completar con la base de datos de todos los cuerpos académicos de la UAZ para observar alguna situación concluyente.

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# EDUCANDO PARA VIVIR EN UN MUNDO SUSTENTABLE

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## RESUMEN

*En el año 2004 la Asamblea General de la ONU declaró al período 2005-2014 como la "Década de la Educación para el Desarrollo Sustentable." La UNESCO señala que: "El Decenio de las Naciones Unidas para la educación con miras al desarrollo sostenible, pretende promover la educación como fundamento de una sociedad más viable, humana e integrada para su desarrollo, mediante el sistema de enseñanza a todos los niveles. Asimismo se intensificará la cooperación internacional en favor de la elaboración y la puesta en común de prácticas, políticas y programas innovadores de educación para el desarrollo sostenible".*

# EDUCATING FOR LIVING IN A SUSTAINABLE WORLD

## ABSTRACT

In 2004 the UN General Assembly declared the period 2005-2014 as the "Decade of education for sustainable development." *UNESCO says that: "the Decade of education for sustainable development-United Nations, aims to promote education as the Foundation of a viable society, human integrated development, through the system of education at all levels. Also will intensify international cooperation in favour of the development and the implementation in common practices, policies and innovative programmes for education for sustainable development".*

**JEL:** M00

**KEYWORDS:** Education, Sustainability

## INTRODUCCIÓN

“La educación para el desarrollo sostenible es un concepto dinámico que pone de manifiesto todos los aspectos de la toma de conciencia del público, de la educación y de la formación para dar a conocer o hacer comprender mejor los lazos existentes entre los problemas relacionados con el desarrollo sostenible y para hacer progresar los conocimientos, las capacidades, los modos de pensamiento y los valores de manera que se pueda dar a cada quien, cualquiera que sea su edad, los medios de asumir la responsabilidad para crear un futuro viable y aprovecharlo”

En esencia propone impulsar una educación solidaria que contribuya a una correcta percepción del estado del mundo, que genere actitudes y comportamientos responsables y prepare a las personas para la toma de decisiones fundamentadas (Aikenhead, 1985) orientadas al logro de un desarrollo culturalmente plural y físicamente sostenible (Delors, 1996; Cortina et al., 1998).

### Fomento de la Educación, la Capacitación y la Toma de Conciencia

La educación, la promoción de la conciencia del público y la capacitación están vinculados prácticamente con todas las áreas del conocimiento, y aún más de cerca con las que se refieren a la satisfacción de las necesidades básicas de los seres humanos, la creación de las estructuras necesarias, los datos y la información, la ciencia y su función son del ámbito de competencia de los grupos interesados (Stakeholders), donde las instituciones de educación superior (IES) no son la excepción, dado que juegan un papel importante ya que en ellas se generan los conocimientos y se interpretan las exigencias de una sociedad responsable y comprometida con el avance del desarrollo de la industria, el comercio y los servicios así como de los aspectos administrativos del buró gubernamental.

El sector empresarial ubicado en la región centro del Estado de Coahuila de Zaragoza (México) es el principal actor social y requiere de cambios sustanciales referentes al cuidado medioambiental que le permita transformarse en proveedores comprometidos con la responsabilidad social. Las MPYMES como organizaciones sociales enfrentan el mismo reto, por un lado, generar riqueza y lograr una expansión y al mismo tiempo lograr una eficiente integración económica-financiera y cumplir con tales principios por su propia voluntad o como exigencia de las grandes corporaciones cuando forman parte de una cadena productiva y al mismo tiempo la presión de las autoridades del ramo medioambiental. La IES como copartícipe de estas jornadas está impulsando el aprendizaje para vivir en un mundo sustentable, de ahí surge las siguientes interrogantes:

¿La currícula de las instituciones de educación superior (IES) están atendiendo los nuevos requerimientos del mudo laboral referentes al desarrollo sustentable?

¿Si lo hacen, de qué forma contribuyen a que el ideal de la ONU se materialice en cada región?

Para dar respuesta a estas preguntas es necesario hacer un acercamiento a este fenómeno, mediante un análisis mas amplio, por un lado, para que la empresa pueda contar con personal profesional que se ocupe de cuidar su entorno, que coadyuve a la expansión de su mercado tan importante para su supervivencia, y al mismo tiempo para que pueda generar utilidades suficientes que apalanquen su capital contable; conforme a lo previsto por el modelo de Desarrollo Sustentable, entonces, las IES deberán estar atentas a los requerimientos de los empresarios, gobierno y organizaciones mundiales para cumplir con ese ideal, para ello es necesario actualizar los planes y programas de estudios con aprendizajes que faciliten al alumno desarrollarse y aplicar en su vida cotidiana las políticas y procedimientos nacionales e internacionales tendientes a conservar el medio ambiente en todas sus vertientes, adicionalmente a los procesos administrativos-económicos de las empresas.

Una preocupación mundial es mantener un desarrollo sostenible y sustentable de los recursos; México a través de la Ley General del Equilibrio Ecológico y Protección Ambiental regula las diversas actuaciones de los actores sociales, donde se resalta como prioridad: “La preservación y protección de la biodiversidad, el aprovechamiento sustentable, la preservación y en su caso, la restauración del suelo, el agua y los demás recursos naturales de manera que sean compatibles, la obtención de beneficios económicos y las actividades de la sociedad con la preservación de los ecosistemas, así como la prevención y control de la contaminación del aire, agua y suelos, garantizar la participación co-responsable de las personas, en forma individual o colectiva, en la preservación y restauración del equilibrio ecológico y la protección al ambiente”.

De los preceptos anteriores se desprende la obligación que todos los ciudadanos tenemos que cumplir, en particular los que realizan actividades empresariales, pero como todo conocimiento implica aprenderlo dentro de una aula universitaria, la UAdeC ha actualizado e incorporando en su currícula, desde la reforma del 2003 asignaturas que aseguren este tipo de aprendizaje como parte de la ética profesional y empresarial,

Objetivo de la investigación: Describir la metodología aplicada por la IES para reformar sus programas de estudio relativos a la incorporación de los temas previstos en la RSE y conforme a la nueva visión de un mundo sustentable, con el fin de que los alumnos al egresar e insertarse en el mundo laboral, puedan enfrentar tan semejante reto.

Objetivo particular: Analizar los contenidos de las asignaturas acordes a las necesidades de las MPYMES y en relación con los métodos de trabajo del nuevo modelo de convivencia empresarial en un mundo sustentable. Construir las características que el Talento Humano deberá aplicar al momento de insertarse en el mundo laboral, de manera tal, que le permita al profesional enfrentar los retos que se le presentan a las MPYMES en relación con los nuevos métodos de trabajo previstos en los principios de la RSE.

## REVISION LITERARIA

Las empresas no pueden existir si no cuentan con un marco jurídico legal que les de certidumbre, protección y vele por la consecución de sus intereses; las IES son instituciones sociales con una visión de corto y largo plazo comprometidas con el progreso del mundo laboral, y el Gobierno no sólo es la autoridad que dicta las normas de comportamiento social y cuida el orden de la multitud de actividades que se desarrollan dentro de su territorio, es el órgano garante de libertad y paz, por ello, continuamente celebra tratados, acuerdos, convenios y pactos, al interior y con otros gobiernos al exterior con el fin de facilitar las buenas prácticas de negocios.

Los acuerdos internacionales relacionados con el medio ambiente y los derechos humanos suscritos de manera global buscan asegurar a los ciudadanos una vida digna y decorosa susceptible de transformarse en desarrollo económico y social. Por consecuencia, el Gobierno de México realiza continuamente esfuerzos para relacionar los elementos del sistema económico internacional con las necesidades humanas de los connacionales para que puedan gozar de un medio natural, seguro y estable. Sin el respeto a los Derechos Humanos, no podrá haber Desarrollo Sustentable.

El logro de la sustentabilidad aparece hoy indisolublemente asociado a la necesidad de universalización y ampliación de los derechos humanos según la OIT. Sin embargo, esta vinculación tan directa entre superación de los problemas que amenazan la supervivencia de la vida en el planeta y la universalización de los derechos humanos, a muchos empresarios de la región les causa extrañeza y les es difícil aceptar la realidad.

Vercher, (1998) decía que los Derechos Humanos de tercera generación se referían a la preservación sustentable de nuestro planeta, dado que pretenden la satisfacción de las necesidades básicas de los seres humanos. Estos se clasifican como derechos de solidaridad porque tienden a preservar la integridad del ente colectivo. Se trata, pues, de derechos que incorporan explícitamente el objetivo de un Desarrollo Sustentable: insistía en que sólo pueden ser llevados a cabo a través del esfuerzo concertado de todos los actores de la escena social, incluyendo a los organismos que representan a la comunidad internacional.

Con el nombre de “Nuestro futuro común” la Dra. Gro Harlem Brundtland dio a conocer su propuesta, conocido como Informe Brundtland (1987), en el cual se puso en circulación el término Desarrollo Sostenible en Europa, posteriormente, el Libro Blanco de la Responsabilidad Medioambiental de la Comisión Europea del año 2000, donde se orientan las estrategias empresariales a un buen comportamiento ecológico, cuidado y conservación de los recursos naturales, hasta llegar al Libro Verde de la Comisión Europea, para fomentar un marco europeo para la responsabilidad social de las empresas, (2001), que establece directrices para la responsabilidad social y medioambiental en empresas europeas.

La ONU promueve con ímpetu la iniciativa del Global Reporting Initiative (GRI) para la emisión de informes de sostenibilidad, que permiten a las empresas rendir cuenta de sus actuaciones a todos sus grupos

de interés, apegándose en su actuar a estándares propuestos y acordados por especialistas de varios campos y entes, la versión 3.0 de octubre de 2006 sienta el precedente de acondicionamiento y adaptación a las necesidades y características de gran cantidad de organizaciones, aprovechando las ventajas y desventajas de las versiones anteriores que GRI realizó.

México ha adoptado un marco normativo nacional igual que otros países, mismo que atiende las constantes presiones de la sociedad que demanda a las empresas su cumplimiento dado que por negligencia o desconocimiento en muchos casos continúan infringiendo las leyes de la materia. Las empresas tienen como referencia los lineamientos internacionales y una norma oficial mexicana voluntaria a cargo de una institución constituida como asociación civil y las buenas intenciones de algunos empresarios y académicos, que conocen el modelo por sus cotidianas relaciones con actores de otros países, que sí cumplen esta exigencia, por consecuencia, el marco legal vigente en el ámbito social y medioambiental, se convierte en la base del desarrollo regional y nacional.

En los últimos años la actuación de las grandes empresas mexicanas públicas y privadas ha mejorado notablemente, no así las MPYMES. La política en la materia ha estado determinada, entre otros, por la suscripción a los principios del Pacto Mundial de la Organización de las Naciones Unidas (ONU) y otras iniciativas trascendentes en el ámbito internacional, por la creciente preocupación por atender a los diferentes grupos de interés, así como por la influencia y recomendación de las empresas extranjeras que operan bajo el modelo de ESR, que exigen a sus afiliadas o proveedores que cumplan con este reto.

Gobierno garante y promotor del desarrollo humano

El Desarrollo Humano se puede entender como el proceso por el cual una sociedad en su conjunto amplía las opciones de las personas y mejora las condiciones de vida de sus ciudadanos a través de un incremento de los bienes con los que pueda cubrir sus necesidades básicas y complementarias, y de la creación de un entorno en el que se respeten los derechos jurídico y sociales de todos ellos.

Desde este punto de vista, el gobierno será el garante ante su comunidad de la paz social y el desarrollo sostenible de las actividades lícitas de sus habitantes, procurando los derechos de cada cual, mediante el establecimiento de mecanismos que aseguren a todos y cada uno de los gobernados disfrutar en lo individual o en forma colectiva, como mínimo, de la libertad como el primer derecho universal para alcanzar el logro de:

Una vida prolongada y saludable.

Adquirir los conocimientos y apropiarse del acumulado cultural, de tal manera que le permita ejercerlo en el mundo laboral.

Participar de las decisiones sobre el destino de su comunidad.

Estar libre y sin miedo a la violencia.

Contar con un puesto de trabajo que le asegure ingresos suficientes para solventar un nivel de vida digno y decoroso

Tener una vida creativa y productiva en un ambiente saludable.

Disfrutar del respeto por sí mismo y de la garantía de los derechos humanos.

El desarrollo humano entraña necesariamente una preocupación por la cultura (la forma en que las personas deciden vivir juntas) sin perder de vista la cohesión social basada en valores y creencias compartidos y si lo plasma en programas de acción social y desarrollo humano, entonces tendrá la necesidad de inculcar a sus habitantes la anhelada responsabilidad social, porque la gente que vive junta, coopera para enriquecerse recíprocamente al desempeñar actividades industriales, comerciales o de servicio procurando siempre un desarrollo integral, sostenido y sustentable y hacer de su comunidad una sociedad respetuosa y equilibrada entre su medio ambiente y su población.

### Programa de Educación Ambiental

Se entiende por educación ambiental al proceso educativo formal o informal que busca generar educación, conciencia y cultura ambiental: actitudes, valores, conocimientos empíricos, científicos, tecnológicos y éticos, orientados al desarrollo sustentable. La educación ambiental, por ser un conocimiento dinámico debe darse en todo momento de la existencia de las personas, en forma adecuada y ajustado a las circunstancias del momento que éstas vivan.

El reto de la educación ambiental es promover una nueva relación de la sociedad con su medioambiente, a fin de procurar a las generaciones actuales y futuras un desarrollo personal y colectivo más justo, equitativo y sostenible, que pueda garantizar la conservación del soporte físico y biológico sobre el que se sustenta.

Los fines pueden ser:

Propiciar un cambio profundo de las estructuras y la forma de análisis, la gestión de las cuestiones referentes al medio, volviendo a la capacidad decisoria de la comunidad.

Promover la planificación económica, social y urbanística, que tome en cuenta prioritariamente los conocimientos de la ciencia de la ecología.

Establecer los principios éticos relativos a las relaciones del hombre y su medio, que sean viables a la hora de la toma de decisiones sobre aspectos del medio ambiente.

Implantar un tipo de educación utilizando una metodología básica, que incluya el contacto directo con la realidad circundante, de manera que el entorno sea un todo estructurado y lleno de interrelaciones, y que el objeto de estudio incluya los diferentes ámbitos del aprendizaje y la investigación.

### ¿Qué es el Desarrollo Sustentable?

Por Desarrollo Sustentable se entiende como el proceso de mejoramiento sostenido y equitativo de la calidad de vida de las personas, basado en medidas apropiadas de conservación y protección del medio ambiente, de tal manera que las personas de hoy se comprometan con las expectativas de las generaciones futuras.

Es pertinente mencionar que la generación actual se debe ocupar de la preservación de la naturaleza (de todos sus recursos: agua tierra y aire, así como los minerales, vegetales y animales) y desde luego de las personas, dado que somos los seres más importantes de la misma. Un ambiente sin personas en realidad no es un ambiente. Hay quienes creen tener el deber de proteger a los animales y las plantas sea como sea. Esta tarea no está mal, pero deben entender dos cosas.

Las personas son la parte más importante del ambiente;

En el ambiente todas las cosas están interrelacionadas.

Ejemplo, si una empresa industrial estuviera contaminando mucho y esta no hiciera nada para evitar la emisión de sustancias peligrosas que afectan al entorno (natural y social) algunos ambientalistas radicales le propondrían al gobierno que la cierre; pero esa propuesta afecta al entorno, porque entonces habrá varias familias sin trabajo. Esto socialmente es malo, dado que también la pobreza provoca enfermedades, hambre y más deterioro del entorno. ¿Pero qué pasa si se busca otra solución que proteja a la comunidad, a la naturaleza y a la vez evite que la empresa industrial se cierre? Ahí se habrá conseguido algo verdaderamente bueno. No siempre esto es posible porque hay empresas y empresarios muy irresponsables que no se preocupan de la salud y bienestar de sus colaboradores, mucho menos por el de la sociedad, su objetivo solo es obtener utilidades.

De igual manera hay quienes creen que se puede volver a vivir como antes, sin consumir tanto. No han pasado muchos años cuando la población en general no tenía, agua y drenaje, ni artículos domésticos como: lavadora de ropa, secadoras, licuadora, refrigerador, o automóvil, etc. y sin embargo, su calidad de vida era mucho menor. Las cosas eran bastante simples y eso hacía que no se deteriorara el ambiente, hoy en día se



requiere gran cantidad de agua potable, energía o combustibles para satisfacer las necesidades de la población que demanda más y más de esos recursos, por consecuencia hay mayor deterioro del ambiente y las empresas están obligadas a cubrir las necesidades sociales.

Ahora, las personas están dispuestas a vivir con una mayor calidad de vida olvidando el pasado; gracias a los avances de la ciencia y la tecnología ha logrado tener mayores comodidades y vivir más años; menos niños mueren de enfermedades infecto-contagiosas, se ha logrado en muchos casos un mayor confort, etc. pero no se puede volver atrás, sea cual sea la alternativa.

### Principios de una Sociedad Sustentable

En el Programa de la UNESCO "Educating for a Sustainable Future" (Educando para un futuro sustentable) existen cuatro dimensiones de la sustentabilidad: social, ecológica, económica y política. Cada una de ellas trae aparejado un principio esencial.

La sustentabilidad social se vincula con los valores y principios de la paz y la equidad; la ecológica con la conservación; la sustentabilidad económica con el desarrollo adecuado y la política con la democracia.

Esto implica que una sociedad sustentable será aquella en la cual:

Las personas se preocupe por los demás.

Se protejan los sistemas naturales y se utilicen los recursos sabiamente.

Se valore el desarrollo adecuado y la satisfacción de las necesidades básicas para todos

Se tomen las decisiones por medios justos y democráticos.

Uno: Las personas se deberán preocupar por los demás y valorar la justicia social y la paz, a medida de ejemplo:

Asegurando el acceso al agua potable, alimento y vivienda para todos.

Valorando y respetando los roles y contribuciones de las mujeres y niñas tanto como se hace con los hombres y niños.

Preocupándose por los jóvenes, ancianos y personas con capacidades diferentes asimismo, de grupos sociales menos privilegiados y marginados.

Atesorando el patrimonio cultural y el bienestar de los naturales.

Valorando y respetando la diversidad cultural en todas sus formas.

Reforzando las particularidades locales y su identidad, incluyendo la conexión con lo nacional y global.

Protegiendo la salud humana y la calidad de vida mediante ambientes seguros, limpios y saludables.

Maximizando el acceso de todos a la educación.

Construyendo pueblos y ciudades 'humanas'.

Solucionando las fricciones mediante la discusión, la negociación y otros medios pacíficos.

Dos: Se debe proteger los sistemas naturales y utilizar los recursos sabiamente, Ejemplo:

Valorando y protegiendo la biodiversidad

Preocupándose y respetando la vida de todas las especies, animales y plantas,

Utilizando la energía, el agua, aire, suelo, bosques y otros recursos naturales en forma eficiente.

Reduciendo, reutilizando y reciclando los residuos de manera aceptable.

Evitando la contaminación o reduciéndola a niveles que no dañen los sistemas naturales o la salud humana.

Manteniendo y restaurando la salud de los ecosistemas

Viviendo "ligeramente" sobre el Planeta

Tres: Las personas deben valorar el desarrollo adecuado y la satisfacción de las necesidades básicas de todos, Ejemplo:

Creando una economía local que brinde oportunidades de trabajo satisfactorio y significativo para todos.

Asegurando que las necesidades humanas básicas sean satisfechas.

Valorando el trabajo voluntario y no remunerado en el hogar y la comunidad.

Apoyando políticas que asignen el costo social y ecológico real así como los beneficios de los bienes y servicios que consumimos.

Reconociendo las aportaciones de una comunidad cuando están vinculadas a las contribuciones de las personas de áreas vecinas, como es el caso del campo a la ciudad.

Impulsando la producción y consumo de bienes y servicios que no degraden el medioambiente local o global, ni la calidad de vida de otras personas, especialmente aquellas comunidades marginadas.

Promoviendo la responsabilidad social de las empresas.

Cuatro: Tomar las decisiones a través de medios justos y democráticos, Ejemplo:

Desarrollando y promoviendo las instituciones democráticas y los procesos de toma de decisiones.

Descentralizando la toma de decisiones a los niveles locales de gobierno (por municipios).

Promoviendo la responsabilidad gubernamental y la consideración de las comunidades locales.

Otorgando poder a todos los sectores de la comunidad para participar en las decisiones tanto a nivel nacional, regional y local.

Desarrollando las capacidades de las Organizaciones no Gubernamentales (ONG's), asociaciones vecinales y profesionales u otros elementos de una sociedad civil pujante.

Eradicando la corrupción en el gobierno, instituciones y empresas, promoviendo la ética en los negocios.

### Programas de Educación Superior

La Universidad Autónoma de Coahuila es una institución pública del Estado de Coahuila de Zaragoza, tiene presencia en todo su territorio mediante tres unidades administrativas, Saltillo, Torreón y Unidad Norte, esta última abarca la región centro-desierto, carbonífera y frontera. Por estos días la Rectoría ha iniciado el proceso de homogenización de las características de todos los P.E de las 57 escuelas que la integran, tomando como base lo descrito en el Modelo Educativo del Constructivismo Humanismo, sin embargo, la FCA en forma autónoma lo venía aplicando desde la década de los 90s., donde había incluido asignaturas referentes al cuidado medioambiental y tomado en cuenta los principios de la RSE., seguramente el lector se preguntará ¿que mecanismos se dispararon para incluir en los planes de estudio estas asignaturas? El Estado se una entidad federativa localizada entre los 26° y 29° de latitud norte, y colinda con los Estados Unidos de América, por consecuencia se localizada en la franja mundial de los desiertos, con escasas lluvias, poca vegetación, climas extremos, por lo tanto, su gente ha aprendido a vivir en estas condiciones haciendo todos los esfuerzos posibles por tener mejor calidad de vida mediante la educación de sus hijos para que soporten estas inclemencias. La IES como parte de la sociedad no se ha sustraído a estas necesidades, por lo tanto, su currícula la ha venido reformando continuamente para adecuarla a los requerimientos del mundo laboral y de la sociedad en su conjunto de cada región del Estado, teniendo presente que es necesario “educar para vivir en un mundo sustentable”

### Plan de Estudios de la IES

La asignatura de ética y desarrollo profesional de la licenciatura de contaduría pública, se adecuó en el 2010 para incorporar el aprendizaje de la responsabilidad social empresarial, además del aprendizaje propio de la ética profesional de la disciplina, entendiendo a la RSE como un nuevo tipo de ética para toda la vida, orientado para que el futuro profesional pueda vivir en un mundo sustentable al momento de ejercer su profesión en el mundo laboral; la asignatura de Desarrollo Sustentable se incorporó en el Plan de estudios desde el año 2003, y en Maestría de Administración de Recursos Materiales en el Sector Público, (en 2008) como parte elemental, haciendo coincidir las disposiciones de los acuerdos universales, las leyes nacionales y locales para que el egresado al momento de la toma de decisiones cuente con el soporte técnico necesario.

## **METODOLOGIA**

Recolección de la información de las MPYMES

La investigación es de tipo bibliográfica principalmente, derivada de un documento mas amplio realizado por el autor (y otros) en la Universidad de León, España, en los primeros meses del 2013, bajo la asesoría

de destacados doctores investigadores de la Facultad de Ciencias del Trabajo, asimismo se utilizaron algunos instrumentos de recolección y análisis de datos, tales como:

a) Análisis documental: Para conformar el marco teórico del trabajo final se realizó una revisión de fuentes documentales bibliográficas, a efecto de estructurar el cuerpo teórico conceptual del trabajo. Asimismo, incluye la revisión de fuentes de Internet e información de prensa relacionadas con el tema. Todo lo anterior servirá de base para sustentarlo metodológicamente.

b) Encuesta: Este documento como forma de recolección de datos, permitió recopilar y conocer desde fuentes primarias, en este caso los requerimientos de las MPYMES en relación con el aprendizaje de los componentes para vivir en un mundo sustentable, relacionada directamente con el reto que enfrentan para cumplir con los requisitos, se aplicó a 30 MPYMES lo que permite aproximarse al conocimiento del estado del arte, atendiendo las opiniones de los empresarios, ejecutivos-directivos sobre las acciones que están adoptando, mismas que se detallan en los resultados.

c) Igualmente se tomo en cuenta los contenidos de la asignatura de Desarrollo Sustentable impartida tanto en licenciatura como en maestría, así como la incorporación al programa de Ética y Desarrollo Profesional. Con lo anterior se pretende coadyuvar con los requerimientos de las MPYMES ubicadas en el Centro del Estado de Coahuila para enfrentar el reto y la forma particular; el cuestionario se integró de seis grandes apartados, tales como: Ética empresarial, Derechos humanos, Ambiente laboral (Colaboradores) Comercialización (Clientes y Proveedores), Medio ambiente y Gobierno, se plantearon 70 preguntas tendientes a auscultar su actuación social.

## RESULTADOS

Después de describir la metodología utilizada por la universidad para conformar los nuevos programas de estudio en relación con el desarrollo sustentable; atendiendo las necesidades empresariales de la región con el fin de hacerlos operables en el amplio y diverso sector de las MPYMES localizadas en el Centro del Estado de Coahuila de Zaragoza, y tomando en cuenta la nueva visión de un mundo sustentable en relación con la RSE para que los alumnos al egresar e insertarse en el mundo laboral, puedan enfrentar tan semejante reto; se analizaron los programas de aprendizaje acordes a las necesidades de las MPYMES en relación con los métodos de trabajo y las exigencias requeridas para implementar un nuevo modelo de convivencia empresarial en un mundo sustentable y se señalaron las características que el Talento Humano debe aplicar al momento de insertarse al mundo laboral de tal forma que le permita enfrentar los nuevos métodos de trabajo como lo sugieren los principios de la RSE, y que verdaderamente coadyuven con las MPYMES para adoptarlos, ejercerlos y replicarlos, se obtuvieron los siguientes:

Hallazgos:

1. Las MPYMES a pesar de la falta de recursos económicos disponibles, requieren elegir el Talento Humano egresado de una IES, con conocimientos en materia Ambiental. Las empresas encuestadas señalaron que efectúan la selección y reclutamiento de sus colaboradores de una manera formal; Recompensan la promoción de individuos destacados; Promueven y recompensan el desarrollo de talentos y en el 85 % de ellas laboran mujeres, delegan autoridad y evalúan el desempeño del personal de mandos medios; por el contrario, en ninguna de las empresas encuestadas trabajan menores de edad y no cuentan con programas contra las adicciones; en el 60% cuentan con un reglamento interior de trabajo, promueven la salud y el bienestar de sus colaboradores, Asimismo, coincidieron que tomaran en cuenta promover un programa en contra del acoso sexual y desarrollar algún programa de asesoría para hacer mas eficientes las actividades de la empresa.

2. Las MPYMES enfrentan un verdadero reto para adoptar los principios de la RSE. El Talento Humano que integra estas empresas tratan de aplicar la Ética Profesional, pero desconocen los principios de la RSE, el 80% manifestó que conocen su misión y visión, que cuentan con valores distintivos que les permite competir e innovar sus procesos y productos, sin embargo, no han recurrido a la capacitación de sus colaboradores en aspectos de la ética empresarial; no promueven un ambiente propicio para la discusión de sus valores y no comparten los resultados financieros con otros actores sociales. En materia de la promoción de los Derechos Humanos, todas coincidieron en que sus insumos cumplen con las normas más relevantes de los derechos humanos y sus proveedores conocen sus expectativas. Por lo que corresponde a la Comercialización, todas coincidieron en que tienen conocimiento pleno de sus clientes, que cuentan con una política centrada en la atención y servicio al cliente, que su negocio forma parte de alguna cadena productiva, que respetan la privacidad de su cliente y promueven el uso o consumo de sus productos o servicios con seguridad y responsabilidad. Sin embargo, el 50% manifestó que sólo exigen a sus proveedores un compromiso formal, y que convienen con sus proveedores la adopción de compromisos acordes a los principios de la RSE.

3. Al analizar el apartado del conocimiento Medioambiental las MPYMES coincidieron que no han podido implementar programas de mantenimiento preventivo que evite el dispendio de recursos naturales, que conocen y aplican las normas de seguridad y protección civil y cuentan con algún programa para enfrentar los retos medio ambientales, por lo contrario, dijeron que no conocen programas de reducción de insumos de recursos naturales que tienen sus más cercanos competidores y sólo el 30% cuenta con técnicas para administrar el uso de energía, un 50% cuenta con algún programa de reciclaje; capacita a sus colaboradores en temas ambientales o tienen algún dispositivo para economizar el agua. En cambio al analizar el conocimiento de la normatividad emitida por el Gobierno, todas las empresas coincidieron en que cumplen con sus obligaciones fiscales y que tienen conocimiento de la Ley General del Equilibrio Ecológico en relación con su negocio.

4. Un compromiso suscrito con los encuestados fue retroalimentar a las MPYMES de los avances logrados por otras empresas, de manera que todas puedan implementar nuevos métodos de trabajo que cumplan con las exigencias requeridas por el modelo en vigor y que les permita superar los retos para convertirse en empresa socialmente responsable, en este aspecto, todas solicitaron que se les dejara copia del cuestionario que habían respondido porque les parecía interesante este estudio y querían tener una guía para mejorar su actuación, solicitando que posteriormente se les retroalimentara de los resultados obtenidos en este trabajo una vez que se hubiera publicado.

5. Respecto al análisis de la currícula de la IES, si bien es cierto que se están atendiendo los nuevos requerimientos del mudo laboral referentes al Desarrollo Sustentable, que se imparten en dos asignaturas sobre el tema y se desarrollan algunos simulacros y actividades sobre el tema por el Comité de Protección Civil de la Facultad, no son suficientes para que el alumno se sensibilice de la gravedad del problema medio ambiental.

6. Respecto a la forma de contribuir con el ideal de la ONU, la IES y la DES a través de las diversas cámaras de representación, asociaciones profesionales, CONACYT y los organismos certificadores y de vigilancia, ha tratado a toda costa revisar y actualizar los programas de estudios y las normas de actuación para cumplir con esa exigencia, los cambios no solamente están plasmados en los programas sino son evidenciados en su entono físico y su cultura laboral.

## CONCLUSIONES

El Desarrollo Sustentable como fenómeno de estudio es multifactorial, las IES, las MPYMES, las ONG's, los Stakeholders y el Gobierno, son actores de un mismo escenario, por ello, la propuesta de este aprendizaje presupone una serie de objetivos, estrategias y metas alcanzables, teniendo como premisa, que el estudiante

dentro del aula aprenda y aplique mecanismos que pueda entender respecto a los cambios que continuamente está sufriendo su medio ambiente y al mismo tiempo, se prepare para tomar decisiones al desempeñar su actividad profesional, motivo por el cual, requiere saber de los acuerdos internacionales y las disposiciones y prácticas nacionales para convencer a otros para desechar las costumbres discrecionales que la empresa tenga adoptadas en relación con su responsabilidad social y la comunidad, haciendo visible los posibles problemas medioambientales que la afectan, para que posteriormente, vigile y asegure, en igualdad de circunstancias, las mismas oportunidades de sobrevivencia de los recursos de la empresa y de la comunidad.

Después de conocer los resultados, se puede afirmar que los egresados incorporados al mundo laboral empresarial están replicando los conocimientos adquiridos en el aula, dado que en las 563 empresas ubicadas en Monclova, Coahuila, mas las empresas localizadas en el área conurbada, donde se aplicó la muestra se encontró una gran cantidad de egresados de la DES, laborando en esas empresas, destacando que de la cifra anterior, el 95% son MPYMES y están trabajando como toda organización social para adecuarse a las exigencias que plantea el nuevo reto de la RSE.

Incorporar la temática del Desarrollo Sustentable como eje transversal en las asignaturas relacionadas con las habilidades del pensamiento, gestión administrativa y el desarrollo profesional, incluyendo la necesidad de promover la igualdad de oportunidades entre el uso de los recursos de la empresa y los de la sociedad, buscando que en un futuro próximo se logren los ideales de la ONU.

Las organizaciones, el gobierno local, los Stakeholders y las ONG's especializadas en las cuestiones de desarrollo sustentable en alianza con las IES, deberían organizar cursos-taller de formación exhaustiva destinados a los alumnos de ambos sexos, previos a egresar, para tratar la cuestión de la preservación del medio ambiente y del entorno de la región, con miras de crear conciencia tendiente al logro de una sociedad mas humanitaria.

Debería respaldarse con vigor el principio “aprendiendo a aprender para toda la vida”, como parte de la ética profesional y la responsabilidad social empresarial, adoptándose medidas adecuadas para permitir que los alumnos al insertarse en el mundo laboral prosigan con su tarea de protectores y defensores del medioambiente en todas sus formas.

La temática del Desarrollo Sustentable igual que la ética profesional son temas inagotables, por lo tanto, deben formar parte de los Programas de Estudio de las IES ajustados a las demandas y aspiraciones de la sociedad en su conjunto, aprovechando la tecnología de la información y las comunicaciones como herramientas indispensables en la actualidad para obtener información y divulgar el conocimiento, por ello, el acervo cultural que se logra debe estar al alcance de los habitantes de cada región y del mundo entero como una aportación teórica o practica para eliminar prácticas inhumanas, avaricias desmedidas, cohechos y/o sobornos a los órganos decisorios y de autoridad. En el imaginario social parece una utopía, sin embargo, es tiempo de comenzar en las IES una tarea de cambio de paradigmas, inculcando en cada alumno la promoción de su responsabilidad social.

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# ESTUDIO SOBRE LA INNOVACIÓN EMPRESARIAL, UN RETO PARA EL EMPRENDIMIENTO EMPRESARIAL EN COAHUILA

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## RESUMEN

*Nuestro país se esta enfrentando a un problema de generación de empleo, en el Estado de Coahuila no es la excepción, a pesar de contar con industrias grandes de manufactura, existe un 6.21% de desempleo según el Banco de México en el informe 2012, este porcentaje es mayor a la media nacional, por lo que una alternativa podría ser el emprendedurismo empresarial. Por lo tanto se realizo un análisis de datos de organismos acreditados internacionalmente donde se obtuvo información sobre los tipos de economías que existen y como es el comportamiento de nuevas empresas, y los emprendedores que establecen sus empresas que nivel de innovación tienen y como las ve los clientes potenciales desde un punto de vista critico en donde sean los potenciales compradores los que tomen la decisión para apoyar a alguna empresa.*

**PALABRAS CLAVES:** Emprendimiento, Estrategia Competitiva, Innovación empresarial

## ABSTRACT

*Our country is facing the problem of generating new jobs. The state of Coahuila is not an exception. In spite of having large manufacturing industries, The state holds 6.21% of unemployment rate according to the Bank of Mexico in the annual 2012 report, this number is higher than the national average, thus a good option for people in this region could be become an entrepreneur. Therefore It was performed an analysis of data by internationally certified agencies. It contains information about the type of economies that exist and How new companies react, in addition the study includes level of innovation by the entrepreneurs and how is the vision of their potential customers from a critical perspective where potential buyers are those who make the choice of supporting or not any certain company*

**JEL:** M00

**KEYWORDS:** Study on Entrepreneurial Innovation, Challenge for Entrepreneurship in Coahuila.

## INTRODUCCIÓN

El desarrollo empresarial es una de las herramientas que la sociedad puede utilizar para la generación de riqueza entre sus habitantes, a su vez los gobiernos nacionales así como los estatales tratan de desarrollar formas y métodos para impulsar nuevas empresas ya que cada vez es mas difícil que los miembros de una sociedad puedan colocarse en trabajo formal, las estadísticas en México son contundentes el 60% de la economía se encuentra en la informalidad, esto genera múltiples problemas por un lado estas empresarios no pagan impuestos pero si consumen los bienes del estado y por otro lado los empresarios y trabajadores formales están inconformes por las obligaciones que tienen que cumplir con el gobierno.

La informalidad también traen como consecuencia que los empleos generados no tienen ningún tipo de prestaciones obligatorias que rigen la ley en el país, por lo que se crea un círculo vicioso donde la mayoría pierden y muy pocos son los beneficiados con estas actividades no reguladas.

El emprendedurismo puede ser determinante para la creación de riqueza que permita mejorar la calidad de vida pero según el INEGI el 80% de las nuevas empresas mueren en los primeros 5 años, esto es un panorama desolador, según expertos este alto índice de mortalidad se debe a factores como:

Problemas para Vender  
Problemas para Analizar  
Problemas para Controlar  
Problemas de producir y operar  
Problemas de Planificación  
Problemas de Innovación de nuevos productos

En este último punto probablemente es la base del desarrollo empresarial en donde los empresarios por lo general no lo toman en cuenta ofreciendo servicios y productos existentes por lo que limita su éxito. Existen las llamadas incubadoras de negocios sin embargo estas no han podido ser un detonador de empresas para emprendedores, aunque hay que mencionar que ayudan a darle una visión al empresario la mortalidad ha sido prácticamente la misma.

Esta investigación es una investigación teórica y se organiza de la siguiente manera: En la revisión literaria se presentarán los argumentos de los fracasos de la creación de nuevas empresas y como la innovación puede ser un elemento crucial para la rentabilidad basado en investigaciones realizadas en un mercado como el de Latinoamérica, posteriormente se presenta la metodología de análisis de la revisión literaria descubriendo indicadores importantes para posteriores investigaciones, seguidamente los resultados encontrados para terminar con las conclusiones y cual sería la futura línea de investigación.

## REVISIÓN LITERARIA

### Emprendedor

Definir el concepto de emprendedor ayuda a entender los elementos que lo componen, y facilita su operacionalización con fines de investigación empírica. Schumpeter, definió al emprendedor como una persona innovadora, quien propone y aprovecha los cambios, básicamente en cuatro ámbitos; la introducción de nuevos o mejores productos; nuevos o mejores métodos de producción; la apertura de nuevos mercados; y la reorganización del proceso administrativo (citado en Ahmad y Seymour, 2008). Esta definición permite que algunos autores afirmen que la innovación es el elemento principal en el concepto de emprendedurismo, debido a que representa una fuente de competitividad y crecimiento económico (Nadiri, 1993; Coe y Helpman, 1995; Wong et al., 2005). Un aspecto central lo constituye la perspectiva que el emprendedor fundamentalmente crea valor y obtiene una ganancia monopolística temporal, a través del proceso innovador (Schumpeter, 1934).

Un concepto de emprendedor que favorece la operacionalización para el trabajo empírico es el que denomina como emprendedores a las personas que perciben oportunidades en el mercado, valoran el riesgo, y gestionan los recursos para crear una empresa (Kirzner, 1997). Los emprendedores un gran porcentaje crean las micro y pequeñas empresas en México que desempeñan un papel relevante en la economía nacional. De las unidades económicas en el país, las microempresas representan el 95.2% y generan el 45.6% del empleo y representa el 15% del valor agregado de la economía nacional. Se estima que las micro,



pequeñas y medianas empresas, ocupan 50.3% del personal; y generan 23% de la producción. (INEGI, 2011).

### Innovación Empresarial

Las primeras definiciones establecidas sobre este concepto, establecían una fuerte vinculación y dependencia entre la innovación y la tecnología. De esta manera, en ocasiones ambos conceptos se interpretaban como sinónimos, o al menos desde un punto de vista metodológico, podía entenderse la existencia de una relación causa-efecto. No obstante, la realidad es otra, y si bien entre ambos conceptos existe una relación importante, se ha de destacar que innovación “no es necesariamente sinónimo de aplicación de alta tecnología”. En el momento de analizar los factores que afectan a la innovación, debe considerarse que gran parte de ellas pueden resultar de nuevas formas de combinar elementos ya conocidos o de la creatividad y diseño en la concepción de los productos. (DINAPYME, 2001)

El desarrollo de nuevos productos se presenta como una de las actividades más importantes desarrolladas por las empresas que presentan una fuerte orientación al mercado. Y es que en un intento de dar respuesta al consumidor, la empresa utiliza todo su conocimiento y recursos financieros, humanos y tecnológicos para desarrollar y lanzar al mercado una oferta integral, que totalmente novedosa, o mejor en algunos aspectos, permita satisfacer de forma superior y continuada en el tiempo todas las necesidades y deseos de los consumidores (Day, 1994a; Jensen, 1997; Vorhies et al. 1999).

En general, los estudios realizados sobre el éxito y fracaso de los nuevos productos y servicios en los mercados han puesto de manifiesto la existencia de un amplio conjunto de factores que determinan, o al menos afectan, el grado de éxito alcanzado por la innovación en el mercado. No obstante, pese a que los factores identificados y la importancia que estos presentan varían de unos trabajos a otros, en gran medida determinados por la estrategia empleada, también de forma general, una amplia mayoría de estos estudios reconocen en la orientación al mercado, no sólo un factor determinante del grado de innovación en producto de la empresa, sino también un factor determinante del nivel de éxito o realización alcanzada por esa innovación en el mercado (Athuame-Gima, 1995, 1996 a, b; Bowers, 1989; de Brentani and Cooper, 1992; Storey and Easingwood, 1996, 1998).

### Estrategia Competitiva

La formulación de la estrategia competitiva implica un análisis de los puntos fuertes y débiles que determine su posición en relación a sus competidores y un análisis interno externo del entorno (Porter, 1980). Las investigaciones se han centrado en el examen de dos tipologías estratégicas: una realizada por porter (1980) y la propuesta por Miles y Snow (1978). Esta ultima es mas aceptada por su visión organizativa y por considerar la relación entre recursos externos e internos (O'Regan y Ghobadian, 2005).

Miles y Snow se basan en las siguientes premisas:

La empresas que tienen éxito es donde su enfoque sistémico de adaptación a su entorno es el adecuado en tiempo y forma.

Identifican claramente las siguientes orientaciones estratégicas que son: defensivas, exploradoras, analizadoras y reactivas.

Cualquier Orientación – defensiva, exploradora o analizadora- puede conducir a un buen resultado empresarial.

Para estos autores identifican el proceso estratégico se definen de la siguiente manera:

**Defensiva:** La orientación estratégica corresponde a empresas que hacen incapie solo en el mercado y tratan de proteger su cuota de mercado, y su principal estrategia consiste en reducción de costos y optimizan la eficiencia.

**Analizadora:** Estas empresas evitan riesgos excesivos pero sobresale en la entrega de productos nuevos y/o de servicios. Se centra típicamente en una gama limitada de productos y tecnologías e intenta superar a las otras sobre la base del realce de la calidad.

**Reactiva:** Es un tipo de compañía que tienen poco control sobre su ambiente externo, carece de la capacidad para adaptarse a la competencia externa y carece de eficaces mecanismos internos de control. No tienen estrategia, un diseño, o una estructura sistemática.

**Prospectiva:** Es un tipo de empresa que intenta explotar nuevas oportunidades, de desarrollar productos y/o servicios y crear nuevos mercados. Sus habilidades centrales descansan típicamente en la comercialización y en la I&D y tienden a tener una amplia gama de tecnología y tipos de productos.

## **METODOLOGÍA**

En esta investigación se recabaron datos de generales de los niveles de emprendedurismo en países parecidos a México de su comportamiento y economía por medio de los datos se analizaran y compararan entres si para tener la visión de su factores de éxito y que tipo de empresas son las que mas proliferan así como cuales pueden ser las mas rentables.

Para este estudio sobre la actividad emprenderá se analizaran desde tra perspectivas de la economía que sos:

**Economías basadas en factores o recursos:**

De la agricultura de subsistencia a la extracción de recursos naturales y creación de conglomerados regionales a mayor escala.

Depende en la mano de obra y recursos naturales

Enfoque de desarrollo en incrementar la base de requerimientos básicos.

**Economía basada en eficiencia:**

Aumento en la industrialización y la presencia de economías de escala. Dominio de grandes empresas, pero se presenta apertura de nichos en las cadenas de suministros para pequeñas y medianas empresas.

Se mejoran los requerimientos básicos y se enfocan en el incremento y desarrollo de la eficiencia.

**Economías basadas en innovación:**

Actividades basadas en el conocimiento, la investigación y el desarrollo.

Desarrollo del sector servicios. Potencial para el desarrollo de actividad emprendedora innovadora.

Estas condiciones tienen una base sólida de requerimientos básicos y potencializadores de eficiencia.

Los datos se tomaran de Global Entrepreneurship Monitor, esta organizaciones sin fines lucros es donde se encuentran las estadísticas mas actualizadas, se tomo en cuenta en que como se comportan los países según al tipo de economía que pertenecen. Las variables que se analizaran son las siguientes:

Emprendedurismo

Innovación en las empresas

Competitividad en las empresas

## RESULTADOS

Los resultados de los datos que se tomaron en cuenta fueron los de la Tasa de Actividad emprendedora temprana (TEA) y las empresas establecidas, en este ultimo es importante conocer sus variantes de porcentajes ya que representan aquellas emprendedores que están operando y tienen experiencia en el mercado donde se encuentran.

También se observa que en la grafica 1 que el mayor desarrollo de empresas son en las economías basadas en la innovación y el principal factor de creación de empresas son las de por oportunidad, cabe mencionar que los países mas prósperos del mundo se basan en este tipo de economía.

Se observa que la TEA el pocentaje mas alto para crear nuevas empresas ocilan entre las edades 25-34 con un 13.9%, sin embargo el mayor porcentaje de actividad empresarial oscila entre los 25 hasta los 54 con mas de un 12%, esto se deduce que es por la madurez que tienen las personas en esa edad, en contrate cuando ya las empresas ya están establecidas tiene una disminución considerable y los mejor números que son mayores a 6% están a partir de los 35 años, esto es por la experiencia que tienen y la forma de conducirse son mas conservadores.

Se puede observar el comportamiento de la decisión en los diferentes grupos económicos, en donde podemos ver que en promedio en las economías basadas en factores el 35% de los emprendedores lo hacen por necesidad y el 42% por oportunidad, en las basadas en la eficiencia el 28% por necesidad y el 46% por oportunidad y en las basadas en la innovación el 18% por necesidad y el 51% por oportunidad

Se muestra como es el comportamiento de las economías en mundo, los países basados en factores muestran los porcentajes mas bajos con menos de 40% en cambio las economías basadas de la eficiencia e innovación superan el 45%, por lo que los nuevos productos mejoran la generación de riqueza para los involucrados.

En México los datos se tornan interesantes analizarlos ya que como podemos observar en las siguientes resultaodos que existen datos importantes a tomar en cuenta de cómo la actividad emprendedora en nuestro país no ha sido tan fructífera como se quisiera.

Se muestra los motivos mas sobresalientes del porque los emprendedores cierran las puertas de su empresa, destacando que el porcentaje mas alto es la del “El negocio no es rentable” con mas del 32%, seguida por la de “Motivos personales” con un 20.3%. En los porcentajes mas bajos fueron con un 1.9% “La salida fue planeada con anticipación”.

Muestra que los emprendedores ven los negocios como una oportunidad para aumentar sus ingresos con mas del 36%, esto pude tener problemas a corto plazo ya que la principal motivación no es el negocio en si sino el aumentar sus ingreso actuales y como menor medida la de tener mayor independencia con un 15.6%, ven al trabajo una forma de obtener recursos seguros a menor riesgo.

TEA en el 2012 se incrementado en todos los emprendores en los diferentes niveles educativos, en el caso de educación básica se duplico de pasar de 5.3% a 11.5% al igual de los de educación superior o técnica con bachillerato. El mas sobresaliente fue los de posgrado el cual se triplicaron en un año pasando de 3.2% a 9.9%., estos datos son indicadores de TEA, en el caso de las empresa establecidas la diferencia es entre las personas que tienen mayor nivel de estudios que tuvieron un incremento significativo del año 2011 al 2012 de pasar del 0.8% al 8.4%, esto fue porque la visión de los profesionistas es mas significativa, encuentran nichos de oportunidad en la especialización o la innovación.

Se observa como los emprendedores que inician sus negocios se inclinan por que sus empresas estén orientadas al consumidor con un 67.4% teniendo un disminución del año anterior de un 3.8% esto es por la competencia que existe en los diferentes rubros. La transformación de se tubo un incremento del 1% quedando en 22.4% para el 2012 en cuanto a los servicios de negocios su incremento fue de mas de 1% terminando en un 9.2%. La extracción es la menos atractiva con un 1%. Para negocios establecidos su mayor mercado es orientada al consumidor con un 73.7% donde su mercado mas importante es basado a las necesidades ya establecidas por el consumidor, seguido por un 20.4% de transformación, el menor desarrollado es el de extracción.

Los indicadores importantes a tomar en cuenta como en innovación de producto nuevo para ningún cliente, es decir estos no ofrecen algo nuevo, estos niveles se encuentran en un 67.8%, y el 26.3% los clientes lo consideran nuevo para algunos clientes, en cuanto a los productos nuevos comercializados a todos los clientes es 5.9%.

En la competencia para las características de TEA muchas empresas ofrecen lo mismo es de un 63.9%, en cuanto a las establecidas se cuenta con un 59.3%, en cambio si existen algunas empresas ofrecen lo mismo son de un 32.8% en TEA a diferencia de las establecidas con un 40.7%, en la categoría mas baja donde las empresas de TEA ofrecen ninguna competencia es del 3% y en cuanto a las establecidas no reportan ninguna.

En el uso de tecnología la mayoría de los emprendedores de TEA no usan nueva tecnología con un 83.6% y en las establecida es de un 93.2%, esto es reflejo de que los empresarios no se atreven a realizar nuevas actividades, en el caso del uso de tecnología disponible de 1 a 5 años es el 8.5% , y en el uso de tecnología disponible en el ultimo año es de 7.9% pero drásticamente existe una diferencia para las empresas ya establecidas con solo un 0.9%.

## CONCLUSIONES

La contribución al conocimiento de esta investigación se presenta de manera teórica analizando datos relevantes de organismos acreditados mundialmente. La manera que se abordo este estudio es comparando el comportamiento de los indicadores y analizando cada uno de ellos, por lo que podemos afirmar que a pesar de que organismos privados o gubernamentales tales como las incubadoras de negocios su éxito es relativamente bajo, esta aseveración es por los datos que se muestran en el apartado de resultados, por un lado influye el tipo de economía al que pertenece el país, en este caso México esta en un economía basada en la eficiencia, esta economía es importante porque esta relacionada directamente con la competitividad de las empresas pero al tener una baja inclusión en las tecnologías o metodologías nuevas caen en un “guerra de precios” ya bien sean de sus productos o servicios pero el resultado es que las empresas al competir por el precio sacrifican sus utilidades y beneficios a sus empleados y como consecuencia son bajos sueldos, bajas utilidades y el riesgo que cerrar las puertas de su negocio.

Otra área de oportunidad es que los empresarios mexicanos no le apuestan a la innovación como lo hacen las empresas que sus países están basados en un economía basada en la innovación, que esta comprobado que estos países incrementan su PIB. Esta área de oportunidad lo están dejando de lado las empresas mexicanas ya que como se muestra como las nuevas empresas ofrecen lo mismo de lo que ya existe por lo que ya de entrada se complica su participación porque la mejor forma de entrar a esos mercados es desatando una disminución de precios pero estos no se hacen con una base de competitividad si no de ganar solo el mercado pero de detrimento de sus ingresos.

Otra contribución es la recomendación de analizar tanto universidades como incubadoras de negocios su metodología para crear empresarios exitosos ya que los datos son contundentes la mayor parte de la

empresas nuevas y establecidas están en el mismo mercado compitiendo con los mismos servicios o productos pero como ya se menciono antes entran en una “guerra de precios” para seguir operando pero muchas a corto y mediano plazo terminaran cerrando sus puertas.

Para futuras investigaciones seria la de crear una nueva metodología para incrementar emprendedores pero con visión innovadora, incluso esta visión puede ser innovadora regional, ya que se piensa que la innovación debe ser universal sin embargo se pueden crear nuevos productos y formas de hacer negocio regionalmente apegado a las características del lugar donde viven.

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# DIAGNOSTICO DEL POTENCIAL TURISTICO DEL MUNICIPIO DE CUAUTITLAN DE GARCIA BARRAGAN, JAL.

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## RESUMEN

*En éste artículo se hace un diagnóstico para determinar si Cuautitlán de García Barragán, uno de los municipios grandes del estado de Jalisco cuenta con potencial turístico y que sus habitantes puedan diversificar sus actividades socio económicas y mejorar sus ingresos, aprovechando los recursos naturales y culturales con que cuenta. La ubicación geográfica del municipio es propicia para lograr el desarrollo sustentable ya que cuenta con extensas zonas boscosas al estar enclavado dentro de la Sierra de Manantlán. El objetivo principal del trabajo es confirmar que el municipio posee un verdadero potencial que pueda justificar inversiones, considerando la oferta, la demanda, la competencia y las tendencias del mercado. Se debe estar consciente de que el turismo no es lo que va a solucionar los problemas que conlleva el desarrollo de esta zona rural ya que no todo el territorio es apto para la actividad turística. Para diagnosticar el potencial turístico de este territorio se realizó un inventario de recursos naturales y culturales que permitirá hacer dinámicas las actividades económicas tradicionales y darle valor a las particularidades locales, ofreciendo al mismo tiempo posibilidades de empleo a los habitantes del municipio, deteniendo a su vez la migración rural la cual es constante.*

**PALABRAS CLAVE:** Potencial, diagnostico, desarrollo, municipio, natural, cultural, recursos.

## **IMPACTO DEL IMPUESTO AL VALOR AGREGADO EN EL ESTADO DE BAJA CALIFORNIA, MEXICO**

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### **RESUMEN**

*En esta investigación se analiza de manera objetiva el impacto que ha tenido el Impuesto al Valor Agregado al aumentarse la tasa que existía del 11% para quedar en 16%, todo esto como resultado del paquete de reformas en materia hacendaria aprobado por el Congreso de la Unión a iniciativa presentada por el Enrique Peña Nieto. Desde su creación se había considerado un trato preferencial para la frontera norte del país al imponer una tasa menor que la del resto del país, e incluso en los pasados aumentos se conservó esa preferencia. Pero en la reforma fiscal que empezó a regir el día 1 de Enero de 2014 el aumento en la tasa impositiva se dio solo en lo que respecta a la tasa preferencial existente para igualarla al resto del país. Esta medida hacendaria ha desatado en el Estado de Baja California comentarios negativos de los diversos sectores económicos de la región, así como de la población en general. La colindancia con los Estados Unidos de América pone en seria competencia al comercio de esta entidad federativa con el del vecino país, y la fuga de consumidores en busca de un mejor precio no se hace esperar.*



# HACIA LA CONSTRUCCIÓN DE NUEVAS IDENTIDADES GENÉRICAS: MUJERES EJECUTIVAS DE DURANGO Y AGUASCALIENTES

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## RESUMEN

*El acceso de las mujeres a los puestos de poder en las organizaciones se ha visto limitado por diversas barreras, resultantes de la cultura que institucionaliza la discriminación, subordinación y desigualdad entre hombres y mujeres y que hace evidente la necesidad de cambios estructurales en la familia, el estado y el mercado de trabajo. Este trabajo se aborda desde la perspectiva de género y se analiza la interacción trabajo familia de ejecutivas de las ciudades de Durango y Aguascalientes. La estrategia fue una encuesta realizada mediante entrevistas a 58 mujeres ejecutivas. Con respecto a la construcción de una nueva identidad de género en este grupo de trabajadoras, pueden hacerse algunas observaciones: en su incursión en el mundo laboral han sido sometidas a mayores exigencias que las que comúnmente se hacen a los hombres para demostrar su capacidad, por lo que constantemente están siendo evaluadas y tal parece que requieren no sólo cumplir con los estándares de las organizaciones sino con los que se imponen a sí mismas no sólo en su empleo sino también en su rol de esposa-madre.*

**PALABRAS CLAVE:** Identidad de Género, Interacción Trabajo-Familia, Conflicto Trabajo-Familia y Mujeres Ejecutivas

## TOWARD THE CONSTRUCTION OF NEW GENERIC IDENTITIES: DURANGO AND AGUASCALIENTES EXECUTIVE WOMEN

### ABSTRACT

*The access of women to high positions in organizations has been limited by some difficulties originate by the culture, that institutionalizes discrimination, subordination and inequity between men and women. These problems make evident the need for structural changes in the family, the state and the labor market. This paper is a gender view to the interaction family-work; analyzes executive women in the cities of Durango and Aguascalientes. The strategy was a survey conducted 58 interviews with women executives. Looking for the construction of a new gender identity for this group of workers, is possible show some findings: in its foray into the working world have been subjected to greater demands than those commonly men are made to demonstrate its capability, which are constantly being evaluated and it seems to require not only meet the standards of the organizations but with those imposed themselves not only at work but also in their role of wife - mother.*

**JEL:** K31, K32, K36, K39

**KEYWORDS:** Gender Identity, Interaction Work-family, Work-family Conflict and Women Executives

## INTRODUCCIÓN

Brígida García (2011) en una revisión de los estudios elaborados durante la década de 1990-2000 sobre las principales transformaciones ocurridas al interior de las familias mexicanas destaca aquellas ocurridas en los roles laborales de las esposas o cónyuges. Señala que aunque el involucramiento económico de las esposas mexicanas todavía se encuentra rezagado respecto de lo ocurrido en otros países, sus efectos son apreciables. Tanto a nivel nacional como en áreas metropolitanas, se ha comprobado que el trabajo extradoméstico de las esposas influye positivamente en ellas para lograr mayor autonomía o libertad de movimientos, independientemente de las características socio-demográficas e individuales de estas mujeres.

La variable ocupaciones no introduce cambios significativos, salvo en los hogares donde las mujeres tienen ocupaciones más altas y en donde es más frecuente el empleo de una asistente para las tareas domésticas. Sin embargo, algunos estudios como el de Ussel y Castón (2002) señalan que en los hogares de las trabajadoras andaluzas las tareas domésticas son realizadas mayoritariamente por la mujer. El cambio de mentalidad que supone el verse cada vez más como mujer trabajadora fuera del hogar que como ama de casa, no corresponde con lo que realmente ocurre en los hogares, donde la mujer, aunque trabaje, continúa haciendo las tareas domésticas.

En contraste, en la Ciudad de México y Monterrey se ha corroborado que la experiencia laboral de las cónyuges es la variable que presenta una relación positiva con mayor cantidad de dimensiones de las relaciones de género (toma de decisiones importantes, autonomía o independencia de las mujeres, participación masculina en la vida doméstica, ausencia de violencia intrafamiliar) (García, 2011)

¿Estamos ante relaciones que se forjan a lo largo del tiempo y que permiten suponer la resignificación de las identidades genéricas? La resignificación de las identidades genéricas es un proceso que se refiere a la pérdida progresiva de las características diferenciadas de los sexos masculino y femenino, lo que modifica las estructuras simbólicas, las prácticas y los valores que identifican a los géneros, repercutiendo en la vida cotidiana de los sujetos sociales y modificando las formas de su interacción social (Martínez Vázquez, 1999).

El acceso de las mujeres a los puestos de poder en las organizaciones se ha visto limitado por diversas barreras, que tienen su raíz en concepciones culturales y que se manifiestan en los roles de género. Entre estas limitaciones pueden señalarse la insuficiente confianza en las capacidades de las mujeres, las creencias y valores acerca de los roles complementarios de los géneros, la dificultad para conciliar las funciones laborales con la vida familiar, el ejercicio del poder asignado a los hombres con la consecuente subordinación femenina y las disyuntivas y contradicciones de las mujeres ante las necesidades surgidas en la vida cotidiana.

La perspectiva de género enfocada al estudio de las mujeres que ocupan puestos de poder dentro de las organizaciones puede contribuir a la comprensión de las formas y estrategias que han empleado para superar dichas limitaciones. Desde esta perspectiva se aborda en este trabajo la interacción trabajo familia de ejecutivas de las ciudades de Durango y Aguascalientes (México).

Los datos que se presentan en este trabajo han sido obtenidos de la investigación *“Mujeres Ejecutivas de las Ciudades de Durango y Aguascalientes”*, datos que no han sido difundidos y cuyo valor mismo radica en su vigencia y en la capacidad descriptiva del fenómeno.

## REVISIÓN DE LITERATURA

Martínez Vázquez (1999) sostiene que las mujeres acceden a puestos de poder a partir de los cambios ocurridos en dos planos: la resignificación de las identidades genéricas y el cambio en las estructuras de poder y sus representaciones simbólicas en las organizaciones. Agrupa a las mujeres en tres tipos ideales respecto a su interacción trabajo-familia, sin importar el tipo de organización a la que prestan sus servicios: *Mujeres que no logran conciliar el trabajo y la familia. Mujeres que trabajan y son madres, que creen poder conciliar el trabajo y la familia pero experimentan sentimientos de culpa. Y Mujeres que logran conciliar el trabajo y la familia sin sentimientos de culpa*

En un estudio llevado a cabo por Bernal y Taracena (2012) del Centro de Investigación de la Mujer en la Alta Dirección del Instituto Panamericano de Alta Dirección (México), se realizó el análisis de casos de nueve empresas transnacionales con filiales en México, o bien, empresas mexicanas que se han hecho globales, en las cuales se han desarrollado políticas y prácticas para la promoción y permanencia del talento.

Los investigadores, lograron inferir un conjunto de rasgos, que influyen sobre sus posibilidades de promoverse y permanecer en las estructuras en condiciones de igualdad con los hombres. Se hicieron presentes ciertas condiciones sociales y familiares que facilitaron la construcción de las trayectorias de las directoras: la pertenencia a una clase social alta o media alta, con padres profesionales o dedicados a los negocios (herencia familiar o capital cultural). Un sistema de creencias en la familia de origen en relación al valor del trabajo, la educación y la proyección personal. Una tradición cultural en la familia y/o en la escuela que “forjó el carácter”, que promovía la disciplina, la auto exigencia, la competitividad y la capacidad de responder a situaciones desafiantes.

Las directoras han sido capaces de organizarse para conciliar la familia, la vida personal y el trabajo, diferenciando tiempos y espacios. Han desarrollado la actitud de saber cortar con el trabajo. En esta lógica, algunas de las directoras se han trasladado a vivir cerca de la oficina. Por otro lado, han estado dispuestas a asignar un lugar secundario a actividades de su vida social para conservar un tiempo y un espacio donde se integran hijos, pareja y trabajo.

La conciliación entre trabajo y familia no está libre de tensiones y problemas. Algunas directoras casadas señalan dificultades como el tener largas jornadas de trabajo, sentimientos de culpa; presiones del marido por exceso de trabajo o de viajes; hijos y marido que se sentían abandonados, tensiones porque la directora ganaba más que su esposo. Algunas de ellas mencionan este tipo de conflictos como la causa que llevó a la separación de la pareja.

Después de revisar estos hallazgos surgió el interés por rescatar los resultados de la investigación “*Mujeres Ejecutivas de las Ciudades de Durango y Aguascalientes*”, trabajo inédito cuyos resultados aún son vigentes. Esta investigación sobre las ejecutivas buscó identificar las habilidades gerenciales de las mujeres ejecutivas de las empresas manufactureras de las ciudades de Durango y Aguascalientes y conocer si las ejecutivas habían logrado resignificar su identidad genérica, conciliando la interacción trabajo-familia sin sentimientos de culpa. Este último objetivo es sobre el que hemos enfocado la atención en este trabajo.

## METODOLOGÍA

En septiembre y octubre de 2002 se realizó la investigación denominada “Mujeres Ejecutivas de las ciudades de Aguascalientes y Durango”. Fue una encuesta realizada mediante entrevistas a 58 mujeres ejecutivas. Las participantes fueron mujeres que ocupaban puestos de alto nivel dentro de empresas privadas.

Para este análisis, se han extraído sólo las preguntas que abordaron la interacción trabajo-familia, de manera que permitieran identificar si las ejecutivas han logrado la construcción de una nueva identidad femenina. Se buscó también presentar las voces de las mujeres al compartir sus experiencias.

*Instrumento:* Se empleó una guía integrada por 15 preguntas, en las que se midió la interacción trabajo-familia a través de las siguientes dimensiones: *Presencia de hijos, Importancia de la maternidad frente al empleo, Grado de dificultad para conciliar trabajo y vida familiar, La influencia familiar en pro de la carrera profesional y Percepción de la co-responsabilidad de su pareja en el cuidado de los hijos, las labores domésticas y del respaldo de su pareja para desarrollar su carrera profesional.*

Además, se seleccionaron comentarios de 26 de las ejecutivas, bajo el criterio de que la información resultara valiosa para entender las formas y estrategias empleadas por las ejecutivas al conciliar trabajo-familia.

## RESULTADOS

La interacción trabajo-familia de las ejecutivas de este estudio nos muestra los siguientes hallazgos con respecto a cada una de las dimensiones estudiadas:

*Presencia de hijos:* La mayoría de las ejecutivas en Durango eran mujeres solteras sin hijos, mientras que en Aguascalientes la gran mayoría fueron mujeres casadas con hijos. El 59% de las entrevistadas no tienen hijos y el 40% tienen entre 1 y 3.

*Importancia de la maternidad frente al empleo:* 25 de las ejecutivas (43%) entrevistadas le dan la misma importancia a la maternidad que a la carrera profesional.; 39 de ellas ( 67%) declararon no querer renunciar a un matrimonio o pareja estable, ni al ejercicio de su profesión, ni a ser madre; disyuntivas inherentes al género.

En cuanto a la *posibilidad de abandonar la carrera profesional*, el 21% de las ejecutivas entrevistadas en Durango dijeron que dejarían su empleo temporalmente sin dudarlo, en favor del cuidado familia, mientras que en Aguascalientes el 43% de las ejecutivas lo harían. Esto puede deberse a su situación actual y su percepción de la vida (ciclo de vida)

*Grado de dificultad para conciliar trabajo y vida familiar:* En los casos de ejecutivas con hijos pequeños, sus comentarios muestran el sentimiento de culpa, que experimentan al creer que no dedican suficiente tiempo a sus hijos. De nueva cuenta, podría tener relación con su ciclo de vida. Las mujeres casadas que aún no tienen hijos, están conscientes de la dificultad de desarrollar una doble tarea: la de madre-esposa y la de profesionista. Tienen claro que mantener ambos papeles implica invertir un gran esfuerzo para lograr el equilibrio, lo que se traduce en alcanzar los estándares que se autoimponen en cada ámbito. Saben que en múltiples ocasiones tendrán que sacrificar a su familia y, eventualmente la incompatibilidad puede llevarla a renunciar a su puesto. Tanto las ejecutivas con hijos, como aquellas que aún no los tienen, consideran que la dificultad para conciliar el trabajo remunerado con el doméstico va de moderado a alto.

*La influencia familiar en pro de la carrera profesional y redes de apoyo:* la educación familiar y la influencia que uno de los padres, o ambos, tuvieron sobre las entrevistadas fueron importantes para su desarrollo profesional. El 50% dijeron haber sido influenciadas por ambos padres para estudiar una carrera y dedicarse a ella, y el 39% recibió la influencia de por lo menos uno de los padres. La ayuda y apoyo que la madre, el padre o ambos se ha hecho patente a lo largo de la vida de la ejecutiva, y continuó aún después de tener hijos, con o sin la presencia de su pareja. Las redes de apoyo establecidas para resolver los problemas sobre el cuidado de los hijos y las labores domésticas, se centraron principalmente en las madres de las ejecutivas entrevistadas.

*Percepción de la co-responsabilidad de su pareja en el cuidado de los hijos y las labores domésticas y del respaldo para continuar ejerciendo su carrera profesional:* casi todas las entrevistadas casadas dijeron contar con el respaldo y ayuda de sus parejas, lo que ha contribuido, en gran medida, a permanecer en sus puestos de trabajo. Más de la mitad (60%) afirmaron que compartían la crianza de los hijos y las labores domésticas de manera equitativa, lo que refleja una relación igualitaria para este grupo, que indica tal vez una transición hacia la equidad. Las decisiones importantes, dicen ellas, como la compra de un bien, la forma de educar a los hijos, y los planes a futuro que pueden incluir hasta la apertura de una empresa propia, ya sea al mando del cónyuge o de ambos, son tomadas de común acuerdo, pues él ya no es el proveedor más importante. Aunque valdría la pena investigar si se darían condiciones equitativas en la dirección de la empresa.

*Estrategias como profesionistas exitosas:* colocan al trabajo y al desarrollo profesional como prioridad en su proyecto de vida y mencionaron algunas acciones que ponen en práctica para disminuir la discriminación de género: defender el derecho para ambos sexos para ocupar un mismo puesto; trabajar para que dentro de la empresa desaparezcan las ideas tradicionales de que la mujer no es tan capaz como el hombre para desempeñar eficientemente un puesto y adoptar el trabajo como la herramienta más importante para enfrentar el rechazo y la discriminación laboral.

En su reflexión con respecto a las causas que permitieron su ascenso hasta su actual puesto, destacaron la importancia de las actitudes y las capacidades (educación); de la motivación intrínseca y el compromiso personal.

*Motivación intrínseca y evaluación de sus capacidades:* Los comentarios acerca de sí mismas manifiestan una fuerte motivación intrínseca, la conciencia de sus capacidades y valores, así como de sus limitaciones:

*Desarrollo profesional y retos:* Estas ejecutivas reconocen el valor de la capacitación y manifiestan su agrado por la misma. De igual manera valoran el plantearse retos profesionales en su carrera.

Los resultados de este estudio coinciden con los de Griselda Martínez Vázquez (1995) en los siguientes aspectos: las ejecutivas son personal subordinado pero de alto nivel jerárquico, por lo que toman decisiones estratégicas y cuentan con personal a su cargo; pueden resolver los problemas logísticos para el trabajo doméstico y el cuidado de los hijos; cuentan con estudios profesionales y los consideran el elemento más importante en su desarrollo; encuentran sus mayores limitaciones en la influencia de la cultura genérica en la cultura empresarial y a la identidad femenina tradicional; están conscientes de que hay mayores exigencias en la demostración de la capacidad y responsabilidad de las mujeres; un involucramiento del género masculino en las responsabilidades domésticas posibilita mayores oportunidades dentro de la organización y su presencia dentro de las empresas, expresada en porcentaje, decrece conforme asciende en la escala jerárquica.

Con respecto a la construcción de una nueva identidad de género en este grupo de trabajadoras, pueden hacerse algunas observaciones: en su incursión en el mundo laboral han sido sometidas a mayores exigencias que las que comúnmente se hacen a los hombres para demostrar su capacidad, por lo que constantemente están siendo evaluadas y tal parece que requieren no sólo cumplir con los estándares de las organizaciones sino con los que se imponen a sí mismas no sólo en su empleo sino también en su rol de esposa-madre.

Han tenido que enfrentar concepciones tradicionales en la empresa acerca de su desempeño como solteras vs casadas con hijos; ya que se supone que quienes están en esta condición tienen un desempeño inferior debido a la doble responsabilidad. Sin embargo, las pruebas superadas han reforzado la convicción de que

su éxito es resultado de su capacidad, lo cual de alguna manera ha estado presente desde su decisión de incursionar en el mundo laboral.

Se sienten orgullosas de recibir la admiración por su desempeño. Han recibido el impulso de uno o de ambos padres y de algún tutor en la empresa.

Reconocen que en las organizaciones existe discriminación hacia las mujeres y buscan la equidad desde su posición en la empresa; este reconocimiento en el ámbito laboral permite hacer analogías para identificar la discriminación existente en otros escenarios.

También existen contradicciones en las conductas de las ejecutivas, por ejemplo imitar conductas masculinas como el quedarse en la oficina más allá de la hora de salida con el objeto de mantener el empleo y la armonía con sus superiores, a pesar de considerarlo innecesario de sentir pesar y culpa por restarle tiempo a su familia. En otras ocasiones tienden simulan “estar de acuerdo y aceptar” las opiniones de sus superiores del género masculino; adoptan posturas de simulación.

Las ejecutivas manifiestan que conciliar trabajo y familia con éxito es una tarea de moderada- alta dificultad. Tal parece que el grado de dificultad tiene relación con el momento en el ciclo de vida en el que se ubica la ejecutiva: las que tienen hijos pequeños manifiestan sentimientos de culpa al dedicar una gran cantidad de tiempo al trabajo. Tanto las solteras como las casadas sin hijos están conscientes de las dificultades que implicaría para ellas lograr un equilibrio entre trabajo y cuidado de los hijos.

Las ejecutivas reconocen la doble tarea, dicen que no estaría dispuesta a renunciar a ninguno de sus roles. Pero en el discurso mencionan primero el rol de madre, esposa y ama de casa y después su rol de trabajadora

Parece ser que el proceso para construir una nueva identidad en las mujeres ejecutivas se ha iniciado a partir de las necesidades cotidianas a las que se ha enfrentado en su desempeño laboral y que la transformación de su creencias y formas de relación inter e intragénero se darán a largo plazo, con base en la reflexión y la confrontación con las experiencias de vida. El cambio será de fuera hacia dentro.

Cambios en el mundo privado a partir de la incursión de las mujeres en el mundo público.

Hiroko (2004) cita a Marcela Lagarde (1992), quien afirma que la mayor parte de las modificaciones de género surgen en la vida social y económica. Este tipo de modificaciones tiene un proceso sumamente lento y avanza desde la periferia hacia el núcleo del ordenador simbólico. Las modificaciones impulsadas por el sujeto son mucho más difíciles; tienen que enfrentarse con la oposición del sistema y también de su propia subjetividad. Son interpretadas como pérdidas, sufrimiento y culpa. Generan una sensación de “traición” al mandato de género y a las personas con quienes se ha aprendido: la madre, el padre, el esposo, los hijos. También las personas que han modificado la identidad de género son vistas como anormales desde la óptica de la identidad asignada. Se interpreta como una transgresión al género, una confrontación con el “deber ser”. Es una batalla interna basada en el conflicto entre el “Ser para sí mismo” y el “Ser para los otros” (Lagarde, 1992).

Esto es justo lo que está ocurriendo en la actualidad. Puede observarse en distintos ambientes sociales. Dentro de los cambios generados en la identidad de género hay una contradicción fuerte. Lo que experimentan los sujetos es una sensación de goce y sufrimiento. Marcela Lagarde descubre “la doble vida” que llevan algunas mujeres (Lagarde, 1992:28). Algunas mujeres que participan en las actividades de ambas esferas, pública y privada, es decir, que tienen doble jornada, manejan valores dobles, lenguajes distintos, exigencias diferentes y derechos contradictorios, a veces sufren por la desintegración personal. La vivencia es la del conflicto interior entre partes del Ser.

Paralelamente, las mujeres han experimentado contradicciones en cuanto a la constitución de la identidad. La identidad femenina asignada socialmente (Mujer-Madre) no ha perdido su eficacia simbólica. Está arraigada fuertemente en la cultura occidental y en la subjetividad de los sujetos. A pesar de que se han abierto otras opciones de vida para las mujeres, el “deber ser” femenino sigue pesando en la conformación de la identidad subjetiva de cada persona.

Finalmente, la lucha es interna, contra sí misma.

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# MODELO INTEGRAL PARA ESTUDIO DE LA CONTABILIDAD

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## RESUMEN

*El modelo integral para estudio de la Contabilidad, enfoca este cuerpo de conocimientos con amplias fronteras, estructura de aprendizaje holística y pedagogías vanguardistas. Aborda el problema: ¿Cómo es el modelo curricular para la formación de contadores públicos que responda a las necesidades sociales del mundo del Siglo XXI? Por observación y análisis del contexto propios del Contador Público, se reflexionó sobre el tradicional currículo para la enseñanza/aprendizaje de la Contabilidad, utilizado en los Programas formativos de estos profesionales, en Colombia y algunos países de América Latina. El resultado condujo a rediseñar el modelo pedagógico y curricular para una IES interesada en la innovación. El trabajo que aquí se presenta, es uno de los productos obtenidos en la Cuarta Fase del programa de investigación que desarrolla el Grupo Constructores Contables, inscrito en Colciencias, Colombia.*

**PALABRAS CLAVE:** Modelo Pedagógico, Modelo Curricular, Modelo Contable de Ciclos de Operaciones Financieras

## INTEGRAL MODEL FOR STUDY OF THE ACCOUNTING

### ABSTRACT

*The integral pattern for study of the Accounting focuses this body of knowledge with wide frontiers, holistic learning structure and avant-garde pedagogies. It approaches the problem: How is the curricular pattern for the formation of public accountants that it responds to the social necessities of the world of the XXI Century? For observation and analysis of the context characteristic of the Public Accountant, it was meditated on the traditional curriculum for the teaching / learning of the Accounting, used in the formative Programs of these professionals, in Colombia and some countries of Latin America. The result led to redraw the pedagogic and curricular pattern for an IES interested in the innovation. The work that here is presented, it is one of the products obtained in the Fourth Phase of the investigation program that develops the Group Countable Manufacturers, inscribed in Colciencias, Colombia.*

**WORDS KEY:** Pedagogic Model, Curricular Model, Countable Model of Cycles of Financial Operations

**JEL CODES:** A12

## INTRODUCCIÓN

Este trabajo, corresponde a un programa de investigación en ciencias contables planeado para cinco fases. Inició en el año 2004 y se espera concluirlo en el año 2014. En la *Primera Fase* se recolectó y analizó la información obtenida de un trabajo de campo. La *Segunda Fase* se dedicó al diseño del modelo pedagógico y curricular, para una IES colombiana interesada en el proyecto el cual se culminó exitosamente, fue socializado e implementado a partir del año 2007. El organismo gubernamental colombiano, calificador para Acreditación en Alta Calidad, en las Resoluciones aprobatorias y de Reacreditación, elogió el modelo. La *Tercera Fase* estuvo dirigida a la investigación en Contametría como eje integrador de la ciencia contable. Productos: Diseño de un Programa de Maestría en Contabilidad, nivel académico que para el año 2010, no existía en Colombia; Artículos científicos; Ponencias Internacionales y un Simposio Internacional.

La *Cuarta Fase* está dirigida a la difusión, con miras a convalidar con la comunidad internacional, los resultados obtenidos hasta el momento, con el objetivo de preparar la Quinta y última Fase de este programa, consistente en la formulación de una *teoría general de los ciclos de operaciones financieras desde la concepción contable*, etapa que ya está en procesos y concluirá con la socialización de la Tesis ante jurados, a más tardar en el primer trimestre del año 2015. La Investigación encontró, entre otros aspectos, que la formación contable, en Colombia y en muchos países de América Latina, se ha hecho bajo el modelo tradicional de *enseñanza/aprendizaje* o transmisionista, centrado en el maestro como protagonista en el aula, los alumnos como sujetos pasivos obligados a recibir los saberes de sus maestros (Sáenz. 2002, p. 44); (Avellaneda, et al, 2012, p30 y 31), y el ejercicio del poder del maestro basado en el castigo (de Zubiría. 2001, pp 63 y 64)

Al analizar los currícula con los que se forman los profesionales contables, se encontró que estos estudian la contabilidad con una visión enfocada en la técnica, con unos métodos que corresponden a la tecnología de sistema de preparación de la información y con unos planes de estudio inmutables (Franco. 1997, p. 214); Se aplican estrategias de aula tales como la cátedra magistral, consultas bibliográficas y talleres prácticos sobre técnicas de teneduría de libros y confección de estados financieros, procedimientos de auditoría impartidos bajo la instrucción del maestro, memorización de la regulación contable y fiscal para aplicación con predominancia del método exegético como principal hermenéutica desarrollada. Los contadores recién egresados tenían problemas de conciliar la realidad socioeconómica, con lo aprendido en las aulas (Martínez. 2008, pp. 53 – 66).

Los empresarios se quejaban de la falta de adecuada formación de estos profesionales. De otra parte, el mundo del Siglo XXI cambió significativamente; los procesos de globalización económica y cultural han hecho cambiar la concepción científica y las relaciones sociales; actualmente, prevalecen las Técnicas de Información y Comunicación *TIC.*, Todos estos factores han hecho cambiar las necesidades de información contable en el mundo globalizado (Tovar. 2012, p 4). Tales razones condujeron a preguntar: *¿cómo es el modelo curricular para la formación de contadores públicos que responda a las necesidades sociales del mundo del Siglo XXI?* Se tomó como objetivo, diseñar un modelo holístico y flexible que respondiera a requerimientos de la sociedad del Siglo XXI, teniendo en cuenta los fenómenos patrimoniales en contextos globalizados. Las tareas fueron, hacer un estudio de los modelos pedagógicos y curriculares de vanguardia aplicables a los Programas Académico para formación de contables y definir los perfiles más adecuados para responder a las necesidades planteadas. El proyecto culminó en el diseño de un modelo pedagógico holístico, basado en las dinámicas patrimoniales de los agentes sociales (Coelho 2004, pp129-144), con una estructura de tipo nuclear (Avellaneda, et al. Op Cit, p. 56). El método y el modelo, son explicados en la siguiente sección.

## EL MÉTODO Y EL MODELO

Al observar la tradición mercantil de los agentes sociales (personas naturales y morales), en cualquier lugar del mundo, se encuentra que sus actuaciones se realizan en forma de ciclos, así: inicia con la motivación a realizar una transacción definida por el agente demandante (Hurtado y Jaramillo, 2009, p. 244), este agente encuentra a uno o más agentes oferentes de los bienes o servicios; una vez negociados los términos transaccionales, se realizan las *operaciones* de transferencia de dominio. En ese instante surgen los datos que serán procesados por métodos contamétricos -Medición, valoración, representación, evaluación- (Avellaneda B y Avellaneda R. Web). La Contabilidad comunica la información obtenida del proceso, y utilizada por los agentes sociales para toma de nuevas decisiones. En este punto cierra el ciclo e inicia uno nuevo, en forma perenne.

Teniendo en cuenta la naturaleza siempre en movimiento de las operaciones (Ákerman, 1962, pp16 y 17), las cuales giran alrededor de los procesos contables, se analizó la similitud con el funcionamiento del

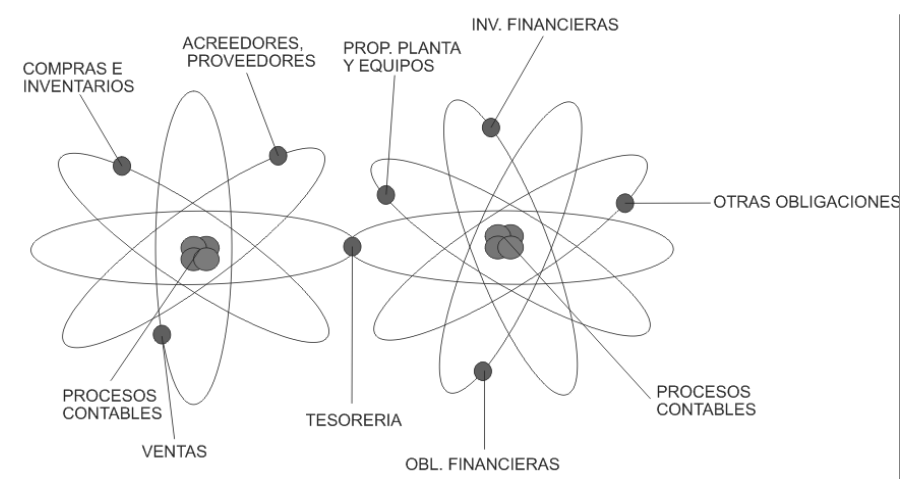
sistema atómico (Cumbre, 1977, p. 556 y 557) y se encontraron elementos similares que son comunes a los dos sistemas, destacamos los siguientes aspectos.

En los dos sistemas hay movimiento orbital alrededor de un núcleo. En los cuerpos físicos formados por los átomos, los electrones giran alrededor de los protones; En los actos de los agentes sociales los datos contenidos, giran alrededor de los procesos contables. La dinámica de los átomos es cuantificable en términos de tiempo y velocidad, siendo los periodos una de las variables. igualmente las dinámicas patrimoniales son medibles en términos de tiempo y velocidad, siendo los periodos de tiempo el factor determinante del ciclo operacional. Los enlaces atómicos forman estructuras complejas, perceptibles por los sentidos. Igualmente, los enlaces entre las operaciones realizadas por los agentes, forman estructuras complejas. Perceptibles principalmente por el entendimiento. Según su naturaleza, los electrones determinan la clase de sus estructuras. Así mismo, la naturaleza de las operaciones realizadas por los agentes sociales, determinan las clases de estructuras que conforman la representación contable. La estructura de los átomos forman los cuerpos de la naturaleza, así como las estructuras patrimoniales representadas en la contabilidad, forman la estructura económica y financiera de los agentes sociales. También se encontraron diferencia entre los dos sistemas.

El átomo es objeto de conocimiento de las ciencias naturales, en tanto que las dinámicas patrimoniales pertenecen a las ciencias sociales. Las leyes que rigen el átomo tienden a ser exactas, en tanto las leyes que rigen las operaciones entre agentes sociales son convencionales, establecidas por los seres humanos.

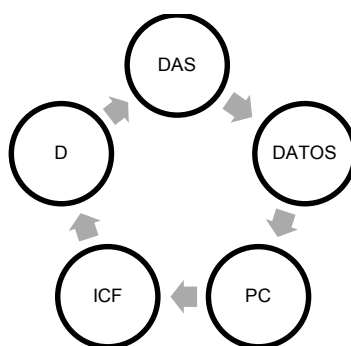
El sistema atómico funciona aún en ausencia de los seres humanos, en tanto el sistema de operaciones entre agentes sociales solamente funciona en el ámbito de los humanos. Los cuerpos formados por los átomos son independientes de los juicios de valor, en tanto los cuerpos de información, representativos de las operaciones entre agentes sociales, se sustentan en juicios de valor. Otras similitudes y diferencias, fueron estudiadas y evidenciadas en la fase primaria de la investigación, publicadas por Avellaneda et al (2008 y 2012) y representadas gráficamente en la siguiente estructura:

Figura 1: Estructura Nuclear de los Ciclos de Operaciones Financieras



[Fuente: Avellaneda, Avellaneda y Bermúdez, (2012, p. 56) ]Es decir que el modelo es así:

Figura 2: Modelo Cíclico de Operaciones Financieras



Donde: DAS= decisiones de los agentes sociales; D= Datos inherentes a las decisiones; PC= procesos contables; ICF, Información contable y financiera resultante; D= Difusión. [Fuente: Diseño propio]

## RESULTADOS

### El Modelo

Después de analizar el sistema, se concluyó que un modelo apropiado para formación de contadores públicos que actuarán en escenarios globalizados con dinámicas del patrimonio en contextos internacionalizados, complejos, sistémicos y holísticos, sería el siguiente:

Tabla 1: Modelo Pedagógico Para Formación de Contadores Públicos Con Enfoque en Ciclos de Operaciones Financieras (COF)

Factor	Componente
1. Filosofía	Axiológico; Constructivista
2. Énfasis	Relaciones Interdisciplinarias
3. Objetivo	Formación Integral
4. Tipo De Aprendizaje	Contextualizado
5. Currículo	Integral Desde Contenidos Problemáticos Y Flexibilizado
6. Didáctica	Diversidad De Escenarios Pedagógicos
7. Resultados	Fortalece El Pensamiento Crítico Y Promueve Inteligencias Múltiples
8. Evaluación	Integral. (Cualitativa, Cuantitativa, Autoevaluación, Evaluación De Pares, Evaluación De Grupo, Evaluación Del Docente

[Fuente: Avellaneda et al, 2012, p. 56]

### Explicación del Modelo

El modelo integral de estudio de la contabilidad por ciclos de operaciones financieras se explica de la siguiente manera: Su enfoque es constructivista, basado en Barlett, Piaget, Vygotski y Ausubel, citados por Avellaneda et al (2012, p 44) fundamentado en una conducta axiológica enfatizando en la responsabilidad profesional. Busca la formación de profesionales íntegros generadores de confianza. En el marco de la disciplina contable, el modelo que aquí se explica, el maestro orienta las temáticas curriculares guiando al estudiante para que, de acuerdo a *Planes de aula (que no asignaturas)*, alcance los objetivos planeados. Se incluyeron las estrategias que unen la teoría con la práctica; y, siguiendo a Cerda (2001), se incluyeron los *Proyecto de aula* que consisten en desarrollar la dinámica de las organizaciones en escenarios prácticos o simuladores de práctica; también se incluyó la estrategia de la *Investigación* como metodología académica

y como herramienta para la profesión; y, como tercera estrategia estructural, *los núcleos problemáticos* como base del estudio en todos los niveles.

*Organización del Currículo:* El aprendizaje contextualizado se diseñó en tres planos que forman pirámide, así: el plano *A*, conformado por Planes de Aula de contenidos básicos, tales como matemáticas, Economía, Derecho, Administración, Tecnologías de la Información y la Comunicación, Mercados globalizados. El plano *B*, lo conforman Planes de Aula para la formación profesional, sus contenidos se componen de formación en ciencia contable (Arqueología e historia de la Contabilidad; teorías contables, y modelos; cinco ciclos enfocados en operaciones financieras, así: Ciclo Básico contable, ciclo de ingresos, ciclo de egresos y administración de inventarios, ciclo de inversiones, y ciclo de estados financieros; ciclos de costo de producción; ciclos de control; ciclos financieros (Administración financiera, presupuestos empresariales, finanzas corporativas, formulación y evaluación de proyectos de inversión), sistemas normativos contables y de aseguramiento de la información; ciclos tributarios; el Programa concluye con prácticas en simuladores gerenciales. En este plano profesional, el estudiante debe realizar ciclos de prácticas empresariales, durante los tres últimos semestres del Programa Académico. Además. El Plano contempla dos líneas optativas o de énfasis, que se deben cursar en los últimos tres semestres de Carrera. Son: Gerencia Financiera, Gerencia Tributaria..

El plano *C*, está conformado por Planes de Aula para el desarrollo socio –humanístico y espiritual. Los contenidos son: formación lectoescriturales, lenguas extranjeras, epistemología y metodología de la investigación, modelos de investigación, deontología orientada a la profesión. En este Plano, el estudiante puede cursar la línea de materias electivas, para lo cual dispone de ofertas tales como: Deportes, Música y Danza, Política, comunicación, otras. La organización y administración del Plan de Estudios, se complementa con el diseño de administración por núcleos comunes, propuesto por Camacho (2010. Pp. 107-125). El modelo tiene en cuenta la flexibilidad, y la movilidad estudiantil al interior de la Institución, al interior del país, e internacional, para lo cual se cuenta con convenios interinstitucionales que permiten esa movilidad. Las relaciones de aula en el modelo *COF*, no son de maestro que enseña a alumno que aprende lo que su maestro le enseña. Estas relaciones en el modelo *COF*. Son de *profesor* guía u orientador, *a estudiantes* que aprende, según su proyecto de vida.

*Teorías que fundamentan el modelo COF:* Las teorías y escuelas pedagógicas que soportan el modelo *COF*, son las siguientes: Escuela Activa o constructiva, con precursores como Rousseau, 1762, Pestalozzi 1774, Fröbel 1826, Tolstoy 1859, Dewey 1886, María Montessori, 1904, otros. Este modelo tiene al estudiante como centro del sistema educativo y al maestro como guía, orientador y asesor; el pensamiento complejo, inteligencias múltiples, el aprendizaje significativo, formación basada en competencias y la Andragogía, son también teorías y escuelas que soportan el desarrollo del modelo *COF*; el modelo se enfoca en formar profesionales integrales, con fortalezas en el **saber ser, saber conocer y saber hacer**, con el fin de que desarrollen el perfil de líderes emprendedores para actuar en contextos internacionalizados.

*La Evaluación:* Siendo la evaluación la etapa más importante para la conclusión de todo proceso, el Modelo *COF* y teniendo presente que toda evaluación conlleva un grado de subjetividad por parte de quien evalúa, se prevé que el método integral de evaluación aplicable, en todos los Planes de Aula, es la evaluación integral. De tal manera, cada docente debe consolidar la evaluación, así: a) evaluación de pares (cada estudiante evalúa el trabajo de su compañero); b) evaluación del docente (El modelo recomienda que esta evaluación sea resultado de evaluaciones parciales, por lo menos en tres fechas diferentes); c) una autoevaluación; d) una evaluación de Grupo. Debido a que el desarrollo de los programas es por Planes de Aula y no por asignaturas, se evaluarán: a) objetivos logrados, b) calidad del rendimiento, habilidades desarrolladas; c) profundidad de interpretación y comprensión; calidad de la comunicación; d) calidad y practicidad alcanzada en desarrollo de los Proyectos de Aula vinculados al respectivo módulo; e) otros criterios que el respectivo docente considere y que haya acordado con los estudiantes al iniciar el Curso.

*Evaluación del Modelo COF:* Se han aplicado diferentes evaluaciones al modelo y los resultados han sido satisfactorios. Autoevaluación. Se ha hecho seguimiento al desarrollo aplicando evaluaciones en cuatro momentos de avance de la formación: 1°. Al concluir la etapa de Ciclos Mayores (Quinto Semestre); 2°. Al concluir la etapa de estudio de ciclos de costos y los ciclos de control; 3° al Concluir la Carrera, en la etapa de opción de grado; y 4° en etapa posgradual, en desarrollo del Programa de Seguimiento a Egresados. Evaluación Externa. Esta evaluación se ha hecho desde dos enfoques:

*Evaluación Institucional, o de Alta Calidad:* Esta evaluación la hace la central calificadora del Gobierno Colombiano, el Ministerio de Educación Nacional, en procesos de evaluación de Alta Calidad voluntariamente solicitados por la Institución Educativa, por dos veces consecutivos, en el año 2008 y en el año 20013. Los resultados han sido la obtención del Certificado de Alta Calidad, en cuya Acto Administrativo (Resolución del Ministerio) La autoridad de Educación ha expresado el significativo aporte del modelo curricular de Ciclos de Operaciones Financieras COF.

*Evaluación al Egresado:* Esta evaluación la hace también el Gobierno Nacional, en desarrollo de políticas públicas de calidad de la educación. Es de carácter obligatorio y se aplica al finalizar la Carrera. Los resultados han sido notoriamente satisfactorios, pues los puntajes promedio alcanzados por las tres cohortes que han sido formadas bajo el Modelo COF (año 2011, 2012 y 2013), han venido en ascenso comparando los resultados con los de las pruebas del año inmediatamente anterior. La reciente prueba (Noviembre de 2013), mostró que de los 234 estudiantes formados con este modelo y que se presentaron a la evaluación, el 63.2% alcanzaron puntaje promedio del 18,5% por encima del puntaje de referencia dispuesto por la Oficina Evaluadora, en tanto que 36,8% estuvo ligeramente por debajo del puntaje de referencia. Las evaluaciones de periodos anteriores, con estudiantes formados bajo el modelo tradicional, mostraban resultados contrarios a los resultados aquí presentados.

*Prospectiva:* Se está preparando un test para consultar la opinión de los empresarios que contratan a los egresados formados con el Modelo COF, para verificar la formación de los perfiles de líder y emprendedor que contemplar el Modelo. Se espera aplicar este instrumento durante el segundo periodo del año 2014. Debido a que un currículo es de permanente construcción, el Modelo Curricular COF puede ser actualizado de acuerdo con las necesidades sociales y con el momento histórico. En el momento de escribir el presente informe, se está planeando una actualización enfocada a fortalecer el perfil de líder en materia de globalización y las correspondientes competencias.

## CONCLUSIONES

Hasta el primer lustro del Siglo XXI, la formación de Contadores Públicos, se hacía con planes de estudio asignados según las necesidades técnicas de las organizaciones, y desarrollados con modelos pedagógicos clásicos (Tradicionales). El Maestro enseña y es el protagonista en el aula, el alumno está para aprender de su maestro parte de lo que aquel sabe, el modelo didáctico es instruccionalista y memorístico. En estos modelos la unidad de estructuración son las *asignaturas*. Los Programas Académicos de Contaduría Pública, bajo este modelo tradicional, son diseñados con base en la estructura del Balance. Por esta razón, lo importante es atender el desarrollo del ciclo contable con rigurosa atención en el registro contable, en la documentación de soporte, tener una exacta e impecable representación en los libros de contabilidad, y en la elaboración de los Estados Financieros fielmente tomados de esos libros, así como observar rigurosamente la regulación. De esas fuentes de información debe prepararse la información fiscal. Al graduarse el nuevo Contador, el mundo le muestra que su preparación no está en completa coherencia con la realidad de las organizaciones, debe tomarse un buen tiempo de aprendizaje práctico para estar en condiciones de competir con sus pares veteranos.

Pero la evolución socioeconómica y cultural del mundo, cambió las reglas de juego y las Tecnologías de la Información y la comunicación revolucionaron el mundo de finales del Siglo XX, generando un escenario más complejo y exigente para la Contabilidad.

El diseño del modelo pedagógico y curricular por Ciclos de Operaciones Financieras COF, permite la formación de contadores públicos para atender las necesidades de la sociedad del conocimiento que es como se conoce la sociedad del siglo XXI. Se trata de un modelo integral sistémico y complejo de estudio de la contabilidad enfocado en los Ciclos de Operaciones Financieras que ha llegado a ser identificado por su sigla COF. Bajo este modelo COF, el estudiante es el protagonista, el Maestro es el guía, asesor u orientador; el diseño pedagógico no es por asignaturas dirigidas a evaluar resultados de instrucción, sino por Planes de Aula, dirigidos a desarrollar procesos que serán evaluados con modelo integral cualitativo y cuantitativo. Se tiene en cuenta estrategias investigativa, de núcleos problémicos y Proyecto de Aula como integrador del aprendizaje.

Se orienta a desarrollar competencias propias de la disciplina contable, y a formar perfiles de líderes y emprendedores. En este modelo, se estudia la Contabilidad *como ciencia social aplicada*, cuyo objeto de estudio lo constituyen los fenómenos patrimoniales relacionados con los agentes sociales. El modelo fue implementado en una IES colombiana, sus resultados han sido evaluados por autoevaluación y por evaluación externa, alcanzando por dos veces consecutivas, certificado de Alta Calidad, expedido por la Oficina calificadora colombiana, que es el Ministerio de Educación Nacional. Para concluir el Programa de Investigación, solamente falta consultar la opinión de los empresarios que han contratado a los egresados del Programa, tarea que se espera realizar durante el segundo ciclo del año 2014.

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