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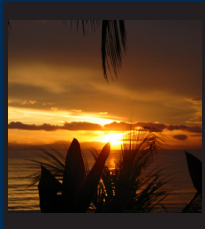
*Ramada Plaza Herradura
San Jose, Costa Rica
May 28-31, 2008*

Global  bal

Letter from the Editor

Welcome to Costa Rica

*Welcome
Bienvenidos*



On behalf of the Staff and the IBFR, I welcome you to San José, Costa Rica and the 2008 Global Conference on Business and Finance. We hope you have a productive conference and enjoy your time in Costa Rica. If we can be of any assistance to you during your time in San Jose please do not hesitate to contact us.

We all know that college professors must balance their teaching, research, and service obligations. Finding the right forum to share and obtain feedback on our research, new teaching techniques, and innovative administrative processes can be challenging at times. The Institute for Business and Finance Research was created to facilitate your work by providing an environment conducive to knowledge and experience sharing. We encourage the academic community to come and share their work at our conferences and Journals. We welcome articles which are of interest to scholars and practitioners in all fields of business, economics and related fields.

The 2008 Costa Rica GCBF represents a long term commitment to bring individuals from around the world together to share their ideas and promote research on business and finance. The response to the conference has been outstanding. We wish to thank you for selecting the GCBF as your research outlet. We also wish to thank the many people that have contributed to making the conference a success. We are delighted to report that the conference is truly a global conference. We have participants from all corners of the globe at this academic conference. These individuals come from a variety of high quality institutions and will present work on a broad mix of academic issues.

We are proud to announce two upcoming conferences. Our six conference will be held January 6-9, 2009 at the Trump Plaza Hotel, Atlantic City, New Jersey, USA. Our summer 2009 conference will be held in the Costa Rica. We will be announcing the location and dates of this conference in the coming weeks. We hope that you are able to join us at these future conferences.

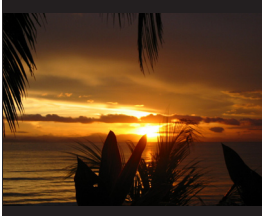
We hope you take the time to enjoy the hotel facilities as well as to take in San Jose and the surrounding countryside. Costa Rica is a wonderful destination with much to offer. We recognize that in addition to presenting research and participating in the conference activities, it is also important to relax and rejuvenate yourself. Have some fun! You deserve it! We hope that you will go home refreshed and with a sense of accomplishment.

Warmest Regards,

Mercedes Jalbert
Conference Chair

Bienvenidos a Costa Rica

*Welcome
Bienvenidos*



El Instituto y su personal les da la bienvenidos a Costa Rica y al 2008 Summer Global Conference on Business and Finance. Esperamos que su participación sea productiva y que disfruten Costa Rica.

Todo profesor de educación superior debe encontrar un balance entre su rol como educador, investigador y como servidor a su comunidad y su universidad. Encontrar un foro donde podamos compartir y obtener retroalimentación sobre nuestra investigación, nuevas técnicas de educación, procesos administrativos innovadores es retador. El Institute for Business and Finance Research (IBFR) fue creado para facilitar el trabajo del profesional en educación superior, profesional del sector públicos y profesional del sector privado al crear una plataforma global conducente al enriquecimiento de nuestro conocimiento a través de:

1. La exposición de trabajos investigativos en todas las áreas académicas de las ciencias administrativas, ciencias económicas, financieras, etc.;
2. La exploración de nuevos avances tecnológicos, teóricos, pedagógicos;
3. El intercambio de conocimiento en una plataforma verdaderamente global.

El Congresos GCBF representan un compromiso a larga plazo para unir a nuestros colegas de todos los continentes en nuestros congresos y compartir nuestras ideas, investigación y cultura en una plataforma bilingüe. Deseamos agradecer su participación, la cual hace realidad nuestro objetivos; el realizar un Congreso realmente Global con participación de educadores y profesionales de todos partes del mundo.

Con gran alegría anunciamos nuestros próximos Congresos en Atlantic City, Estados Unidos del 6 al 9 de enero de 2009 y en Costa Rica en verano del 2009, fechas y lugar serán próximamente anunciadas. Será un placer el contar con su participación nuevamente.

Deseamos que disfruten su estancia en el Hotel Ramada Plaza Herradura. Asimismo, deseamos que tenga la oportunidad de explorar Costa Rica. Sabemos que además de exponer sus trabajos, es también importante tomar tiempo para relajarse, rejuvenecerse y conocer sobre otras culturas, tradiciones, etc. Esperamos que al regresar a sus hogares e Instituciones se sientan rejuvenecidos y satisfechos con sus alcances y aprendizaje durante el Congreso. Estamos para asistir durante el congreso y el futuro.

Saludos Cordiales

Mercedes Galbert

Conference Chair

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ENGLISH PROCEEDINGS

IFRS VS US GAAP: THE GLOBALIZATION OF ACCOUNTING STANDARDS

Anne B. Fosbre, Georgian Court University
Ellen M. Kraft, Richard Stockton College of New Jersey

ABSTRACT

The movement of business toward a global economy has accelerated the need to move toward global accounting standards. On November 15, 2007 the Securities and Exchange Commission (SEC) exempted foreign firms from following US rules on accounting US Generally Accepted Accounting Principles (US GAAP) in filing on US stock exchanges. Foreign private firms using the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standard Board (IASB) are now permitted to file on US stock exchanges without reconciliation to US Generally Accepted Accounting Principles (US GAAP) as previously required. This move by the Securities and Exchange Commission (SEC) to allow IFRS in financial reporting by foreign companies on US stock exchanges without the requirement of a reconciliation to US GAAP has created a mandate to converge IFRS and US GAAP and financial statement requirements. This paper provides an overview of Global Accountings Standards and issues involved in reaching convergence and harmonization. It also provides a review of contributing factors occurring to expand the movement of business activity toward a Global economy. The authors conclude that the convergence and harmonization of accounting standards and Global financial reporting is both timely and necessary.

INTRODUCTION

Advances in technology, the Internet, lower trade barriers, NAFTA, communication, and transportation systems have expanded the marketplace in which companies operate. Multinational companies have their home in the US, but operate in other countries. The trend toward US companies earning more profits abroad is not new, but it has accelerated in recent years and spread to many types of companies. Many of these multinational companies are earning more than 50% of revenue from foreign sales reflecting the growing globalization of US business. Examples of American companies that have obtained 50% or more in revenues from foreign sales include Honeywell International, Coca Cola, Pepsi Cola, IBM (Holstein, 2007). Nearly 500 foreign companies are listed on the New York Stock Exchange while the London Exchange lists over 400 foreign companies (Spiceland, 2007). The movement of world economies and the expansion of corporate America overseas with dramatic financial results has brought forward the need for a single set of Global accounting standards that could be used for domestic and cross border financial reporting of foreign and United States multinational companies.

In response to the need to move toward global accounting standards the adoption of International Financial Reporting Standards has grown. According to the International Accounting Standards Board (IASB) a world level marketing cap of accounting standards shows that IFRS now covers 33% of global capitalization, US GAAP represents 35%, while other territories including China and India plan to have partial adoption of IFRS total 22%. Other countries not participating are estimated at 10% (Financial Times, 2007). In a more recent webcast by Deloitte & Touche reveals large countries like Brazil, Canada, and India have announced mandated adoption of IFRS. All European Union (EU) countries as of 2005 are required to use IFRS reporting. Today IFRS is used in over 100 countries (Deloitte & Touche, 2008).

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Standards (IFRS) as issued by the International Accounting Standard Board (IASB) are now permitted to file on US stock exchanges without reconciliation to US Generally Accepted Accounting Principles (US GAAP) as previously required. This move by the Securities and Exchange Commission (SEC) to allow IFRS in financial reporting by foreign companies on US stock exchanges without the requirement of a reconciliation to US GAAP has created a mandate to converge IFRS and US GAAP and financial statement requirements. This paper provides an overview of Global accounting standards and issues involved in reaching convergence and harmonization of these standards.

MANDATORY CONVERGENCE OF FASB AND IASC

In 1994 the move toward convergence of accounting standards began with the Financial Accounting Standards Board (FASB) and International Accounting Standards Commission (IASC) jointly working on the issuance of new standards for the computation of earnings per share (EPS). Harmonization has yet to be achieved. In 2002 FASB and IASB signed the Norwalk Agreement formalizing a joint agreement to convergence of US GAAP and IFRS. The boards agreed to resolve existing differences between their standards. The November 15, 2007 move by the Securities and Exchange Commission (SEC) to allow IFRS in financial reporting by foreign companies on US stock exchanges without the requirement of a reconciliation to US GAAP has created a mandate to converge IFRS and US GAAP financial statement requirements. To understand the Securities and Exchange Commission's (SEC's) mandate and the extent of the requirements, it is necessary to focus on an overview of Global Accounting Standards and the complexities involved in reaching harmonization.

Robert Herz is Chairman of the Financial Accounting Standards Board (FASB). He has chaired FASB since 2002 and has been reappointed to a second five year term in July 2007. Mr Herz has predicted a minimum of five years for the convergence of IFRS and US GAAP standards to occur. (Journal of Accountancy, 2008)

In developing convergence of standards the standard setters have three options. They may opt for a FASB standard, use an IFRS standard, or if both are inadequate, they may develop a completely new rule. (Herman, 2006). In one instance they decided to converge an IFRS standard to a US GAAP (Discontinued Operations) standard. After reviewing FASB #144 Accounting for Impairment or Disposal of Long Lived Assets and IAS 35 Discontinuing Operations the standard setters decided that FASB #144 was the preferable standard. As a result, IASB issued IAS #5 Noncurrent Assets Held For Sale and Discontinued Operations which generally converged with FASB #144. In another instance, a US GAAP standard converged to a IFRS standard. The standard setters decided that IAS #8 Accounting Policies and Changes in Accounting Estimates and Errors was superior to past US GAAP APB #20. In June 2005 FASB issued Statement #154 Accounting Changes and Error Corrections to converge with the provisions of IAS #8. In the third instance, the standard setters are developing a new approach or compromise and are jointly working to develop a new standard. For example, FASB and IFRS standard setters have been unable to converge on the handling of extraordinary items, a part of the calculation of Earnings Per Share EPS standard. (Herman, 2006)

Many other areas of accounting standards remain to be comprised and converged. Some of them include the following:

1. Conceptual Framework
2. Standards for Presentation of Information in Financial Statements and Segment Reporting
3. Earnings Per Share
4. Comprehensive Income
5. Statement of Cash Flows
6. Inventories

7. Lower Of Cost Or Market
8. Valuation of Property, Plant and Equipment
9. Valuation of Intangible Assets
10. Interest Capitalization
11. Research and Development Expenditures
12. Impairment of Value
13. Impairment of Goodwill
14. Fair Value of Options-Investments
15. Equity Method
16. Comprehensive Income
17. Classification of Liabilities to be refinanced
18. Contingencies
19. Distinction between debt and equity for preferred stock
20. Convertible Bonds
21. Leases
22. Post Retirement Benefit Plans
23. Recognition of Pension Asset
24. Use of the Term Reserves
25. Error Correction
26. Classification of Cash Flow
27. Non Cash Activities

Other Differences

Measurement of interpretations include IFRS standards which are for the most part are more broad and principle based as compared to US GAAP. US standards contain underlying principles as well as strong regulatory and legal requirements. As a result the existing environment in the United States has required a more prescriptive approach to financial reporting (Ernst & Young, 2007). Differences in implementation and enforcement in various countries will make financial statements appear more uniform than they actually are. Comparison of company financial statements between IFRS and US GAAP reporting present difficulties for investors. Despite the problems, companies with many overseas locations may benefit from using IFRS standards in financial reporting because they may be able to be more flexible in meeting statutory filing requirements in the various locals.

MOVEMENT OF US MULTINATIONAL COMPANIES TO OVERSEAS OPERATIONS

Despite the many problems in converging accounting standards, the movement of US Multinational companies to overseas operations is indicated from Data from the Commerce Department. The data reveals that in 2006 the change in corporate profits fell dramatically for domestic operations in the United States and foreign sales revenue received by many US Multinational companies exceeded the domestic revenues (Appel, 2007).

Corporate profits are getting a boost from overseas. Corporate profits of United States Multinational corporations has increased by almost two trillion \$2,000,000,000 as of 2007 (Appel 2007) Earnings growth as measured by gross profit reveals a steadier growth from foreign sales as compared to the dramatic drop in domestic operations (Appel, 2007) The data is an indication of a growing trend in US overseas business.

For the first time in its history, General Electric's overseas revenue surpassed its domestic sales in 2007 (Deutsch 2008). It is important to note that overseas sales are growing even though the slowing of the American economy is damping sales in the United States (Deutsch, 2008). Other company crossing the

50% threshold in international sales are Pepsi Cola, Cocoa Cola, Honeywell International, and IBM (Holstein, 2007).

CONCLUSION

Although the world is in uncharted territory with the globalization of business, successful foreign operations will help rebuild the American image abroad as well establish many profitable foreign companies. The world of accounting is changing rapidly. Many US Multinational companies have reached a level where foreign sales revenues exceed domestic revenues earned in the United States. The US is becoming an export nation. It is both timely and necessary to converge and harmonize IFRS and US GAAP into a single set of Global Accounting Standards. This will lead to a more stabilized and prosperous world economy and it will help to resolve many of the world's financial reporting problems.

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WHY DO FIRMS MAKE SIMULTANEOUS OFFERINGS?

Devrim Yaman, Western Michigan University

ABSTRACT

In this study, we analyze the motivations of firms that make simultaneous offerings of convertible bonds and common stock, and the issue costs of these offerings. We find that firms are more likely to make simultaneous offerings when they raise large amounts of capital. Equity issuers include convertible debt in their offering when the level of interest rates in the economy is low and when the information asymmetry about the firm is high. We also find that the announcement returns of simultaneous issues are similar to the returns of unaccompanied equity offerings but lower than the returns of unaccompanied convertible bonds.

JEL: G32, G30

INTRODUCTION

Simultaneous security offerings are issues of different securities at the same time. Unlike unit issues, which are sold as a package for a single price, simultaneous issues are composed of separate securities. Although there have been numerous studies on security offerings, few of them focus on simultaneous offerings. The majority of studies on security offerings either exclude simultaneous offerings from their sample or use additional criteria to classify these issues as one of the unaccompanied issues included in the offering.

In this study, we analyze the motivations of firms to issue simultaneous offerings of convertible bonds and common stock, and the issue costs of these offerings. We hypothesize that firms need to tap both the convertible bond and equity markets when they need large amounts of capital. Information asymmetry between insiders and outside investors might also be a factor in the simultaneous security issue decision. Equity issuers with high information asymmetry will issue convertible bonds, a less information sensitive security, in order to reduce the adverse selection costs of the offering. The leverage of the firm relative to the target debt ratio might also affect the simultaneous offering decision. Convertible bond issuers that have high leverage compared to their target levels should be more inclined to issue simultaneous offerings. Similarly, when the interest rates are low, equity issuers will be more likely to offer convertible bonds at the same time. When an equity issuer operates in an industry with high expected bankruptcy costs, firms might choose not to include bonds in the issue. We measure issue costs with the announcement returns and compare the returns of simultaneous offerings with those of unaccompanied offerings. We also examine the determinants of the announcement returns of simultaneous offerings.

HYPOTHESES

Myers and Majluf (1984) and Miller and Rock (1985) suggest that when there is high information asymmetry between the insiders and outside investors, adverse selection costs of external security issues are higher. Hence, equity issuers with high information asymmetry are more likely to combine the issue with less information sensitive securities such as convertible bonds. Opler and Titman (1996) indicate that firms usually move towards their target debt ratios when they make capital structure changes. Therefore, equity issuers with high debt ratios compared to their target level will be less likely to issue bonds simultaneously and increase their leverage.

Since the investor bases for equity and convertible bonds are distinct and firms can reach a larger number of investors by issuing simultaneous offerings, firms that wish to raise a larger amount of funds should choose simultaneous offerings rather than unaccompanied offerings of convertible bonds or common stock. Pruitt and Gitman (1991) show that firms prefer to issue debt when interest rates are lower. Since convertible bonds have bond-like characteristics as well as equity, we expect the level of interest rates to be a determinant in these bonds as well. Hence, equity issuers will be less likely to include convertible bonds in the issue at high interest rates.

Myers and Majluf (1984) argue that riskier securities should result in lower abnormal returns. This argument suggests that when firms issue convertible bonds and equity simultaneously, the combined signal will result in a reaction less negative than equity issues but more negative than convertible bond issues. However, Miller and Rock (1985) argue that unexpected external financing signals to the market that the actual earnings of the firm are lower than expected earnings. Therefore, to the extent that simultaneous security issuers raise a larger amount of funds, their stock price reaction will be more negative than the reaction to both unaccompanied debt and equity offerings. The negative stock price reaction might be lower for simultaneous security issuers if they have particular issue and firm characteristics. For example, the announcement returns of simultaneous offerings should be less negative when the proportion of convertible debt in the offering is high since convertible bonds signal less negative information than equity (Myers and Majluf (1984)). Miller and Rock (1985) argue that unexpected external financing signals unfavorable information to the market. Therefore, to the extent that the size of the issue represents unanticipated amount of financing, larger issues should result in more negative stock price reactions. The firm can also obtain a lower underwriter spread in the simultaneous issue due to economies of scale. A lower spread should result in higher announcement returns since low issue costs benefit shareholders. The arguments of Myers and Majluf (1984) and Miller and Rock (1985) that there is a positive relation between information asymmetry about the firm and adverse selection costs also suggest that simultaneous security issuers with low information asymmetry should obtain less negative announcement returns. Firms can also design convertible bonds to have more debt or equity characteristics by altering the probability of converting the bonds into equity. The conversion option being in-the-money is a condition for the bond to be converted into equity. Lewis, Rogalski, and Seward (1999) argue that a low probability of conversion indicates a convertible bond that is more “debt-like” whereas a high probability of conversion suggests a convertible bond that is more “equity-like”. To the extent that equity-like convertibles are more risky, we expect simultaneous issues that include convertible bonds with high probability of conversion to have more negative announcement returns.

DATA AND EMPIRICAL ANALYSIS

We obtain our sample of simultaneous offerings, unaccompanied convertible debt, and unaccompanied common stock samples from Securities Data Corporation (SDC) Database. The sample consists of publicly placed issues conducted between 1983 and 2001 by industrial firms. All issues are traditionally registered and completed. We obtain issue-related data from SDC, firm-related data from Compustat, and stock price and return data from CRSP. We define simultaneous issues as convertible bond and common stock issues announced on the same day. We also form samples of unaccompanied issues composed of firms that issue only convertible bonds or common stock (i.e., issues excluding simultaneous issues of convertible bonds and common stock). Since the number of unaccompanied issues is considerably larger than the number of simultaneous issues, following Billingsley et al. (1994) we randomly select one unaccompanied debt and equity issue per month during the sample period to form the convertible bond and common stock samples. The final sample consists of 70 simultaneous issues, 173 unaccompanied convertible bond issues, and 228 unaccompanied common stock issues.

We analyze the motivations of firms to make simultaneous offerings instead of unaccompanied equity offerings by running logit regressions. In these regressions, the dependent variable takes the value of one

for simultaneous issues and zero for unaccompanied equity issues. We hypothesized that firms that want to raise large amounts of capital will choose to offer simultaneous issues in order to reach a wider investor base. We find that the coefficient of the issue size variable is positive and significant at one percent level in all regressions. This finding is consistent with our hypothesis that firms are more likely to make simultaneous offerings when they wish to acquire large amounts of funds. We use two proxies to measure information asymmetry. Our first proxy is the size of the firm measured by total assets. As in Krishnaswami and Subramaniam (1999), we use the dispersion in the market-adjusted daily stock returns in the year preceding the issue announcement as our second proxy for information asymmetry. The coefficient of total assets is negative in all regressions. This result is consistent with the argument that firms with high information asymmetry (small firms) are more likely to make simultaneous offerings in order to decrease the adverse selection costs. The coefficient of the dispersion in stock returns is positive but insignificant. These results provide only weak support for the relation between information asymmetry and the choice between simultaneous issues and unaccompanied equity issues. We test the influence of the level of interest rates on the issue decision. We measure the level of interest rates by the monthly yield on 10-year Treasury bonds obtained from Federal Reserve's web site. We also show that firms are less likely to include convertible bonds in their issues when interest rates are high. Our results show that the capital structure of firms prior to the issue does not influence firms' choice between simultaneous issues and equity issues. The coefficients of both the debt ratio and the deviation from target debt ratio are insignificant in all regressions. These findings show that financial leverage does not affect the decision of firms to make simultaneous offerings of convertible debt and equity. We also test whether the expected bankruptcy costs influence the simultaneous offering decisions and proxy these costs with a dummy variable that takes the value of one for firms in the machinery and equipment industry and zero otherwise. The coefficient of this variable is insignificant in all regressions and indicates that expected financial distress costs do not affect the simultaneous offering decision.

We test the factors that affect firms' choice between simultaneous issues and convertible bond issues with logit regressions where the dependent variable is an indicator variable that takes the value of one for simultaneous issues and zero for convertible bond issues. The coefficient of issue size is positive in all regressions. This result confirms our earlier finding that firms that want to raise large amounts of capital choose simultaneous issues in order to tap both the convertible bond and equity markets. The results also show that information asymmetry, measured by the dispersion in stock returns and total assets, does not have a negative influence on the probability of issuing simultaneous offerings. The coefficients of deviation from target debt ratio, debt ratio, and bankruptcy variables are insignificant. Hence, as in the choice between simultaneous issues and equity issues, the capital structure of the firm prior to the issue and the expected bankruptcy costs do not affect the decision of firms to make simultaneous offerings.

We use the abnormal returns around the offer announcement day to measure issue costs. We compare the abnormal returns of simultaneous offerings with the returns of unaccompanied offerings around the filing dates. We define stock returns as excess returns obtained from the market model where the CRSP value-weighted return is used as a proxy for the market return. We estimate beta over 240 days ending 11 days before filing date (Day 0). Our results show that simultaneous offerings result in negative stock price reactions when they are announced. For example, the average decline in stock prices for simultaneous issues in the event window (-3,+3) is 4.97 %, significant at one percent level. The mean and median declines are significantly negative for the event windows of (-1,0), (0,+1), and (-1,+1) as well. These results are consistent with Masulis and Korwar (1986) who also find significantly negative returns for simultaneous issues of convertible bonds and equity. Unaccompanied convertible bonds also obtain significantly negative returns. This result is consistent with Dann and Mikkelsen (1984) and Eckbo (1986). As in Jegadeesh, Weinstein, and Welch (1993), we find that the mean and median stock price reaction to unaccompanied equity issues are negative and significant at one percent level for all four event windows. The results also shows that for all event windows the announcement returns of simultaneous offerings are more negative than the returns of unaccompanied convertible bond offerings. For example,

in the (-3,+3) event window an average simultaneous security issuer obtains 3.6 % lower returns than an average unaccompanied convertible bond issuer. The mean and median differences in returns are significant for three out of the four event windows. Consistent with Masulis and Korwar (1986), we find that the differences between the announcement returns of simultaneous issues and unaccompanied equity issues are not significant. For example, in the (-3,+3) event window the difference in the returns of the two samples is only 1.77 %. With OLS regressions measure the incremental impact of issue type controlling for other factors that might affect abnormal returns. In the first three regressions, the simultaneous offering dummy takes the value of 1 for simultaneous offerings and zero for unaccompanied convertible bond offerings. The regression results confirm our conclusion from the univariate analysis that simultaneous offerings lead to more negative returns than unaccompanied convertible bond offerings. The coefficient of the simultaneous offering dummy is negative and significant in all three regressions. Overall, the issue- and firm-specific variables that we include in the regressions do not have a significant influence on the announcement returns. In the last three regressions, the dummy variable takes the value of one for simultaneous offerings and zero for equity offerings. The coefficient of the dummy variable is insignificant in all three regressions. Hence, we do not find any significant difference in the announcement returns of simultaneous offerings and unaccompanied equity offerings after we control for the issue- and firm-specific factors that might affect the announcement returns.

We also examine the factors that affect issue costs of simultaneous offerings. We measure the extent of the equity-like characteristics of the bond with the probability that the bond will be converted into equity where a high probability indicates a more equity-like bond. We also include the proportion of equity in the simultaneous offering in our regressions. To the extent that riskier securities result in more negative stock price reactions, when the proportion of equity in the offering is high the announcement returns might be more negative. In our OLS regressions the dependent variable is the cumulative abnormal return for the announcement period (-3,+3). The coefficients of the probability of conversion and the proportion of equity variables are insignificant. Hence, we do not find support for our hypothesis that when the convertible-bond included in the simultaneous offering is equity-like the announcement returns are more negative. The results also indicate that a higher proportion of equity in simultaneous issues does not signal more negative information about the firm. In our regressions, the coefficient of total assets is positive. This result shows that firms with higher information asymmetry (smaller firms) obtain lower returns at the announcement of simultaneous issues. However, the dispersion in abnormal stock returns does not have a significant influence on the announcement returns. Hence, we find only weak support for the hypothesis that information asymmetry has negative influence on the announcement returns of simultaneous issues. Consistent with our hypothesis we find that when the underwriter spread is high, the announcement returns to simultaneous issues are lower. Hence, when the transaction costs are low and the firm retains a higher portion of the offer proceeds, the stock market reacts more favorably to the simultaneous issue announcement.

CONCLUSION

In this study, we analyze the motivations of firms to issue simultaneous offerings of convertible bonds and common stock and the issue costs of these offerings. A primary finding of this study is that firms choose to tap in multiple securities markets when they need to raise large amounts of capital. Consistent with this argument we find that firms are able to raise debt capital with lower yield with simultaneous issues compared to unaccompanied convertible bond issues. However, unlike the findings on simultaneous issues of straight bonds and common stock, the deviation of the firm's leverage from its target does not affect the issue decision of simultaneous offerings of convertible bonds and common stock. We find that equity issuers are more likely to include convertible bonds in the offering when the interest rates in the economy are lower, possibly to reduce the financing costs of the offering. There is also some evidence that equity issuers with high information asymmetry are more likely to include convertible bonds in the offering. We proxy the issue costs of securities with the announcement returns of

the offerings. Our univariate analysis results show that the stock price reaction to the announcement of simultaneous offerings is more negative than the reaction to unaccompanied convertible bond offerings. We obtain the same result when we control for issue- and firm-specific factors. However, the announcement returns of simultaneous issues and unaccompanied equity issues are not statistically different from each other. We also analyze the factors that affect the stock price reaction to simultaneous issues. The results show that underwriter spread as a percentage of the principal amount of the issue has negative impact on the announcement returns, possibly because the underwriter spread reduces the funds available for the firm. There is also some evidence that simultaneous security issuers with low information asymmetry obtain higher returns. Our results show that the extent of equity-like characteristics of the issue and the proportion of equity in the simultaneous issue do not affect the announcement returns. Future studies should analyze the determinants of the characteristics of securities included in simultaneous offerings.

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INTEREST-FREE MICRO CREDIT: A TOOL FOR PROMOTING DIFFERENT NETWORK RELATIONSHIPS: A STUDY BASED ON AN INSTITUTIONAL-NETWORK APPROACH

Mohammed N Alam, Sultan Qaboos University

ABSTRACT

Interest-free micro credit to the rural-based small industry owners is gaining an enormous popularity in many developing nations of the world. The article demonstrates the result of an empirical study on how and to what extent the interest-free micro credit to the rural-based small industry owners by different Interest-free Banks (IFB) in Bangladesh contribute in promoting different network relationships between the lenders and borrowers and other related economic actors in a society. The study is mainly concerned with the financing of rural-based micro-entrepreneurs (MEs) in Bangladesh, by interest-free banks through their specific investment modes. “An Institutional-Network” theoretical approach is used to study this particular phenomenon. The article is consists of different sections like, introduction, theoretical and methodological approaches, concepts of different networks, lending procedures used by ‘Interest-free Banks’ (IFBs) while lending funds to rural-based micro-entrepreneurs under ‘Cost Plus Sale under Deferred payment’ mode of investment, and finally the critical analysis with the end result derived from the study.

The research methodology applied in the study is of a qualitative nature. The study of lender-borrower network relationships between rural-based micro-entrepreneurs and interest-free banks was conducted through ‘in-depth’ interviews with respondents under review. A case study method was adopted as a research strategy in order to focus on contemporary phenomenon within the real life context of different rural-based micro-entrepreneurs in rural Bangladesh and their relationships with financing organizations within the interest-free financing systems.

THE APPLICATION OF CASH POOLING AND CASH MANAGEMENT INTO BUSINESS PRACTICE 2007

Petr Polák, Swinburne University of Technology
Ondřej Simon, České energetické závody (ČEZ)

ABSTRACT

This paper focuses on the introducing of cash pooling in the ČEZ Group and evaluates two proposed variants - multi-level cash pooling and single-level cash pooling. In regards to the complicated structure of the ČEZ Group the proposal is conceived for the joint stock company ČEZ, the parent company, and 10 process companies for which this model could be expanded in the future to other companies, which the Group would consider as a suitable candidate for joining into cash pooling. Real cash pooling was selected as a basic type of pooling means, and in particular for reasons of the real centralisation of financial means for an individual account, which enables the optimal use of the liquid position of the whole group and leads to a reduction of interest costs.

LEGISLATIVE BASE

In regards to the legal aspects of cash pooling, there is quite a difference in the Czech Republic and in foreign legislation. The most remarkable difference in the case of pooling is in terms of the holding company, according to the Czech Commercial Law Code for trusts. In the case of one company the matter is simple. Pooling is only improving a two-sided contract for managing current accounts. In this way, some Czech banks have even a trust pooling set down in a contract (a type of notional pooling).

The problem of Czech legal regulations is the non-existence of the concept of cash pooling. The Commercial Law Code only knows credit or loan with a defined amount and a period of payability. In the case of some kinds of cash pooling it is not possible to exactly determine. In cases where real transactions are carried out in the main account at the end of the day without a return transfer back, it is not possible to exactly determine any amount nor the time of payability or such credit. Evidently, it is possible to go around this by means of a set contract with a determined amount limit and set date when there should be a settlement of mutual liabilities and receivables. Further, there is the problematic issue of the necessity of closing managing contracts or obtaining the agreement of the general assembly. Everything is determined in our conditions by the setting-up company and commonly somehow accepts and provides loans subject to agreement of the general assembly. Because cash pooling is fundamentally repeated with loans whose amounts are not clear, cash pooling is often a problem to be introduced without changing the regulations. Another problematic point in our Commercial Law Code is the limitations for putting companies economically together in dealing with mutual crediting, if it is used for special purposes. The last issue is the possible problem of mutually netting receivables and liabilities coming out of the cash pool, because the Czech law does not automatically know netting without contracts about credits. This problem is again possible to define in a managing agreement, where there is stated the entire mutual receivables and liabilities coming from cash pooling that can be the subject of credit.

The ČEZ Group

Cash pooling itself brings many advantages for companies of a group arrangement. Going through the introductory process is more demanding financially and time-wise, and should not become a way of making the financing of company management easier, more transparent and more effective. The group mainly appreciates these advantages, in the terms of reducing work with a large number of companies

with a large number of independent accounts. Following the cash flow of the entire group is very demanding and considerably badly arranged in such cases. That is why they directly offer the use of cash pooling and it's not only for the reason of getting a better overview of financial flows of individual companies, but mainly because of the possibility of better using monetary means in the group and for cost savings. On the Czech market one of such groups is, for example, the ČEZ Group (Skupina ČEZ), for which the conditions in the following text will be set out using real cash pooling and a pool structure.

The ČEZ Group belongs among one of the biggest power trusts in Europe. In the Czech Republic, it is the main supplier of electrical energy, the operator of the distribution systems for most of the country and the most powerful subject on the wholesale and retail markets with electrical energy. In addition to its primary business activities, the ČEZ Group, which represents the production, distribution and sale of electrical energy with groups likewise dealing with the production and sale of heating and the processing of secondary energetic products. It also has further activities in the areas of telecommunications, IT, nuclear research, design, the construction and maintenance of power equipment and the excavation of raw materials.

APPLICATION OF THE CASH POOLING AS AN IMPORTANT PART OF CASH MANAGEMENT IN THE ČEZ GROUP

From the company numbers, which are part of the ČEZ Group it is apparent that managing the Group will not be an easy matter. That is why it is necessary to constantly look for methods on how to manage more easily, more transparently and mainly more effectively. In the areas of managing liquidity, space was also established for using the advantages of real cash pooling, whose introduction into a group company as ČEZ could be very beneficial for the group. From the basic variants of cash pooling real cash-pooling was selected, for in addition to the advantages of the real centralisation of funds for individual accounts, which is not negligible for the volume of the financial parts of the ČEZ Group, it offers as well a higher valuation of financial means as a consequence of the non-existence of regulator costs. The following paragraphs will be devoted to the proposal of introducing real cash pooling in the ČEZ Group. As pool leader, which is the owner of the pool account, the groups will rise from the parent joint stock company ČEZ. Its task will be to administer accounts connected with the company, re-account interest between pool participants and account for all.

The connected companies will identify with the proposed model with the process companies for which the model is possible to expand and for other companies which the parent company would like to join into the pool. In regards to planning the stoppage of the activities of the individual regional distribution companies, these companies will not be included in the proposal. The transfer of balances between accounts will function on the basis of zero balancing, which means that the balances for connected accounts will be naught at the end of the day. The proposed variants are assumed to function on the basis of one-way cash pooling (which means that at the beginning of the second day a certain amount of financial means will not be transferred back to the connected accounts). According to the following expenditure, the individual accounts will set up technical limits into which an account amount can be in debit during the day. In the case of an exceptional need for higher expenditure than the set limit, it is possible to operationally change this limit, whether it be transferable or permanent. In connection with the permitted debit balance for individual accounts, it will be necessary to settle with a bank for a pool account the possibility of current account credit and its maximal possible amount that is in a current account framework. In regards to the close communication between process companies and the joint stock company ČEZ, cash pooling will be proposed in terms of a single banking institution, that is intra-banking pooling. This type of cash pooling is also the cheaper variant for reducing costs in the creation of an inter-bank pool.

A PROPOSAL FOR ACCOUNT STRUCTURES CONNECTED TO CASH POOLING IN TERMS OF THE ČEZ GROUP

Many methods exist for pooling financial means to a group account. Each company connected to a pool can have many various amounts and set up of accounts depending on the need to follow some cash flows separately. It is possible to base a special account for keeping records on the individual activities of company performance or, for example, split off the accounts through various groups of customers. Account set-up in the group then depends on if the accounts are connected to the pool account directly or monetary means have been previously pooled in the company framework into the main account of the company and only then transferred to the pool account. In the following text, both variants will be worked out, that is the two-level cash pooling variant and the single-level cash pooling variant.

Variant No. 1 – A Proposal for Using Multi-Level Cash Pooling

A more well-arranged variant from the cash flow viewpoint in terms of the individual companies shows the pooling balances of accounts on several levels. The proposed model will illustrate the possibility of pooling on two levels – on the level of the company and on the level of the groups. In arranging a suitable structure of accounts for individual companies, it is good to have an idea about the monetary flow which passes through it. The following lines will be devoted to a proposal for account structures in the individual process companies of the ČEZ Group and their pooling into the main account of the given company.

Cash Flow and Account Structure in the Process Companies of the ČEZ Group

The process companies of the ČEZ Group are oriented in various entrepreneurial activities. That is why for each of them different amounts and account set-ups would be suitable. Some of them, for example ČEZ Distribution (ČEZ Distribuce) or ČEZ Sales (ČEZ Prodej) are specific in its own activities, and from which comes that the proposed structure of the amount in the accounts has to be as “tailor-made”. For other companies it is possible to bring out certain common features. The character of their cash flow and therefore the necessary number and structure of accounts will be similar. Thanks to this fact it is possible to fundamentally simplify the proposed model and instead of ten various account structures in terms of the process company to suggest only three, which will be applicable to the individual process companies. This deals with the following types of account structures.

- **some banking institutions (several bank accounts** – a company with a dominating connection to external clients) – the company has one main account and some accounts divided according to the purpose for which they were established,
- **one banking institution (several bank accounts) – the company has one main account and one account divided up for specific purposes,**
- **one banking institution (one bank account)** – a company has only one main account, which serves for all direct debit relations.

Interest settlement for two-level cash looping: It is connected with the idea that a group pooling account has two account levels under itself and a bank has to work on the individual levels in calculating interest. The first step of the bank in accounting interest consists in settling the pool on a company level that is determining the balance for the main account of a company. The banks then transfers the credit balance from the individual connected accounts to the main account and the debit balances are settled from the main account so that the final state of the connected accounts would be zero. In other words, a „cleaning transaction“ is carried out. In this way, the financial means from the main account will be raised to the

credit balance or reduced to the debit balance of the connected accounts. Adding up all transferred balances with the income and expenditure of the main account itself of the company gives the bank a final main account balance. In the following step there will be carried out in the case of a credit balance in the main account its transfer to the pool account or in the case of a debit balance in the main account of the company a transfer of financial means from the pooling account so that no financial means stay in the main account of the company. This process will be repeated for all companies connected to the pool. Adding up all net transfers, whether to or from the pooling account, will determine the final balance of the pooling account, which will be given interest according to its character with either a credit or debit rate. The interest rate for a given interest to the balances for the pooling account are settled in the contract between the pool leader and the bank. The amount of interest derives from the reference interest rate, that is the rates used for the inter-banking market and from the amount of margin of a given bank. The credit balances are given interest through the PRIBID rate from which the bank subtracts its margin. The rate for debit balances is understandably higher and its size is set according to the PRIBOR relation + bank margin.

Variant No. 2 – A proposal for Using Single-level Cash Pooling

It differs from the two-level cash pooling for which a kind of pooling of monetary means in the framework of the company on the main account in that it does not take place. The credit balance of all accounts existing in a given company are transferred to the pooling account. The debit balances are financed as opposed to the pooling account. The proposal of structuring accounts in the framework of a single-level cash pooling will come out of the cash flow going through the individual process companies just as the way indicated in the chapter about two-level cash pooling, the only difference being that the individual accounts will be pooled into the company's main account, but will be directly connected to the pooling account.

Settling interest for single-level cash looping: Just like in the case of two-level cash pooling the bank gives interest to the balance of the pooling account according to its character whether it be with a credit or debit rate. The difference as opposed to two-level cash pooling consists only in the fact that the balances of the individual accounts of the connected companies are transferred to the pooling account. The bank then first finds out the balances for the individual accounts of the process companies and a clearing transfer is carried out to the pooling account. The individual transfers are summed up in this account and the balance is obtained from which according to its character a credit or debit rate comes about.

COMPARING TO TWO PROPOSED VARIANTS

It is possible to reach the same results for the group using both methods. Both methods are then well used in the same way. Naturally, there exist certain differences which after consideration could lead to the conclusion that one of the variants is just a little more suitable. The basic difference exists in the following parameters: The difficulty of determining the net position of a company in a pool, the number of transfers from connected accounts to the pooling account and the accessibility of a given type of cash pooling on the banking market. The facility of determining the net position of a company in the framework of the pool is a great priority for multi-level cash pooling. Thanks to the pooling of balances into the main account the company has information about the amount transferred to the pooling account available at once. In the example introduced in the chapter about settling interest for two-level cash looping, it is suitable to have a net position of the individual companies with a clearing transfer from the company's main accounts to the pooling account, because the cash flows indicated are carried out in the framework of one day. The net position of a company in a pool however changes every day. Its updated amount is calculated by adding up the net position from the past and an updated clearing transfer. This parameter shows how much money of a given company is deposited in the pool account and it is important in particular for re-budgeting pool revenues. As opposed to this, single-level cash pooling gives a company information about the amount of means, which are taken out of the pool account and is rather

more difficult. The balance transfers of all accounts connected to the pool have to be added up. For a small number of accounts in a company this disadvantage is rather negligible. If it would be, for example the company ČEZ Sales, a decision would be made to differentiate the accounts more for keeping records of its own customers and could make it easier to find mistakes in determining the net position of the company than in using two-level cash pooling.

From the single-level cash pooling plan, it is evident that there are many more transfers to the pooling account in comparison with multi-level cash pooling. It is possible to chalk another point up for multi-level cash pooling. Although a greater number of transfers for single-level cash pooling can seem at first glance as a banal and negligible matter, it is applicable in that it can determine a net position. In the greater number of accounts in a company, many more transfers to a pool account are established, which has a fundamental influence on the overview of cash flows also coming from the connected companies. Pooling on many levels not only ensures an overview, but at the same time helps to eliminate the possibility of mistakes in settling pooled revenues and interests on the part of the pool leader.

A considerably important parameter for deciding between introducing single-level or multi-level cash pooling is the availability of these types on the banking market. Although it comes from the previous number of arguments that two-level cash pooling is more suitable, a basic obstacle can arise during its introduction. Some banks do not offer two-level cash pooling at all. A group can repeatedly change its bank, but has to thoroughly consider if its choice is really advantageous. For example, it was shown that results for the group will be suitable in both proposed variants. There exists then the possibility of substituting two-level cash pooling with something less overseen, that functions just as well for single-level cash pooling.

Table 1: Result Summary of Comparing Both Variants

Evaluation criteria	Single-level cash pooling	+/-	Multi-level cash pooling	+/-
Results in the framework of the group	same		same	
Overview of company cash flow	less	-	more	+
Determining net position	more difficult	-	easier	+
Availability on the banking market	same		same	

CONCLUSION

In regards to the complicated structure of the ČEZ Group the proposal is conceived for the joint stock company ČEZ, the parent company, and 10 process companies for which this model could be expanded in the future to other companies, which the Group would consider as a suitable candidate for joining into cash pooling. Real cash pooling was selected as a basic type of pooling means, and in particular for reasons of the real centralisation of financial means for an individual account, which enables the optimal use of the liquid position of the whole group and leads to a reduction of interest costs. Besides this, real cash pooling brings a higher pooled revenue than fictive cash pooling, for it is not connected to regulatory costs.

On the basis of cash flow analysis, an account structure was proposed suitable for three types of companies into which it would be possible to put each of the ten process companies of the ČEZ Group. Two variants of functioning cash pooling were proposed for the Group, and they were single-level and two-level cash pooling. From the overview point of view, it appears that the two-level cash pooling variant is more suitable, in that it enables a more convenient determination of the daily net position of the process companies in the pool, for which the distribution of pooling revenue is basically divided. The overview of these variants also increases a lesser number of transfers between accounts connected to the company and pooled account. Despite this, a situation can take place when this variant will not be used, for some banks do not offer a multi-level cash pooling system. A substitute method, which often replaces

multi-level cash pooling - single-level cash pooling – is a sufficiently equivalent previously-used variant. For example, it was shown that the use of whichever of these variants brings the company the same results. The difference consists in the fact that in the case of single-level cash pooling the result reached is through a method that is not overseen.

As the task for further research it is possible to recommend cross-border or international cash pooling to deal with this problem in regards to widening the ČEZ Group on the foreign market and to the tendency of creating a company structure in individual countries similar to the Czech Republic. The most difficult part of introducing it is in respecting the national settlements of foreign currency regulations and payment relation regulations. The countries, in which the ČEZ Group works, are mostly members of the European Union, from which comes that a unification of legal settlements should gradually come about, which could facilitate the implantation of international cash pooling, whose introduction would be another way of making liquidity management more effective.

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BIOGRAPHY

Dr. Petr Polák, Swinburne University of Technology, Melbourne, Australia
email: ppolak@swin.edu.au , petr.polak@vsb.cz

Ondřej Simon, Treasury, České energetické závody (ČEZ), a.s., Praha, Czech Republic
email: ondrej.simon@cez.cz

NEW VENTURE CREATIONS IN SEARCH OF APPLICABLE THEORIES OF STRATEGY

Raymond Cairo, University of Surrey

ABSTRACT

Strategy theories in international business have two main functions. Firstly, they serve as retrospective, or ex post, analytical tools in which their main contribution is to provide explanations on how certain firms have been able to perform successfully – or not! – vis-à-vis competing actors in the same business arena. Such explanations can be of interest to academic scholars but often also harbour practical value when they can be considered a compass to other companies in that field of business or even across that field to companies operating in a different market. This practical contribution relates to the second main function of strategy theories. Most of such theories claim to provide a prescriptive ex ante contribution in which their theory, or parts thereof, can function as a roadmap to success for practicing business strategists. Much of the concentration of such theories is on larger corporations, especially the transnational ones amongst that group. However, perhaps more in need for such strategic guidance are in fact the small enterprises and the newly created ventures. At the respectable age of approaching 30, Michael Porter's Competitive Forces model is arguably still the most popular theory but it remains to be seen to what extent it provides a practical strategic roadmap for newly created ventures. There are a number of structural features within the Porter's Five Forces that may not make this theory easily applicable for the resource-poor and time-strapped new venture. Similarly, the resource-based view of strategy (and its derivatives) is also less of a blueprint for new ventures due to the structural premise of the theory. Nalebuff and Brandenburger's application of Game Theory for corporate and business strategy provides some solace for the starting entrepreneurs grappling with a seemingly impossibility to match strategy theories to the pressing reality of their ventures and the need to provide them with an applicable strategic direction. Another theory of value in this respect is Kim and Mauborgne's Blue Ocean Strategy. In this paper I argue that a combination of Co-opetition and Blue Ocean Strategy provides a workable and applicable roadmap for new ventures.

COSTS OF THE EURO INTRODUCTION IN ROMANIA

Ramona Toma, “Lucian Blaga” University of Sibiu-Romania
Silvia Mărginean, “Lucian Blaga” University of Sibiu-Romania

ABSTRACT

This paper analyzes the possible costs regarding the introduction of the euro in Romania. Since business cycles may be divergent in countries of the currency union, uniform interest rates set by the central bank of the monetary union may not be fully appropriate for economic conditions prevailing in all countries of the union. Joining the euro zone entails losing the stabilizing function that a flexible exchange rate may have for the economy, as a mechanism neutralizing economic shocks.

INTRODUCTION

The costs of monetary union have proved very controversial. One of the main reasons is that countries have to give up their sovereignty in making monetary policy. The vulnerability of a country is higher if the monetary policy cannot be used for stabilize output and unemployment, on the short run, and the business cycles are not synchronized.

ROMANIA’S BUSINESS CYCLES CONVERGENCE WITH THE EURO ZONE

Pooling monetary sovereignty will be costless if the following four conditions hold (McDonald & Dearden, 2005):

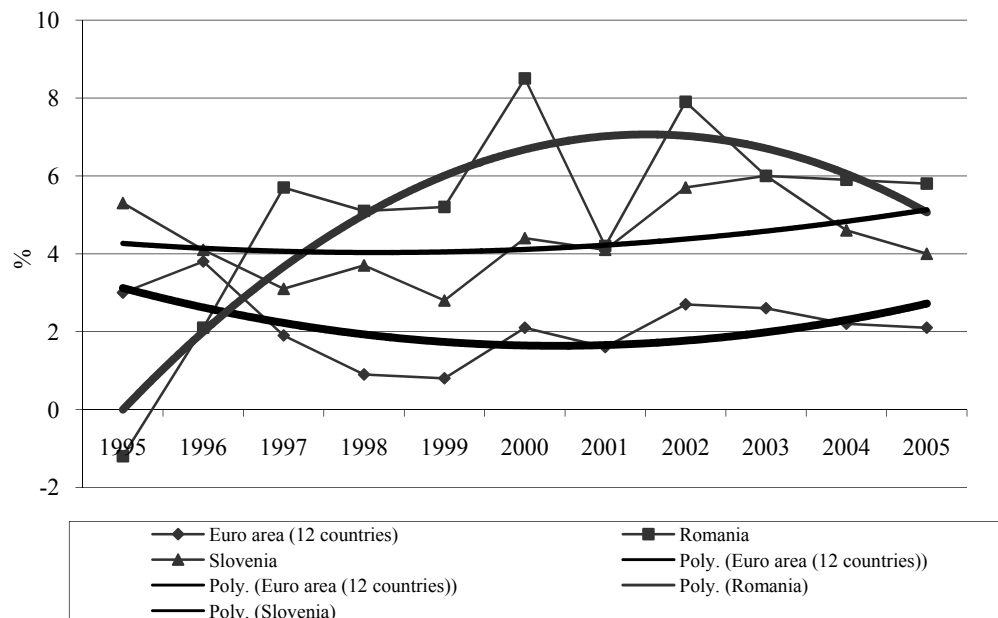
- the business cycles of the member states are synchronized and the effect of the common monetary policy made by ECB are the same on the each state;
- fiscal policy can be used to adjust demand differentially in member states;
- wages within the member states are perfectly flexible;
- labour markets are perfectly integrated across the euro zone.

If first condition is fulfilled, it makes no difference whether monetary policy is pursued by ECB or by national banks. Convergence of business cycles between the euro zone and the countries staying outside the single currency area is the subject of numerous empirical studies. The main reason is related to the hypothesis that a higher convergence of business cycles between two countries means a lower risk of asymmetric shocks and lower costs of adopting the single currency.

There are at least two major analytical approaches of business cycles synchronization: according to the first approach, synchronization between business cycles is studied on the basis of the key economic variables; the second approach decomposes economic fluctuations into demand and supply shocks.

Studying Romania’s business cycles convergence with the countries in the euro zone was a real challenge. We have used a set of macroeconomic indicators but the most relevant remains the GDP per capita growth rate. Therefore, anticipating the euro adoption in Romania, we have to see the degree of business cycles synchronization between Romania and euro zone countries and we also want to compare Romania’s evolution with Slovenia that already adopted euro in January 2007. As we can see, Romania’s economic trend does not show any synchronization with euro zone countries. There are two possible scenarios for Romania in these conditions: 1. to adopt euro only when is prepared, when the business cycles are synchronized and the risk of asymmetric shocks is minimum; 2. to accept the risk of high costs in adopting euro from this point of view, based on higher possible benefits of this decision.

Figure 1: GDP/capita Growth Rate in 1995-2005

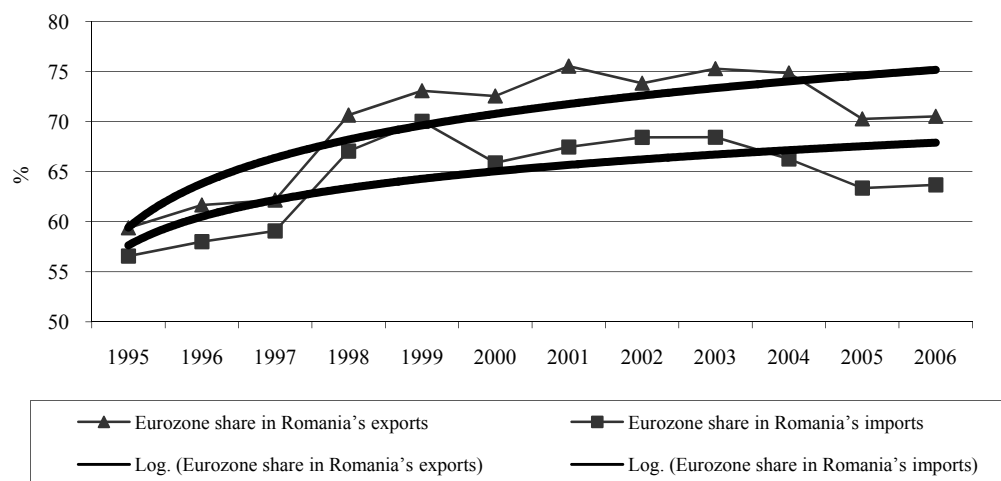


This figure shows the evolution of the GDP/capita growth rate in the period 1995-2005.

DEGREE OF ECONOMIC INTEGRATION

The degree of economic integration, the business cycles synchronization and real convergence depend on trade integration. Since the beginning of the '90s euro zone countries have become Romania's most important trade partner. In 2006 over 70% of Romania's exports were directed towards euro zone countries and 63% of the imports are from these countries.

Figure 2: The Share of Euro Zone in Romania's Foreign Trade (1995-2006)



This figure shows the share of euro zone in Romania's foreign trade in the period 1995-2006.

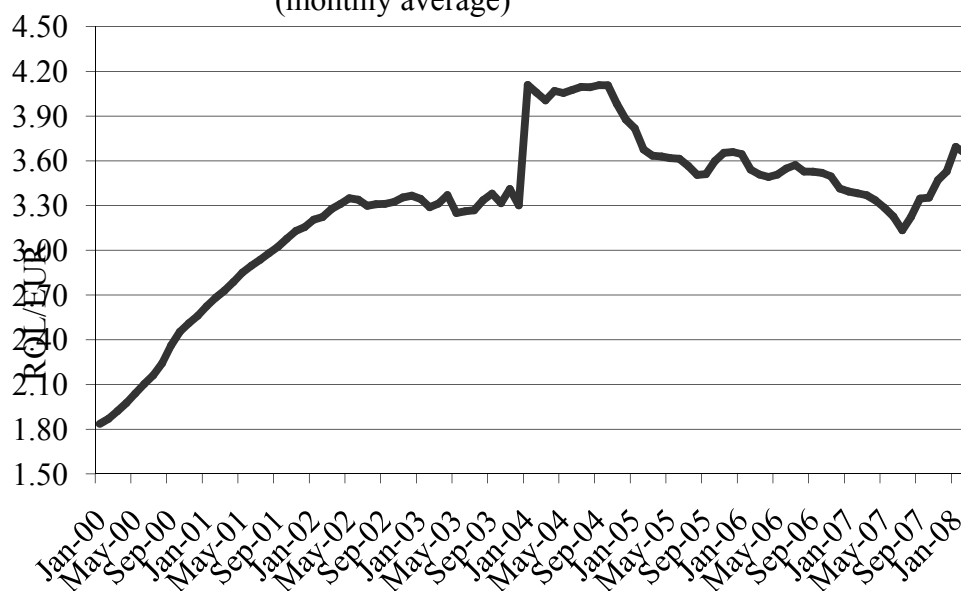
EXCHANGE RATE FLEXIBILITY

Balancing the costs of losing autonomous monetary policy with the benefits of a fixed exchange rate is therefore the key to the assessment of a monetary union (Meyer and Jacobsen, 2005).

In spite of the unfavourable short-term impact on inflation, exchange rate flexibility is an advantage, because: allows the avoidance of excessive accumulation of macroeconomic imbalances which may generate crises; operates as a self-correcting mechanism of current imbalances, alleviating the impact of external shocks; return to a nominal appreciation trend is sustainable only in the context of productivity gains able of improving external competitiveness.

The floating exchange rate adjusts to changes in economic fundamentals and absorbs real shocks. For example, negative information about the size of the current account deficit lowers investors' expectations concerning the equilibrium exchange rate, resulting in a depreciation of the current exchange rate. Such a situation was observed in the case of Romania in October 2005 and September 2007, when the monthly depreciation of the Romanian leu was 7.8% and 17.5% respectively.

Figure 3: The ROL/EUR Exchange Rate in 2000-2008
(monthly average)



This figure shows the evolution of the ROL/EUR exchange rate in the period 2000-2008.

In 2007, the impact of the adverse external environment was amplified by the worsening expectations of operators with regard to the short-term outlook for the exchange rate, due mainly to the continued deterioration of the external position of the domestic economy and other macroeconomic indicators.

In year-on-year comparison, the domestic currency posted in December 2007 its first nominal depreciation versus the euro (3.3%) in the last four years. In real terms, the ROL strengthened against the EUR by 3.1%, compared to a cumulated appreciation of 2.0% and 6.0% in nominal and real terms respectively January through September 2007.

CONCLUSIONS

Euro area countries correlate amongst themselves more than with the rest of the world, despite of a world business cycle due to the globalization. This synchronicity has increased not only within the euro zone, but also between “old” and “new” member states of EU. As we can see in Romania’s example, this process started years before the official integration, through trade and openness of the economies. In Romania’s particular case, it will take some time till trade integration will generate business cycles synchronization. This could be an argument for a late adoption of the euro in Romania.

An important disadvantage of monetary union is the loss of exchange rate and monetary policy independence. In this context, Romania, particularly the National Bank must rely on other policy tools to counteract an asymmetric shock. The costs of renouncing at monetary autonomy are relative small in the case of Romania, because in a fixed exchange rate regime – as monetary union – the use of monetary policy for domestic demand management is very limited, especially in a liberalized capital movement framework.

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SAMPLE PERIOD SELECTION WITH VARIABLE ROLLING WINDOWS: EVIDENCE IN ELTON GRUBER CONTEXT

Giuseppe Galloppo, Università di Roma Tor Vergata

ABSTRACT

One of most relevant problem about time series model forecast use concern estimation errors and connected forecast errors both of them involve a disappointing out of sample forecast performance. This study considers a sample period selection method based on rolling windows with variable length, applicable for a partial solution of estimation error problem in Asset allocation context. Sample period selection methodology proposed allows to pick, whichever parameter or model can be considered, which sample period you can consider for a parameter estimate, minimizing an error measure (MSE) in a sample period training-set. The difference with the previous studies resides in the circumstance that the analyses conducted previously did not provide the possibility to vary dynamically the dimension of rolling window (and connected sample period) on the base of some measure of error (es.MSE). Results obtained in confronting an optical of conventional esteem bases on fixed temporal windows (52 weeks) with the same esteem base on variable periods of esteem (variable windows in a range between 1 and 52 weeks) evidence a control of the estimation error and a better performance for Rap measures.

INTRODUCTION

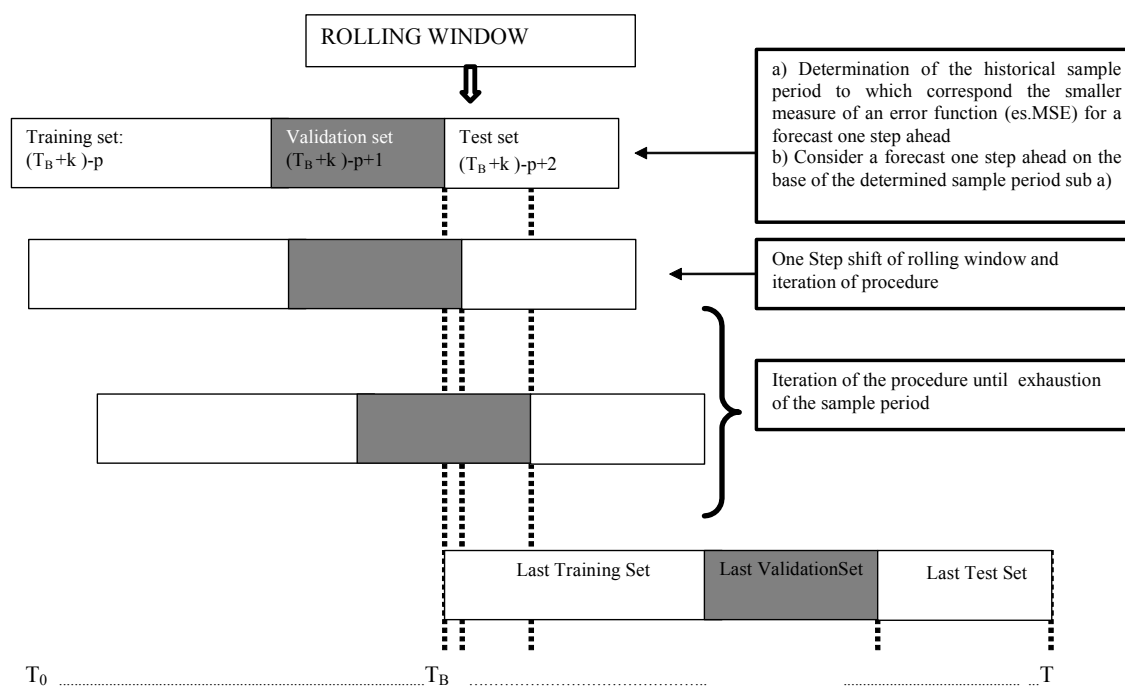
One of most relevant problem about time series model forecast use concern *estimation errors* and connected *forecast errors* both of them involve a disappointing *out of sample* forecast performance. The opinion is widely shared about a direct relationship between care estimate and sample period dimension. Schittenkopf C., Tini P., Dorffner G.(2002), for instance report, for short forecast about financial time series estimate, that estimation error problem could be partially solved by rolling window. This study considers a sample period selection method based on rolling windows with variable length, applicable for a partial solution of *estimation error* problem.

VARIABLE ROLLING WINDOWS ESTIMATE

In rolling windows context, full sample period is taken to pieces in a set of fixed dimension periods. Variable rolling windows involve in considering a variable time domani within p periods ($p = 1, \dots, n$), number of periods of a generic rolling window, such as to return changeable rolling window time dimension. Data and sample stathistics are valued for every sub-sample periods part of a generic rolling window. For every set of estimated parameters forecast MSE is computed for the first useful period (we treat with uniperiodal validation set), let be $(T_B+k)-p+1$, (T_B date of beginning of computational procedure and $k=1, \dots, (T- T_B)$), in this way we obtain a number (p) of realized MSE, equal to sub-sample periods in a variable rolling window ($p = 1, \dots, n$) for every parameter taken into account. Sample period selection methodology proposed (Fig.1) allows to pick, whichever parameter or model can be considered, which sample period you can consider for a parameter estimate, minimizing an error measure (for example MSE) in a sample period training-set. The sample period, among the p of the rolling windows, to which minimum is associated MSE for $(T_B+k)-p+1$ is selected as sample interval on which an estimate for $(T_B+k)-p+2$ is based (test-set). As first step procedural it is necessary therefore to establish the dimension of the rolling window in the within the entire one sample period. Once established its dimension you proceed with the following iterative procedure: the MSE values are estimated, in a variable sample period for $(T_B+k)-p+1$, and it is determined the sample period (among the p periods) for which minimum MSE has been recorded for a forecast one step ahead (validation set). The temporal

amplitude of the optimal window of esteem is used in order to operate one forecast to $(T_B+k)-p+2$, the forecast data obtained is recorded (test set). Then the sliding window is shifted one step ahead. The models are estimated and evaluated on the second time window and so on for all the sub-sample periods (training-set equal to $T-T_B+max(p)$ and validation-set equal to $T-T_B$ until the completion of the total sample period. In particular, the test sets are not overlapped and the forecasts can be joined in order to form a large series of out-of-sample profits. In such way it is attempted to find, whichever parameter or model can be considered, a better temporal stability of the esteem to employ in the prevision processes in time series context. The crucial point consists in verifying if an approach that considers a fixed period of esteem, wide spread in time series modelling, is subject to the production of errors that are characterized by a higher MSE, and for some single considerably greater errors as order of magnitude regarding how much a method of sampling based on rolling windows with variable length can produce. The difference with the previous studies resides in the circumstance that the analyses conducted previously did not provide the possibility to vary dynamically the dimension of rolling window (and connected sample period) on the base of some measure of error (es.MSE).

Figure 1: Variable Length Rolling Window



This figure shows the Operational Logic of the Variable Length Rolling Window of Esteem

DATA AND RESULT

Taking practical cue from the estimate connected to the Asset Allocation operative context, the method of sampling based on variable Rolling windows has been applied and verified (size of the training set used to estimate the model parameters by minimization of an error function (MSE) is one week., size of the validation set is one week too) in confronting the former rendering ex-post return obtained with those ex-ante promises, for blue chips equity of the idexes Ex50, SpMib40 and Sp100 (period from 11-27-98 to 12-09-06 , weekly observation considered) for Elton Gruber portfolio model. Results obtained in confronting an optical of conventional esteem bases on fixed temporal windows (52 weeks) with the same esteem base on variable periods of esteem (variable windows in a range between 1 and 52 weeks) a

control of the estimation error and better results for Rap measures out-of-sample.(Application is carried without considering transaction costs connected to periodic portfolio settlement)

The main evidences about dynamically Elton Gruber portfolios of the carried out application (making a period by period settlement, in our case week by week), they can be synthesized in 5 points (see Tables from 1 to 3).

Total period return taken from Variable Rolling Window sampling method for all Equity Indexes taken into account is greater than the correspondent obtained from a Fixed Time Window sample period (52 weeks). In particular for the Ex50, as regards to a total return, based on fixed sample time of 4%, the Variable rolling window sampling method involves an improvement of the measure of 3%. For SpMib40, the improvement is about of 2%, while for Sp100, Variable Rolling Window involves an improvement of about 1%. I want to emphasize also how all the considered portfolio combinations produce a total period return advanced as to those of the benchmark, track record catches up, for the configurations of portfolios generated from Variable rolling window sampling method, about 15% for Ex50, approximately 22% for SpMib40 index and beyond 65% for Sp100.

Average return obtained from a Variable Time Window sample period is greater than the correspondent obtained from a Fixed Time Window sample period. In particular the greater difference is obtained for Ex50, whose average return started from variable rolling windows estimate is about 15% more advanced than that one generated from the fixed windows. It is more contained the distance for the others two indexes, that turns out equal to approximately 1% for the SpMib40 and of approximately 2% for the Sp100.

A better qualification of the evidences is gained considering the variability of time series returns obtained. As measure of the variability of returns, I have choiced an average of standard deviation, computed on three various periods (1 year, three years and five years), also in order to emphasize the stability of return results found out. The appraisers due to estimator based on variable time window to variable geometry involve, for all the indexes, a control of dispersion based on standard deviation. In particular the reduction catches up to 11% for the Ex50 index, to approximately 2% for the SpMib40 and beyond 8% for the Sp100.

An aware choice between two assets, and as generalization between two financial portfolios, involves the consideration of Rap measures (Risk Adjusted Performance) that characterize the prize for unit of risk taken into account. The best measure in this way appears to be the Sharpe Ratio, and this measure has been considered as first measure of risk adjusted return performance. The definition of the Sharpe involves the combination of points 2 and 3 (see Tables from 1 to 3), and therefore the evidences discount the effects of the conclusions already introduced. Therefore the Sharpe index of the variable window combination, is always advanced to the analogous measure computed on the fixed windows, in particular Sharpe ratio turns out advanced of approximately 50%, for the Ex50 index, of approximately 9% for the SpMib40 and of about 2% for the Sp100. Also in confirmation of what I have asserted, Treynor indexes are considered, that characterize, for all the indexes considered, greater measures for the portfolio combinations based on variable rolling window estimator, these greater measures vary approximately from 3% for the index Ex50 and SpMib40, to approximately 6% for Sp100. Another Rap measure, like the index of Sortino, gives a confirmation of the evidences already obtained. In particular the portfolios constructed with the sampling method of variable time windows introduce, for all the indexes considered, better performance, and in particular, of 50% for the Ex50 index, of about 2% for the SpMib40, and of approximately 4% for the Sp100.

The realized betas of dynamic portfolios with sample period variable estimator are for all the indexes next to the unit of how much it turns out to be that one generated from the fixed windows, and that evidences

how the sample period variable estimators involve a greater adhesion to the benchmark considered (crucial result for passive management in asset allocation scheme), but also an alpha realized considerably advanced as to that product with the fixed window estimate.

Table 1 Ex 50 Result

	52 weeks	Variable Rolling Windows	Extra-performance		Benchmark	Track record	Track record
			*(a)-(b)			52 weeks	Variable Rolling Windows
	(a)	(b)	** (b)/(a)-1				
Total Return	4%	7%	3%	*	7%	11%	14.6%
Average Return	0.053%	0.060%	14.348%	**	0.020%		
Dev..St. (monthly-1 year)	0.022	0.019	-11.444%	**	0.020		
Dev..St. (monthly-3 year)	0.019	0.017	-6.932%	**	0.017		
Dev..St. (monthly-5 year)	0.0272	0.0270	-2.867%	**	0.0276		
Sharpe	-0.0050	-0.0025	-49.892%	**	-0.0154		
Beta	0.69	0.77			1.00		
Treynor	0.000758	0.000783	3.356%		0.000201		
Sortino	-0.002716	-0.001353	-50.178%	**			

Table 2 SpMib40 Result

	52 weeks	Variable Rolling Windows	Extra-performance		Benchmark	Track record	Track record
			*(a)-(b)			52 weeks	Variable Rolling Windows
	(a)	(b)	** (b)/(a)-1				
Total Return	30%	32%	2%	*	11%	20%	21.9%
Average Return	0.113%	0.115%	0.959%	**	0.065%		
Dev..St. (monthly-1 year)	0.019	0.019	-1.767%	**	0.015		
Dev..St. (monthly-3 year)	0.017	0.017	-0.135%	**	0.014		
Dev..St. (monthly-5 year)	0.0243	0.0239	-1.347%	**	0.0222		
Sharpe	0.0161	0.0172	6.898%	**	-0.0008		
Beta	1.16	1.13			1.00		
Treynor	0.000979	0.001013	3.419%		0.000650		
Sortino	0.010765	0.010877	1.044%	**			

Table 3 Sp100 Result

	52 weeks	Variable Rolling Windows	Extra-performance		Benchmark	Track record	Track record
			*(a)-(b)			52 weeks	Variable Rolling Windows
	(a)	(b)	**(b)/(a)-1				
Total Return	46%	47%	1%	*	-18%	65%	66.5%
Average Return	0.146%	0.150%	2.131%	**	-0.042%		
Dev..St. (monthly-1 year)	0.018	0.016	-8.496%	**	0.014		
Dev..St. (monthly-3 year)	0.018	0.016	-8.826%	**	0.015		
Dev..St. (monthly-5 year)	0.0213	0.0207	-2.952%	**	0.0207		
Sharpe	-0.0370	-0.0362	-2.097%	**	-0.0382		
Beta	0.78	0.85			1.00		
Treynor	0.001769	0.001875	5.690%		-0.000423		
Sortino	0.017152	0.017899	4.353%	**			

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CORPORATE CITIZENSHIP INITIATIVES: ASSESSING THE UN GLOBAL COMPACT AND ITS CSR PROGRESS

Jorge A Arevalo, LIM - The College for the Business of Fashion

ABSTRACT

Empirical research on the accountability of private sector and multilateral institution partnerships is limited. This paper seeks to progress understanding of both the limitations on, and opportunities for, the role of business in global governance. The primary focus of this report is to explore how the business sector of the UN Global Compact has advanced on its commitment to the UN around issues ranging from corruption, climate change, human rights, environmental and labor standards. Understanding that much of the criticism aimed at the Global Compact overlap with theses that portray CSR, and philanthropy in general, as marketing tools that allow the business community to project an image of fairness and solidarity; we asked its participants directly: Are you answering to the relevant questions of CSR as originally set forth by the UN? This initial report draws on a research methodology that encourages and supports the creation of new knowledge, rather than the exploration of existing paradigms. A three step approach was taken: an initial electronic invitation, followed by in-depth interviews with CEOs and CSR correspondents in seven nations, concluding with a questionnaire distributed to 103 Companies and SMEs currently participating in the Textile, Apparel & Luxury Goods sector of the UN Global Compact. A grounded theory approach was used to understand and conceptualize the challenges and successes today's global leaders and managers are reporting on the complexities they face in becoming more socially responsible and what their contributions mean in shifting the politics of international development.

INTRODUCTION

A significant change in the multilateral system has been the increased private sector participation we have witnessed in the last decade. This increase is not only substantial in scale and impact; it has also generated new forms of international cooperation. While some multilateral institutions have been recognized for their long history of engagement with the private sector, other forms of cooperation have recorded a hostile relationship with the private sector most noticeably in the decades covering the 1960s, 1970s, and 1980s. It has been suggested (Bull et. al, 2004) that private sector participation may indeed be a strategy by default as it was developed against the background of insufficient funding from member states by the UN.

In general, most of what has been written about the growing influence of the private sector in multilateral systems concerns the very normative question of whether it is inherently good or bad, or whether we can conceptualize its operationality and efficiency. Critics have argued that multilateral systems are becoming privatized. Supporters, on the other hand see new forms of partnerships as a way that multilateral institutions can pursue their tasks more efficiently while more strategically getting things done. However, this change in private sector/multilateral institution relationship has left some issues in serious question: how legitimate is this new interaction by the private sector in corporate governance? What authority does this combined partnership have over world governance and the changing structure of world politics?

What have been the successes and challenges of private sector/multilateral institution partnerships? And with more specific focus to our research: is the corporate citizenship initiative of the Global Compact delivering CSR progress to the United Nations?

This paper seeks to make a modest contribution to some of these open issues. We focus on the growth and impact of the Compact seven years after its inception. In the first part, different forms of private sector participation are discussed which introduces the birth of the UN Global Compact. A summary of the successes and challenges this innovative initiative has faced over time is offered followed by a critique of its first ever and internal Annual Review (UN Global Compact Annual Review, 2007). In a second step, I share an overview of the research and provide a descriptive view of the Compact's impact (participants growth) followed by our qualitative methods and inquiry process (interviews and questionnaire). Based on findings, I argue that much of the growth of this private sector and multilateral institution partnership seems to be centered around networking and profit maximization; rather than, on socially responsible commitments. I find, however, that at the business level (Companies and SMEs), CEO and top management teams – those who responded to an academic inquiry - are genuinely engaged in answering to the relevant challenges of CSR and show eagerness to discuss the matter further.

IFRS APPROACH TO EMISSION ALLOWANCES

Jiřina Bokřov, University of Economics-Prague

ABSTRACT

The topic which is being discussed a lot among the companies, which let the carbon dioxide out, are the carbon allowances which allow you to produce a particular amount of greenhouse gases. EFRAG did not accept the interpretation of IFRIG 3 concerning the carbon allowances as intangible assets accounted according to IAS 38 and cost-free allocation of carbon allowances for grant according to IAS 20. IFRS does not deal with the credits itself. The aim of this article is to present the various approaches how to solve the problem of financial reporting of the carbon allowances according to the valid standards of IFRS or perhaps according to others standards as well.

INTRODUCTION

The system of emission trading has been created as a tool against the climate changes. The guideline made by European Parliament and European Commission 2003/87/EC came into force in 2005. The guideline concerns with reducing emissions of greenhouse gases. The guideline presents so-called “Cap and Trade” princip, which allocates the carbon allowances to every member of E.U. so that they could produce arranged amount of emissions. Then the government of every particular member of E.U. allocates the carbon allowances to a single company which produces the greenhouse gases. Every single company which is included into the emission trading system obtains a particular amount of carbon allowances every year. After the given period of time the company has to return back to the state the number of carbon allowances corresponding with the actual amount of emitted carbon dioxide. When the company gets the carbon allowances from the government of its country, the carbon allowances become company’s property so the company can trade with them within the E.U. The important thing is that the company has enough of the carbon allowances when the company has the obligation to give a certain amount of the carbon allowances back to the government.

1. CONCEPTS DEFINITION

Beginning of the year 2006 has stand for companies engaged in business system with allowances for emission of greenhouse gases EU ETS a duty to show carbon dioxide emission for the calendar year 2005 (EU Greenhouse Gas Emission Trading Scheme – European system of trading with greenhouse emissions which goal is in an economically efficient and cost effective way restrict greenhouse gasses production). For the first time ever were shown year’s emission of CO₂ in accordance with uniform rules.

- Allowance – form a right to turn out one ton of CO₂ or its equivalent
- CO₂ ton equivalent – one metric ton of carbon dioxide or quantity of another greenhouse gas which has the same global heating effect on the climatic system of the Earth.
- Emission – greenhouse gases release into the atmosphere.
- First trading period – represents a three-year period from 1. January 2005 to 31. December 2007 included.
- By another trading periods is understood a five-year period from 1. January to 31. December 2012 included and another following five-year periods.

At the present time are available two approaches to trading with emission allowances. The first one represents bilateral businesses where the trade runs directly between the seller and the purchaser, the second way is represented by the exchange businesses where the second party of the business is found on

the stock market. Does trading on the stock market represents any advantages? The price with trading on the stock market is set down as an offers intersection of a big amount of selling and purchasing entities from all Europe, the contractor is the stock market itself (we speak about so-called General counter party), it is a capital strong company that is under a strict supervision of state controlling authorities, the stock market underlies trade transparency, guarantees the transfer of emission allowances and immediate transfer of payments. The allowances can be traded on European energy stock Exchange such as IPE London, Amsterdam, Nord Pool Oslo, EEX Leipzig and EXAA Graz.

If on the contrary the bilateral business is fixed the price comes out of mutual agreement (the price includes costs on the partner finding), it is not possible to secure trading partner's infallibility with the business, the higher risk for delay of payments is available or breaching of terms.

EMISSION ALLOWANCES CHARACTER

Emission allowances by themselves objectify the right of the emission allowances holder to release in a set down period an appropriate volume of greenhouse gases into the atmosphere. This right is freely transferable, bankable and it is recorded in a special register. In accordance with the juristic theory the stocks are traditionally defined as letters, in which is objectified a particular law of property, whereas this law is with the assigned letter connected so closely and inseparably and expires with the expiry of the letter. Emission allowances thus show stock features. There is still kept a discussion about their enlistment.

In term of the capital market regulations we can't speak about an investment security because the emission allowances don't shape a share on the company or the right on the outstanding amount redemption. It is not possible to class the emission allowances among derivatives as well because from emission allowances themselves doesn't arise a right for settlement in money, emission allowances don't bring any credit or interest risk and don't come under any category of derivatives in accordance with regulations for business on the capital trade.

However the guideline no.2004/39/ES, about trades with financial instruments presents emission allowances between examples of base assets. The only condition that the derivatives for emission allowances must kept to be considered as investment media is the right at least of one party for derivative settlement in money.

HOW TO SHOW EMISSION ALLOWANCES IN THE ACCOUNTING?

IASB issued as a reaction on the new instrument – emission allowances – interpretation IFRIC 3 that came into force 1. 3. 2005. From this interpretation results that allowances, whether issued by government or purchased, were intangible assets that had to be accounted for in accordance with IAS 38 – Intangible assets. When allowances were issued for less than fair value, the difference between the amount paid and fair value was a government grant that was within the scope of IAS 20 - Government Grants. As emissions had been made, a liability was recorded for the obligation to deliver allowances equal to emissions that been made, in accordance with IAS 37 – Provisions, contingent liabilities and contingent assets. Netting of the assets (allowances) and liabilities was not permitted. EFRAG (ERFRAG – European Financial Reporting Advisory Group) – European advisory group for financial reporting didn't accept interpretation IFRIC 3. At the present time doesn't exist any new solution on the part of IASB.

In accordance with interpretation IFRIC 3 it is possible to value the emission allowances by two means:

- Valuation by the acquisition price that is found out as a fair value to the day of EP assignment or as a price found out with EP purchase with trading. EP are not depreciated, the loss of fair value is shown by adjusting entry accounting to the debit of costs. Overvaluing above the acquisition

price is not possible. The incidence of EP retirement from trading comes into the result of management at the moment of their retirement namely because of their selling.

- Valuation in fair value to the date of assignment and subsequent over-estimating in accordance with the progress of EP fair value found out by trading on public trades. Overvaluing above the fair value to the date of assignment is possible for the benefit of own capital (represents the paper profit). If the EP are retired (even in case of their selling), paper profits are accounted for the benefit of retained profits from past years.

Ex. In January 2006 the company has received EP for free at amount 12 000 tons of CO₂ for year 2006. Fair value EP to 1.1. 2006 is € 10 per one ton. To 30. 6. 2006 the company has released 5 500 tons of CO₂. Fair value to 30. 6. 2006 has increased to € 12 per one ton. To 31. 12. 2006 actual emission 12 500 tons of CO₂. On the last day of the year the company purchases EP accordant with 500 tons, to fulfill the obligation under authority of emission. Fair value is € 11 per one ton.

Accounting scheme in acquisition price model:

Accounting at the beginning of the year:

1)	MD Intangible assets	20,000
	D Earnings of next periods(government grants)	120,000

Accounting in the half year:

2)	MD Earnings of next periods(government grants) (5,500 x 10)	55,000
	D Another operating earnings(5,500 x 10)	55,000
3)	MD Operating emission costs (5,500 x 12)	66,000
	D Obligation to give off EP (5,500 x12)	66,000

Accounting to the date of final accounts:

4)	MD Intangible asset	5,500
	D Money	5,500
5)	MD Earnings of next periods(government grants)(6,500 x 10)	65,000
	D Another operating earnings (6,500 x 10)	65,000
6)	MD Operating emission costs (6,500 x 11)	71,500
	D Obligation to give off EP (6,500 x 11)	71,500

Balance to 31. 12. 2006

Intangible asset	125,500	Owned capital	- 17,500
Cash	- 5,500	Deferred gain	0
		Provision (Net liability)	137,500

Accounting scheme in fair value model:

Accounting at the beginning of the year:

1)	MD Intangible asset	120,000
	D Earnings of next periods(government grants)	120,000

Accounting in the half year:

Finish accounting of the difference from price increasing to € 12 per one ton		
	MD Intangible asset	24,000
	D Owned capital (valuating difference)	24,000

2)	MD Earnings of next periods(government grants) (5,500 x 10)	55,000
	D Another operating earnings (5,500 x 10)	55,000
3)	MD Operating emission costs (5,500 x 12)	66,000
	D Obligation to give off EP (5,500 x 12)	66,000

Accounting to the date of final accounts:

4.) MD Intangible asset	5,500
D Money	5,500

Finish accounting of the difference from price decreasing to € 11 per one ton

MD Intangible asset	12,000
D Owned capital (valuating difference)	12,000
5) MD Earnings of next periods(government grants) (6,500 x 10)	65,000
D Another operating earnings (6,500 x 10)	65,000
6) MD Operating emission costs (6,500 x 11)	71,500
D Obligation to give off EP (6,500 x 11)	71,500

Balance to 31. 12. 2006

Intangible asset	137,500	Owned capital	- 5,500
Cash	- 5,500	Deferred gain	0
		Provision (Net liability)	137,500

Materials issued by the company Ernst&Young present two possible versions of emission allowances dilemma solving:

1. Application of the methods as described in deleted IFRIC 3, for the year 2005.
2. Application of net liability approach method. Usage of this method suppose valuation of assigned EP in a zero amount (on more precisely in the nominal value, which is equal to zero (See. Article 23 IAS 20). Purchased EP will be valued in the acquisition price and they are considered also as an intangible asset that is not depreciated. Even in accordance with this method is not revolved about the consumption of EP and into the costs are accounted purchased EP with their retirement (sale included). The reserve is created with deficiency of assigned EP at amount responding to the real value of EP, that were or would have been purchased.

Net liability approach method application

Ex. Company receives 12 000 EP for free, nothing is declared, face value of EP is zero. At the moment when emission is produced, e.g. 12 500 tons, exists a deficit 500 EP. As long as the actual price is 11, there is declared a net bond (500 x 11) 5,500 (against the result).

However companies often keep allowances because of trading (i.e. because of short time liquidity management) or because of stockjobbing. It can be allowances which the company receives from the state but also purchased on the market (and here we really mean significant volumes of purchases and sells). How to declare in the accounting a sell of allowances received for a zero value? In case we would account the sell into the profits, it is really a profit in context with IAS 18 – Profits. Is here kept a

generally accepted principle of meritness? Well to these profits we won't have any assignable costs and the company will realize a nonsense profit. College lecturer Krupová and RNDr. Černý (Emission allowances in accordance with IAS/IFRS – How to continue? – authors doc. Ing. Lenka Krupová, Ph.D., RNDr, Ing. Michal R. Černý, electronic enclosure of Auditors association magazine of the ČR, number 3/2006) deal with this dilemma in their article. Authors have worked out a new method, they called it „net liability approach modified method“ or „net liability method with deferring. They came out of the „net liability approach method“ in which they have abolished incidences that are not absolutely consistent with diction IAS/IFRS, eventually with depicted reality reasoning.

MODIFIED NET LIABILITY METHOD

Quotation from article Emission allowances in accordance with IAS/IFRS – How to continue? - doc. Ing. Lenka Krupová, Ph.D., RNDr, Ing. Michal R. Černý)

Example.

- 1) An entity is granted 100 allowances; emissions made are zero, thus there is no liability. No entry is made.
- 2) An entity makes 5 tons of emissions. As it holds 100 allowances, there is no actual deficit. No entry is made.
- 3) An entity sells all the 100 allowances (market price €30 per allowance) with the speculative intention of their future repurchase. This results in a Net liability of $5 \times €30 = €150$: Dr Cash 3000, Cr Net liability 150, Cr Deferred gain 2,850. The Deferred gain item now corresponds to 95 allowances at €30.

Balance sheet after a sale of allowances
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Cash	3000				
		Deferred gain	2,850		
		Provision (Net liability)	150		

- 4) IN the following month, there are 15 more tons of emissions and the market price moves to €40. So there is a loss of €200 as the 20 allowances already, 'smoked-out' will have to be surely repurchased; each was sold at €30, while now the price is €40 which causes a loss of €10 per allowance, €200 in total. The Net liability has been revalued to $20 \times €40 = €800$ (this is the Net liability Method). Except for this, the 15 allowances have to be removed from Deferred gain where they were recorded at the original sale price of €30, which gives $15 \times €30 = €450$. The accounting entries will be Dr Income statement 200, Dr Deferred gain 450, Cr Net liability 650

Balance sheet after additional emissions made and a change of the market price
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Cash	3 000				
		Loss	-200		
		Deferred gain	2,400		
		Provision (Net liability)	800		

- 5) In the following month, there are 10 more tons of emissions and the market price goes even worse, at €50 per allowance. To recall: total emissions made are 30 tons, number of allowances held zero. The deficit is 30 allowances, so the Net liability is $30 \times €50 = €1 500$. This is a „half-entry“ Cr Net liability 700

There is an additional loss of €400: 30 allowances are „smoked-out“ and will surely have to be repurchased, each of them suffered loss of €20 (i.e. €50 current market price less €30 sale price) which causes total loss of $30 \times €20 = €600$, of which €200 had been recognized in the previous period: Dr Income statement 400.

The 10 allowances corresponding to the emissions of the month have to be removed from the Deferred gain line where they had been recorded at €30: Dr Deferred gain 300.

Balance sheet after additional emissions made and another worsening of the market price

Cash	3 000	Loss	-600
		Deferred gain	2,100
		Provision (Net liability)	1,500

- 6) Now the entity wants to repurchase 60 allowances at market price €45. First, just before the purchase, there is an actual deficit of 30 allowances which gives the Net liability of $30 \times €45 = €1 350$ which is to be recorded. Dr Net liability 150, Cr Income statement 150

Balance sheet immediately before the purchase of the allowances

Cash	3 000	Loss	-450
		Deferred gain	2,100
		Provision (Net liability)	1,350

The purchase at $60 \times €45 = €2 700$ may be recorded as, Dr Intangible assets 2,700, Cr Cash 2,700. Just after the purchase the Net liability has to be removed – there is no actual deficit (30 tons of emissions while 60 allowances held): Dr Net liability 1,350, Cr Intangible assets 1,350.

There are 30 allowances in excess of emissions made (ie „unused yet“) and each of them suffered a loss of €15 (ie €45 market price less €30 sale price) which results in additional loss of €450: Dr Income statement 450. The 30 „unused yet“ allowances have to be removed from the DG item where they had been recorded at €30: Dr Deferred gain 900, and within assets they shall be kept at nil: Cr Intangible assets 1,350

Balance sheet after purchase of the allowances and clearance of the liabilities

Cash	3 000	Loss	-900
		Deferred gain	1,200
		Provision (Net liability)	0

Now to recall: Allowances held 60, emissions made 30 tons, intangible assets nil, Net liability nil, cumulative loss 900, Deferred gain 1 200.

- 7) Now the entity encounters that no more than 60 emissions will be made; thus it holds exactly as many allowances as it needs to cover its emissions and the remaining 40 so-called allowances will not have to be repurchased. These are recognized within the DG item, each at the sale price €30 ($40 \times €30 = €1,200$). This is the moment when the deferred gain may enter the Income statement: Dr Deferred gain 1,200, Cr Income statement 1,200.

Balance sheet after appointing of emission made amount
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Cash	300	Gain	300
		Deferred gain	0
		Provision (Net liability)	0

The entity made total emissions of 60 allowances are returned to the Government Agency. No entry is made. So, the final effect is: a gain 1 200 from sale of unused allowances and loss of 900 from speculation. End of the example quotation.

In material of doc. Krupové a Dr. Černého from University of Economics in Prague are besides explanation of this method possible another solutions of emission allowances declaration problems.

HOW IS THE PROBLEMS OF EMISSION ALLOWANCES SOLVED BY ANOTHER ACCOUNTING STANDARDS?¹

German GAAP

Emission allowances received from the state for free have zero value. If they are provided for consideration they are recorded in the consideration value. Emission allowances are declared as short-term assets. The reserve is declared only in case of EP deficit and it is valued in fair value.

UK GAAP

There exists a volunteering system where participants are bound to lower emission against the cash medium from the government. EP are purchased and sold within the reverse auction. Period for emission lowering is set down for 5 years. If the emission lowering is not reached the participants must repay the cash medium to the state.

US GAAP – USA “Acid rain scheme”

This program is obligatory in the USA, Federal agency sets down a number of EP with a goal of emission lowering. EP from the Federal agency are declared in zero value. Nonallocated EP are sold in the state auction or allocated for an approved project (e.g. connected with renewable resources). Free access to purchasing and selling of EP. Purchased EP are declared at the acquisition price. If the participant doesn't have enough EP at the end of the period than pays a sum. FERC (Federal Energy Regulatory Commission) requires declaration of costs under authority of EP into the income sheet on the basis of weighted arithmetic average of costs for a given period (1 year). If the company doesn't have enough EP for promise covering, it is obligatory to account the conjecture on costs connected with receiving of additional EP. Profits and losses from the purchasing/selling are accounted in the income sheet and conditioned by declaring of regulated assets/promise in accordance with FAS 71.

Czech Republic

EP are considered as a locked incorporeal property without regard for the range of valuation also period of useability. EP represents a property acquired for free from the state (grant form). EP are not depreciated. The grant doesn't lower the entry price of the locked incorporeal property, it is dissolved into the profits in the same time and in the same amount as the EP are used up (eventually sold) and accounted into the costs. If the for free EP are used up, doesn't come to the influence of the management result. In

case of higher emission of CO₂ than the accounting entity EP has than must to the balance sheet day create a reserve for purchasing of missing EP.

¹ Taken from material of Ing. Petra Novotného – Emission allowances – present dilemma and possible accesses, VŠE, January 2007

CONCLUSIONS

What to say by the end. In scholarly circles are still running live discussions of accounting experts and auditors over the access to this new trade, because risks connected with setting and functioning of EU ETS (EU Greenhouse Gas Emission Trading Scheme) are significant and for many companies also represent a significant item of final accounts.

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BIOGRAPHY

Ing. Jiřina Bokšová, Ph.D. is an associated profesor at the Department of Financial Accounting and Auditing, University of Economics, Prague, W. Churchill square 4, Prague 3, boksova@vse.cz

THE NEW FINANCIAL THEOREM: RUSSIAN BLUE CHIPS AND GLOBAL COMMODITIES EVIDENCE

Vladimir V. Prelov, Russian Academy of Sciences, Mechanical Engineering Research Institute

ABSTRACT

This work is a result of deep analytical processing done for one-third billion of on-line transactions at the Moscow Interbank Currency Exchange (MICEX) for the period from 1999 up to now. We present the new result formulating as the new financial theorem concerning the statistical properties of the operational profitability at the financial markets. First, we introduced the total market efficiency $E=r/R$ as the profitability at-the-moment, r , and theoretically available maximum, R , ratio over all stock ticks for the period in question. Then, it was noticed, verified and proved the existence of the asymptotically stable limit value of approximately 37-38% for this parameter. We succeeded in explaining the phenomenon by means of thermodynamical and number-theoretic methods. We present the E -surface in the unit cube and some numerical results for the selected Russian blue chips and some popular global commodities quoted during the above period.

JEL: C02, D53, F47, G1, G24, G32.

INTRODUCTION

This paper presents the result coming from an analytical processing of the Russian stock price movements and, in general, is the point of contact with analysis of the financial market micro-structure (Prelov, Makhutov, 2004). We investigated the spot market participants', from short-term speculators to long-term investors, real trading results such as, for example, the average rate of at-the-moment return. During the market data processing we noticed the stable phenomenon over all Russian stocks we studied. Using only minimal standard set of the Exchange parameters such as Open/High/Low/Close values, tick price and volume, cash and volume turnover we established the new result concerning the operational rate of return at the financial markets.

DEFINITIONS

We consider, without loss of generality, the daily trading period S_k for the financial market with unit step quoting a price and the series $p_i^k = p_0^k + i, i = 0 \dots N_k$, where we use a notation $p_0^k, p_{N_k}^k = p_0^k + N_k$ for the daily Low/High prices of the asset chosen.

Definition 1: Turnover V^{S_k} and T^{S_k} for given S_k are

$$V^{S_k} = \sum V_{t_j}^k \quad \text{and} \quad T^{S_k} = \sum p_{t_j}^k V_{t_j}^k, \quad \text{where } p_{t_j}, V_{t_j} - \text{tick price and volume respectively.}$$

Definition 2: Nominal rate of at-the-moment return

$$R_k = N_k / p_0^k.$$

Definition 3: Profitability at-the-moment

$$r_k = \sum_{bid} p_i^k V_i^k / \sum_{offer} p_i^k V_i^k - 1, \quad \text{where } \sum p_i^k V_i^k \text{ is taken over all the transactions marked with trading system as "sold" and "bought" respectively.}$$

Definition 4: Operational Efficiency at the financial market

$$E = \lim_{k \rightarrow \infty} \sum_k E_k, \text{ where } E_k = r_k / R_k.$$

THEOREM

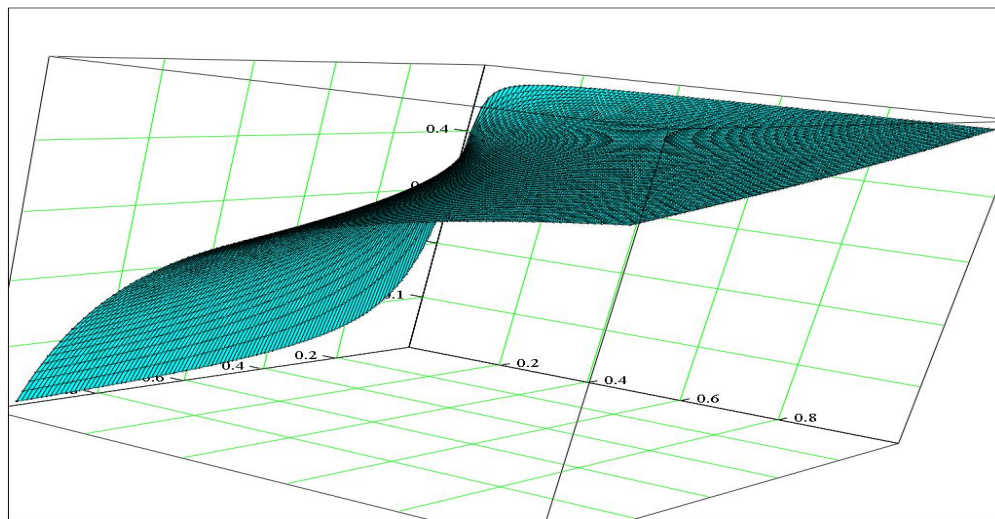
The Efficiency of the trading operations at the financial markets does not exceed the value of

$$E \approx 37,8167\%.$$

SCHEME OF PROOF

Let us assume that S_k is over and omit the index. Let cash and volume turnover T and V be fixed now. To get profitability we have to obtain the V distribution of the maximal probability, i.e. to minimize $\sum V_i \ln V_i$ under the conditions $T^{S_k} = T, V^{S_k} = V$ with the well-known result (Boltzmann, 1877) for $V_i = \alpha e^{-\beta p_i}$, where $\alpha, \beta - \text{const}, \beta \in [0;1]$. Using our financial market model (Prelov, 2008) it is easy to see that the result follows normalization and the unit cube averaging. For the clarity, we give in Figure 1 the E -surface for arbitrary $\beta \in [0;1]$.

Figure 1: Total Market Efficiency Surface



NUMERICAL VALUE

The suitable approximation of E for our trading model and the result of averaging are as follows

$$E(p, N, \beta) \sim \frac{p/18}{(N + 4p)^3} [36(N + 4p)^2 + 12(N + 4p)N^2 \beta + (N^2 - 18Np - 24p^2)N^2 \beta^2]$$

$$\Rightarrow E \sim \frac{157}{1080} + \frac{25}{18} \ln 5 - \frac{26}{9} \ln 2 \approx 0.37827562.$$

Comparing with results of MICEX (Table. 1) we get only the hundredth percents' parts of the divergence between the theoretical value and practically obtained one after processing the millions of market transactions done. The results of Gazprom (GAZP), Unified Energy System (EESR), Norilsk Nickel (GMKN), Surgutneftegaz (SNGS), Rosneft' (ROSN) and Lukoil (LKOH) for trading sessions of 2006/07 ($k = 248$ for both) and of some commodities for 2007/08 are given as well (Table 2).

Table 1: Russian Blue Chips MICEX Efficiency.

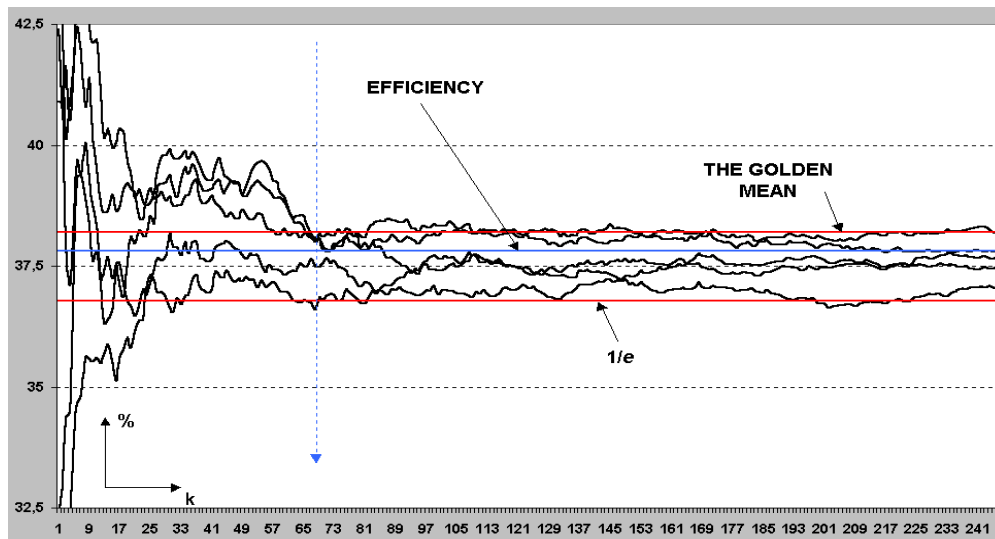
Ticker	2006	E, %	2007	E, %
GAZP	6 333 934	36,651262	6 714 487	37,825727
EESR	7 307 133	37,083400	6 794 768	37,708419
GMKN	2 592 226	37,846011	4 896 823	37,419521
SNGS	1 394 413	37,712453	2 261 121	37,029134
ROSN	182 124	33,582279	1 442 515	37,222452
LKOH	4 686 483	38,090611	4 192 227	38,143850

Table 2: COMEX Spot (Gold, Silver) and The ICE Futures (Brent Crude Oil) Efficiency.

Date	Gold	E, %	Silver	E, %	Brent	E, %
Oct 2007	455 584	34,489381	142 678	35,782966	N/A	N/A
Nov 2007	533 285	37,048914	165 405	36,040993	N/A	N/A
Dec 2007	384 678	37,834038	93 531	41,951527	N/A	N/A
Jan 2008	536 814	37,475287	158 522	38,685003	396 446	37,185950
Feb 2008	527 374	36,595546	158 232	38,227656	428 149	38,740497
Mar 2008	544 241	38,712935	215 678	38,619401	368 904	36,531309

We got empirically an interval of about $k = 70$ points for acceptable averaging. It is very interesting to note that our theoretical value is between well-known Golden Mean $\varphi = 1 - (\sqrt{5} - 1) / 2 \approx 0.381966$ and the inverse exponent $1/e \approx 0.367880$ (Figure 2).

Figure 2: Selected Russian Blue Chips Efficiency Dynamics.



FINAL REMARKS AND THE HYPOTHESIS

- Our result could be of interest not only for financial analysts, portfolio-/risk-managers and for market-makers/-regulators. It relates to physics, chemistry, biology, geophysics as well as to other fields of activity having their deals with high-frequency data-flows on-line.
- We indirectly supported some arguments (Niederhoffer, Kenner, 2003) on the thermodynamics role at the financial markets.
- Our Theorem may be the clue to prove/disprove so-called “Dow theory” (see, for example, Murphy, 1999). We can note that under the free Hypothesis:

$$E \text{ satisfies the equation } \frac{E - 1/e}{\varphi - E} = e, \text{ i.e. } E = \frac{1 + e^2 \varphi}{e(e + 1)} \approx 0.37817755$$

we get a deviation from our theoretically obtained value about of 0.0027% only.

BIOGRAPHY

Vladimir V. Prelov – Mechanical Engineering Research Institute of Russian Academy of Sciences.
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 M.Sc., Economics and Finance, 1996, State University The Higher School of Economics.
 Email: prelov@iitp.ru

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IMPLEMENTATION OF STUDENT LOAN ASSET-BACKED SECURITIZATION IN MALAYSIAN HIGHER EDUCATION

Shafinar Ismail, Brunel University
Antoaneta Serguieva, Brunel University
Andros Gregoriou, Brunel University

ABSTRACT

This study present an overview of it benefits to Malaysian economy, since the introduction of Asset-backed securitization in the country. Though only spanning over sixth years, the securitization process and its continuous innovation have contributed to resolving and risk managing problems such as lease, auto loans, credit cards receivables and commercial mortgages. We particularly focus on the student loans problem, which has not been involved yet in Malaysia. The work considers the characteristics of Malaysian higher education, suggests a structure for student loans securitization, and study the potential of the Asset-backed Securitization process in resolving the problem. The expectation is that the securitization process and the new financial instrument will benefit both the students and the government. We reason about student loan securitization as a premier alternative for student debt financing in Malaysian higher education.

KEYWORDS: Securitization, Student loan ABS, structure, debt financing, innovation

INTRODUCTION

Student loans asset-backed securities had applied worldwide in developed and developing countries. To date, education has increased rapidly by total number of student enrolled in higher education, and hence, the cost of post secondary education grown significantly. The ability of students and their families to pay these increasing costs to pursue studies in higher education has significant effects on an increasingly important alternative sector of education financing, notably the asset-backed securities (ABS) market as corporate financing. This paper explores how student loans asset-backed securities (ABS) can help an increasing number of students to pursue their studies in higher education. Most of the countries in the world have their own systems or programmes to finance their students in higher education consist of government and private loans. The specific bodies have been set up to organise them and this has become one of the core asset classes, financed through asset-backed securitizations. Some programmes funded directly by the government using the government budget but more interestingly most countries have realised that they cannot rely on the government budget to fund their students in higher education. This scenario is justifiable because economically governments have limited resources and the role of the government shared among a number of social needs such as public healthcare, housing and education.

PROBLEM STATEMENT

Previous studies by Larrain and Zurita (2007) shows those student loans originators are already having low spread, so there would not be enough margins for investors. Investors may demand higher yields as the bond issues are very risky. Likewise, in Malaysia, banks are not pushed for liquidity as far as student loans are concerned so this is a reason why the Malaysian student financial system is still deprived. Even though Malaysia formed the National Higher Education Fund Corporation (PTPTN) in 2001 to provide loans to students for higher education, the scope of the PTPTN education loan service is limited due to limited financial resources for education loans. In Malaysia, only PTPTN offers student loans

representing the federal government to enable selected students pursue their studies in Malaysian universities and colleges.

Reflecting on the significance of the government to support student loans for higher education, PTPTN in 2007 had requested a soft loan of Ringgit Malaysia 2 billion from the government budget to provide loans for students in public and private higher education in Malaysia but the opposition parties rejected the idea. The reason for this disagreement was that the government budget had to focus more on social needs such as healthcare, housing and public facilities for citizens. To solve the funding problem for the higher education system, PTPTN has no choice but to borrow money from the Employees Provident Fund (EPF) under the Ministry of Finance as an alternative resource for PTPTN. The critical question raised here is how long PTPTN will need to borrow money in order to provide loans for students. Is the loan enough to support the increasing numbers of students every year? What are the alternative resources that can support PTPTN as the main education loans corporation in Malaysia? Based on these unsolved issues, the researcher is motivated to testify that ABS is set to become the best alternative resource for PTPTN without burdening the social obligations of the Malaysian government on health and education. This research considers the role of government as a guarantor without burdening its financial capacity, as well as the private capital markets and banking systems, as they become key players to provide financial resources to students.

SCOPE OF THE STUDY

The scope of this research is to focus only USA and Chile student loans system. Due to the current diversity between the student loans systems worldwide, this research aims to explore further the success of securitization of student loans in the United States and Chile, in which the former chosen to represent a developed country and the latter representing a developing country. The United States as a developed country has implemented the federal Family Education Loan Program (FFELP) to provide funds for students, which has extensively studied in the literature. These loans categorized as government loans even though these loans originated from banks, private companies and not-for-profit entities. The unique characteristics of this FFELP program been chosen in order to analyse the sources of income for loans and how the capital market can assist in providing education loans for students in the United States.

On the other hand, Chile's higher education system been chosen because it is one of the most privatized and open to the world market (Larrain and Zurita, 2007). The student loan system in Chile guaranteed both by the State and higher education institutions. According to study by Larrain and Zurita (2007), the system operated for the first time in 2006 and it proves that students in Chile benefited from the system and were able to access financing for their higher education. A vast amount of research has done with regard to the system and it expected that, as the system established, more and a wide variety of information will be available, which would benefit students and higher education institutions. The capital market as well as the banking system through the securitization of the loans finances the system. This will reduce relying to public resources, particularly the government budget. The resources from private capital markets and banking systems in these two countries have played their part to give better opportunities for students to pursue their studies in tertiary levels of education.

The study is to investigate alternative financing in Malaysian Higher Education, in order to relieve the pressure currently imposed on the Government Budget. We will analyse and consider possible effects of introducing student loan securities as a type of asset-backed securitization. Student loan securities have implemented in other developing countries; however, it is a new concept for Malaysian Higher Education. The aim of this research is to identify the outstanding systems financed by the capital market and banking systems of the United States and Chile and adopt their system to Malaysian higher education. In Malaysia, the author is motivated to study students loan ABS as a main source of financing if the government guarantees all bond issues on student loans.

SIGNIFICANCE OF STUDY

Student Loan Asset-Backed Securities (SLABS) market been used to help provide funding for the costs of education. Students and families will benefit from this research, as securitization of student loans will provide adequate financial resources to students. This research also will compliment to the aspiration of Malaysia to develop a viable bond market as Asset-Backed Securities (ABS) is expected to take place of highly rated corporate and government bonds in the Malaysian financial markets by 2010 (Capital Market Master plan, 2001). This research has targeted to be a reference to Malaysian companies as well as other countries. As ABS expected to have phenomenal growth in conjunction with active bond market by 2010, more studies that are empirical need to conduct on ABS. Therefore, this research is timely to conduct as it can contribute to the body of knowledge in the Malaysian bond market. The society (investing public) will benefit from this research as they have ABS as another form of investment as part of their portfolio diversification in highly rated marketable securities.

Therefore, the reason to believe strongly that Malaysian ABS will contribute significantly to the development of private debt market and shall become a viable property financing for Malaysian companies. As such, by 2010, Malaysian ABS will become the premier cheap debt financing to the Malaysian companies and profitable form of investment to the Malaysian institutional and individual investors. Factor motivates to research on ABS financing after the introduction in Malaysia in 2001, many corporate borrowers seem to use their assets as collateral to secure long-term debt from financial institutions. The ability of originators to obtain not only creative but also cheap way of debt financing in Malaysian capital market for Malaysian companies as opposed to the traditional long-term bank borrowings. Studies related to ABS for developing countries such as Malaysia are limited. In fact, Malaysia does not have local expertise in ABS that can use as reference.

LITERATURE REVIEW

This section summarises previous work related to the current study. The study examined the role of student loans asset-backed securities in higher education in developed and developing countries as well as function of asset-backed securities. In addition, the study also extends to how the securitization of student loans can minimize the problems in higher education.

The role of student loans asset-backed securities in higher education can be as financial aid given to a student by a federal or private lender that is specifically intend for education costs. Student loans are loans offered to students to assist in payment of the costs of professional education. These loans usually carry lower interests than other loans and usually issued by the government. Often they are supplemented by student grants which do not have to be repaid (Student Consolidation Loan (2008) [Online]). In order to secure additional funding resources for higher education systems, student's loans are highly desirable (Vandenberghe and Debande, 2005).

Student Loans Asset-Backed Securities systems have been implemented worldwide (Fried and Breheny (2005) and Hartung et.al (2006)). In most European countries, public financing has considered as the traditional approach for supporting tertiary education (Vandenberghe and Debande, 2005). Even if tuition fees had introduced in various countries, they only contribute for a small amount to the funding needs of higher education institutions. The average subsidy rate for higher education in European countries ranges from 76% to 99% (Vandenberghe and Debande, 2005). Nevertheless, beyond the need to deal with increased budgetary pressure affecting the long-term sustainability of higher education system in Europe, the transfer of the financial burden to students could be justified for the following factors such as the magnitude of the private rate of returns to higher education. It measured in terms of earning premium and

lower risk of unemployment, as well as the positive impact on the quality of life (Vandenberghe and Debande, 2005).

However, this study focused on United States representing developed countries because securitisation of student loans system in United States represents a substantial and established part of the United States. The global capital markets and asset securitisation in United States has grown dramatically during the past two decades (Reilly and Brown, 2002). The Student Loan Asset-Backed Securities (SLABS) market in United States has used to help provide funding for the costs of education. The demand of the loan is increase rapidly due to rising tertiary education costs. The resources needs by students and their families to fund the education also go up. In fact, the demand has also increase because of the population enlarge and the increasing amount of that people pursuing degrees. Student loans has been identified as one of the four core asset classes financed through asset backed securitizations along with home equity loans, auto loans, and credit card receivables (Fried and Breheny, 2005) and it is expected to continue developed in future. According to Fried and Breheny (2005), the SLABS sector consists of both government loans and private loans.

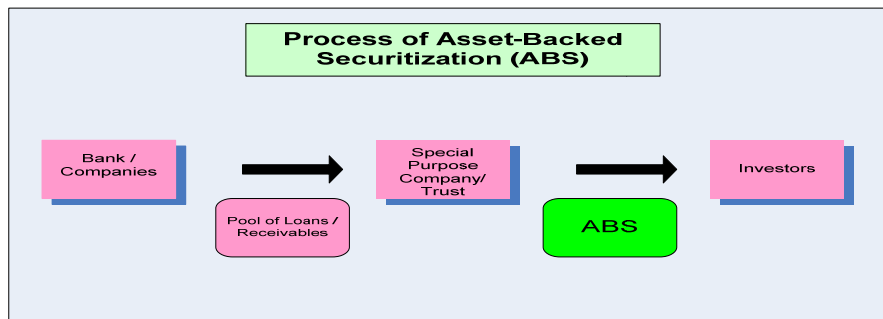
On the other hand, there is also many opportunities of educational system in developing countries (Brunner (2007) and Larrain and Zurita (2007)). This study had focused on Chile student loans system asset-backed securities because the Chilean system stands out for being the most privatized and open to the market within the developing countries (Fried and Abuhadba (1991), Brunner (2007) and Larrain and Zurita (2007)). Chile is also unique in the strength with which the forces of supply and demand operate, and in its high dependence on private financing. That is why Chile student loans Asset-Backed Securities have been choose in this study. It can be assume from its institutional structure and level of participation of private registration, in addition to the relative importance of the State and family (Larrain and Zurita, 2007). The lack of public resources and the multiple social needs competing for them (i.e. healthcare, elementary education, housing), had bring to the implementation of the student loans Asset-backed Securitization system in Chile, which the purpose is to minimizes the public resources committed. This is consistent with structuring the loans in order to channel the resources of private investors to finance the loans, both from the banking system as well as the capital market. It also helps the State as well as federal government from using its cash resources.

The new Chilean system considers the participation of six key agents throughout the process. They are students, higher education institutions (HEI), government, capital market, financial system and the Managing Commission for the whole system (Larrain and Zurita, 2007). The process in Chile system starts with in the annual budget; the Government determines the amount of resources available for guarantees and the amount of cash resources available to repurchase loans from banks. At the same time, the government also assume the cost of the unemployment contingency and the contribution to finance the Managing Commission for the first three years. On the other hand, the long-term investors such as pension funds, insurance companies, and mutual funds obtained the securitized portfolios which are both those owned by the Managing Commission and the banks that decide to securitize them (Larrain and Zurita, 2007). Moreover, the Chile student loans asset-backed securitization model consists in securitization of the loans, so that long-term investors in the capital market finally finance them. It is whether those initially held from banks or from the Commission. As part of the tender design, a part of the loans sold to the system's Managing Commission. In this case, the Government must assume not only to guarantee these loans, but also their financial. That is why, the loan design consider that they would have characteristics that would allow them to securitize. This means that any securitizing entity should be able to issue debt instruments (asset backed securities) in the capital market, using the cash flows from those loans as guarantee (Larrain and Zurita, 2007).

Consequently, the contemporary understanding of asset-backed securities (ABS) defines the process as a creative way of raising funds. A definition along these lines is provided in Fan et al. (2004), emphasizing

that the funds are raised through the issuance of marketable securities backed by future cash flows from revenue producing assets. This modern understanding of the process differs from traditional definition given when the problem initially occurred and narrowly considered. Asset securitisation differs from collateralised debt or traditional asset-based lending in that the loans or other financial claims are assigned or sold to a third party, typically a special-purpose company or trust. This special-purpose vehicle (SPV) is in turn issues one or more debt instruments (the asset-backed securities) whose interest and principal payments are dependent on the cash flows coming from the underlying assets. This process outlined in Figure 1.

Figure 1: Process of Asset-Backed Securitization



Source: Giddy (2000)

As noted earlier, the process of asset securitisation is a new and innovative financing method used for funding and risk management purposes (Giddy, 2000). The technique of asset securitisation involves the separation of good assets from a company or financial institution and the use of those assets as backing for high-quality securities that will appeal investors. The assets, financial claims or contract securing future revenue flows, are typically sell to a special-purpose entity that is independent of the originator's credit (Giddy, 2000).

As far as student loans are concern, many solutions had identified to minimize the problem in higher education (Eisomon and Nielson, 1995). In their study, they suggest that the governments cannot exercise effective direction of higher education systems unless the mechanisms of control linked to the financing of institutions and their students. The costs of controlling a higher education system like United States with large private higher sector may be unaffordable, requiring governments to be selective about the domains of training, level of instruction, or kinds of institutions they wish to influence.

In addition, because of the corporatisation of public universities have extensive effects on higher education development in Malaysia. Before the corporatisation took place, a "state-oriented" model ran all public universities. Therefore, the Ministry of Education governed universities in a centralised manner. While academics complain about the lack of autonomy in "centralised governance", finance for public universities is entirely taken care by the state. However, corporatized public universities are under huge pressures to generate additional resources to finance their activities because the state has withdrawn part of their funding. Corporatized universities allowed borrowing money, entering into business ventures, and establishing companies or consultancy firms, as well as acquiring and holding investment shares (Mok, 2007).

The corporatisation of public universities and the privatisation of higher education have clearly demonstrated how the state has tried to draw on other non-state resources to finance and provide higher education for students. In Malaysia, the government can said to finance the tertiary education in public universities generously. To increase the accessibility of higher education, the Malaysian government

grants scholarships to those students who cannot afford to study in universities. Recently, the government agencies on the average sponsor around 4,000 to study overseas (Badawi, 2004).

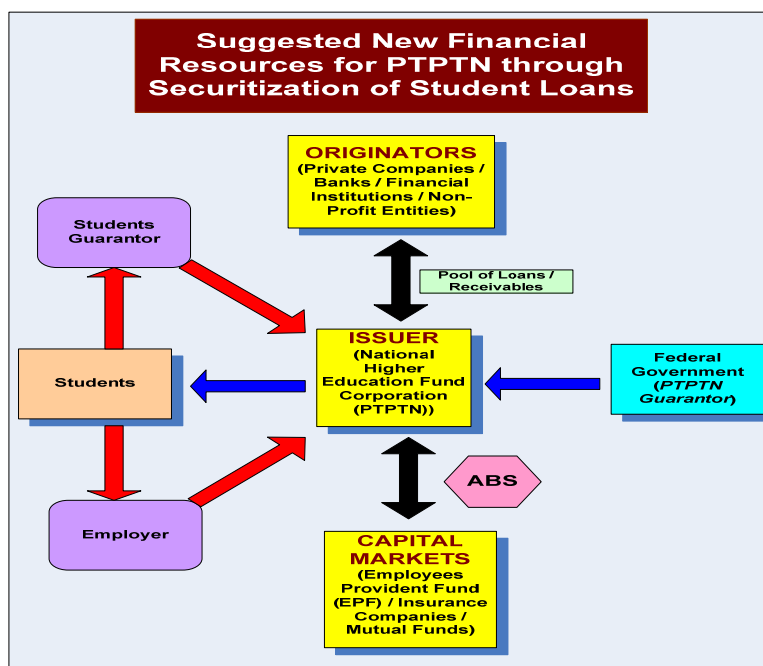
The existing body provided the loans for student in higher education in Malaysia are very limited. Malaysia's education sector comprises public and private schools as well as higher education institutions. The Ministry of Higher Education, the Ministry of Education, and its agency, the Department of Private Education, govern operations of all schools and institutions. However, Thrust 2 of the National Mission in the Ninth Malaysian Plan states the Government's intentions to raise the capacity for knowledge and innovation and to look after first class education.

In order to move forwards the education sector in Malaysia, the National Higher Education Fund Corporation (PTPTN) was formed under the National Higher Education Fund Act 1997 (Act 566) to manage funds for the purpose of higher education. It is effective from 1 July 1997 but it operational started on 1 November 1997. The functions of this body are to offer and give education loans in the form of financial assistance to students, and to provide administrative, supervisory and collection of loan settlement services. Furthermore, this body also take part to collect deposits, design and offer saving schemes for saving for higher education. In addition, the purpose is to carry out any other functions give to the PTPTN under any written legislation (PTPTN, 2008 [Online]). The objective of this body originally to ensure efficient loan financing for students who are eligible to pursue studies at institutions of higher learning. This is in line with government aspirations that no student should denied access to higher education because of financial reasons. The vision of this body is to become a financial institution with its own financial resources for education loans in 2015.

CONCEPTUAL FRAMEWORK

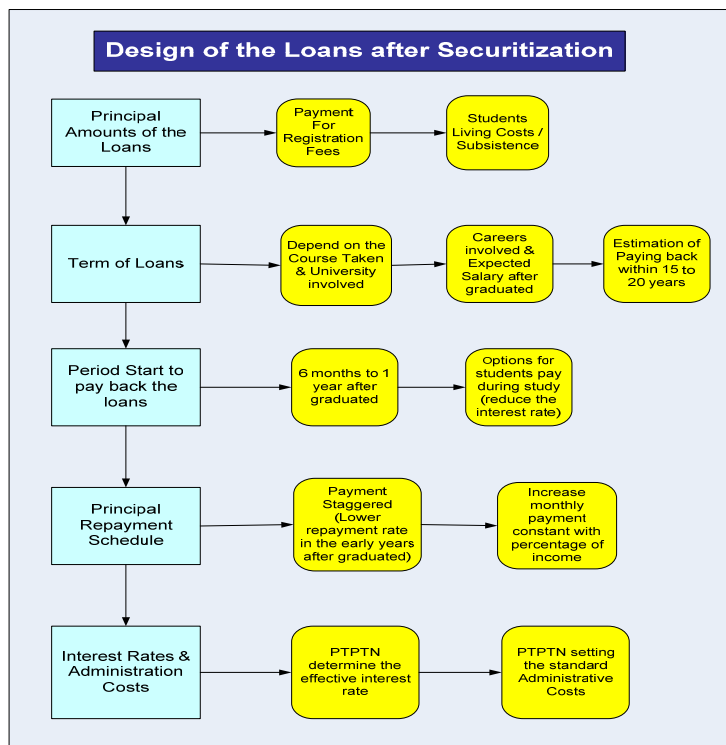
The aim of this section is to integrate all the section in the literature to build a conceptual framework. This framework developed based on the secondary literature adopted in selected developed and developing countries.

Figure 2: Suggested Student Loans Asset-Backed Securities in Malaysia



The figure 2 shows the suggested model to generate resources for PTPTN, relieving the burden currently imposed the government budget to finance the student loans in Malaysia.

Figure 3: Design of Student Loans Asset-Backed Securities



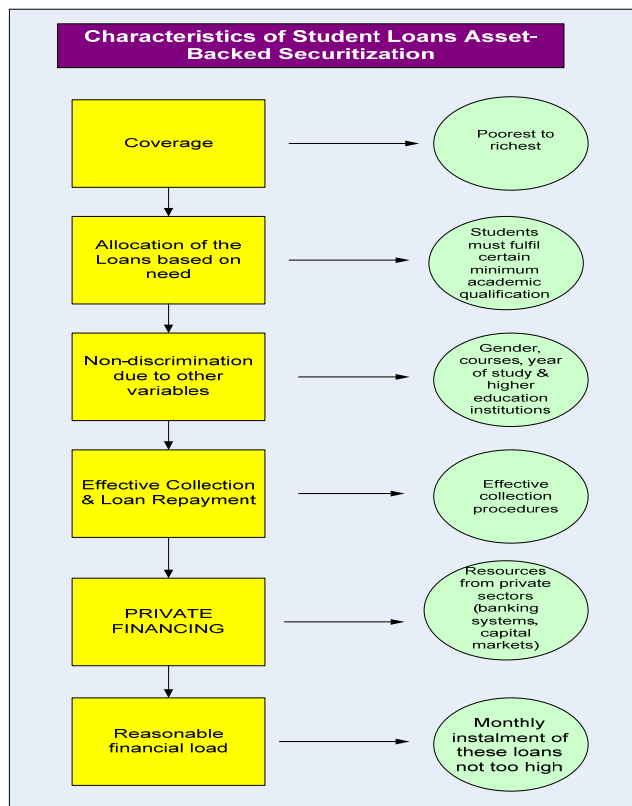
Sources: Larrain and Zurita (2007)

The figure 3 shows the design will suggested in Malaysia adopted from existing design in Chile student loans system.

CONCLUSION

Generally, the authors believe that student loans asset-backed securities are poised to perform superbly after the introduction and set to dominate the private debt securities. Therefore, its will not only become a prominent corporate debt financing for originators but also appeal Malaysian investors as a profitable form of investment. Despite of slow take off in 2001 and 2002, the Malaysian asset-backed securities market has been trying to call for strong investors' appetite for highly rated papers and growing confidence in heavily structured instruments. With the success stories of Asset-Backed Securities (ABS) issues in developed and other developing countries as a cheaper debt financing for companies and better investment returns for investors, Malaysian ABS starts to improve its position significantly in 2005 in terms of number and size of issues. By looking at the positive trends, the authors have a strong confident that the introduction of student loans asset-backed securities in Malaysian capital market are expected to increase in momentum given the attractiveness of this structured as a source of financing to the National Higher Education Fund Corporation (PTPTN). The authors also believe that this area is timely to research empirically and practically for new contribution to the body of knowledge of Malaysian capital markets.

Figure 4: Characteristics of the securitized loans



Sources: Larrain and Zurita (2007)

The figure 4 shows the characteristics of student loans will suggested in Malaysia adopted from existing characteristics of the student loans system in Chile.

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BIOGRAPHY

Shafinar Ismail is a PhD student at Brunel Business School in collaboration with Department of Economics and Finance, School of Social Sciences, Brunel University, Uxbridge, United Kingdom. Her research interest is in Asset-Backed Securities. Her email address is Shafinar.Ismail@brunel.ac.uk.

Antoaneta Serguieva is a lecturer at Brunel Business School, Brunel University, Uxbridge, United Kingdom. Her email address is Antoaneta.Serguieva@brunel.ac.uk.

Andros Gregoriou is a senior lecturer at School of Social Sciences, Brunel University, Uxbridge, United Kingdom. His email address is Andros.Gregoriou@brunel.ac.uk.

ACADEMIC STAFF AND JOB SATISFACTION: A ROMANIAN CASE STUDY

Nicolescu Luminița Academy of Economic Studies from Bucharest
Dima Alina Mihaela Academy of Economic Studies from Bucharest
Anghel Florin, Academy of Economic Studies from Bucharest

ABSTRACT

Pressures of the demand, the cultural shift in which higher education is viewed, financial pressures, structural and managerial diversity, and diversity of university missions are considered the main factors of change in higher education nowadays. These changes affect the job satisfaction and dissatisfaction of university teachers (Oshagbemi, 1997). The present paper identifies and discusses factors, considerations and aspects from the jobs of university academic staff, that contribute to their satisfaction and dissatisfaction at the work place. These are discussed based on an institutional case study through the measurement of the job satisfaction of academic staff within one Romanian university. Based on the results of the research, institutional problems can be identified and suggestions for a new institutional profile and a modern management strategy can be formulated as a key in the new competitive context, where a functional redesigning is a necessity, as to set up a dynamic equilibrium at the crossroads between universities and economic, social and political environment

JEL: I21

INTRODUCTION

Job satisfaction is important because of its effects on employees' performance and behaviour, as well as general health (Oshagbemi, 1999). Prior studies have shown that job satisfaction is related to organizational outcomes: job performance (Meyer et al., 1989), customer satisfaction (Bitner, 1990), turnover intention (Tett&Meyer, 1993), organizational commitment (Locke&Latham, 1990) and personal outcomes: workplace turnover and life satisfaction (Judge et al. 2001; Dickter et al., 1996; Morrison, 1997). It is well established that the construct of job satisfaction is conceptualized as an individual's general attitude toward an object, the job (Oshagbemi, 1999, Robbins, 2001). This is consistent with Locke's (1976) definition of job satisfaction as a "pleasurable or positive emotional state, resulting from the appraisal of one's job experiences". Dawis and Lofquist (1984) argued that job satisfaction is the result of the individual's appraisal of the extent to which the work environment meets the individual's needs.

Robbins (2001) notes that factors affecting job satisfaction include "interaction with co-workers and bosses, following organizational rules and policies, meeting performance standards, living with working conditions. Job satisfaction factors are relating to the work itself, quality of supervision, relationship with co-workers, promotional opportunities and pay. In addition, the Minnesota satisfaction Questionnaire identified various aspects of job satisfaction: working conditions, chances for advancement, freedom to use one's judgement, praise for going a good job and feelings of accomplishment (Weiss et al., 1967). This supports Locke's (1976) findings which showed factors conducive to job satisfaction as including: mentally challenging work equitable rewards, supportive working conditions, and supportive colleagues.

Herzberg et al. (1959) expounded *the dual-factor theory of job satisfaction* which states that there are two groups of factors which determine job satisfaction or job dissatisfaction. Herzberg's (1966) two-factor theory suggests that only job content-related factors (achievement, responsibility, the work itself) lead to job satisfaction. On the other hand, job context-related factors (pay, security, working conditions) lead to

job dissatisfaction. *The situational occurrences theory* developed in 1992 by Quarstein et al. argues that job satisfaction is a function of situational occurrences and situational characteristics and that any given factor, e.g. pay or recognition, can result in either job satisfaction or dissatisfaction.

METHODOLOGY

The present study was conducted with all members of the academic staff from a higher education institution (HEI) specialized in the economic field, from Bucharest, Romania. Among the objectives of the study were to identify the degree of satisfaction of the academic staff in relationship with a number of aspects of the institutional life as important influencers of job satisfaction. A written questionnaire was distributed nominally to all 832 full time employed academics in the period November- December 2006. The response rate was of 32.5%, as 271 academics participated in the survey (as Table no. 1 shows).

Table no. 1. Sample structure of the research

No.	Academic position	Total number of academics	Number respondents	Response rate (%)
1.	Professor	253	70	27.6%
2.	Senior lecturer	125	42	33.6%
3.	Lecturer	169	61	36%
4.	Asisstant lecturer	201	75	37.3%
5.	Junior assistant lecturer	84	23	27.3%
	TOTAL	832	271	32.5%

This table presents the structure of the sample of the research.

It can be noticed that there were slightly lower response rates (under the average) for the extreme academic positions (junior assistant lecturer and full professor), while more interested to express their opinions were lecturers and assistant lecturers.

JOB SATISFACTION IN A ROMANIAN HIGHER EDUCATION INSTITUTION

We have seen previously that job satisfaction is influenced by a number of factors. In this context, we were interested to investigate the perception of academic staff over aspects that can be potential influencers of job satisfaction: the level of income, working conditions, access to information, technical dotation, climate at the work place, certainty of the work place, promotion opportunities, number of hours of teaching. Respondents were asked to express their level of satisfaction with a number of aspects, part of the institutions' life. Each aspect was ranked on a scale from 1 to 5, where 1 = very dissatisfied and 5 = very satisfied as it presented in the table no. 2. (It was included only academic staff full time employed at the respective HEI).

Table no. 2. Degree of satisfaction of academis staff according to academic positions

Aspects	Junior assistant lecturer	Assistant lecturer	Lecturer	Senior lecturer	Professor	Average
Level of income	2.70	2.15	2.13	2.36	3.69	2.64
Working conditions	2.70	2.74	2.95	3.15	3.51	3.05
Support services personnel	3.13	3.03	3.08	3.14	3.32	3.14
Access to information	3.00	2.89	3.12	3.34	3.55	3.15
Technical dotation	2.91	2.99	3.18	3.43	3.65	3.27

This table presents how their opinion differed according to academic position

Academics in the studied Romanian HEI were the most dissatisfied by the level of the income they earn from the institution, aspect that on average was appreciated as being under 3 (2.64), the acceptable level. However, there were differences according to academic positions, as presented in table 2. The only category that had a higher degree of satisfaction as far as the income was concerned (3.69) was the full professor category (many of whom aged over 50), the position of full professor being so far the only academic position well paid in the Romanian higher education system. The least dissatisfied with the income they receive from the institution were lecturers (2.13) and assistant lecturers (2.15), generally corresponding to ages between 25 and 40 years old.

CONCLUSIONS

There were identified three types of institutional related job satisfaction influencers in the Romanian HEI studied:

- a). aspects that are dissatisfaction factors for a large part of the academic staff: level of income for all academic positions (except full professor) and promotional opportunities.
- b). aspects that are satisfaction factors for most academic staff: certainty of the work place, climate at the work place, number of teaching hours.
- c). aspects that for some people in academia are factors for job satisfaction and for the others are factors of job dissatisfaction: access to information, technical dotation, working conditions. They are perceived either as satisfiers or as dissatisfiers according to differences in expectations (dependant on personal factors such as age, academic position, experience) on the one hand, and accessibility to different facilities, conditions on the other hand. These factors relate to the organizational support offered to employees.

The results of the present study are consistent with findings of other similar studies. For instance, Kostelious (2001) has studied the relationship between personal characteristics and job satisfaction for Greek teachers and showed that teachers were satisfied with the job itself and supervision but dissatisfied with pay and promotional opportunities. In addition, he found that various personal characteristics (e.g. gender, age, etc) were significant predictors of several aspects of job satisfaction, therefore moderating job satisfaction.

We do not pretend that these results are generalizable to the whole Romanian higher education sector, but they represent a good example of what can motivate or demotivate academic staff in obtaining performance and can be a starting point both at institutional and at sectoral level for policy decision making.

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BIOGRAPHY

Luminița Nicolescu is a Professor of International Marketing at Academy of Economic Studies, Faculty of International Business and Economics, Bucharest, Romania. Her main fields of interest are: marketing related topics (strategic, international) and higher education management and policy. She has a Ph.D. in Management from Canterbury Business School, University of Kent, United Kingdom. She wrote around 30 books and contributions to books, over 40 articles at national and international level.

Alina Mihaela Dima is lecturer Ph.D. at the Academy of Economic Studies from Bucharest, Business Administration department. The main fields of interest: European Business Environment, International Affairs, Competition Policy, European integration, Education Policy. She graduated both economic and law faculties and she has a Ph D in economics starting from 2007. She has published various articles and presented different papers at national but also international conferences.

Florin Anghel is an Assistant Lecturer at Faculty of Management, Academy of Economic Studies and a Ph.D. Candidate in Management. His fields of interest include management, projects' management, and managerial IT simulations.

STUDY REGARDING THE CORRELATION BETWEEN CULTURAL DIMENSIONS AND COMPETITIVENESS: EVIDENCES FOR EUROPEAN UNION

Mihaela Herciu, Lucian Blaga University of Sibiu

Claudia Ogorean, Lucian Blaga University of Sibiu

ABSTRACT

The multicultural dimension of the world is a well-known and acknowledged fact. It is manifested both inside the borders of a nation, and outside them, and there are certain nations which are called „immigration countries” in which an own culture is impossible to bring into the debate, rather a conglomerate of cultures. The different way in which the culture concept is understood and used in different regions of the world – a way that certainly reflects the main political preoccupations of respective societies regarding both their historical legacy of unsolved problems and the problems which are a result of world evolution – this is identifiable also by different meanings attributed to the concept of multiculturalism. The main idea of the paper is to identify a link between cultural dimensions of Hofstede – power distance, individualism, masculinity, uncertainty avoidance – and national competitiveness of a country.

JEL: C49, N44, O 52

INTRODUCTION

From multicultural point of view, European cultural space is all different from the American, Japanese or Asian cultural area. The variety of cultural values make every country unique, with some specific features, which have a strong impact over all factors, no matter they are economical, social, political or legal factors. In this paper we try to *identify a link between culture and national competitiveness* of a country.

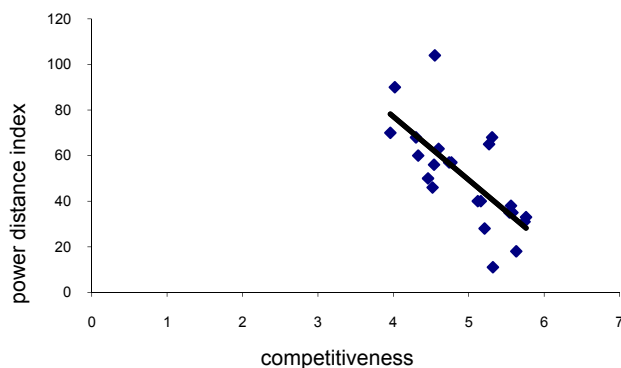
RESULTS

In order to emphasize the link and the correlations between the four cultural dimensions of Hofstede – distance towards power, individualism, masculinity, uncertainty avoidance – and national competitiveness we appeal to the CORREL – correlation index calculation and to the correlogram representation with the highlight tendency that manifests between the correlated elements.

Correlation between Power Distance Index and Competitiveness

The correlation index value of -0.60512 shows an indirect and strong connection between the two variables, which means that in the countries where the power distance is large, the national competitiveness is low, like Romania, Poland and Slovakia and in the countries in which the power distance is small, the national competitiveness is large such as Switzerland, Finland, Holland.

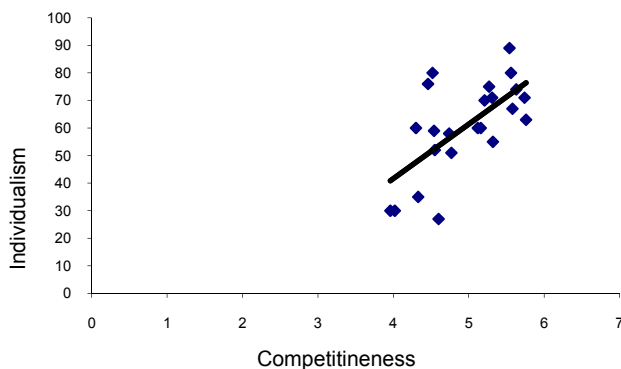
Figure 1: Correlation between Power Distance Index and Competitiveness in European Union Countries



The correlation index estimated to distinguish the connection between individualism and competitiveness is 0.627065, with a strong and direct connection, that shows that the individualist countries are more competitive, and the collective countries are less competitive. From the first group, the individualist and competitive countries take part United Kingdom, Denmark and Sweden from the collective and less competitive countries take part Romania and Portugal.

Correlation between Individualism and Competitiveness

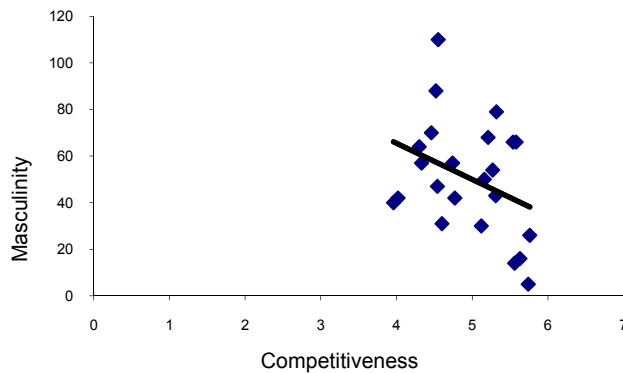
Figure 2: Correlation between Individualism and Competitiveness In European Union Countries



Correlation between Masculinity and Competitiveness

If the first two cultural dimensions generate strong connections, either there are direct or indirect, we can not say the same thing about masculinity, taking into consideration the correlation index value of -0.08894. This value underlines the fact that an economy can be competitive no matter if it is characterized by masculinity or femininity. In this way, excels the Nordic countries of Europe which are strongly influenced by femininity, but which are among the most competitive, as well as Switzerland or Austria in which prevails the masculinity, but which are equally competitive.

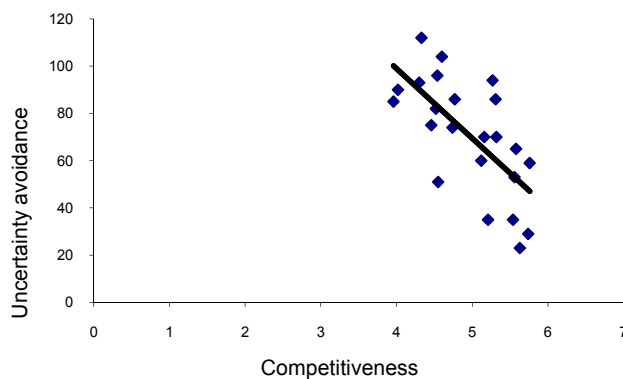
Figure 3: Correlation between Masculinity and Competitiveness In European Union Countries



Correlation between Uncertainty Avoidance and Competitiveness

Uncertainty avoidance, as a cultural dimension that reflects the way in which people belonging to a society feel threatened by the double-edged situation as well as the level they are trying to avoid these situations, through the stipulation of a great career stability, establishment of more formal rules, rejection of ideas and behaviors that divert from standards and acceptance of absolute possibilities and perfection acquirement, are found in an indirect average bound with the national competitiveness, connection reflected by the correlation index value of -0.37053 . We can appreciate there is the tendency of countries where exist a lower uncertainty control to be more competitive, and countries in which there is a higher uncertainty control to be less competitive, but there is an average connection between them.

Figure 4: Correlation between Uncertainty Avoidance and Competitiveness In European Union Countries



According to figures 1, 2, 4 there are three cultural dimensions – power distance index, individualism and uncertainty avoidance – which have a major impact on national competitiveness in order to create a strong correlation, direct or inverted.

CONCLUSION

In conclusion, European cultural space can not be firmness defined or delimited: its frontiers are open of necessity, not because of ignorance, but exactly for the reason that the European culture is not a given fact, it is a continually development process. European identity must be negotiated by the people and its institutions, for promoting the values, traditions and European conceptions to the necessity expressed by the human society.

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www.weforum.org
www.geert-hofstede.com

BIOGRAPHY

Mihaela Herciu, PhD in Management; participation with scientific paper at more than 30 conferences – inside the country and abroad; approx. 25 articles published into national economic journals; member of the team in 10 national and international research grants; author of the book *Comparative Management*; member of the *American Management Association*, the *European Academy of Management* and the *American Finance Association*.

Claudia Ogorean, PhD in Management; director for *Studies in Business and Economics* magazine; participation with scientific paper at more than 35 conferences – inside the country and abroad; approx. 25 articles published into national economic journals; author of the book *Strategic Management*; member of the team in 7 national and international research grants; member of the *American Management Association* and the *European Academy of Management*.

EXTERNAL COLLABORATION OF CORE AND NON-CORE R&D ACTIVITIES AMONG U.S. FIRMS WITHIN THE BIOPHARMACEUTICAL SECTOR

Arup K. Sen, D'Youville College

ABSTRACT

This paper examines the role of external collaboration and outsourcing of core and non-core R&D activities among U.S. firms in the biopharmaceutical sector. The emphasis of this research focuses on the small and medium-sized (SME) segment of the biopharmaceutical industry. In this industry, research on R&D activities has focused primarily on major biopharmaceutical firms. There has been very little empirical work on the R&D activity of SME's within the biopharmaceutical industry. Results from an exploratory survey of 86 companies suggest that firms are involved in external collaboration of the various R&D activities to support new product development and most of the firms collaborate with networks of external research partners. The study suggests that external collaboration is not correlated with the various outsourcing categories and this holds true for all size-classes of firms. Collaborative activity was hypothesized to support product innovation; however this was not confirmed by the data. The paper concludes with a brief discussion of the implication of the survey findings for collaborative activities and R&D strategies.

INTRODUCTION

This study investigates the current restructuring of innovation and product development activity within the U.S. biopharmaceutical industry. The biopharmaceutical industry is experiencing an extremely challenging period in its evolution, notably with respect to ongoing changes in traditional drug-development strategies. Successful biopharmaceutical and biotech firms have come to realize their dependence on core competencies and the need to leverage resources provided by external sources. This transition to a more integrated approach to research and development (R&D) has significantly changed the strategies utilized within the biopharmaceutical industry to facilitate the drug-development process.

A substantial and well established literature exists on the role of external collaboration in the innovation performance of large biopharmaceutical companies (for a recent overview, see Lane and Probert, 2007). Also a substantial amount of literature has been assembled on the contribution of localized geographic conditions to the innovation relationship (e.g., Boasson et al., 2005; MacPherson and Boasson, 2004). Again, however, the typical focus has been on large companies. Although such a focus is logical in light of the sheer dominance of large firms in this industry, small and medium-sized enterprises (SMEs) ought not to be overlooked because they often operate in radically new product areas that overlap with biotechnology and related fields (e.g., genomics and bioinformatics). Many of these SMEs are positioned at the front-end of product cycles that require enormous amounts of basic and applied R&D, as well as cutting-edge human capital. Just like their larger counterparts, however, SMEs in the biopharmaceutical industry regularly exploit external sources of knowledge.

My interest in the SME segment of the biopharmaceutical industry stems from three factors. First, large firms have been losing their share of compounds in development to smaller companies and specialized biotechnology players. These smaller firms operate in specialized markets where the distinction between biopharmaceutical activity and biotechnology is blurred. Second, the imperative to develop external sources of innovation support is arguably much stronger for smaller firms than for large corporations – even though the latter also operate with external research. Third, research productivity in the biopharmaceutical industry has been falling steadily since the 1970s. If SMEs are to survive, then they

will presumably need to generate better R&D returns than their larger counterparts. This is because SMEs do not have the financial resources to tolerate extensive periods of innovation dormancy.

My interest in the SME segment of the industry has also been motivated by broader concerns that apply to small firms operating in virtually any knowledge-based sector. Specifically, such firms tend to be young, risk-oriented, and willing to invest in radical innovation. This has been shown to be the case for SMEs in sectors such as biotechnology (Hall and Bagchi-Sen, 2001) and industrial design (Vanchan and MacPherson, 2007). Across all of these sectors, and presumably others, small firms tend to augment their internal competencies by engaging networks of external innovation support (Howells, 2006). These networks are designed to access talent (human capital), and can often allow peripheral or economically challenged regions to tap into non-local supplies of brainpower (Beyers, 2005).

With the increased technological developments, race for innovation, and the constant need to develop new drugs, biopharmaceutical firms have developed and implemented networking strategies through collaborations and alliances with biotech firms to acquire the technologies. Biopharmaceutical biotech research primarily evolved in the 1970s when new biotech companies entered into a variety of partnerships with the major biopharmaceutical companies. This relationship has increased significantly for biopharmaceutical R&D partnerships over the past three decades from a 10 percent share of all high-tech industries newly established partnerships in the 1970s to 30 percent by the end of the 1990s (Hagedoorn 2002).

Most recent studies on R&D strategies in the biopharmaceutical industry have primarily focused attention in two specific areas. One set of literature emphasizes the overall importance of collaboration and alliances and the role of networks of interaction in competitive strategies. The second set of literature addresses how the relationships can be a source of competitive strength and how such networks can achieve efficiencies via scale and scope economies.

Recent literature has indicated that biopharmaceutical firms have been relying in the past primarily on their internal R&D efforts. However, it is worth addressing the role of collaboration with biotechnology firms, universities, and research organizations and the knowledge produced within the public research system (Boasson and MacPherson 2001). These empirical studies analyzed the geographical concentration of R&D partnerships that resulted in patent and drug development and the mechanisms through which collaborative research is coordinated.

A major factor for collaboration has been made on the basis of comparative cost. However, it has also been determined that collaboration has other strategic benefits such as flexibility and product quality. The R&D process of the biopharmaceutical industry is comprised of two primary phases: drug discovery which focuses at discovering a new compound, and the development phase which evaluates the efficiency of the new compound. One major form of accessing external sources during the clinical and preclinical phase of R&D is through collaboration. The basic idea behind core competencies and strategic outsourcing is to leverage a firm's core internal skills and available resources while outsourcing non-core activities for which the firm does not have in-house expertise. According to Tesse et.al (1997), a competence is created when firm-specific assets are assembled into integrated clusters between different individuals and groups thereby allowing distinctive activities to be performed. Core competencies are those activities which are critical to a firms' survival and offer a competitive advantage over other firm's within this same industry.

SURVEY METHODOLOGY

In a preliminary effort to explore the business characteristics of firms in this industry, self-administered questionnaires were mailed to the Chief Executive Officers (CEOs) or R&D Directors of 390 companies

in November 2006. The sampling frame for the project was developed from the database of the North American Biotechnology Directory (May 2006). The database included dedicated biotechnology companies, biopharmaceutical biotech divisions, and other biotech companies. SMEs were defined as firms with less than 500 employees (small firms were defined as having 1-100 employees, whereas medium-sized firms were allocated to the 101-500 employee class). From a total sampling base of 862 U.S. based companies, a random sub-sample of 390 companies (45 percent) was selected for the study and questionnaires were then mailed.

A cover letter and 4-page survey instrument was then distributed to the 390 R&D Directors or CEOs in November, 2006. A return postage-paid envelope was included in the survey package. Follow-up telephone calls and faxes were made to the companies during December, 2006. By the end of December, 2006, 60 usable responses were received (yielding an initial response rate of 15.4 percent). Second requests were mailed in January 2007 to the companies who had not responded. Follow-up telephone calls and faxes were made through the end of January 2007, and 26 additional completed surveys were received (giving a final response rate of 22.0 percent).

EXTERNAL COLLABORATION

Patterns of external collaboration across the three size-classes of firms are shown in Table 1. The results indicate that the large firms utilize external partners both in the earlier and later stages of innovation to a greater extent than small and medium-sized firms. While 73 percent of the large firms mention that their patents were developed in collaboration with an external partner, just about half of the smaller firms used external partners. The results were quite similar in terms of new product introductions (see Table 1). Collaboration with an external partner is more frequent in new product development than patents. Although there are no significant patterns in the data, the results confirm that most companies innovate with help from external collaborators.

Table 1: Size of Firm by the Incidence of External Collaboration

	Small	Medium	Large	All
Patent Collaboration				
Yes	22 (56)	8 (53)	8 (73)	38 (58)
No	17 (44)	7 (47)	3 (27)	27 (42)
Total	39 (100)	15 (100)	11 (100)	65 (100)
Chi-square = 1.152 (p = .562)				
Product Collaboration				
Yes	15 (62)	11 (73)	9 (82)	35 (70)
No	9 (38)	4 (27)	2 (18)	15 (30)
Total	24 (100)	15 (100)	11 (100)	50 (100)
Chi-square = 1.454 (p = .483)				

This table shows external collaboration by size of firm

As shown in Table 2, a large majority of the small, medium and large-sized firms are involved in biotech R&D. In many instances, biopharmaceutical companies outsource discovery and early stage development to biotechnology companies so that they can focus their initiative to manufacturing, marketing, and distribution of the drug. The small firms are more involved with biotech as 88.8 percent of their total R&D spending is in biotechnology as compared to 57.4 percent by the large firms.

Table 2: Size of Firm by Biotech R&D

	Small	Medium	Large	All
Biotech R&D				
Yes	36 (72)	13 (72)	11 (61)	60 (70)
No	14 (28)	5 (28)	7 (39)	26 (30)
Total	50 (100)	18 (100)	18 (100)	86 (100)
Chi-square = .809 (p = .667)				

This table shows collaboration with biotech

About two-thirds of the small and medium-sized firms have implemented in-house biotech (internal discovery) rather than external sourcing. A large majority of these firms are still in favor of in-house discovery. Other strategies being implemented to incorporate biotech include the acquisition of an innovative biotech company or licensing of biotechnology. The collaborative strategies result from different purposes and are initiated by different entities. The importance of acquisition of innovative biotech companies by the large firms could be a result of young biotech's being in financial trouble and in need of cash. These acquisitions provide the large firms with breakthrough technologies. However, the medium-sized firms are least likely to acquire or outsource to a biotech company because these firms have the in-house capabilities and resources for drug discovery.

The primary reasons for collaborating with biotech companies are to access R&D expertise and knowledge and to develop new products to extend the range of drug candidates in the pipeline. Accessing manufacturing facility and distribution network and lowering manufacturing cost is of least importance for collaboration.

CONCLUSIONS

In this study, I have attempted to understand how biopharmaceutical companies have employed outsourcing and collaboration in an effort to combat declining product pipelines and patented product portfolios. I also focused on the role of external collaboration in the small and medium-sized firms and the relationship between innovation and collaboration. I also described the types of external linkages these firms have cultivated, and to what extent these external collaborations support the innovation and discovery of biopharmaceutical drugs.

From previous studies it has been established that networks of collaboration and outsourcing dedicated to the creation of innovation during the past decade seem to be the expected formula for new product development among biopharmaceutical firms. However, from this study I can conclude that two standard innovation metrics (patents and new products) are not correlated with collaboration. I also investigated the significance of using external partners by the firms to their overall innovative process against the firms' patent approvals and new product introductions. The results of the study indicate that the large firms utilize external partners both in the earlier and later stages of innovation to a much greater extent than the small and medium-sized firms. However, collaboration is more frequent in new product development than patents. Although levels of external collaboration are not statistically associated with superior innovation performance, the fact that most firms develop new products in tandem with outside partners suggests that the industry as a whole has moved toward a network-based approach toward drug commercialization.

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BIOGRAPHY

Arup K. Sen is currently an Assistant Professor and Director of Graduate Business Programs at D'Youville College, Buffalo, NY. His research interests revolve around R&D, how and why firms invest in R&D, and achieving competitive advantage through R&D initiatives. His teaching interest is in International Business and Marketing.

FROM TEACHER TO COACH

Ilkka Virolainen, Kymenlaakso University of Applied Sciences.

ABSTRACT

Coaching can be used to help students to learn. Once using coaching methods the teacher is not standing higher than students and only telling students what to do. Teacher facilitates learning and and students to use their potential.

INTRODUCTION

During last years coaching has become phenomenon to many areas of life. Coaching is used method to develop managers, sales people, experts etc. In this paper I will explain how coaching can be used as a tool to improve learning once “teaching” business related topics to students. I have been researching executive coaching and some of those methods I have applied in my work as lecturer and some of them I will explain in this paper.

The main goal of this paper is to explain ideas how to help business students to learn by using coaching methods and give insights and practical tips how to improve teaching. The approach in this paper is theoretical. I have applied business coaching ideas to teaching context. Even though it can be said that coaching is something new compared to traditional way of teaching in class room basically many of these methods have been used several hundreds, even thousands of years ago. For example Socrates’ method was well known during ancient time: instead of telling things to students - ask students.

MIND SET ISSUES RELATED TO COACHING

Once using coaching as tool to help students to learn the idea is not that teacher is standing higher than students and telling them exactly how things are and what students should do. Instead of it is more like using cases, exercises, discussions, questions. This does not mean that teacher does not tell anything directly to students. It is more like that traditional lecturing where teacher tells things to students is not the dominating element. Teacher can be seen as student’s partner. Self directed learning is important. Teacher gives support, motivates and creates learning environment. Teacher is the expert of learning process facilitating learning.

PRACTICAL POINTS OF USING COACHING METHODS

Setting learning goals is important. Goals can be discussed with students and they can be setting goals with teacher. Questions are one of the key methods in helping students to learn. Different kind of questions can be used to facilitate learning and help students to use their potential. For example scaling questions can be used in project learning where students have certain task to accomplish – whether it is research case or some development case that they are working with. “In scale of 1-10, where are you now?” “What does next stage look like?” “What are you going to do in order to achieve this next level?”. So teacher helps students to find answers inside them instead of telling them directly. Coaching is not only asking good questions. In different situations teacher can use different methods to help students to learn. In many cases reflecting, making summary and listening are key functions. In some other cases giving suggestions, giving guidelines, confronting and telling are useful methods. Estimating student’s abilities, motivation and self-confidence teacher can select right method to the situation.

In coaching people are seen as motivated and encouraged to develop and use their potential. Humanistic way of seeing humans is typical in coaching. Starting point is that every person has great potential.

Teacher can help student to use his potential by motivating and by giving positive feedback. One key function in coaching is to give space for insights and self directed learning. Student is seen as learning and active person.

Zone of proximal development is the area between student's current abilities and his potential to develop. In learning context zone of proximal development can be seen as area between what student is able to do with help of teacher minus what student is able to do himself at the moment. So teacher can help student to develop by using coaching methods so that student's abilities develop and he can use more of his potential.

Understanding background issues like why student did some task in certain way or did not do some tasks at all is useful. This helps to concentrate on key things. Even though the reasons of problems are found out the focus in coaching is mainly on finding solutions. Coaching is solution focused, trying to find out methods how to develop, go forward and achieve goals. Finishing projects is important but it is also important that students learn, improve communication, cooperation, problem solving and way of thinking. Typical learning concept is constructivist learning concept. Key points in constructivist learning concept are: using student's experiences and knowhow as help for learning, reflecting, developing new ways to do things and to think and try new ideas in practice. Also social constructivist learning concept can be used in coaching. In social constructivist learning concept social interaction and cooperation are important. Learning occurs once students are engaged in social activities for example solving case together or doing some project work together.

CONCLUSIONS

Coaching is useful tool to help students to learn. Teacher's attitude is one of the key things once using coaching as a tool to help students learn: does teacher give fish or does teacher teach how to fish or does teacher develop way of thinking: what else can be done than fishing. Coaching doesn't have to be limited only as function between teacher and student. Coaching can be used to improve teaching also in larger context than just individual class room. Coaching can be done also between teachers. Teachers can coach each others to improve both teachers' teaching. This is done by shadowing, giving feedback, asking questions and discussing together,

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SUCCESSFUL MANAGEMENT COACHING

Ilkka Virolainen, Kymenlaakso University of Applied Sciences

ABSTRACT

Business coaching has increased very much during latest years. Coaching is effective tool to develop managers. Successful coaching requires that there is trust between coach and manager, manager is committed and that there is link between organization's goals and managers goals in coaching process.

INTRODUCTION

In this paper I will tell key things related to successful coaching. First I will explain the results of my research related to how success can be understood among coaches. After that I will take a look to success factors from three points of views: coach, manager being coached and manager's organization. In the end of the paper I will go through some typical things why coaching fails. This research has been done by interviewing 18 executive coaches in Finland. It is qualitative research. Each coach was interviewed individually and asked his / her experiences and concepts related to coaching success. Theme interviews were done during May-June 2007.

SUCCESSFUL COACHING

Coaching can be said to be successful based on different criteria. Most common way to say that coaching has been successful was that coaching is successful once customer is satisfied. Customer's development is also common way to say that coaching has been successful. This can be based on customer's evaluation or coaches' own feeling.

SUCCESS CRITERIA RELATED TO COACH

One key element in coaching is trust between coach and manager that is being coached. Successful coaching requires that coach is open, honest, persistent and supporting. Coaching requires several professional skills like asking good questions, listening, confronting and using coaching methods that are suitable for current situation. Knowledge related to adult learning, organizations functions, business and leadership are useful. It is important that coach knows himself.

SUCCESS CRITERIA RELATED TO MANAGER

Successful coaching requires that manager who is being coached is committed and motivated to coaching and develop himself. One key element is also that manager understands that he has responsibility for his development. Manager has to be willing to go outside of his comfort zone and start behaving in new way at work. In many cases this requires willingness to reflect things, courage to try new things instead of doing things in old way that has not been working in ideal way.

SUCCESS CRITERIA RELATED TO MANAGER'S ORGANIZATION

One key thing to do is also make manager's organization committed to coaching. This means that manager gets support from his organization and that organization can be flexible and adjust to manager's development. Successful coaching requires also that organization has knowhow how to use coaching in general so that it is linked to organizations strategy. Goal orientation is important which means that coaching is related to organizations strategy so that developing manager in certain way helps organization to achieve organization's goals.

FAILURE FACTORS

Typical reasons why coaching fails are that there is no trust between coach and manager. In some cases there is no match between coach and manager so that mistake has happened in coach selection. Some failure cases are related to manager's attitude. In these cases motivation and commitment to coaching have been poor. If manager is not honest and authentic then results are not that good neither. If manager does not adjust the insights that he has got with coach to his work meaning that if manager does not behave in different way at work then coaching does not bring the results that it could. In some cases coaching fails because communication styles are so different between coach and manager. Also different cultures can bring challenges for understanding each others. Some failure factors from coach's point of view are that coach does not listen in proper way or if coach, manager and manager's organization don't find out what are expectations related to coaching and don't agree clearly what are goals related to coaching. Coaching can also fail if organization does not support manager and does not give possibilities to use learning at work.

CONCLUSIONS

Coaching is effective tool to develop managers. In order to achieve success in coaching it requires that three parties that are involved in coaching process fulfil certain criteria. One of the key things is trust between coach, manager and managers organization. Once there is trust cooperation is more open and effective. On the other hand it is usually also so that cooperation creates trust. Once planning coaching from organization, coach or managers point of view all of these three parties' roles should be remembered.

AN EVALUATION OF THE OPERATIVE EFFICIENCY OF THE SPANISH STATE PORT SYSTEM

Emma Castello Taliani, University of Alcalá (Spain)

Arturo Giner Fillol, Economic & Finance Manager Valencia Port (Spain).

Silvia Giralt Escobar, University of Alcalá (Spain)

Vicente M. Ripoll Feliu, University of Valencia (Spain)

INTRODUCTION

The evolution undergone by European transport networks, the technological and strategic changes in this sector as a whole and, particularly, in marine transportation and the increasing liberalisation of the transport service market have all intensified the national and international competition between ports striving to attract international marine traffics, as well as the competition inside a given port among the different port service providers.

Over the last few decades, there have been significant technological advances coupled with increased liberalization and globalization in the world economy. In this international scenario, the role of merchant shipping is growing continuously, while the ports, equipped with better infrastructures and better connections with the land routes; have become one of the primordial motors of the country's economy.

Inefficient performance in any of the different activities carried out in a particular port has a direct effect on the goods distribution process; this in turn may have an impact on the international trade between countries with major consequences for the future development of that port's area of influence. Hence, it is indispensable that the ports work efficiently and, as far as they can, improve the efficacy and efficiency of their operations.

Spain is one of the EU countries with the longest coast (8.000 km), a fact which, coupled with its geographical proximity to the axis of major shipping routes, has propitiated its gradual transformation into a strategic area for international marine international transport and a logistics platform for the south of Europe.

ANALYSIS OF THE EFFICIENCY OF THE SPANISH STATE PORT AUTHORITIES

The notion of efficiency used in economics is relatively simple: a company is considered efficient when it carries out a certain production with the minimum quantity of resources that is feasible. Our work focuses on the analysis of operative efficiency, with a view to identifying scope for improvements which would optimise use of the technical, physical and human resources dedicated to a particular economic activity. To this end we have used Data Envelopment Analysis (DEA), by means of which the evolution of relative operational efficiency in Spanish State Ports System (SPAs) may be analysed.

For the purposes of this study we have used data from 28 Ports Authorities (AAPP) for FY 2005. We commenced by identifying and detailing the information related to the inputs and the outputs to be used in the study. As a reference we took the periodic reports of the Spanish State Port System Management Analysis Office.

Once this information had been collected, the selected inputs and outputs were processed. The details are given in Tables 1 and 2.

Table 1: Inputs used in efficiency models

INPUTS
Labour expenses / Total Current operating expenses %
Amortisation expenses / Total Current operating expenses %
Other Current operating expenses / Total Current operating expenses %
Amortisation
Current operating expenses / Metric tonnes
Labour expenses
External service expenses
Tangible fixed assets
Number of employees
Other Current operating expenses
Concession area available
Total running costs

Table 2: Outputs used in efficiency models

OUTPUTS
Concession %
Ship rates revenue
Merchandise rates revenue
Exclusive occupation of domain port rates (Concessions) revenue
Thousands of GT (Tonnage of Registration)
Total operating income
Total merchandise (in metric tonnes)

RESULTS OF THE EFFICIENCY ANALYSIS

Six combinations of inputs and outputs have been used in different analyses. In Table 3 you can find the results of those six analyses. The efficient AAPP, those making best uses of resources, are rated as being 100% efficient, while the inefficient ones achieve lower scores.

Table 3: Values of efficiency achieved by SPAs

Port Authority	Analysis 1	Analysis 2	Analysis 3	Analysis 4	Analysis 5	Analysis 6
1	58	100	21	100	77	49
2	76	79	69	65	98	100
3	90	44	100	67	94	100
4	47	79	20	92	81	44
5	100	78	100	100	100	100
6	69	59	16	59	63	58
7	85	89	26	100	92	47
8	92	100	100	100	100	100
9	100	100	100	100	80	100
10	70	100	100	100	100	100
11	99	78	14	100	86	98
12	100	51	100	68	73	100
13	100	76	23	100	88	94
14	87	100	66	100	94	63
15	37	89	36	77	95	36
16	80	89	98	85	81	68
17	83	76	100	80	51	100
18	61	82	10	100	75	55
19	49	100	5	100	52	33
20	100	100	11	100	100	23
21	87	88	40	100	69	100
22	100	66	100	68	76	100
23	82	68	18	56	72	76
24	48	80	100	58	71	100
25	71	86	100	97	96	100
26	100	100	100	100	100	100
27	51	67	24	100	79	45
28	100	100	100	100	100	100

A summary of the scores, considering just efficient ports in the six analyses, evidences proportions of efficiency below 50% in all the analyses, except analysis 4. (See Table 4).

Table 3: Summary of efficient and inefficient AAPP

Analysis	AAPP efficient (%)
1	32'14%
2	32'14%
3	42'86%
4	57'14%
5	21'42%
6	46'43%

The potential improvements, shown by the six analysis make, are the following:

It is recommended to improve the efficient act on the rates revenues; caused by the limited capacity to modify the structure of expenses.

It is necessary to study in some ports the under-use of the concession area. In this point, just one of the 28 Port Authorities reaches a percentage of occupation of 82%, other six Port Authorities show occupation rates above 50%, while the remaining ones throw a percentage below to 50%.

In the year 2005, considering all the analyses DEA, 21% of the Spanish Port Authorities was 100% efficient.

There are 6 ports (AAPP) in the reference best practices set. This reference set is an example of good performance. The Characteristics of the reference group are:

All of them show an appropriate structure of expenses related to their business turnover, considering the rates of the different business segments and the total revenues.

The analyses that use inputs and output of monetary nature reinforce the position of these 6 AAPP.

It would be necessary to mention that a constant source of improvement is marked by the necessity of adapting the physical infrastructure of all the AAPP to their levels of occupation: either reducing their infrastructures (it is not feasible), or increasing their concession area revenues.

In the analysis 2, we find another potential improvement of efficiency based in Merchandise rates.

As conclusion we can affirm that the economic activity developed by AAPP of Spain enjoys a good health, although, it is evident that they can be carried out improvements just to improve business turnover, but we must highlight the competitive position that occupy in the economic map so much national as international level.

A COOK'S TOUR - REFLECTIONS ON THE SWEDISH COMMUNITY ENGAGEMENT SMORGASBORD

Peter Demediuk, CICGR Victoria University

ABSTRACT

In this paper we reflect on the nature and affects of recipe(s) for community engagement activities used by Swedish kommuns (local governments). From interviews at kommuns in 2007 and 2008 it does not appear to be anything remotely close to one recipe for community engagement - we find a smorgasbord of interesting and tempting recipes. Each initiative has a very different form and substance. This variation is not necessarily as a result of different levels of resourcing or varying amounts of expertise in a relatively new field, but occurs since each kommun has a fundamentally different set of objectives for the engagement project.

INTRODUCTION

It is widely contended in the academic and practitioner worlds that modern democratic society will only reach its potential when citizens individually and collectively are able to use their knowledge and capabilities to shape their lives through participation (outside election times) in public-sector decision making. "Greater involvement of citizens and communities in government processes is becoming standard feature of many democratic systems nationally and internationally" (Department of Communities, 2003, p. 220) – and it would be a brave person to argue openly against the principal.

For example the Queensland Government in Australia asserts that community engagement initiatives provide opportunities for the citizen participation in government decision making which "... is crucial to the legitimacy and responsiveness of government, the quality of public policies and programs, and the effectiveness of services" (Department of Communities, 2005). This trend towards community engagement in Australia is reflective of the wider international trend. Increasing the involvement of local communities in public services is a major part of the UK Government's modernization agenda, and for local councils community engagement is a regulatory obligation and part of good management (Audit Commission, 2003, p. 9). UK Prime Minister Blair stresses the need for engagement initiatives, especially at local government level, "... to enable communities to have a say in issues that matter most to them" (Department of Communities and Local Government, 2006, p. 2). The current White Paper sets out new responsibilities for authorities with "... the idea of reshaping public services around citizens and communities who use them – consulting, involving and encouraging them to have a say about the sort of services they want" (Department of Communities and Local Government, 2006, p. 17). Similarly, the Canadian Government was relatively early in recognizing the importance of community engagement, and has since deemed that a more robust consultative relationship with the community 'singularly important' to the effectiveness of the workings of the public sector (Department of Justice Canada, 2001, p. 7). Corresponding calls have come from a host of other countries such as Sweden (Demokratiutredningen, 2000), the USA (America Speaks, 2004) and international bodies (OECD, 2001, 2005; World Bank, 1996).

LOCAL GOVERNMENT IN SWEDEN

Unlike Australia, local government in Sweden is enshrined in the Constitution (Minister for Democratic Issues and Public Administration, 2000). Local self-government is exercised by 280 municipalities and 20 county councils. The former deals with primary and secondary education, childcare, elderly and disability care, recreation and cultural activities, waste, water, sewerage and streets, and the latter focuses on public

health and medical services, growth, and public transport issues. and regional cultural institutions (Minister for Democratic Issues and Public Administration, 2000; SALAR, 2006). Although Swedish municipalities see themselves as adaptive to change, this may be seen as a relative sentiment. Sahlin-Andersson (2001) argues that claims for municipal change are more about talk than action. Whilst Sweden has incorporated substantial changes in the area of accounting and financial control (Olson, Guthrie, & Humphrey, 1998), and Swedish reform has also grasped the purchaser-provider split evident in early NPM reforms in UK and Australia that featured CCT, and also increased the emphasis on efficiency and effectiveness, it has not gone “... hook, line and sinker ...” for NPM reforms like these other countries. (Pierre, 2001, p. 136).

Indeed the trajectory of citizen engagement in Swedish local government reforms appears to be quite different than that reported for the UK and Australia. An early study by Miller (1979) found that citizen participation had become part of the rhetoric of local government activities, but it had not been formalized in legislation and was treated as an information exercise that was not to be confused with altering the decision making by public officials. The low impact of citizen participation compared to The UK, Germany and even Denmark was hypothesized to come about because of the relative lack of problems faced by Swedish society, a robust representative democratic ideology, a solid proportion of the population who voted, and some political party scepticism about citizen participation in decision making. A later study by Wise and Amni (1993, p. 347) also found that “(Municipal) Authorities have anxiously avoided any delegation of power, and have taken pains to make clear that citizen participation means exchange of information and nothing more”. Indeed, the focus of reforms was firstly on management objectives like de-bureaucratization, management by objectives and staff development, somewhat less on economic objectives, and for the authors, surprisingly little on public interest objectives like increasing communication between citizens and public officials and bolstering participation.

On the surface, not a lot seems to have changed in Sweden in terms of community participation initiatives in even more recent times. For example Pierre (2001) finds little to talk about from the point of view community engagement objectives in evaluating NPM reforms in the 1990’s and beyond. The “democratic rules of the game” for municipalities and county councils are set-out in the Local Government Act (Minister for Democratic Issues and Public Administration, 2000) and unlike legislation and other directives such as White Papers in the UK and Australia, community engagement in Sweden is not clearly mandated. In fact there is no mention of citizen participation or engagement initiatives in the Swedish Act except for a mild comment in Section 8 that local government “... committees shall work to promote consultations with those who utilize their services”. Even the publication ‘levels of local democracy’ (SALAR, 2006) published by the Swedish peak body of local governments to explain the workings of local government is bereft of explicit support for increased citizen participation in decision making, even . But whilst citizen participation is perhaps not an officially advocated position, and may be scarcer in practice than international counterparts, there is a growing momentum within individual councils for significant engagement activities (see for example Sigtuna Kommun, 2007; Solli & Demediuk, 2007; Solli, Demediuk, & Sims, 2005) and an active project by the Swedish Association of Local Authorities and Regions to study and build engagement initiatives (Langlet, 2007)

The fierce autonomy of Swedish local governments would seem to resist the imposition of an official reform mark from central government, but a form of Best Value is now sneaking into Sweden, and exists at least in the municipal discourse and some reform activities which imitates BV practice (Solli et al., 2005). In particular in Sweden, there are examples of strong citizen participation in matters relating to aged-care (Leonard & Johansson, 2007). Ideas (about public sector matters or anything) travel and are translated differently in the places that they end up (Czarniawska, 1996; Solli & Demediuk, 2007). So how does the recipe for community engagement look in its Swedish translation? From our visits to kommuns in 2007 it does not appear to be anything remotely close to one recipe for community

engagement - we find a smorgasbord of interesting and tempting recipes. So here are some brief reflections about what we found on the Swedish community engagement table.

THE SWEDISH SMORGASBORD

The 'voting dish' served up by one kommun is eye-catching, has a powerful taste and provides lots of energy. Here citizens who are deemed by the council to have an interest in a matter are given a vote – and that can conveniently be done electronically or by post. The power comes through the kommun promising to follow the choice of the people. The options for voting are constructed by the council officials with some public input and relate to simple A or B choices like: close the road or don't; four story building or six; and suchlike. The whole issue and alternatives are eye-catching because they are publicized in really innovative ways like putting up bright balloons to show building heights or by baking (and citizens eating) cakes that represent different road options. The energy from this dish has strengthened the community – particularly less advantaged sections who are finding a new voice, new cohesion and more confidence in being involved in the business of government – and this has also translated to improved participation in municipal elections. The politicians by-and-large see no threat to their role in handing some real decision making power to the community, and from surveys the community wants more – the true test of any recipe. For attention to detail, finesse and its impact of strengthening the community we must award 3 (out of 3) stars to this establishment.

The 'advising dish' at another kommun seems to be good food for developing the mind. The dish gives no direct decision making power to citizens and is not designed to give the community more confidence or more desire to vote in elections – they have high levels of those attributes already. Here participants in the engagement are not speaking as consumers of services, but as an advisory panel of citizens who can pass on their expertise and ideas to council for possible incorporation in setting objectives and necessary activities. So people will think and comment on issues that are not a real problem for them. This dish enriches the options with which public officials can steer the kommun's action – and these officials see no real value-added in handing over decision making power. With this dish the master chef has a helper whispering extra ideas over their shoulder, and can take them or leave them. For the healthy benefit of strengthening minds we must award 2 stars here.

The 'issues dish' prepared by one kommun is designed to satisfy people who are very hungry right now and provide a more harmonious feeling. Those tasting from this recipe are doing so as consumers of government services who have an immediate and real concern with something like safety or parking – rather than acting as citizens. There are two aspects to this dish. Firstly, with practical things like public officials taking walking tours with community members, issues can be highlighted. Secondly, by providing forums where people with opposing priorities or views ("the bus stop outside our building is too noisy so move it" and "I need a bus stop close by so don't move it") can meet and hear each others rationale – and so many disputes dissipate as participants can appreciate the feelings and constraints of other consumers and the public officials. While this recipe hands over no decision making power, there is an influence of better informing the kommun's decision making processes in a way that satisfies the public's hunger – at least for the moment, but we know they will be back for more soon. This is more of a budget establishment – but it does what it sets out to achieve well. For a 'cheap and cheerful' approach we also award this kitchen 2 stars.

The last one to talk about now (though there are many others on the table) is the 'finger in the pie' dish – which we have not seen but believe is on the way. They say in English that 'too many cooks spoil the broth (soup)', but the kitchen at this kommun does not agree with that principal – indeed the more cooks poking their fingers in the pie to see if it is properly cooked, the better. This kommun is working hard with this recipe which combines budgeting and citizen participation. (We think they 'borrowed' this exotic recipe from a cantina in Porto Alegre in Brazil). Here citizens will get the opportunity to voice

their opinions about how council allocates its resources. There are many issues to work in the informing and consulting phases before it hits the table – like how we stop only powerful interest groups to get in on the act. We cannot rate this dish as we have not seen it, but expect it to be as dazzling and innovative as a flambé – and make a substantial change to all our eating if it catches on (or it could explode in the kitchen).

CONCLUSIONS

Virginia Wolf commented that “One cannot think well, love well, sleep well, if one has not dined well”. There is good dining to be had in all of the dishes which we have mentioned – but each will have us thinking and acting very differently as citizens and public officials. Each initiative has a very different form and substance. This variation is not necessarily as a result of different levels of resourcing or varying amounts of expertise in a relatively new field, but occurs since each kommun has as a fundamentally different set of objectives for the engagement project. Perhaps the most striking thing that local governments have to face is the shape and form of the engagement will necessarily be quite different if people are treated as customers compared to where they are part of the process as citizen advisors – not impartial, but somehow divorced from the centrality of issues at hand.

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RATIONAL DECISION MAKING AND SATISFICING IN MODERN LOCAL GOVERNMENT

Peter Demediuk, CICGR Victoria University

ABSTRACT

At the heart of new governance regimes for local governments is community – based performance management - a construct which describes the intersection of rational decision making with citizen participation, the latter achieved through community engagement initiatives. We can take it as sufficiently settled that idea behind modern public administration is rational decision making, and this rationality is a key principle along the continuum from management-centric approaches to those that aspire to community-centered performance management. This paper investigates the concepts of rational decision making and satisficing as they apply to attempts to increase citizen participation in the work of government. The paper identifies key issues for further research, and advances a model of performance management that can be used to examine the elements of decision making about means-ends choices.

INTRODUCTION

A range of forces have increased the trend towards community engagement initiatives in which governments can utilize various mechanisms to attain the desired levels of participation (Roberts, 2004). The potential benefits of community engagement include better decision making and accountability, increased social capital, community strengthening, democratization and social equity – but there are significant challenges in relation to skills, resources and attitudes (Box, 1998). Whilst increased citizen participation in the processes of government decision making is widely lauded in the academic and professional literature, there are gaps in our knowledge about the affect of this engagement on the work of government (Department of Justice Canada, 2001).

The first wave of government reforms supplanted traditional administrative regimes with managerial models of public management that strove for efficiency through rational decision making in a context where citizens were treated as customers outside the election cycle. In this New Public Management (NPM) rational decision making about actions and accountabilities is facilitated by the performance management which occurs where performance measurement drives government policy development and implementation and also reflects the consequences of action (Solli, Demediuk, & Sims, 2005). A second wave of reforms are described as heading towards community governance, and have brought an increased role for engagement between government institutions and the public, and a wider scope for citizens to influence government decision making (Solli et al., 2005). Whilst rational decision making remains as central theme, citizens become more involved as local actors in the work of government, and this necessitates a community-based performance management. This new localism is especially appealing at the local government level due to the closeness of the public and the services that councils provide – and so it is more practical to know communities better, make performance more visible, and ultimately give local people more power. In practice, key elements of this ‘local governance’ are evident: in legislated ‘best value’ local government reforms in countries like Australia and the UK; in voluntary agendas in Swedish local governments that carry no particular or official ‘reform mark’; and in more established participatory budgeting initiatives in South America (Solli et al., 2005).

In the following parts of this paper the concept of community-based performance management is examined and deconstructed so as to more clearly understand what is inside the ‘black-box’ of decision making by governments that occurs in this new local governance space. Literature pertinent to community-based performance management is examined and used to construct a model that describes key

elements in the interaction of citizen participation and government decision making. From the literature and the devised model, research questions for the local government arena are proposed.

COMMUNITY-BASED PERFORMANCE MANAGEMENT AND DECISION MAKING

Community-based performance management is a construct which describes the intersection of rational decision making with citizen participation, the latter achieved through community engagement initiatives (Epstein, Coates, Wray, & Swain, 2005). We can take it as sufficiently settled that idea behind modern public administration is rational decision making, and this rationality is a key principle along the continuum from management-centric approaches to those that aspire to community-centered performance management (Epstein et al., 2005).

Despite a growing body of theory and practice around community-based performance management and a rise in related community engagement initiatives, “to date there has been little assessment of the extent to which participation and consultation exercises actually influences decision making”, and so it is important to study the capacity for governments to effectively engage within communities and subsequent impacts on service delivery and accountability (OPDM, 2005, p. 12). In order to examine the impact of citizen participation on decision making by governments, the concept of rational decision making by governments that occurs in this new local governance space needs to be examined and deconstructed so as to more clearly understand what is inside the ‘black-box’. As part of this discussion is the questioning about what the contested construct of rational decision making really means (Luhmann, 2005). In the following section the nature of decisions and the decision making process is discussed along with alternative ideas about rationality.

A decision is a selection between alternative choices, and so “Decisions making ... is the way in which an organization differentiates itself, and by doing so, recognizes what it is doing. No more, but no less” (Luhmann, 2005, p. 83). Decisions might be seen as a commitment towards a course of action (Alby & Zucchermaglio, 2006), but experience has shown that decisions are “... almost always never carried out as intended ... since we are constantly having to juggle means and ends” (Jonsson, 2007). Decisions and the decision-making process are rather naturalistic or organic, and decisions and decision making often happen without any mention at all of those terms (Alby & Zucchermaglio, 2006) - yet there is a need in organizations “... to attribute decisions, a need to localise the points of decision in the network of communications” (Luhmann, 2005, p. 84).

March and Simon (1993) emphasize the importance of studying how an entity is managed by focusing on the decision making and the flows of information that shape the decision making processes. Put another way, “... it is in fact necessary to analyze the organization of the broader activity in which decisions ‘happen’” (Alby & Zucchermaglio, 2006, p. 946). The need to carefully examine the things that shape the decision is highlighted by Simon’s (1997, p. 291) observation that the time and resources expended in the “... lengthy and crucial processes ...” of generating alternative courses of action and examining the possible consequences is typically much greater than that consumed in making the final decision choice.

A decision framework is fundamentally about decision processes and the subsequent decision. Carnes et al (Carnes, Schweitzer, Peelle, Wolfe, & Munro, 1996, pp. 4-5) provide model of decision making where citizen participation is involved, and this includes: decision ‘activities’ whereby stakeholder representations are considered by the decision-making authority (the decision-maker); decision ‘rendering’ (the decision output); decision ‘implementation’, and resultant ‘outcomes’. This model is instructive but rather linear since other orderings are possible, for as Alby and Zucchermaglio (Alby & Zucchermaglio, 2006, p. 945) note, decisions might predate action or they might appear a priori to reflect what has already happened as “... a form of reconstruction carried out through social participation in the discursive and rhetorical practices of a certain community”

Whilst the modern Public Management calls for rational decision making, there are invariably constraints on the nature and degree of decision rationality (Luhmann, 2005; March & Simon, 1993; Simon, 1957). Simon (1957, p. 198; Simon, 1997) challenged normative theories of rational decision making through the notion of ‘bounded rationality’ which hinges on the dictum that “The capacity of the human mind for formulating and solving complex problems is very small compared with the size of the problems whose solution is required for objectively rational behavior in the real world - or even for a reasonable approximation to such objective reality” (Simon, 1957, p. 198). The capacity of people for unadulterated or unbridled decision collides with practical resource and competency limits fuelled by an uncertain and complex real world. In trying to match means and ends, there are sometimes conflicting or multiple objectives that obfuscate the clarity about ends and human and resource constraints in uncovering, understanding, and comparing of all alternative means and consequences (March & Simon, 1993; Simon, 1957, 1997). There are not only limits in terms of specific information, but usually on the scientific theories with which to couple that information and discern possible consequences – such as to do with pollution or economic projections (Simon, 1997). As a result of limitations facing decision makers, Simon (1997, p. 292) contends that “... even minimal completeness (of alternatives & consequences) can seldom be guaranteed”, and this situation of incomplete information has ramifications for the concept of rational decision making.

A response to the imperfect ability to compare means and ends in decision making is the concept of “... ‘bounded rationality’ (which) is used to designate rational choice that takes into account the cognitive limitations of the decision maker – limitations of both knowledge and computational capacity ... “ (Simon, 1997, p. 291). So whilst the decision making under such limitations is still rational – given the context in which it has to occur – it is a certain type of rationality that can occur “... once we have abandoned the idea of viewing the overall system under the maxim of optimal rationality with only one correct decision in each” (Luhmann, 2005, p. 96). This bounded rationality will affect the way decisions are made.

Unfettered and unadulterated rational decision making is the goal of the ‘economic man’ who seeks the optimal solution and can be assumed to have specific ends in mind, full knowledge of alternative means and consequences, and necessary computational capabilities. Where the economic man exists, it is only as “... a ghost who disciplines you ... ” (Jonsson, 2007), and in a world where bounded rationality prevails we should focus on another actor, the ‘administrative man’, who is more grounded in the realities of the context. The administrative man is subject to ‘bounded rationality’, which means that in making decisions satisficing becomes the game. So that instead of aiming for the optimal solution of the economic man, satisficing means that decision maker instead chooses the first solution that satisfies the minimum criteria that is necessary, and so that once a solution to aspirational levels of objectives of the individual or organization is found, the search ceases (March & Simon, 1993; Simon, 1957, 1997). A classic example is searching a haystack for a needle to do a particular sewing task. The search will stop when a needle that meets the criteria of doing that sewing job is found - and will not go on until the best possible needle is found. A satisfactory rather than optimal solution results, and given the context of resource and other constraints that can be argued to be a valid form of decision rationality.

Decision making within an organization is not solely the product of individual thought (with one person hovering through lists of means and ends), but is typically to some extent, a phenomenon produced interactively through rhetoric and discourse between a range of actors (Alby & Zuccheromaglio, 2006). In decision making at organizations which operate in the context of community based performance management, the scope of this rhetoric and discourse expands as the range of stakeholders widens and the commitment for engagement deepens – and this influences the possible borders of the bounded rationality, and the imperatives for satisficing.

Organizations tend to live off lessons from past decisions, even long after the precise nature of those decisions are forgotten, and “The tendency in practice is therefore to proceed (in decision making) from the results of prior decisions” and also the governing effects of staffing levels, resources and system size (Luhmann, 2005, p. 92) This can be comforting as it absorbs uncertainty, but creates some sort of closed world where one learns mostly by outcomes of one’s own decisions. A strategy to break out of this operational closure might be to import some uncertainty, some fresh ways of looking at means and ends, through engaging consultants to bring in uncertainty or by engaging with the wider networks of stakeholders (Luhmann, 2005).

When the barriers come down through increased citizen participation in the work of government, the borders of bounded rationality and scope of satisficing at the organization are impacted. With wider and deeper community engagement initiatives, the informational and computational borders that defined the previous rationality can therefore shift, expand or contract as there are new inputs about possible means, ends and ideas on how they are to be matched and chosen. The importance and scope of the concept of satisficing expands in terms of decisions about means and ends that multiple stakeholders can agree on, or at least live with - even if they cannot be argued to be the optimal solution given the uncertainties, constraints and conflicts. But it should be recognized that in reality concepts like “ ... fighting it out, power, or democratic vote ... ” rival the idea of rationality in the choices made (Jonsson, 2007).

Informed by field research and the literature, Carnes et al (Carnes et al., 1996, p. vii) contend that the benefits for a government agency from community engagement initiatives depends firstly on the extent to which citizen participation can be secured through appropriate mechanisms and strategies, and ultimately on how that participation is channeled into generating, choosing between, and implementing, means-ends combinations through “ ... integration of stakeholders with problem definition, mission development, the identification and evaluation of decision alternatives, decision-making, and decision implementation ... ” and outcomes. In effect, the value added by citizen participation is proportionate to its influence on the boundaries that enclose and inform the rational decision making, the consequent satisficing choices made, and the outcomes of those decisions.

A MODEL OF EFFECTIVE LOCAL GOVERNANCE

Effective local community-centered local governance can be depicted as being dependant on the construction of a three- way linkage between institutional action, performance measurement, and community needs (Epstein, Wray, Marshall and Griftel, 2000). This model of effective governance holds that effective governance is dependent to a large extent on the action and interaction of performance measurement, citizen engagement, and the development and implementation of government policy, and the ideal is to have alignment of all three elements in a way that maximizes intersections and directs action and accountability towards positive results that matter to the community. The model sees four "linkages" among the three elements as keys to effective community governance. Performance management by government: The two-way linkage of performance measurement and reporting, and government policy and implementation. Citizens engaged in measuring and reporting performance: A two-way linkage. Citizens engaged in government policy and implementation: A two-way linkage. Performance management for effective governance: The three-way linkage that aligns all three elements of the effective governance model to provide the strongest potential synergy for improving communities in ways that matter to citizens.

While the effectiveness of governance can be impacted by other elements, these three elements of governance are especially important in a results-oriented governance context that is based on interaction between the community and formal institutions. A focus on these three elements of governance in a results-orientated environment is congruent with the rhetoric of NPM reforms. In a rational NPM model of management not only must performance measurement provide robust assessments of inputs, processes,

outputs and outcomes, but these assessments must actually be used to inform decision making and accountability in the development and implementation of government policy (Hood, 1991; Olson, Guthrie, & Humphrey, 1998). Furthermore, what is measured and what is done should be responsive to the needs of the community (Osborne & Gaebler, 1992) as attention is now being given to addressing government programs and services directly to public sector clients, as citizens, and not the other way round.

CONCLUSION AND FURTHER RESEARCH

It is clear that assessments of the effectiveness of community-centered corporate governance revolve around the robustness of performance management for effective governance. This essay only provides a glimpse of the reality of this intersection, and further research is needed to explore performance management that is framed by community involvement, and in particular how citizen participation affects the boundaries of rational decision making and the satisficing that occurs in order to find adequate solutions. Effective community centered governance is predicated on the existence of, and integration between, sound systems performance measurement, meaningful community involvement, and appropriate government policy and action. However the literature casts strong doubts about the robustness of performance measurement systems per se in modern public sector contexts. And despite conscious efforts by local government at increasing community involvement, there is no evidence of a general ability for councils to significantly channel community involvement into the selection of what is to be measured, and the determination of what levels of achievement signify success. Given that performance measurement systems both monitor and shape organizational behavior, and have the potential to effect the way internal and external stakeholders think and act, these shortcomings militate against effective community-centered governance. For whilst performance measurement is a major thing that organizations do in the reforms to secure legitimacy and/or appropriate resource management and accountability, there is a gap in understanding about how it can be operationalised with the necessary community emphasis. The ability of councils to effectively plan, provide and review services in the BV context requires the determination of the key quality characteristics which the community regards as most important for service provision. This requires consultation with potential and current users of services to ascertain what is meant by quality, and further identification of how council actions can translate expectations into continuously improving service offerings. The need for performance measurement to provide balanced and integrated descriptions to guide decision-making and accountability in the context of community involvement surely poses some of the greatest challenges yet for public sector management.

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IMAGE TRANSFER IN CORPORATE EVENT SPONSORSHIP: ASSESSING THE IMPACT OF TEAM IDENTIFICATION AND EVENT-SPONSOR FIT

Scott R. Swanson, University of Wisconsin-Whitewater

Kevin P. Gwinner, Kansas State University

Brian V. Larson, Widener University

ABSTRACT

Prior research has suggested and found evidence for an event's image being transferred to a brand as a result of sponsorship activity. This study builds on prior work by examining how the image transfer process is impacted by spectators' level of identification and the degree to which the sponsor and event are perceived to be logically connected (event-sponsor fit). Further, the impact of image transfer on sponsorship related behavioral intentions is assessed. Using two contexts and nine different sponsors our results indicate that high levels of identification and a logical event-brand fit serve to increase image transfer perceptions. Image transfer is also found to predict intentions to purchase from event sponsors. Managerial implications and directions for future research are discussed.

INTRODUCTION

This paper focuses on improving our understanding of the promotional effectiveness of corporate event sponsorship (i.e., firms sponsoring sporting events, concerts, festivals, etc.). Recent research has raised concerns over the efficacy of sponsorship investment. The primary objective of this study is to examine the extent to which an individual's level of identification and the degree of fit between the event and brand influences the image transfer process. A second objective of this project is to validate the image transfer process in a field setting. Studying this phenomenon at actual events will provide a context in which multiple brands coupled with the dynamic environment of a realistic setting can be studied. The third objective of this study is to assess the influence image transfer has on purchase intentions toward the sponsoring brand.

A brand's image is defined as the collection of "associations" one holds in memory regarding a brand. This linking of event "associations" to the brand is what is meant by the term "image transfer." That is, the image of the event is being transferred to the image of the sponsoring brand when an individual connects the event's attributes, event's benefits, or attitudes about the event with the brand in his/her memory. Evidence for an event to brand *image transfer process* is very limited. The only empirical support for this transfer process to date is provided by Gwinner and Eaton (1999) who proposed and found support for an event's image being transferred to a sponsoring brand as a result of their pairing in a sponsorship arrangement. While their study provides some guidance to brand managers for brand positioning decisions, three limitations of that research restrict its applicability. Specifically, (1) because their research uses an experimental lab setting the external validity of the findings are unknown, (2) they do not attempt to explore how the image transfer process may change for different "types" of respondents or different types of sponsors, and (3) their research did not assess the impact of image transfer on outcomes important to brand managers, such as purchase intentions. Our study seeks to overcome these three limitations by examining the impact of the image transfer process on consumer purchase intentions in a variety of real sporting event contexts using actual spectators. Further, we examine the influence that a consumer's level of team identification and the event-brand fit may have on the image transfer process.

Sociologically, sport teams are groups to which individuals relate. A spectator is said to be highly identified with a team when they perceive a "connectedness" to the team and feel that the team's

successes and failures are also his or her successes and failures (Ashforth and Mael, 1989). Spectators falling on different points of the identification spectrum also act differently toward the team. In a sport sponsorship context, highly identified fans will extend in-group membership status to brands that sponsor an event or team, because the sponsor is perceived as aiding the team / event in accomplishing its goals (Madrigal, 2001). We propose that the heightened sensitivity exhibited by highly identified fans to in-group and out-group membership will make them more likely to hold a strong image of the event in their mind. In addition, sponsor recognition has been shown to be higher among highly identified fans. Sponsors in-group status should also aid highly identified fans in correctly recognizing event sponsors, which will have a positive influence on the image transfer process.

Fit, or congruence between objects, is an often-studied phenomenon in the marketing literature. Given that image transfer is often a goal in sponsorship decisions, a more complete understanding of how event – sponsoring brand fit may impact the image transfer process is needed. We would expect that when the event and sponsoring brand are more congruent, the task of encoding and linking their respective meanings will be easier for the individual to accomplish. The result is an increasing level of image transfer between the event and sponsoring brand. We also propose that sport spectators will be favorably disposed toward the event they are attending and when the favorable associations of the event are transferred to the brand it will increase the intention to purchase goods from the sponsoring firms.

METHODOLOGY

Our sample consisted of ticket holders for three football games, two NFL games (n = 612) and one NCAA game (n = 881). Participants completed our battery of survey items as they tailgated before the game (college sample) or as they attended a team sponsored fan event just outside the stadium (NFL samples) in the hours before the start of the contest. Additionally, as suggested by Madrigal (2001), our study used actual sponsoring brands rather than fictional ones. Three sponsoring brands in each context were assessed in terms of the degree to which the event's image had transferred to the brand.

FINDINGS

Results indicate that, consistent with our hypotheses, those having a higher level of team identification and those perceiving a stronger fit between brand and event reported a higher level of image transfer between the event and the brand. In addition, our results support the hypothesis that higher perceptions of image transfer are associated with higher levels of purchase intentions for sponsoring brands. One reason these results are important is that they extend Gwinner and Eaton's (1999) earlier experimental lab research by finding these relationships in a field setting using real sponsors, real events, and actual attendees. In addition to establishing robustness of the relationship, there are two primary contributions from this study. First, we have identified boundary conditions (identification and fit) where the level of image transfer is impacted. The second major contribution of this study is empirically linking image transfer with consumer buying intentions. Understanding the impact of sponsorship on consumer buying behavior is a long neglected area in sponsorship research.

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BIOGRAPHY

Scott Swanson is the Arno Kleimenhagen Endowed Chair and the Marketing Chair at the University of Wisconsin-Whitewater. His research focuses on sports and sponsorship marketing, service recovery, and the impact of attributions on service perceptions.

Kevin Gwinner is Professor of Marketing and Department Head at Kansas State University. His research on sport sponsorship examines issues related to the transfer of meaning between sponsors and events. His sport marketing related research has appeared in the *Journal of Advertising*, *Sport Marketing Quarterly*, and the *Journal of Sport Management*.

Brian Larson is Associate Professor of Marketing and Coordinator of the Sport Management Program, Widener University.

COMPARATIVE ANALYSIS OF TAX POLICIES APPLICABLE IN THE NEW AND ORIGINAL EU MEMBER-STATES, WITH A FOCUS ON TAX COMPETITION

Květa Kubátová, University of Economics

ABSTRACT

The objective of this paper is to characterize the tax policies of twelve new countries of the European Union in comparison with the existing fifteen members. These countries have been sometimes criticized because of their tax-favouring policies, pointed out in relation to lower rates and revenues and various tax exceptions, namely, in respect of the capital tax. Critical comments appeared even in respect of establishment of the “flat tax” in some of these countries. The indicators monitored in this comparison are the tax quota, tax mix and tax rates of corporations, as the taxes are potentially most affected by the tax competition. We shall moreover focus on the effective taxation of the capital, labour and consumption, measured by the “implicit tax rates”. As the analysis tools we shall use heteroscedastic and pair t-tests, making it possible to test the statistic significance of differences between average values of these two groups. This paper originated within the framework of the project “New Approaches to Optimization of Budgetary and Fiscal Policy with Emphasis on the Fiscal Discipline” financed by the Czech Science Foundation as the Project No. 402/08/1134.

JEL: H20

INTRODUCTION

A different approach to taxation by the original, industrialized member-states of the European Union in comparison with the new and less developed and moreover transitive countries is often pointed out. These new member-states are not afraid to experiment with competitive taxes and reduce tax rates below the value unprecedented in the EU since a long time ago.

The mentioned twelve countries have economically a different position than the original fifteen, as there is only exceptionally found a new member-state distinguished by a higher GDP per capita than the worst positioned of the old ones. The new members also differ from the original EU15 geographically (being located more to the east), as well as due to their historical heritage (being mostly post-communist states). Is it however actually true that the tax policies of new member-states are different to such extent, which could be statistically proven?

Similarity of the tax policy, which would distinguish these two groups of countries, may result not only from the historical heritage and similar economic level but also the tax competition existing among them. The tax competition would probably lead to an overall decline of taxes, transfer of the burden from the tax more mobile tax bases (capital) to less mobile factors (labour, consumption). We shall try to confirm or invalidate these hypotheses.

The comparative analysis is performed by means of heteroscedastic and pair t-tests on the 5%-significance level, while utilizing MS Office Excel 2003 software. Basic statistics are the data from the “Taxation Trends in the European Union”, published by the European Commission together with Eurostat and Directorate-General for Taxation and Customs Union (Taxation Trends, 2007).

MAIN RESULTS OF THE COMPARISON OF TAX QUOTAS, TAX MIX AND IMPLICATE TAX RATES

In 2005, the average weighted tax quota in EU member-states was equal to 40 %, and the not weighted average of tax quotas was equal to 37.4 %. Share of the direct taxes within the tax mix usually correlates to the level of development of the country, as it points out transparency of the tax system and reflects high incomes of rich payers, which are subject to higher average rates (and which apply to so call flat taxes too, since even these are progressive). Maturity of the country is also reflected in its capability of tax collection, so that the Government is not forced to resort to indirect taxes the collection of which is less transparent, tax evasion is restricted and revenues are thus more certain. Transition from the direct to the indirect taxes can also mean that attempts are made to maintain the revenues or even to increase them in a less conspicuous way than the growth of rates or bases of direct taxes and, newly, this transfer has been observed in connection with the “flat tax” which reduces revenues from the rich. The Government then proceeds to the flat increase of the burden by means of VAT (see Kubatova, 2006).

The development of the share of direct taxes reflects several of the above mentioned trends in taxation appearing at the turn of century, even though it might appear that direct taxes are declining due to the tax competition and the rate decline of corporate taxes, it is not so. The corporate taxes do not decline as to their share in the overall taxation and, on the contrary, the rate decline is rather compensated by an extension of the bases due to growth of the corporate business, flexible response of the bases in the years of growth and other factors. Even in the years of economic recession the share of this tax in the overall revenues need not always drop. Labour taxes did rather decline in the second half of the ninetieth but this trend stopped in 2005.

Share of the corporate taxes in the overall tax/internal revenues in EU27 countries is growing on a long-term basis, in spite of the continuous decline of rates. The causes consist in the growing role of corporate business and the growth of tax costs due to economic growth. This growth of the share of corporate taxes however is not statistically significant.

Implicit rates, sometimes also called effective rates, express the extent up to which any given manufacturing factor or consumption is burdened with. In comparison with the average tax rate which is in its result the ratio of the tax revenue and stated base, the implicit rates are defined as “...the ratio of total tax revenues of the category (consumption, labour and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.” (Taxation Trends, 2007, s. 415). Implicit tax rates are a better indicator of the tax burden than the nominal, as they are not deformed by various modifications of tax bases, such as exemptions, deductions, discounts. Their nature is purely economic and not technical. It is obvious that in comparison with nominal rates that testify to the actual tax burden in a very limited way and with their international comparison being little purposeful the implicit rates are internationally comparable.

Implicit rates the calculation of which is quite demanding in respect of the supporting data on taxes and national accounts are monitored in the European Union only recently and available are the indicators from 1995, when the last statistics indicate the data 2005 (see Taxation Trends, 2007). In case of certain countries, predominantly some of the new member-states from 2004 and 2006, certain data have been missing so far.

From a comparison of the average values of three basic implicit rates – on labour, capital and consumption – on behalf of EU27 countries in the monitored period results that the highest implicit rates fall on labour and the lowest ones on consumption. (Eurostat newly monitors other partial implicit rates too, such as regarding the capital in business, independently conducted trade and activities, etc. These rates will not be analysed because of the limited scope of this paper.)

The tax burden in the countries of the European Union did not change too much on the average even within a longer period of eleven years. After completion of t-tests of the statistic hypotheses about equality of the average values of two groups and about equality of the average values with pairs of groups on the 5%-significant level we have found several interesting points. For clearness sake, we shall insert the basic results in a single, systemizing Table 1.

Table 1: Summary of t-tests for tax quota, tax mix, implicit tax rates and nominal rates of corporate taxes in the EU from 1995 to 2005

Indicator	Average in 2005		Average in 1995		Interpretation of t-tests on man values
	New EU12	Original EU15	New EU12	Original EU15	
Tax quota	33.5639	40.38855	34.10821	39.62363	Both in 1995 and 2005 the tax quota in new EU12 countries is lower on the average than the one in the original EU15. No statistically significant change of the tax quota took place in any of the group of countries from 1995 to 2005.
Share of direct taxes	24.58838	35.84068	26.18785	35.47314	Both in 1995 and 2005 the share of direct taxes in new EU12 countries is lower on the average than the one in the original EU15. No statistically significant change of the share of direct taxes took place in any of the group of countries from 1995 to 2005.
Share of corporate taxes	8.742162	8.358003	8.679867	6.825993	In 2005 no statistically significant difference in the share of corporate taxes can be found between the new EU12 and the original EU15. No change of the share of corporate taxes in new EU12 took place from 1995 to 2005 either. However, share of the corporate taxes in the original EU15 grew in this period *
Rate of corporate taxes	19.13333 (year 2007)	28.86667 (year 2007)	31.96667	38.02667	In 2007 the rate of corporate taxes in the new EU12 is lower than the one in the original EU15 but this difference was not statistically significant in 1995.
Capital-related ITR *	14.51822	31.37382	23.37397	24.12715	Capital-related ITR in 2005 is statistically significantly lower in the new member-states. The original difference in 1995 was not statistically significant but ITR growth in the new countries caused the origin of a big difference. The tax competition on the part of new member-states is obvious. In 2005 the average burden imposed on capital does not statistically significantly differ from the burden imposed on labour which is taxed equally, in both the groups of countries.
Labour-related ITR **	33.51839	36.14174	35.21976	36.26028	Labour-related ITR does not differ in the new and original member-states and has not even changed in either of these groups of countries since 1995. As regards the taxes imposed on labour, no competition takes place, as the tax base is immobile.
Consumption-related ITR **					Consumption-related ITR does not differ in the new and original member-states and has not even changed in either of these groups of countries since 1995. Taxes are harmonized; although the rates may differ, the bases specified by the regulations/directives cannot be changed. These taxes do not present a suitable tool of competition.

*No data are available for seven countries of the EU, of that six are the new-member states and one is the original member-state, namely, Luxembourg. The nearest available data instead of 2005 are used for Lithuania, Greece, Portugal and Sweden, and instead of 1995 for Lithuania. **The nearest available data instead of 2005 are used for Portugal, and instead of 1995 for Bulgaria and Rumania.

New member countries have statistically significantly lower level of the overall taxation measured by means of the tax quota in 1995 and also in 2005.

However, no statistically significant growth or decline of the average tax quota has been observed in the above period, whether in case of the whole EU27, or of the new twelve or the original fifteen members separately. Taxes measured by means of this indicator are thus considerably rigid so that the differences

between both the groups tend to continue. Should it be true that the new member-states have effectively conducted the so-called “harmful tax competition”, the difference ought to increase, which we have not observed.

Another indicator of the tax policies is the share of direct and indirect taxes in the tax revenue. T-tests have substantiated that in case of the new member-states the share of direct taxes is lower than the one in case of the original fifteen members. No statistically significant change of this share in 2005 compared with 1995 has however taken place in the case of either of the groups of member-states.

As regards the share of corporate taxes, this is not statistically significantly different with the new members from with the original member-states. In case of the new member-states, this share does not change on the average on the long-term basis but it grows in case of the original fifteen member-states. The rate of this tax declined on the average in 2007 compared with 1995 in both the groups of countries, while in case of the new EU12 the rate is on the average lower than the one in case of the original EU15. This means that in respect of the corporate tax the new member-states rather compete by their rates but in the remaining areas (affecting the tax base) the competition is successful on the side of the more advanced European fifteen (see e.g. *The Global Competitiveness*, 2008).

We have moreover reached the conclusion that while in respect of taxation of labour and consumption the tax competition does not take place so that it manifested itself in changes of implicit tax rates or in their different development in the researched countries, it is quite on the contrary in respect of capital. It may be seen that the effective capital taxation in the new countries continuously declines but grows in the original fifteen countries. If we take into consideration the development of the share of corporate taxes which has not changed in case of the new member-countries but has grown in the original fifteen, then there are, on the one hand, efforts of the new members to attract capital by a low tax burden (ITR) but, on the other hand, stronger factors which attract on a long-term basis profits under the jurisdiction of the original member-states and do not allow for moderating the tax collection.

Quite a few things are known about these factors; see e.g. *The Global Competitiveness Report* (2008). They are the factors linked up with the more advanced countries with the built-up infrastructure and a good and steady legal framework, etc. The new EU member-states cannot compete in most cases with these factors and one of the easiest way for them is apparently both the nominal and effective reduction of taxes. It is however hard to say, whether just this procedure might be called “harmful” tax competition.

To conclude, one may say that it could not be proven by means of the applied tools that the new EU member-states would effectively implement what the European Union calls the „harmful tax competition“.

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ON THE DUAL CLASS IPO DECISION

Onur Arugaslan, Western Michigan University
Douglas O. Cook, University of Alabama
Robert Kieschnick, University of Texas at Dallas

ABSTRACT

Why do some firms go public with dual class stock, and why has the number of firms doing so varied over time? To address these questions, we turn to Zingales (1995) and Chemmanur and Jiao (2005) who provide models to explain why firms go public with dual class stock. Examining data on IPOs from 1980 through 2002, we find evidence that time variation in the proportion of IPOs that are dual class IPOs is positively correlated with variation in the median market-to-book ratio of traded firms and the valuation of voting rights in traded firms, and negatively correlated with the dual class IPO valuation discount and aggregate merger activity. Comparing single class and dual class IPOs, we find that dual class IPOs tend to be older firms, are more likely to use the IPO proceeds to recapitalize than invest, and are no more or less likely to be acquired after their IPO. Consequently, while our evidence is more consistent with the motivating considerations identified in Chemmanur and Jiao's model than in Zingales' model, it also suggests that only two of the factors that they identify are empirically relevant.

JEL: G32

INTRODUCTION

A recent *BusinessWeek* article on corporate governance notes an increase in the number of U.S. corporations with dual class stock and attributes much of it to dual class IPOs. Why do some firms go public with dual class shares and other firms go public with single class shares? Further, as Arugaslan, Cook, and Kieschnick (2004) demonstrate, why has the number of firms going public with dual class stock varied over time?

To address these questions we turn to Zingales (1995) and Chemmanur and Jiao (2005), as they provide the only models that we are aware of that try to explain why firms go public with dual class stock. Zingales (1995) focuses on the subsequent sale of the firm as the motivation for going public and, thereby, provides a rationale for changes in the incidence of dual class IPOs. Zingales argues that a firm's sale value can be enhanced by selling the two components of firm value, cash flow rights and control benefits, through two distinct mechanisms. The competitive market for cash flow rights should be auctioned to shareholders. However, control benefits that accrue to a few controlling investors should be relinquished through bargaining. Thus, using two classes of stock that are differentiated according to their cash flow and voting rights is consistent with Zingales' two mechanisms for enhancing a firm's sale value. According to this theory, one might expect that fluctuations in the incidence of dual class IPOs would be positively correlated with takeover activity and that firms going public with dual class stock are more likely to be acquired subsequent to going public. We call this argument the *sale of control rights* hypothesis.

Chemmanur and Jiao (2005) provide a different explanation for why firms go public with dual class stock. Within their model, managers weigh three considerations in making the decision to go public with either single or dual class stock. They are: (1) the presence of long-term investment opportunities that the managers cannot fully reveal without reducing their value, (2) the market's discounting of shares without voting rights for potential agency costs, and (3) the private benefits of control. When the first and third considerations outweigh the second, firms go public with dual class stock. We call the first motivation

the *investment benefits* hypothesis; the second motivation the *valuation discount* hypothesis; and the third motivation the *private benefits of control* hypothesis.

SAMPLE AND ANALYSIS

In order to test the above arguments, we identify all IPOs with offer dates between January 1, 1980 and December 31, 2002 from Thomson's *New Issues* database. From this initial sample, we exclude unit offers, foreign firms, firms whose offer price is less than \$5, financial service firms (e.g., closed-end mutual funds, etc.), and limited partnership interests. The final sample consists of 6,080 IPOs.

For each of these IPOs, we use Thomson's *New Issues* database to identify dual class IPOs by obtaining information on the type of common stock being issued. We then check these identifications against Jay Ritter's classifications of such IPOs. Finally, using SEC filings we confirm our identifications and the fact that the stock being issued has a class with inferior voting rights. Our sample contains 369 companies that went public with multiple classes of stock (dual class IPOs). The Chi-Square statistic of 62.11 rejects at the 1 percent marginal significance level the hypothesis that the proportion of dual class IPOs is constant over time. Consequently, this evidence suggests that there are significant fluctuations in the proportion of IPOs that are dual class IPOs over time and, thereby, rejects the notion that variations in the number of dual class IPOs is simply due to variations in the number of IPOs.

Using Thomson's *New Issues* data, we then classify each IPO into one of seven industrial groups. We use the U.S. Department of Commerce's groupings for two reasons. First, Clarke (1989) shows that this is the more economically meaningful classification of firms into industries. Second, this categorization is consistent with that employed in Brau, Francis and Kohers (2003). If variations in the number of dual class IPOs are simply due to variations in the number of IPOs coming from particular industries that are prone to such structures, then one should observe a significant variation in the fraction of IPOs from particular industries over time. The evidence in suggests that the industries that make up the greatest proportion of IPOs (e.g., higher means) over time also show the greatest variation. Thus, it appears that fluctuations in the number of IPOs over our sample period are largely accounted for by variations in the number of IPOs in four industries (manufacturing; transportation, communication, and utilities; wholesale and retail trade; and service).

To address whether these industry variations account for the variations in dual class IPOs, we turn to the proportion of IPOs that have dual class structure. We arrange the data by industrial grouping. Interestingly, the evidence suggests that there is a significant amount of fluctuation in the proportion of IPOs that are dual class IPOs, particularly within the four industries that account for most of the IPOs during our sample period. Using a Chi-Square statistic, we reject at the 1 percent marginal significance level the notion that the proportion of IPOs from these industries that are dual class is constant over time. This evidence implies that fluctuations in the number of dual class IPOs are not simply due to fluctuations in the number of firms going public from particular industries.

Both of the above analyses suggest that variations in the number of firms going public with dual class stock is due to more than variations in the number of firms going public, either in aggregate or by industry. Thus, it is legitimate to explore the motivations for going public with dual class stock identified in Zingales (1995) and Chemmanur and Jiao (2005).

We begin our analysis by examining the effect of selected factors on the proportion of firms going public with dual class stock over time. Such an analysis is similar to the analyses in Lowry (2003), and so is necessarily aggregate. Since Lowry (2003) finds that her annual results are less noisy than her quarterly results, we focus on annual data. In addition, focusing on annual data minimizes issues concerning the appropriate lag structure as most decisions to go public are undertaken within 3 months.

However, we deviate from Lowry's (2003) analysis in that we focus on the proportion of IPOs that are dual class IPO rather than the number of dual class IPOs. We do this for two important reasons. First, such an analysis implicitly controls for the number of IPOs during a period. Second, since we implicitly control for the number of IPOs, we need only include variables in the analysis that are specifically related to why the firm's would go public with dual class stock rather than single class stock. In effect, factors that influence the decision to issue single class stock *and* the decision to issue dual class stock should wash out since they influence the numerator and denominator of our dependent variable. However, such an analysis presents unique econometric issues. Papke and Wooldridge (1996) point out that proportional variables are not normally distributed random variables. Consequently, we use the quasi-likelihood model developed in Papke and Wooldridge (1996) to estimate the conditional expectation function and Huber-White Sandwich estimators to estimate the standard deviations of its coefficients.

As stated earlier, we use Zingales (1995) and Chemmanur and Jiao (2005) to identify the factors that are potentially relevant to the decision to go public with dual class rather than single class stock. According to Chemmanur and Jiao, the first consideration that should be relevant to the decision to go public with dual class stock is the presence of long term investment opportunities that are costly for management to fully reveal (i.e., the *investment benefits* hypothesis). At an aggregate level, this consideration might be captured by the relative valuation of traded firms since Pastor and Veronesi (2005) argue that the market will impound the value of firms' future investment opportunities in its valuation of firms. To capture the relative valuation of traded firms, we compute the median market-to-book ratio of all traded firms with CRSP and Compustat data during a year and use it to capture the market's future growth expectations. During periods when the market's growth expectations are greater, we might expect firms to face better long-term investment opportunities and so be more likely to go public with dual class stock if Chemmanur and Jiao's first factor is important. The summary statistics for this variable suggests that there was significant variation in the median market-to-book ratio of traded firms over our sample period.

The second consideration that Chemmanur and Jiao identify is the valuation discount that the market assigns to firms that go public with dual class stock (i.e., the *valuation discount* hypothesis). Within their model, the greater the valuation discount, the less likely that a firm will go public with dual class stock and so we should expect a negative correlation between this discount and the proportion of firms going public with dual class stock. To measure this valuation discount we do the following. First, for each sample IPO, we compute a price-to-sales ratio using the firm's net sales for the fiscal year prior to its offer date (from Compustat) and its closing price and shares outstanding on its first trading day (from CRSP). When Compustat data are not available, we check SEC filings for the requisite sales data. We use the price-to-sales ratio as our valuation metric, rather than say the price-to-earnings ratio, for two reasons. First, many firms report negative earnings prior to their IPO. Second, Kim and Ritter (1999) find that the price-to-sales ratio is the most accurate valuation metric for the IPOs in their sample. Next, we compute the difference between the logarithm of the median price-to-sales ratio of single class IPOs and the logarithm of the median price-to-sales ratio of dual class IPOs in each period, and treat this difference as the valuation discount for going public with dual class stock. The summary statistics suggests both that there was a significant valuation discount for going public with dual class stock (which is consistent with the evidence in Smart and Zutter (2003)) and that there was significant variation in this valuation discount.

The third consideration that Chemmanur and Jiao identify is the private benefits of control (i.e., the *private benefits of control* hypothesis). While there are no direct ways to measure these benefits, prior researchers (e.g., Doidge (2004)) have used the value of voting rights in traded firms as a proxy for the value of the private benefits of control. Consequently, we follow this approach and use the methodology of Lease, McConnell and Mikkelsen (1983) to measure the market value of voting rights in traded firms. Using CRSP data, we identify all firms with multiple classes of traded stock in 1980, 1985, 1990, 1995 and 2000. For each of these firms, we examine SEC filings to identify whether one class of stock has

superior voting rights and whether all classes have similar dividend rights. We then compute the difference between the price of the stock with superior voting rights and the price of the stock with inferior voting rights for all firms that satisfy the above conditions for each year within the next five-year block. Finally, we calculate the average of this measure across all such firms with data during a given year to create the annual data series. Due to the paucity of data on the market value of control rights by industry, we are not able to compute this measure by industry. Under either Chemmanur and Jiao's model or Zingales' model, we should expect a positive correlation between the value of voting rights and the proportion of IPOs that go public with dual class stock.

To distinguish between Zingales' model and Chemmanur and Jiao's model, we note that according to Zingales' model, the primary motivation for going public with dual class stock should be the manager's desire to maximize the sale price of their control rights (e.g., the *sale of control rights* hypothesis). Consequently, if Zingales' argument is correct, then one might expect a positive correlation between the volume of merger and acquisition activity and the incidence of dual class IPOs under the *sale of control rights* hypothesis. In order to measure the volume of merger and acquisition activity, we determine the number of whole company acquisitions during each year using Thomson's *Mergers and Acquisitions* database. The summary statistics for this variable suggests a substantial amount of variation in merger and acquisition activity during our sample period.

Using the quasi-likelihood regression model described above, we regress the proportion of IPOs that are dual class IPOs on the above study variables. We examine the applicability of Chemmanur and Jiao's model by regressing the proportion of IPOs that are dual class IPOs on the logarithms of the median market-to-book ratio of traded firms, the dual class IPO valuation discount and the market value of voting rights in traded firms. Consistent with Chemmanur and Jiao's model, we observe that the proportion of IPOs that are dual class IPOs varies positively with the median market-to-book ratio of traded firms (the *investment benefits* hypothesis), negatively with the dual class IPO valuation discount (the *valuation discount* hypothesis), and positively with the market value of voting rights in traded firms (the *private benefits of control* hypothesis). We also examine the applicability of Zingales' model by substituting the variable for merger activity for the value of voting rights in traded firms variable and re-estimating the prior regression model. While the results for both the market-to-book ratio and the dual class valuation discount are consistent with Zingales' argument, the results for the merger activity variable is inconsistent. Under the *sale of control rights* hypothesis, we should expect the proportion of IPOs that are dual class IPO to vary positively, rather than negatively, with overall merger activity. To explore this inconsistency further, we run a regression model involving all our study variables. The results are consistent with the *investment benefits*, *valuation discount*, and *private benefits of control* hypotheses, but are inconsistent with the *sale of control rights* hypothesis.

SUMMARY AND CONCLUSION

Why do firms go public with dual class stock, and further, why has the number of firms doing so varied over time? We address these questions using Zingales (1995) and Chemmanur and Jiao (2005), as they provide models that try to explain why firms go public with dual rather than single class stock. According to Zingales' model, the primary motivation for going public with dual class stock should be the manager's desire to maximize the sale price of their control rights. We call this argument the *sale of control rights* hypothesis. Within Chemmanur and Jiao's model, managers weigh three considerations in making the decision to go public with either single or dual class stock. They are: (1) the presence of long-term investment opportunities that the managers cannot reveal without reducing their value, (2) the market's discounting of shares without voting rights for potential agency costs, and (3) the private benefits of control. When the first and third considerations outweigh the second, firms go public with dual class stock. We call the first motivation the *investment benefits* hypothesis; the second motivation the *valuation discount* hypothesis; and the third motivation the *private benefits of control* hypothesis.

To test these hypotheses we collect data on a sample of IPOs from January 1980 through December 2002. We first examine the aggregate timing series behavior of IPOs, much like Lowry (2003). Specifically, we examine the influences of selected factors on the proportion of IPOs that are dual class IPOs. We find that the proportion of IPOs that are dual class IPOs is positively correlated with the median market-to-book ratio of traded firms, the value of voting rights in traded firms, and negatively correlated with the dual class IPO valuation discount and overall merger activity. These results are consistent with all three motivations identified in Chemmanur and Jiao (2005), but not with the motivation identified in Zingales (1995).

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THE RELATION BETWEEN TRADE AND COMPETITION POLICIES: FROM NATIONAL DILEMMAS TO MULTILATERAL CHALLENGES

Dima Alina Mihaela, Academy of Economic Studies Bucharest

Radu Muşetescu, Academy of Economic Studies Bucharest

ABSTRACT

The abandonment of the issues of competition in the multilateral framework is not an ultimate verdict that strictly separates the two public policies: trade and competition policy. It is just a statement about the limited objectives and competencies of World Trade Organization. On one hand, such a decision however – the „July Decision” – means that meaningful trade liberalization will be accomplished through the present WTO only in a partial way. On the other hand, the inclusion of competition issues inside the multilateral trade framework would determine, in the end, such a harmonization of public policy making which can be qualified as „unbearable” for at least some of the member states. WTO had to make a choice not between the full half or the empty half of the glass but between a full glass – difficult to manage because of the danger to spill over – and a half-full glass – easy to manage because of the large margin. The present article attempts to support the logical conclusion that these two fields cannot be separated and any specific policy dealing with only one of the fields will be successful on the long term only by taking into consideration the effects in the other field.

JEL: F13, K 21

INTRODUCTION

The fact that trade and competition are naturally intertwined has been long ago recognized by policy makers. Even in ancient times, monopoly rights granted by antic or medieval kings have affected international trade. Only charging an anti-competitive high price from final consumers, they can obtain the monopoly rents generated by such rights. In addition, the joy of the king was that he could charge higher taxes from the profitable monopolist. Therefore, restraint of competition traditionally means higher profits and, in consequence, higher taxes.

COMPETITION AND TRADE POLICIES COMPARED

The analysis of the different possible compatibilities and incompatibilities between the two policies has showed most of the time that both of them are almost compatible and sustain one another. Anyway, they also present numerous differences. In some cases, these reflect special problems faced in the enforcement of each policy; in others, the fact that each one plays its distinct role in an economy, being coordinated with the objectives of other national policies set up at national level.

From and historic point of view, the commercial negotiations have focused on the liberalization of the governmental measures at the national borders related to the commercial exchanges. Especially, the articles I, II and XXVIII from the General Agreement on Tariffs and Trade (GATT) have offered since 1947 working scheme through which it proved that it is possible to reduce the commercial barriers by concessions based on the clause of the most favored nation. These aspects at the border reflect the traditional interest of commercial negotiators in access on the national market. Both GATT and OMC have been focused on the measures took behind the borders which distorted or impeded trade, especially in the Tokyo and Uruguay round context. Further on, in 2001, it was launched the International Competition Network (ICN), the only international body devoted exclusively to competition issues,

whose members are not states or governments, but competition authorities. And in a number of cases, ICN recommendations have led to policy change and thus to increased convergence.

An even greater difference between the two policies reflects the behavior of the two types of institutions – public or private – to which the two policies address. The GATT treaty in 1947 has focused mainly on the government measures –like quantity restrictions or some taxes, or beyond the border, as laws or discriminatory rules. Even more, concerning the state firms, the GATT/OMC scheme took into consideration the actions of the state firms that were hindering the good evolution of the market. The commercial distortions determined by these actions – either through public acquisitions or other type of market behavior – is subject of some specific rules. A certain type of private behavior (selling under the normal value) addresses to some anti-dumping rules. By creating OMC, the commercial regime has broadened the area of applying towards other types of behavior of private firms, like voluntary restrictions, services and intellectual property.

TRADE AND COMPETITION POLICIES IN CONFLICT

After Second World War, the third pillar of the international institutional edifice of world economy, besides International Monetary Fund and International Bank for Reconstruction and Development, was supposed to be the International Trade Organization. The charter of this organization negotiated at Havana in 1947 failed to issue, because of several factors. It is interesting to note that this charter included clauses related to competition and it is a real question whether such a presence played a significant role in the failure. Such a proposition was easy to block, as United States of America were the only country in the world, which had a working competition policy.

A significant fact that is also relevant for the development of the formal relation between trade and competition was inside the United Nations Conference for Trade and Development in the 70s (Shenefield, 2004). While it started as an issue related to the behavior of the firms in international trade, it finished as a pressure from the Group of 77 to impose to the Western transnational corporations a code of conduct that will prevent the further “exploitation” of the Third World countries.

The initial focus of trade negotiations in the multilateral framework on tariffs proved insufficient in the face of emergence of innovative ways of protectionism. The inclusion of non-tariff barriers to trade in the GATT agenda was a confirmation that the initial negotiation of trade measures (“at the frontier” measures) was not sufficient. The expansion of the object of trade negotiation has meant that the field regulated by WTO has increasingly over-passed the classical or initial perspective.

The fact that trade is organically related to competition was also proved by another aspect: GATT had to adopt, in order to be meaningful, different issues inside the multilateral framework which are no longer clear trade measures. Antidumping and subsidies are clear examples. However, subsidies – which are just a part of the big field of state aid – are by their nature a problem of competition and not of trade. They cannot be qualified as a barrier in the path of goods to the domestic market but an issue of fairness of competition.

As one analysts argued, “neither the legislative history of the US antidumping law nor the GATT or WTO Agreements on the subject set forth any clear explanation of why the practice of dumping is considered unfair so as to warrant remedial measures” (Ehrenhaft, 2002). In fact, antidumping as well as subsidies make a strong appeal to the logic of competition policy and not trade policy. From 1991 to 1995, the international market for citric acid knew a global cartel among the most important producers from the American and European markets (Levenstein, Suslow and Oswald, 2003). Transnational corporations such as Archer Daniels Midland (ADM), Hoffman la Roche, Haarman&Reimier (subsidiary of Bayer AG), Jungbunzlauer and others manipulated the price and limited production. The cartel succeeded in

raising the price for citric acid by almost 40% as compared to the competitive pre-cartel prices. The main challenge for the success of the operation of the cartel was however the Chinese competition which threatened their position on the largest Western markets.

As one analyst claimed, “the cartel’s solution to rising Chinese imports was masterful. One of the two US owned citric acid manufacturers (probably ADM) lobbied the office of the US Trade Representative. This was embroiled at the time in a most contentious dispute with the Chinese [...] on February 4h, 1995, the US government announced that it would be imposing prohibiting tariffs of 100% on \$ 1.1 billion of Chinese exports to the US in retaliation [...] Prominent on the list was citric acid” (Connor, 1998). The American members of the cartel initiated several times the antidumping procedures against the Chinese competitors claiming that the prices of the latter were dumping prices while the prices on the American market – which were artificially high because of the cartel – were the natural and reasonable prices.

Anticompetitive business practices, cartels being among the most prominent, have a powerful effect on international trade. The fact that the last 20 years witnessed the emergence of global cartels, comprising some of the most important producers at world scale, had a powerful impact on trade flows and the competitive structure of world markets. However, private business practices are ineffective on the long run against competitive pressures (Rothbard, 1962), so the most important players usually ask for help exactly at public authorities. This is a true perversion in the use of trade measures from the part of national governments.

CONCLUSIONS

The existence of a complex public policy mix in contemporary public policy-making means that horizontal or vertical policies that follow certain objectives may overlap, compete or offset the effects of other policies that follow different objectives. This is in particular a dangerous situation in the case that we may witness an intrinsic relation between the object of regulation, like in the case of trade and competition. Initiatives taken inside the framework of General Agreement on Trade and Tariffs (GATT) as well as World Trade Organization (WTO) have proved unsuccessful not because of a lack in the object – trade is unquestionable directly related to competition – but because of the lack of a political will. Bringing meaningful competition issues inside a multilateral framework will cut the discretion of national public policy makers in devising policies that discriminate against foreign producers as well as intervening in the market an arbitrary way. Ultimately, such a process would mean a homogenization of domestic policies, considered unacceptable for national states looking for different paths to development.

Such a situation cannot however last. Trade regulation inside the multilateral framework of WTO will never be operational and effective in the absence of meaningfully taking into consideration competition issues. The precedent of the formation of the European Common Market is significant in this respect. While such a move may prove to be far away from now, it will always be in the shadow of trade negotiations.

One analyst has characterized the dynamic of the negotiations inside WTO as the “bicycle mechanism”. If you stop advancing while riding a bike, you will go down. The only way to keep the equilibrium is to advance. This is the logic of the multilateral trade negotiations and competition issues are the natural destination of the riding in the case of WTO. As opposed to other accounts that qualify the intrusion of competition issues inside the multilateral trade system as an attack on free trade (Penrose, 1990), the present paper argues that speaking about free trade in a world with socialist countries is an empty idea. Only free competition accomplishes the objectives of free trade.

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BIOGRAPHY

Alina Mihaela Dima is lecturer Ph D at the Academy of Economic Studies from Bucharest, Business Administration department. The main fields of interest: European Business Environment, International Affairs, Competition Policy, European integration. She graduated both economic and law faculties and she has a Ph D in economics starting from 2007. She has published various articles and presented different papers at national but also international conferences in Spain, Italy, USA and Greece

Radu Musetescu is lecturer PhD at the International Business and Economics Department within the Academy of Economic Studies from Bucharest. Fields of competence and significant results: competitiveness, competition policy, venture capital, corporate governance. He obtained a PhD degree in economics with a paper on "Corporate Strategic Alliances at the International Level".

COST OF PUBLIC DEBT, INFLATION, PRIMARY BALANCE AND DYNAMIC EFFICIENCY IN POSTSOCIALIST MEMBERS OF THE EUROPEAN UNION

Vratislav Izak, University of Economics-Prague, The Czech Republic
Alena Vancurova, University of Economics-Prague, The Czech Republic

PRIMARY BALANCE, INTEREST PAYMENTS AND PUBLIC DEBT SERVICE

The fiscal variables, including the primary balance, have had the influence on borrowing costs in industrial countries. In particular, an improvement of the primary balance is associated with a significant reduction in debt servicing costs. A key result concerns the relationship between the primary balance and the cost of debt servicing in 10 postsocialist new members of the European Union (Bulgaria, The Czech Republic, Estonia, Hungary, Lithuania, Latvia, Poland, Romania, Slovenia, Slovakia) in 1995-2009.

The mean value of debt is very low in Baltic states (unbelievable 5 percent of GDP in Estonia) and also in some other countries. Comparable to the average of EU-15 (old countries of EU) is only Hungary (61.4 percent) with Bulgaria and Poland over 40 percent. As concerns the primary balance the mean value in our time period is with sign plus, hence the deficit in 8 countries, and only Bulgaria and Estonia show a surplus. High primary deficits are presented in Hungary (6 percent), Slovakia, The Czech Republic and Poland 9 (over 4 percent). On the other hand the value for EU-15 in this time period was a surplus mainly between 1 and 2 percent. The span for the mean value of the implicit (average) interest costs has been from 3.3 percent in Estonia to 10.7 percent in Romania.

The average interest costs of the debt may be hypothesized to depend on the variables affecting the debt dynamics (the primary balance, the real growth rate, the inflation rate and the change in debt). Each country in our sample has had its own base level of the average implicit interest cost of public debt hence the econometric equation should have a different intercept for each country (fixed effect). The standard F-test is used to check fixed effects against constant OLS method. The null hypothesis is that all the constants are the same (homogeneity), and that therefore the common constant method is applicable. Comparing the F-statistic with the F critical we reject the null and accept that the fixed effects model captures here all effects which are specific to a particular country and which do not vary over time.

The results confirm the expectations (slightly better results for the period 1997-2009) as concerns the sign for GDP growth, primary deficit and inflation. The sign for debt is bad in spite of the fact that the coefficient is very small. The results confirm the relevance of primary deficit to implicit costs. For all specifications, a government running a primary deficit faces significantly higher borrowing costs. The magnitude of the coefficients is large: a one-percentage point increase in the primary deficit is associated with an increase in the unit cost of debt servicing of over 20 basis points. Equally robust and significant are the effects of the GDP growth. The effects are very strong may be due to the high growth rate in postsocialist countries. Increasing the growth rate by 1 percentage point reduces the unit cost of debt by more than 30 basis points. The effects of inflation on the cost of debt are also quite strong. On the average 1 percentage point of inflation worsens debt dynamics by more than 25 basis points. The results for the debt-GDP ratio have a bad sign with the exception of the common constant method. The coefficients are very small, but statistically significant.

PRIMARY BALANCE, REACTION FUNCTION AND PUBLIC DEBT

The primary balance is regarded as a target for policy intervention to secure fiscal sustainability. Government should on average run a sufficiently large primary surplus to ensure that it has a positive or zero net wealth. According to the influential paper of Bohn (1998) one can find direct evidence for corrective actions by examining the response of the primary surplus to changes in the debt-GDP ratio. The primary balance responds positively to increases in debt, hence it ensures that the intertemporal budget constraint holds.

In our sample of 10 postsocialist countries what is striking into eyes is the parallel movement of both variables (the means in the time horizon 1996-2009) which contradicts the governments responses. What is worth of mentioning is a clearly downward trend of primary deficit, growth rate of GDP hovering mainly around 5 per cent yearly, a downward trend of public debt (with the exception of the first three years) and the same can be asserted for social expenditure as a dummy variable (the dummy takes the value of 1 if higher than the average social expenditure for a given country in the examined period and 0 otherwise). In such a way we measure “abnormal “ government expenditure. The estimation of fiscal policy reaction function has been focusing on two critical characteristics of discretionary fiscal policy – the response to cyclical fluctuations measured by the potential output gap and the sensitivity to movements in the public debt.

According to the econometric estimates the output gap enters, as expected negatively, in all our specifications and the coefficients are statistically significant. The gap of 1 percentage point lowers the primary deficit by approximately 20-30 basis points. The coefficients of lagged debt are at variance with the expectations from Bohn’s paper, because the primary deficit is an increasing function of the debt-GDP ratio. Therefore one can not speak until now about the corrective actions of fiscal authorities in 10 postsocialist countries. The increase of lagged debt by 1 percentage point has led to an increase in primary deficit in the following year by 3-6 basis points. The impact of over average social expenditures (dummy 1, otherwise 0) as a rough proxy for extraordinary government spending has been highly significant. There are no great differences between the impact of output gap and the growth rate of real GDP. The impact of cycle seems to be weak (also according to the anecdotal evidence).

Cross-section specific coefficients have been analysed for lagged debt, output gap (and rate of growth of real GDP) and our measure of “abnormal” social expenditures. Statistically significant (mainly at 1% confidence) for 6 countries is growth rate of real GDP and with a similar impact the additional calculation for the output gap (significant for the same 5 countries). “Abnormal” social expenditures are significant for 5 countries and debt lag for 4 countries (only in Hungary one has a sign corresponding to the corrective actions of government; Hungary is a country with highest indebtedness in our sample).

FISCAL SUSTAINABILITY AND DYNAMIC EFFICIENCY

From the literature we know that when the growth rate asymptotically exceeds the interest rate the government does not have a sustainability constraint and can issue debt without ever needing to reimburse it. This would lead, in a steady state, to “inefficient capital overaccumulation”. In this state of affairs the government can take advantage by running a Ponzi scheme, that is, it can issue debt at some date and roll it over forever. From the point of view of public finance what is important is the implication that debt issuance is a possible solution to dynamic inefficiency. By getting individuals to hold some of their savings in the form of government debt rather than capital, the government can reduce the capital stock from its inefficiently high level (Romer, 2004).

Evaluating dynamic efficiency by comparing growth rates of real GDP and real long-term interest rates for 9 postsocialist countries (for Romania we have real long-term interest rate for 2006 only) we see that

only one country has had on average a higher real long-term interest rate than the growth rate (for Poland in the time period 1999-2006 the average growth rate was 3.79 percent, whereas the average real long-term interest rate was slightly higher +4.24 percent). In other countries the interest rate was higher only in some years and often had a minus sign. Therefore applying the established tradition the conclusion would be the assertion of dynamic inefficiency. We can draw the partial conclusion that the other countries could stabilize their debt-GDP ratio by running a primary deficit ! E.g. for The Czech Republic the debt ratio hovering around 30 percent in the last years could be stabilized by running the primary deficit of 0.47 percent of GDP.

But we know that this conclusion would be wrong because we do not live in a neoclassical world of certainty. In a world of uncertainty we can gamble on the future development of crucial variables (Ball, Elmendorf, Mankiw, 1998). Estimating the effects of the gamble requires explicit modelling of the uncertainty concerning future economic growth and interest rates and first of all forecasting the impacts of population ageing on the total deficit. Comparing the level of investment with profits we see that in our sample the capital sector is on net a spout and not a sink (Abel, Mankiw, Summers, Zeckhauser, 1989). The exception is Slovenia where in 9 years from 12 the profit rate has been lower than the level of investment. Hence in this case one can assert that the economy is dynamically inefficient.

STOCK-FLOW ADJUSTMENT

In the theoretical analysis the debt as a stock item is the summation of flow items-the deficits. In reality the change in the debt level in any given year can be larger or smaller than the government deficit. A positive stock-flow adjustment (SFA) means that factors other than the government deficit increase the government debt. On the contrary, a negative SFA means that factors other than the government deficit reduce the debt.

The analysis of SFA has become more important as the European Union budgetary surveillance may have provided incentives for shifting items from the deficit to the SFA, that is, from above to below the line. The high level of the SFA in some postsocialist countries in both directions justifies a closer look at the relevant data. Whereas for Estonia we encounter large regular positive SFA's, on the contrary, The Czech Republic and especially Slovakia exhibit large negative values which blur the relationship between debt and deficit. High negative SFA's show the tendency to improve temporarily the debt development. More than half of the SFA's observed for 8 countries (data for Bulgaria and Romania are missing) exceed 1 percent of GDP and for some countries even exceed 2 percent of GDP.

THE MARKETING MIX AND BRANDING: A REVIEW OF CONSUMER MARKETING

Hui-Chu Chen, TransWorld Institute of Technology
Robert D. Green, Lynn University

ABSTRACT

“Microtrends” are occurring in, and impacting consumer markets. From these trends, gender shopping and purchasing roles (behavior) are changing that has branding implications. This study links relationships between gender (males, females), retailers’ marketing mix (price, store image, distribution intensity, price deals, advertising spending), and brand equity (brand loyalty, brand awareness, perceived quality, brand association). Based primarily on the customer-based brand equity theory (Keller, 1993) and the Selectivity Model (Meyers-Levy, 1989), we find, conclude, and believe that the marketing mix, specifically advertising effectiveness and spending, is the key aspect for building successful 21st century consumer brands.

INTRODUCTION

Consumer product manufacturers and retailers have continued to be confronted with increasing competitive markets. As a result, these manufacturers are adding product categories, e.g., Procter & Gamble acquiring Gillette, and retailers expanding, e.g., Wal-Mart acquiring ASDA (in the United Kingdom). At the same time, other manufacturers are refocusing and narrowing product categories, e.g., Unilever reducing more than 1,600 brands to about 500, and retailers consolidating, e.g., K-Mart and Sears, Roebuck and Company merger. These are major strategy changes for some of the largest global companies and best known products. Regardless of the approach, these companies and products will be successful if they stay true to being differentiators, low cost leaders, or nichers (Porter, 1980) in serving markets.

Successful strategies identify and achieve an underserved or underserved position in the marketplace. Positioning or repositioning may occur with products or retail stores (Kerin, Hartley, Berkowitz and Rudelius, 2006). Branding, also, plays a major role in positioning. Position strength includes well developed value propositions, e.g., identifying a broad yet specific value proposition, and well developed brand, e.g., brand name, strong brand associations and promises, and managing customers’ brand contacts (Kotler, 1999). Specific to marketing, strategies are based on segmenting, targeting, and positioning (Kotler and Keller, 2006).

Segmentation has been a marketing tool for decades. Marketing activities require “precise utilization of both product differentiation and market segmentation as components of marketing strategy” (Smith, 1956, p. 7) in which the segment must be large enough to be profitable. Markets may be segmented on the bases of geographic, demographic, psychographic, and behavioral methods (Kotler and Armstrong, 2008). Targeting is merely the selection of specific segment(s), e.g., gender and age, or males and females in a demographic segment. Consumer product manufacturers and retailers “must decide on a value proposition – on how it will create differentiated value for targeted segments and what position it wants to occupy in those segments” (Kotler and Armstrong, 2008, p. 203). Jack Trout reminds marketers of Walter Landor’s statement that “(p)roducts are created in the factory, but brands are created in the mind” (2005, p. 28). Brands, therefore, are created by having the appropriate marketing mix – product, price, place, promotions (McCarthy, 1960) – to support (connected with) the positioning strategy in the minds of the target market consumers in comparison to competing brands (Kotler and Armstrong, 2008).

In the past 5 decades since Smith's (1956) market segmentation and McCarthy's (1960) marketing mix concepts appeared, consumer markets have changed significantly for product manufacturers and retailers. Consumer trends and their expectations have included the (1) acceleration of socio-economic change, (2) increase of mass distribution, and (3) rise in their influence on retail change (McNair and May, 1978). For example, during this timeframe Wal-Mart has evolved from a small variety store in Rogers, Arkansas in 1962 to the world largest retailer with revenues of \$344 billion, with 6,500 stores and 1.9 million employees in 15 international countries in 2007. Much of Wal-Mart's success is an "understanding of what consumers want from a retailer" (Wal-Mart, 2008), which is reflective by Wal-Mart's growth and success. Wal-Mart, as a general merchandise retailer, clearly offers convenience or one-stop shopping (mass distribution) and competitive pricing or everyday low prices (consumer influence), adapting to a changing consumer market.

Socio-economic factors influence consumers shopping and preference. For such changes and its impact on consumer marketing, Penn identifies microtrends as "an intense identity group, that is growing, which has needs and wants unmet by the current crop of companies, markets, policymakers, and others who would influence society's behavior" (2007, p. xx). Consumer drivers influencing these microtrends have been a result of: (1) Both spouses work and have their own careers, some even geographically apart from the other; (2) Husbands shop for food and clothing while wives purchase durable goods, automobiles and other major (high priced) products; (3) Single parenting has greatly increased; (4) Households have more non-married couples with shared living arrangements with the opposite or same gender; and (5) Men and women are waiting longer to marry, or not marrying at all. Furthermore, people have many more varied interests and activities in addition to work that lead to busy, hectic schedules that has created a dynamic consumer market. Socio-economic factors continue to influence who and where consumers shop and what consumers purchase.

Therefore, the purpose of this paper is to conceptualize the marketing mix and branding relationship as perceived by each gender. The objective is to identify and analyze literature between gender (male, female), the marketing mix (product, price, place, promotions) and retail brand equity (brand loyalty, brand awareness, perceived quality, brand association). This study is guided by, are there significant differences between genders' perceptions of consumer products and retail stores' marketing mix that contributes to greater brand equity?

THEORETICAL FRAMEWORK

Prior to the marketing mix model, marketers, specifically marketing managers, were confronted with tens of different marketing activities to manage separately (Alderson, 1957). Actually Neil Borden may have been the first (in the late 1940s) to advance the marketing mix concept in his teaching and business consulting. Not until the mid-1960s did Borden publish his model in which he identified the marketing mix elements and the market forces. First, the elements included product planning, pricing, branding, channels of distribution, personal selling, advertising, promotions, packaging, displays, servicing, physical handling, and fact finding and analysis. Second, the market forces were consumers' buying behavior, the trade behavior, competitors' position and behavior, and government behavior – controls over marketing (Borden, 1965). However, McCarthy (1960) gets the credit for the marketing mix model – product, price, place (channels of distribution), promotion – that remains widely used by practitioners and scholars today.

Brand equity is "a set of brand assets and liabilities linked to a brand, its name and symbol, that add to or subtract from the value provided by a product or service to a firm and/or to that firm's customers" (Aaker, 1991, p. 15). Five dimensions of brand equity are brand loyalty, brand awareness, perceived quality, brand association, and other propriety brand assets (Aaker, 1991). The importance of brand equity is (1) for financial value for merger, acquisition, or divestment and (2) to improve marketing strategy and

productivity (Keller, 1993). Brand equity theory (Aaker, 1991) was further developed to include a consumer's perspective (Keller, 1993). Keller defines customer-based brand equity "as the differential effect of brand knowledge on consumer response to the marketing of the brand" (1993, p. 2). This brand knowledge includes brand awareness (brand recall and recognition) and brand image (types, favorability, strength, and uniqueness of brand associations). Keller concludes that "consumer-based brand equity occurs when the customer is aware of the brand and holds some favorable, strong, and unique brand associations in memory" (1993, p. 17). Furthermore, branding and brand management are applicable to retail brands, e.g., retail and store image, perceived retail brand association, as well as to retail brand equity measurement (Ailawadi and Keller, 2004).

EMPIRICAL EVIDENCE

Lassar, Mittal, and Sharma (1995) in an early study of customer-based brand equity (CBBE) measurement identified five constructs. These include performance, social image, value, trustworthiness, and attachment. Yoo, Donthu, and Lee (2000) consolidated these five, and used three measures to test CBBE. The researchers measured perceived quality, brand loyalty and brand awareness/association in a three product (athletic shoes, camera film and television sets) study. Yoo et al. (2000) did recognize the marketing mix elements (marketing efforts) as antecedents of brand equity, and operationalized the marketing mix as price, store image, distribution intensity, price deals, and advertising spending.

Pappu, Qvester, and Cooksey (2005) challenged, and tested the combining of brand awareness and brand association. First, Pappu et al. (2005) used two products (cars and television sets), and then for retailer CBBE (Pappu and Cooksey, 2006). Both studies successfully tested CBBE. This retailer CBBE study will use the four construct measures of: (1) brand loyalty, (2) brand awareness, (3) perceived quality, and (4) brand association (Pappu et al., 2006). However, unlike Yoo, Donthu, and Lee (2000), neither (Pappu et al., 2005; Pappu et al., 2006) study tested the marketing mix and CBBE relationship. For this study, the customer is either a male or female retail shopper that has been exposed to the marketing mix and the influence, if any contributed to customer-based brand equity.

MARKETING MIX

Research has shown the relationship of the marketing mix (price, store image, distribution intensity, price deals, and advertising spending) and gender. The following are some select studies that reveal these relationships.

Price may be defined simple as the monetary cost of a product (good or service). However, other measures can be associated with price, e.g., premiums (Sethuraman and Cole, 1999), quality (Peterson, 1970), fee method (Munnukka, 2006), loyalty (McConnell, 1968), branding (Anselmsson, Johansson, and Persson, 2007). In a grocery products study, women were more willing to pay higher price premiums than men (Sethuraman and Cole, 1999). However, such willingness to pay higher prices is based on perceived quality that is nonlinear in which prices have high and low thresholds (Peterson, 1970). In a recent study of pricing methods, males were willing to pay on a usage fee based method while females on a fixed fee based method (Munnukka, 2006). Furthermore, price serves as a cue of product quality and the brand loyalty strength (McConnell, 1968). A recent study identified specific criteria based on price premiums that contributed to brand equity. The brand equity dimensions (with some findings) were loyalty (purchase frequency, first choice in category), awareness (first mentioned in category, knows brand, logo and name), perceived quality (taste, performance, durability), and association (health and environmental factors, organizational innovativeness and success, social image) (Anselmsson, Johansson, and Persson, 2007).

Store image is “the way in which the store is defined in the shopper’s mind, partly by its functional qualities and partly by an aura of psychological attributes” (Martineau, 1958, p. 47). Functional qualities may include product assortment, price levels, store layout or retail format; psychological attributes would be the sense of belonging, feelings, excitement/atmosphere (Lindquist, 1974-1975), even the personality of the store (Martineau, 1958). Emotional (pleasantness/unpleasantness, arousal/non-arousal, dominance/submissiveness) and cognitive (quality and variety of merchandise, value of money, price spending) factors were studied for female shoppers (Donovan, Rossiter, Marcoolyn, and Nesdale, 1994). Donovan, Rossiter, Marcoolyn, and Nesdale found that female “shoppers’ emotional states within the store predict actual purchase behavior – not just attitudes or intentions (and) emotional variables to store behavior is independent of cognitive variables” (1994, p. 291). Furthermore, compared to females, males rate service encounters higher (Snipes, Thomson, and Oswald, 2006). In a study of information cues, brand recognition and retail store image, Porter and Claycomb concluded that the “(u)ltimate success of a brand and a retailer is determined by how close the image of the selling organization and the product meet the expectations of the consumer” (1997, p. 385).

Distribution intensity is the breadth and depth of products offered (Kotler and Keller, 2006) with greater availability, convenience for consumers (Yoo et al., 2000). Size of assortment reduces the chance of consumers considering shopping at competing retailers. There is a direct, proportionate relationship between (increased) assortment composition and size and (increased) purchases (Koelemeijer and Oppewal, 1999). In a study of super-store shoppers, females were significantly different from males in 14 of the 22 store attributes (Williams, Absher, and Hoffman, 1997). Females rated the stores’ attributes higher, “more appealing”, than men for 20 of the 22 survey items. The highest rankings by women were associated with product selections and convenience, e.g., having large, more product assortments.

Price deals are “coupons, cents-off, rebates, premiums, ‘two-for-one’, and other price incentives” (Mittal, 1994, p. 533). Over 35 years ago, females/housewives were more prone to use price deals (Montgomery, 1971). With an indication of the changing traditional gender shopping roles, men now have similar shopping responsibilities as women for purchasing a wide variety of products (Harmon and Hill, 2003). In a gender-price deal study, women were more likely than men to “usually/always” use coupons for department stores, fast food restaurants, food delivery, and dry cleaning purchases. However, males, rather than females, would more likely use coupons for groceries and electronics/computers (Harmon and Hill, 2003). However, price deals have a negative effect on brand equity, e.g., perceived quality (Villarejo-Ramos and Sanchez-Franco, 2005), brand and store loyalty (Bawa and Shoemaker, 1987).

Advertising is “any paid form of nonpersonal communication about an organization, product, service, or idea by an identified sponsor” (Belch and Belch, 2007, p. 17). Advertising spending contributes positively to brand equity (Cobb-Walgren, Ruble, and Donthu, 1995) that provides important extrinsic cues for consumers (Milgrom and Roberts, 1986). Messages have been successful, not only in the level of spending, but also when targeting an audience’s gender group in which the exposure links to the viewer’s social identity (Maldonado, Tansuhaj, and Muehling, 2003). This gender group may, or may not be the traditional male-female classification but rather advertising effectiveness may be better targeted as nontraditional masculine-feminine grouping for greater congruence (Morrison and Shaffer, 2003). In addition, self-image congruity is a predictor of consumers’ brand preference (Jamal and Goode, 2001). Congruency between the advertisements and the audience’s self-identified masculinity and femininity results in positive attitudes toward the advertisements (Chang, 2006). Furthermore, when advertised brands were evaluated, masculinity individuals relied more on product function beliefs (Chang, 2006), which supports the Selectivity Model (Meyers-Levy, 1989).

The marketing mix of price, store image, distribution intensity, price deals, and advertising spending (Yoo, Donthu, and Lee, 2000) provides the basis to target a retail market segment (Smith, 1956), e.g., males, females, and to position brands in the consumers’ mind as compared to competitors (Kotler and

Armstrong, 2008). Successful brands increase value to firms and its' customers – brand equity (Aaker, 1991) – in the consumer market (Pappu and Cooksey, 2006).

BRAND EQUITY

Additional research has shown the influence of the marketing mix on brand equity (brand loyalty, brand awareness, perceived quality, brand association). The following are some select studies that indicate these relationships.

Loyalty is “a deeply held commitment to rebuy or repatronize a preferred product/service consistently in the future, thereby causing repetitive same-brand or same brand-set purchasing, despite situational influences and marketing efforts having the potential to cause switching behavior” (Oliver, 1999, p. 34). In a United Kingdom consumer product market study, brand loyalty is influenced by product performance, customer satisfaction, price, and level of risk and involvement of the customer (Datta, 2003). Males have been found to be more brand loyal when purchasing automobiles (Moutinho and Goode, 1995). This brand loyalty, however, may depend on product performance or the sales process. In a survey of German car manufacturer customers, males had stronger repurchase intentions based on product satisfaction (product performance). Female intentions, on the other hand, were based on personal interaction experience (service performance) (Homburg and Giering, 2001). Temporal factors may also influence brand loyalty. In a longitudinal study, men had a higher consistency over time with their satisfaction responses, an indicator of loyalty. But, women experienced higher dissatisfaction responses (Bendall-Lyon and Powers, 2002). Therefore, men may maintain consistent brand loyalty over a period of time, while women may in shorter time periods.

Brand awareness is the “customers’ ability to recall and recognize the brand, as reflected by their ability to identify the brand under different conditions linking the brand – the brand name, logo, symbol, and so forth – to certain associations in memory” (Keller, 2003, p. 76). Recall is important to retailers when consumers are out of the retail store and relying on (internal) memory to generate information. Recognition is important to retailers when consumers are in the store with thousands of stock keeping units (SKUs) and other in-store information to remind shoppers (external memory) (Solomon, 2007). In terms of brand awareness, recognition and recall relies on information processing and retention. According to the Selectivity Model, males and females process information, e.g., brand messages, differently (Meyers-Levy, 1989). Males use selective information processing that is heuristic, schematic. On the other hand, females use more comprehensive processing that is effortful, detailed elaboration. Furthermore, Meyers-Levy and Maheswaran (1991) confirmed that females used greater detailed elaboration of information than males, but this difference disappeared when recognition versus recall tasks (condition, situation factors) and/or cue incongruity (information factors) stimulated both genders. The Selectivity Model continues to be supported in consumer research (Darley and Smith, 1995; Walsh and Mitchell, 2005).

Perceived quality is the “customer’s judgment about a product’s overall excellence or superiority (that) is (1) different from objective or actual quality, (2) a higher level abstraction rather than a specific attribute of a product, (3) a global assessment that in some cases resembles attitude, and (4) a judgment usually made within a consumer’s evoked set” (Zeithaml, 1988, pp. 3 and 4). Therefore, a consumer’s perceived quality, and the resulting purchase decision may be influenced by “personal product (service) experiences, unique needs, and consumption situations” (Yoo et al., 2000, p. 197). Consumers use cues to determine perceived (customers’ subjective judgment about) quality. Cues may be a brand name, price (Rao and Monroe, 1989), advertising (Kirmani and Wright, 1989), and more specifically extrinsic cues for perceptions of store brand quality (Richardson, Dick, and Jain, 1994). Furthermore, cues may have greater influence, impact for females. Meyers-Levy and Sternthal found that “women often have a lower

threshold for elaborating on message cues, and hence at times may have greater access to the implications of those cues at judgment” (1991, p. 93).

Brand association “consists of all brand-related thoughts, feelings, perceptions, images, experiences, beliefs, attitudes,” (Kotler and Keller, 2006, p. 188) and “is anything ‘linked’ in memory to a brand” (Aaker, 1991, p. 109). Such associations may include (brand) personality (Aaker, 1997) and relationships (Fournier, 1998) with inference to gender. Brand personality influences consumers’ brand association, preference (Aaker, 1997), performance (Moss, 2007), and extensions (Diamantopoulos, Smith, and Grime, 2005). In developing the Brand Personality Scale, Aaker (1997) findings indicate that brand personality information uses heuristic cues and may need systematic processing. Based on the Selectivity Model (Meyers-Levy, 1989), males (having heuristic, schematic information processing) will have greater brand association. However, brand relationships find differently. Relationships, as applicable to branding, is not a product or marketing transaction but rather an active, contributing dyad based on quality, depth and strength of the consumer-brand relationship. Fournier observes that “(s)ince women in relationships feel empowered, they emerge as key agents of social change through their dealings in the ordinary world of brand consumption” (1998, p. 367).

The brand equity dimensions of brand loyalty, brand awareness, perceived quality, and brand association has been related to and shown to be increased by males or females. Generally, males have higher brand loyalty. However, females have greater brand awareness, perceived quality, and brand association. From the marketing mix and brand equity literature, particular implications are more apparent, while other aspects remain unclear.

IMPLICATIONS

Consumer product manufacturers and retailers face greater competition in the 21st century than at any other time in history. These challenges are not only from other local, national, and global businesses but also from consumers. Consumers’ expectations and demands have heightened with more access to information, greater financial ability and willingness to purchase, and evolving demographic trends, e.g., gender shopping roles and responsibilities. This study has linked some relationships between gender (males, females), retailers’ marketing mix (price, store image, distribution intensity, price deals, advertising spending), and brand equity (brand loyalty, brand awareness, perceived quality, brand association).

Price does signal perceived quality (Rao and Monroe, 1989). Females may be more likely to pay higher prices (Sethuraman and Cole, 1999) but within certain price points (Peterson, 1970). Higher prices are successful if the product was the first choice (loyalty), durable (perceived quality), and innovative (association) (Anselmsson, Johansson, and Persson, 2007). Consumers, particularly females, appear to be influenced by value, not necessarily low price. For some retailers, price deals offer an effective short-term price discount with offering coupons, rebates, and other value incentives. Coupon uses are not gender-specific. For example, men may be more likely than females to use coupons for groceries (Harmon and Hill, 2003). However, price deals must be used cautiously as to not negatively impact store image (Lindquist, 1974-1975), perceived quality (Villarejo-Ramos and Sanchez-Franco, 2005), and loyalty (Bawa and Shoemaker, 1987). Price, price deals, and store image are interrelated. Just as price deals can impact store image, high (low) price points, or thresholds offer cues to shoppers of higher (lower) store image (Porter and Claycomb, 1997). Furthermore, larger assortment (distribution intensity) increases purchases (Koelemeijer and Oppewal, 1999) and create an image more attractive to females (Williams, Absher, and Hoffman, 1997).

Advertising and advertising spending may hold key aspects from the marketing mix for brand equity. We feel that central to the understanding of this relationship, as applicable to male and female shoppers, is the

Selectivity Model (Meyers-Levy, 1989). The Model states that males and females process information, e.g., advertising messages, differently. While males use selective information processing strategies that are heuristic, schematic, females use more comprehensive processing strategies that are effortful, detailed elaboration. In targeting male audiences, consumer product manufacturers' and retailers' advertisements have not been effective in developing and using "rule of thumb" cues that have led to (1) increased brand recognition and recall (brand awareness) (Keller, 1993), (2) being more objective and with less abstraction (perceived quality) (Zeithaml, 1988), and (3) greater appeal to and congruency of feelings, images and experiences (brand association) (Aaker, 1997). By default, male consumers are brand loyal that results in the few brands that do use heuristic, schematic advertisement cues, hence possible very "select" one (maybe two) alternative(s) in the males' evolved set. In targeting female audiences brand advertisements have effectively used detailed, complex and thorough cues that appeals to and are comprehensive for women (which likely "turn off" men). This in effect may have expanded, increased the females' evoked set. Furthermore, female brand loyalty is short-term before dissatisfaction and brand switching occurs (Bendall-Lyon and Powers, 2002). When targeting females, brand messages and cues may need higher intensity and even greater elaboration to sustain their brand loyalty. However, in general successful advertisement appeals appear to have been more "female friendly" based on traditional gender shopping and purchasing roles. While microtrends and changing market characteristics, e.g., sub-segments within a gender, cause market fragmentation, media options, e.g., specialized newspapers, magazines publications (print), television, radio, Internet outlets (electronic), are available for targeting effective brand marketing communication.

If in fact Penn is correct, and we feel that he is, that microtrends, "an intense identity group, that is growing, which has needs and wants unmet by the current crop of companies, markets, policymakers, and others who would influence society's behavior" (2007, p. xx), is occurring, then branding approaches must be adjusted accordingly, further brand strategy changes, e.g., cues and media outlets. Specifically, branding strategies (the marketing mix, particularly advertising effectiveness and spending), must be more accurately, appropriately targeted to increase brand equity (brand loyalty, brand awareness, perceived quality, brand association). Gender shopping and purchasing roles have, and are quickly changing.

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BIOGRAPHY

Hui-Chu Chen, Ph.D., is Assistant Professor in the College of Business Administration at TransWorld Institute of Technology, Yulin, Taiwan (R.O.C.). Prior to entering academe, Dr. Chen had a successful business career in Taiwan. She holds a Bachelor of Science in Business Administration (Management) and Master of Science (Economics) from Central Missouri State University (USA) and earned a Doctor of Philosophy (Corporate and Organizational Management) degree from Lynn University (USA). Dr. Chen has research interests in branding and consumer behavior.

Robert D. Green, D.B.A., is Professor of Marketing in the College of Business and Management at Lynn University, Boca Raton, Florida (USA). Prior to entering academe, Dr. Green had a successful 25 year business career in the United States. He has held faculty positions in the U.S. (Indiana State University) and internationally (United Arab Emirates and Ecuador). Dr. Green has had articles in *Journal of Business & Entrepreneurship*, *Global Business and Finance Review*, and more than 40 other referred publications.

IMPROVING BUSINESS COMPETITIVENESS AND INNOVATIVE IT STRENGTHENING: THE DIGITAL SME'S PROGRAM

Randy Settoon, Southeastern Louisiana University
Aristides R. Baraya, Southeastern Louisiana University
Rusty Juban, Southeastern Louisiana University
Guido Monge, Instituto de Excelencia Empresarial, Cámara de Industrias de Costa Rica

ABSTRACT

In the region of Central America, Costa Rica has been known for its efforts to promote the development of SME's and support social responsibility. Recognizing the role SME's play in economic impact, Costa Rica's Institute of Business Excellence, the Chamber of Industry of Costa Rica, and a partnering university in the United States has created an innovative and unique program to strengthen SME's information technology capability and foster US students' awareness of the Latin American business environment. It is hoped that this program will create life-long competencies and formulate new strategies for micro, small, and medium enterprises in Latin America as well as build stronger economic and educational relationships between Latin America and the United States.

INTRODUCTION

The competitiveness of a business, independently of its size, plays a vital role in how it handles the issues of globalization and openness. To overcome these challenges, there is no doubt that firms, especially SME's, need to cultivate the competence and aptitudes of their human resources in order to increase their creativity and innovative capabilities. This is a major tenant of knowledge management, which implies that information and knowledge are major components of competitive advantage. Regardless of size, competitiveness is a function of how much value their product or service adds and how the firm distributes the knowledge throughout the organization.

Iván Silva Lira, Head of Local and Regional Development, Latin American and Caribbean Institute of Economic and Social Planning, (ILPES) argues that in a global market, Latin American governments have to assume new challenges, such as creating and improving competitive capabilities to transform local economic systems. Local and regional governments must be connected to the territorial policies and more precisely, to the development of a territorial culture. On a basic level, it is true that local companies compete; however, their capacity to compete in more global markets can be augmented if there is a supportive environment. In addition, businesses have also to understand the importance of being territorial firms and not firms in the territory. (ECLAD/CEPAL, 2005)

After the "lost decade" of the eighties and the structural pro-market reforms of the nineties, Latin America entered the twenty-first century with sound macroeconomic fundamentals, democratic governments, and much improved business climates. These reforms created optimism for the regional economic outlook. Indeed, the region grew at a rate of 4.6 percent in 2005, the highest rate registered since 1980. However, despite these favorable conditions, Latin America still suffers from one of the most inequitable income distributions worldwide, social tensions and an increasing sense of reform fatigue. Moreover, the region seems to be losing ground as foreign direct investment and trade shares shift to other developing regions, notably Asia and Eastern Europe. It is therefore clear that Latin America will face significant challenges in coming years in its efforts to improve its competitiveness and build the fundamentals for sustained economic growth and prosperity for its citizens. (World Economic Forum,

2006)

Walter M. Bastian, the Commerce Department's deputy assistant secretary for the Western Hemisphere, said in a December 2006 interview with *USINFO* that enhancing competitiveness in Latin America and the Caribbean extends to such issues as offering better educational opportunities for its citizens. Studies show the lack of private sector-funded university research and government-funded universities, which are "things which have really benefited the United States", are still "foreign" in the Latin America/Caribbean region. According to Bastian, "Almost anything can make you more competitive." But, providing better education, power generation, communications, and better roads and infrastructure are the keys to help a region compete in a global market.

"I remain optimistic about what the region can accomplish and I believe that we have the people, resources and institutions existing now to address the big problems it faces but it is a question of working together. So an agenda focusing on dialogue and cooperation is going to be essential," said Thomas Shannon, Assistant Secretary, Bureau of Western Hemisphere Affairs, and U.S. Department of State, at the World Economic Forum on Latin America in a session on inter-American relations.

INFORMATION TECHNOLOGY AND COMPETITIVENESS: THE DIGITAL SME'S PROGRAM

The Chamber of Industry of Costa Rica, through the Business Excellence Institute and Southeastern Louisiana University's College of Business, decided to design a new program oriented to help SMEs with respect to the usage of Information Technologies (IT). This program, called the SME's Digitalization Program, started in November of 2006. Its aim is to promote the use of TICs as a tool for SME's business management. By strengthening their business capabilities (organization, administration and financial) and foster a more agile and efficient decision making process.

The results of this program have been satisfactory till date. In spite of the short time that the program has been implemented, the IEE has helped more than 65 businesses within the digital program, with 20 of them using the computer equipment to jump start their training in Microsoft Office and the concentrations described above. The majority of businesses that participated in the program were SMEs in industries such as: local food production, craftwork, oil transportation, recycling cooperatives, hardware services, cleaning services, and repair shops.

The SME's digitalization program is just a sample of what can be achieved through creatively alliances, in this case between a trading association and an academic center, to face the challenges of development that thousand of SMEs that shape the vertebral spine of the productive structure in the countries of this region have to confront.

A common result in a competitive diagnosis of business of various sizes in Costa Rica especially SMEs, shows that one of the most severe limitations for the promotion of the competitiveness lies in the lack of information technology usage to strengthen business competitiveness and promote its profits. In spite of its importance, there is a lack of national and sectorial programs or projects that ease the utilization and the adoption of the mentioned technologies that allow SMEs to capture the advantages of new technologies. This is especially true for technology applications oriented toward promoting the human resources management. (Monge, R. 2005)

CONCLUSIONS

The SME Digital Program is still at a seminal phase. There is still much to be learned from the implementation of the different software tools and how to better the implemented of the overall program.

One key element of the process is to measure the program's impact on the "bottom line" of the business attended so far. IEE has the performance evaluation tools to do so. SME should have tangible results to further their use of these technologies to improve their competitive skills.

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NURTURING CREATIVE THINKING IN VISUAL LITERACY FOR BUSINESS UNDERGRADUATES

Siu-Kay Pun, Nanyang Technological University

ABSTRACT

To meet the challenges of globalization and stay ahead of competition from economic giants like China and India, Singapore has to move towards a more knowledge-based economy. Particularly for small nation-state like Singapore with no natural resources, the proper development of its human capital has become ever more important. Increasingly, there will be a need for more people with creative minds and the entrepreneurial spirit. Its graduates will need to be equipped with creative thinking skills and multi-disciplinary knowledge to gain the competitive advantage. This paper provides the background to Singapore's efforts to restructure its economy and the need for nurturing creativity among its youth. It then studies, based on an elective visual literacy course introduced at Nanyang Technological University (NTU), the effect of visual literacy in the training of creative thinking for business undergraduates. It highlights the rationale, structure and approaches taken in nurturing creative thinking in visual communication and in the creation of brand identities. Also presented and discussed are the learning outcomes and creative performance of the students, based on the analyses of the projects completed. This paper also discusses the implications in nurturing creative thinking in business undergraduates.

INTRODUCTION

Singapore lies at the cross-roads of the east and the west. Being a small city state without natural resources, its economy depends primarily on the capabilities of its human resources, on free trade and on foreign investments. In the past, industrial and technological investments sustained its growth, moving it from a third world to a first world country. Education has always been its top priority, producing an educated and technical workforce to power its industries and business enterprises. With the onset of globalization and keen competition from economic giants like China and India together with emerging regional economies like Vietnam, Singapore has been repositioning itself in order to compete and stay ahead. It has embarked on the challenge to transform itself into the artistic and international business hub of the region. It aims to become a vibrant cosmopolitan centre which, because of its strategic geographic location, excellent infrastructure and superior services and capabilities, can punch above its weight and support and influence markets beyond its natural boundaries (M.I.A., 1995). To realize its goal and to ensure continued economic progress, it needs to cultivate a creative and thinking society and educate its young to reach their maximum potential. Its workforce needs to be equipped not only with traditional skills and knowledge, they must also have creative minds and the entrepreneurial spirit. They need to be multidisciplinary and be prepared to venture into new territories. Its graduates have to recognize the need for the proper foundations to engage in lifelong learning with possibly multiple careers to maintain their competitive edge in the global environment.

MEETING THE CHALLENGES OF A GLOBALIZED ECONOMY

To meet the challenges posed by a globalized economy, schools are beginning to restructure to allow every student to grow not only at his/her own pace but also to stretch each to his/her fullest. Multiple paths are being developed to nurture talents and to keep pace with the world's leading cities. This moves away from a fixed mould for every child in the past that focused solely on academic grades that favored primarily science, technology and mathematics. Creative areas like the arts and design are now being called to play a more significant role in a broad-based education aimed at developing the "whole person" (M.T.I.1986).

At the tertiary level, one of the key steps taken to meet the demands of the knowledge-based economy is the broadening of the undergraduate curriculum. This was recommended by the International Academic Advisory Panel (IAAP) in 1999. The IAAP is a 12-member international panel of experts advising the Singapore government on how Singapore can build a world-class education system which can best serve its needs in a fast changing world in the future. The recommendation was to move towards a more flexible and diverse education system, one aimed at providing students with greater choice and ownership in their learning. The direction is towards a more broad-based education for the students to help develop them holistically, in and out of the classroom.

The universities responded by offering diverse sets of free electives which their undergraduates can select to supplement modules in their Major and Minor disciplines. As the President of Nanyang Technological University or NTU, Dr Su Guanng, put it, “NTU does not intend to produce just one-dimensional engineers and accountants” (“Choices, Choices: NTU to engineer new breed of grad,” 2003).

NURTURING CREATIVE THINKING THROUGH STUDIES IN VISUAL COMMUNICATION

This paper examines the effects of a free elective course entitled ‘Creative Design in Communication and Marketing’ conducted at NTU’s School of Art, Design and Media. The objectives of this course are to nurture creative thinking in conceptualization; understand the planning and strategy involved in developing creative solutions including brand identity creation; and the training of visual perception, analysis and communication using design fundamentals. This course has been running and attracting full capacities for eight semesters since July 2004. It is available to all NTU undergraduates with a 3-hour lecture-cum-tutorial class each week for twelve weeks. The majority of those who have taken this course are Business students.

This paper reflects on the experience gained during the past few years in the teaching of this course, its modes of delivery and the extent to which the objectives have been met in inculcating an appreciation of visual literacy and in nurturing creative thinking in the Business students.

RATIONALE, STRUCTURE AND APPROACHES IN NURTURING CREATIVE THINKING IN VISUAL COMMUNICATION

Visual communication involves developing a creative solution to a design problem and delivering this effectively to the target audience. In order to conceptualize the idea for the creative solution, one needs to come up with an innovative, original and fresh approach leading to a new improved situation.

Students are firstly introduced to various ways of creative thinking to generate ideas. These include divergent thinking (Guilford, 1959), associative thinking (Young, 1975), lateral thinking (de Bono, 1970), analogical thinking (Gordon, 1971) and visual thinking, together with creative thinking techniques including brainstorming. An “open-ended” mode of inquiry is encouraged in order to get a free flow of original and novel ideas for divergent solutions. In conceptualizing for a creative solution, students learn the essentials of background research, and the strategy and approach to a creative outcome. They also learn and apply design elements and principles to achieve creative results. The emphasis is on cognitive growth, on comprehension of knowledge learnt, on perception of visual images, and on verbal and written analysis using the design basics.

Secondly, while understanding design basics can help students to engage their visual senses, and to infer the meaning intended in the visual message, the approach taken also helps viewers to engage their feelings, and subsequently express emotions when conceptualizing ideas.

Thirdly, students are given as much opportunity as possible during this course to develop their fluency, flexibility and originality (Moriarty, 1986). During class, students form themselves into small groups after the lecture for each topic to work on an exercise which involves brainstorming and applying the concepts learnt. Each group then presents its solutions to the whole class for peer comments and discussions.

Students also form themselves into teams of four each to work on a final project which is to create a brand identity for a product, for a company or for an event. These final projects provide the opportunities for students to conceptualize and experiment with original ideas, and to brainstorm in a group to challenge preconceived patterns and to further explore new ideas. The aim is to facilitate formation of a new, one-of-a-kind identity. The goal of this process is to nurture creative thinking by providing opportunities for cognitive growth, to learn through sensory interactions, to explore and experiment in a team, to challenge one another's mind and to learn from one another's talent.

LEARNING OUTCOMES

Based on the quality of the projects and presentations made by students in the course over the past few years, the students taking this course can be broadly classified into three categories. The first consists of those who show great enthusiasm and very strong interest and who evidently have gone through very thorough brainstorming to come up with very creative ideas. They successfully created distinctive brand identities with designs that are original and novel. Their strategies and approaches were excellent and improvements constantly made during the process. They also put in extra efforts and submitted more design applications than what is required. Before they made presentations on their project, they used other media, such as video, to set the mood so that the audience can have a better idea about the nature of their project. It is encouraging that over 40% of the students fall under this category. The results show that this group of students, while not majoring in art and design, has the interest in, and talents for, becoming excellent creative designers.

The second category, comprising about 35%, submitted works in which very good brand identities were created. There were some originality in the designs which indicate that these groups had gone through their brainstorming sessions and came up with some reasonable strategies and approaches. They submitted sufficient applications and made good presentations. It is clear that this group of students has grasped the fundamentals and can produce good results in visual communication to support their area of work in business.

The third category consists of students who submitted works in which the brand identities were not clear. Although there were some good ideas for the designs, these were not well executed indicating lack of commitment or enthusiasm among this group of students. There seems to be also a lack of thorough brainstorming for creative ideas and the strategies and approaches proposed needed further improvements. This group, comprising about 25% of all the students, only submitted applications which meet the minimum requirements.

To gauge the effectiveness of the course in meeting its objectives, student feedback were conducted at the end of each semester. Although many indicated that, prior to taking the course, they did not have the background or interest in creative design, most students rated this elective course very favorably. They enjoyed doing the exercises and the final group projects although they also, at the same time, admitted that this was hard work and much effort and time were needed to achieve creative results. They fed back that the creative thinking skills that they have learnt will help them seek divergent solutions and not just settle for the first idea that comes to mind. With their newfound abilities in perceiving and creating visual images, they were also more confident of becoming effective visual communicators. Most indicated that they will be able to make use of the knowledge they have gained in this elective course to good effect in their future careers. Some, in fact, had started to engage themselves in free lance design work, both for

their own interest and to earn some extra income. Some indicated that they would like to take more elective courses in visual literacy and other similar courses including *InDesign* and *Photoshop* to sharpen their technical skills.

CONCLUSION AND IMPLICATIONS

In an increasingly competitive and interconnected world with its globalized economy, to become and to remain among the top economies, people with creative minds who are multidisciplinary and able to see the big picture will be needed in sufficient numbers. Those who are effective visual communicators and have the skills of bringing good design into business will have a clear competitive advantage over others. One approach in developing such workers in sufficient numbers is to introduce art and design, and in particular visual literary skills, to the large number of engineering and business graduates. The success and popularity of one such elective course at NTU indicates that a large portion of students majoring in business do have creative skills which can be nurtured and developed. Exit surveys among students taking this course showed clearly that they are well aware of the relevance of such creative skills learnt and the impact that these skills can make in their future careers. It is also clear, from their feedback, that most of them will make continual effort to pursue and sustain creative thinking not only in visual communication but also to extend this into business and to combine the multidisciplinary knowledge acquired to seek new frontier and create new enterprises.

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BIOGRAPHY

Siu-Kay Pun BA Degree with Honors & High Distinction in communications design, University of Illinois, Chicago; MA Degree in communication art, specializing in TV production, University of Wisconsin, Madison. Currently, she is a LECTURER in the School of Art, Design & Media, Nanyang Technological University (NTU), Singapore, where she has also been, for 15 years, a SENIOR MEDIA SPECIALIST and DEPUTY DIRECTOR with the Center for Educational Development. Prior to joining NTU, she spent 12 years as SENIOR PRODUCER and later EXECUTIVE PRODUCER for TV programs with the Singapore Broadcasting Corporation; and as GRAPHIC ARTIST in New York City. Her research interests center on visual literacy and visual communication. One of her papers won her the silver award for Best paper at the 2005 Regional Conference on Engineering Education in Malaysia.

MANAGEMENT COMPETENCIES: ARE THEY RELATED TO HOTEL PERFORMANCE?

Candace Blayney, Mount Saint Vincent University

ABSTRACT

This research identified the capabilities used by Canadian hotel general managers during a time of economic stress. The instrument used in this study was the New Zealand Management Capability Index (NZIMCI) and contains eight drivers and a performance measurement. This study identified the capability of financial management as being the one most practiced during economic stressful times which coincides with other studies and agrees with the results from the New Zealand managers. A multiple regression analysis found that two drivers within the NZIMCI were significant for performance and they were performance leadership and organization capability. However, these two drivers were only rated as number three and five respectively. Financial management, though rated as the highest, was not significant. This disconnect requires further investigation to determine which capabilities have the greatest impact on performance and how managers can prepare themselves for further stressful economic conditions.

LOCAL GOVERNMENT REFORM IN NEW ZEALAND: LESSONS FROM NEW ZEALAND?

Andy Asquith, Massey University - Auckland

ABSTRACT

This paper proposes to address four key issues which impact upon the ability of local authorities in New Zealand(NZ) to meet the ever more complex needs of a globalised society. It concludes by addressing lessons which other national local government systems may learn from the NZ experience.

INTRODUCTION

Within an international context, local government in New Zealand (NZ) enjoys an enviable position. It has the power of general competence, is financially autonomous and employs highly skilled and competent managers. Despite these undoubted strengths, there are a number of fundamental issues which need to be addressed. This paper proposes to address four key issues which impact upon the ability of local authorities in NZ to meet the ever more complex needs of a globalised society. It concludes by addressing lessons which other national local government systems may learn from the NZ experience.

LITERATURE REVIEW

Legislative framework

Local authorities operate within a complex legislative framework. The central tenet of this paper is that key pieces of legislation, the 1989 managerial and structural reforms and the Local Government Act (2002), are essentially incompatible. The earlier reforms were focussed on creating systems and structures for local government in an era very different from today; one driven by public choice economics and so-called *New Public Management*. The 2002 reforms provided local authorities with the power of general competence and are essentially contra to the 1989 reforms. However, the systems and structures created in the earlier reforms were essentially unaltered. Hence, local authorities are expected to fulfil a wider remit without having the systemic, structural and financial tools at their disposal to engage in *New Public Governance*.

Managerial Capabilities

The managerial capacity and capability of public sector organisations has been an ongoing issue for over 30 years. Local authorities in NZ are, however, very much at the cutting edge of best practice in public management activities internationally. The 1989 managerial reforms have brought considerable new blood into local government in New Zealand, with generic management skills honed in the private sector. Increasingly, senior managers at chief executive officer and general manager level within local government are crossing the sectoral divide.

Calibre of Elected representatives

While there has been a marked increase in the capabilities of those undertaking management roles in local government, the skills and abilities of those elected to 'govern' are less clear cut. What we have is the Greek model of government, whereby we are dependent upon men and women of goodwill working together for the common good – hardly a way to run organisations responsible for the management of substantial assets. There are two core issues. First, the power vacuum within which a mayor must operate

– the difference between perception and reality vis a vis the (executive) power bestowed upon those elected as mayor. While there are a number of mayors who are able to work successfully within this vacuum, the existence of the vacuum can present a major issue. Second, the role of those elected to serve as councillors within NZ is akin to that of a non-executive director of a company, responsible for \$bn's of assets. The role assigned to councillors is therefore confusing, seeking to fulfil both a professional non-executive director role with that of an elected representative.

Democratic Deficit and Community Disengagement

The role attributed to councillors by the 1989 reforms (akin to that of a non-executive director) raises questions about the representative role which, as elected members, they are assumed to fulfil. Hence, there is a widening gap between the electors and the elected within local government. Indeed, for over 90% of the population, their only interaction with their elected representative will be during the electoral process. The role of a councillor does not require a public profile or presence once elected.

HEALTH HABITS OF PENNINGTON ACTIVITY CENTER USERS

Brandy Dieutto, Southeastern Louisiana University

Amer Salhi, Southeastern Louisiana University

Ashley Wozniak, Southeastern Louisiana University

ABSTRACT

Universities recognize the desire of many students to remain physically fit. As a result, many have developed formal structures to allow students to exercise and develop physically. To determine the usage and health habits of those who utilize university-based health centers, research was conducted to investigate the exercise habits of users, their satisfaction, usage of such services, and potential to improve student need satisfaction.

E-LEARNING: WHAT STUDENTS WANT IN THE VIRTUAL CLASSROOM

Janet L. Foster, Southeastern Louisiana University
Holly A. Syrdal, Southeastern Louisiana University

ABSTRACT

Internet-based courses are not just for “online universities” anymore. Traditional universities are changing delivery methods for courses in order to meet the demands of today’s college students. The increasing usage of internet-based courses has had significant implications, both positive and negative, on higher education. Universities with goals of expanding enrollment are interested in implementing online instruction in order to tap into the full potential of the rapidly growing market segment of nontraditional students. This study focuses on students’ perceptions of internet-based courses and the reasons students take these courses versus traditional classroom-based courses. Suggestions are made for ways to deliver a higher quality learning experience in the virtual classroom.

FINANCIAL MANAGEMENT PRACTICES OF COLLEGE STUDENTS

Kayla Allen, Southeastern Louisiana University
Victoria Kinchen, Southeastern Louisiana University
Chad Soileau, Southeastern Louisiana University

Abstract

As mortgage foreclosure rates reach an all time high and more than one-million Americans are expected to file bankruptcy in 2008, it is safe to conclude that many Americans are overextended. It appears that many do not have the knowledge or skills necessary to manage their personal finances. This study investigates the financial management skills of college students, the learning source of financial skills, and quality of self-awareness regarding the need to manage finances.

THE SELLING OF HERITAGE CONSERVATION SERVICES: AN ANALYSIS OF DRIVING FORCES AND CONSTRAINTS USING THE MALTESE CONSERVATION MARKET AS AN EXAMPLE

Izabella Parowicz, University of Malta

INTRODUCTION

Cultural heritage conservation is a highly sophisticated, specialized and relatively time-consuming service. A person who chooses to work in conservation must be prepared to perform a relatively slow-moving and precise type of work, the results of which are visible much later. What is more, in the course of most conservation projects, costly materials need to be used. This is mainly due to the specific manufacturing techniques pertaining to particular works of arts. All these factors may put in question the cost-effectiveness of conservation projects.

Therefore, conservators who run a private practice must seek ways to combine their time-consuming professional activity with simultaneous efforts that aim to effectively market their services. Consequently, they need to take the initiative of reaching out to owners of artifacts and/or sites of historical value and significance. They must be aware of the public's perception of their work, based on the idea that that conservation – provided mainly to specific entities such as museums – is both unaffordable and not readily available to private, individual parties. These factors reflect negatively on the effectiveness of cultural heritage preservation because still too few measures are undertaken with the aim of establishing and improving communication with potential and existing customers, and, simultaneously, of raising social awareness for conservation.

CHARACTERISTICS OF CONSERVATION SERVICES

Heritage conservation, defined as the overall works carried out on a monument, such as any actions preventing from damage or deterioration of the object concerned, up keeping, documentation and restoration of works of arts or historic sites, can be considered as one of the most sophisticated types of services, requiring thorough, multi-disciplinary knowledge and a high level of proficiency, as well as certain manual and psychological predispositions (such as patience and accuracy) from their providers. Simultaneously, they distinguish themselves with an extremely big heterogeneity, resulting from the manufacturing character of works to be carried out, an individual approach taken by every single conservator, various methods applicable and eventually applied and – last but not least – the overall features of the heritage item concerned, including its manufacturing technique, size, condition as well as the extent and type of damage. Conservation, like any other type of services, is not durable; it cannot be performed in advance nor laid in. In addition, in certain cases it can only be carried out seasonally. The outcome of conservation aims however to be very long lasting; one could say that the durability and sustainability of the results of a conservation treatment are its most crucial characteristics. Finally, it should also be emphasized that a conservation service is in most cases a relatively long-lasting project. As such, it implies frequent interactions between the conservator and the owner of the heritage object concerned. Consequently, the provision of conservation services often has a relational rather than transactional character.

BASIC CHARACTERISTICS OF THE CONSERVATION HERITAGE MARKET

Heritage conservation is, as a rule, carried out by companies or organizations that employ a team of hands-on conservators who can be additionally supported by documentalists, researchers and other professionals. Unless it is an internal entity of another institution – such as a museum or an archive – that focuses solely on its services and thus does not reach to any external customers, a conservation organization can be considered as a regular market agent. It provides certain services that are in a position to satisfy needs of the owners or curators of cultural assets concerned and of the public at large.

Whereas it is relatively easy to define the providers of conservation services, it becomes more complicated to identify their actual customers. The group of beneficiaries is very wide. It does not only encompass those who own or look after a work of art or a historic site that requires conservation treatment. It also includes the general audience, that is, those that derive satisfaction from conservation services in a wider sense (i.e. art lovers, inhabitants of a town, visitors, passers-by, tourists, citizens of a country, the national heritage that is taken care of, etc). Which is more, due to the supra-generational value of cultural heritage the beneficiaries of conservation services are also those who either do not reveal any interest in heritage or even those who have not yet been born. It is however evident that those who benefit from conservation services without actually paying for them cannot be perceived as immediate market agents (that is conservation customers). The revealed and non-revealed interests of the aforementioned groups of indirect beneficiaries of conservation services are largely represented by curators of cultural collections or historic sites who can be considered as actual conservation market agents as they directly participate in the process of market exchange (Some non-owners can indirectly participate in covering the costs of conservation, for example by means of buying entrance tickets to museums or historic sites).

DRIVING FORCES AND CONSTRAINTS OCCURRING

When it comes to offering services, providers ought to be aware of all the opportunities that should be taken in order to successfully draw the attention of the potential customers, to win their trust and loyalty. At the same time, all the limitations that might possibly occur in the process of reaching out to prospective clients must be taken into consideration. Every sector distinguishes itself with particular driving forces and constraints that are crucial for the marketing success of the business concerned. The most sensitive areas pertaining to the heritage conservation services are:

- Capabilities and skills of the conservators.
- Conservation ethics.
- Customer behavior.
- Competition environment.

CAPABILITIES AND SKILLS

Conservation studies are very demanding in nature. Conservators are not only expected to possess the appropriate manual skills and related characteristics, such as accuracy and patience that together are necessary to work on delicate objects. They must also be proficient in wide spheres of knowledge such as arts history and sciences, in order to understand the historic circumstances, manufacturing techniques pertaining to the artifacts concerned, to analyze their physical and chemical features and to eventually take proper decision concerning the method and extent of conservation intervention. With regards to their multi-disciplinary knowledge, conservators can be compared to physicians who need to have a thorough understanding of different disciplines of science in their professional practice.

The professional expertise of the conservators significantly enhances their credibility, trustworthiness and the correctness of the work they perform. They are in a position to provide high quality services to the owners of artifacts and to properly care for them. For the sake of the appropriate preservation of cultural heritage, it is fully justified to highlight the benefits resulting from using services offered by professional

conservators. In their promotional efforts, the latter should therefore strongly emphasize the proficiency of the services offered. As a result, the owners of artifacts should be able to distinguish and to appreciate the professional treatment provided by the specialists as compared to any reparatory intervention offered by craftsmen such as guilders, masons or carpenters who cannot guarantee that the object concerned will receive a treatment compliant to the principles of conservation.

CONSERVATION ETHICS

The issue of professional ethics is strongly integrated in the conservator's work and distinguishes him from the non-professionals. On the face of it, conservation ethics could be regarded as a set of restrictions that may inhibit professionals from meeting customers' expectations. In fact, a conservator should naturally reject requests to perform work that is non-compliant with the principles of the conservation ethics. A customer who approaches a conservator demanding, for instance, to make changes or additions to a historical picture or to remove the decorations from a piece of ancient furniture that does not match the design of the room, will definitely have to face an objection. This apparent limitation can also be used as a marketing advantage by the conservators, since it significantly enhances their professional credibility. It is very important in view of the aforementioned extreme heterogeneity of the conservation services. It is not possible to present to a customer an example of how the results of the conservation treatment will be like in such a particular case. What's more, it is very unlikely that the artifact's owner's idea or expectations with regards to the outcome of the conservator's intervention will be entirely met. Thus, there must be other methods to put the customers' mind at rest that the work will be carried out properly and that the precious object they entrust to conservators will be well taken care of. A respect for conservation ethics is a very strong argument for the trustworthiness of services provided by conservators.

CUSTOMER BEHAVIOR

The successful selling of goods and services highly depends on the proper recognition and understanding of the potential customer's reasoning. Every individual behaves in a certain way that is determined by various factors, whether economic, social, cultural, anthropological, psychological or political (Becker, 1990). When taking a market decision, a consumer naturally aims to maximize the benefits attributed to buying the good or service concerned.

The behavior of heritage conservation customers has not been thoroughly researched yet. However, it is possible to distinguish a set of characteristics that are typical for these consumers. At the outset, it needs to be stressed that only those who own historical object will be interested in conservation services. Furthermore, they have to reveal at least one of the following: either an emotional attitude towards their cultural belongings and/or knowledge about its value (sentimental, historical, cultural, material, etc). A decision on using conservation services will also be determined by the current social and economic status of the individual. Since using these services does not satisfy the most basic needs of a person, such as eating or living, it will be taken into consideration after satisfying the aforementioned needs first. It can also be presumed that in certain social spheres, there exists a trend or fashion for collecting and restoring works of arts. In such circumstances, an imitation effect may occur.

COMPETITION ENVIRONMENT

An important factor pertaining to the selling success of conservators is the reputation of a conservator. This is a particularly difficult and challenging issue for young conservators who have to compete with the older, widely recognized professionals who have a wide network of business contacts and loyal customers. At the same time, conservators rarely are familiar with the modern principles and trends of marketing. Therefore, it would be strongly recommended for novices entering the conservation market to apply modern marketing tools to promote themselves and to simply make themselves more visible. Only

the recognition and trust expressed by the owners and curators of cultural heritage can help young conservators become competitive.

Another aforementioned professional group that might be of competition to conservators are craftsmen specializing in the repair of material objects, such as guilders or carpenters. Because of their relative availability and price-competitiveness, the owners of historic objects sometimes regard them as first-instance assistance providers. For the aforementioned reasons, that is for the sake of the best possible preservation of cultural heritage, it is important that customers are made aware of the fact that an inappropriate, unprofessional intervention might cause further or even irreversible damage to the historical object concerned and eventually diminish its material value.

CASE STUDY: THE MALTESE CONSERVATION MARKET. CHARACTERISTICS OF THE PROVIDERS AND CONSUMERS OF CONSERVATION SERVICES

Most Maltese conservators are young people who only completed their education a few years ago. They were educated by a team of foreign and local specialists. From the point of view of their older, European colleagues, they would probably be regarded as less experienced. It could also be expected that in a foreign environment, they would not be able to work if not under supervision. However, it has to be emphasized that having to take independent decisions significantly enhances and accelerates the professional maturity of local conservators. At the same time, many of them still seek consultation and expert support from abroad in order to better understand and appropriately solve problematic issues. Conservation ethics are also very much respected in Malta. Both these factors, professional capabilities and ethics, are accentuated in contacts with existing and prospective clients.

When it comes to analyzing the behavior of Maltese consumers, the following aspects need to be stressed: many of them express a great concern with regards to their property. They find it rather hard to reveal their valuable belongings, let alone to entrust them to a “stranger” or “foreign company”. This is why Maltese conservators act with utmost caution when endeavoring to win and build trust with their customers. The urgent need to educate the general public and to raise its awareness is seriously taken into account in the overall marketing efforts of local conservators.

Many owners of heritage objects tend to attempt to repair such objects by themselves. Very often, when in need of help, they approach those who call themselves restorers but who are, in fact, simply skilled craftsmen and nothing more. Efforts are made to make owners aware of the risks related to entrusting artifacts to non-professionals. For this reason, some providers of conservation services offer care of collection courses in order to improve the education and awareness level of their customers. A big impact is placed on building individual relations with owners of artifacts and involving them in the decision making process on various levels of a conservation treatment.

Most Maltese conservators admit that even though competition is relatively strong, there exists enough work for everyone. Apart from that, the aforementioned problem of having to compete with recognized names does not appear here. This is why all the newly set-up conservation companies receive a unique (in global comparison) opportunity to work on the most valuable national artifacts that in other circumstances would rather be entrusted to experienced professionals. Thus, they can build up an impressive portfolio of work within a relatively short period and consequently generate a positive image in the eyes of the general public.

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BIOGRAPHY

Izabella Parowicz studied Management at the University of Economics in Poznan, Poland and European Cultural Heritage at the European University Viadrina in Frankfurt (Oder), Germany. In 2006, she defended her PhD thesis titled: *Sustainable Funding: The Effectiveness of Financing Architectural Conservation in the European Perspective*. She is currently a Marie Curie Fellow at the University of Malta (Faculty of Economics, Management and Accountancy, Tourism Unit). Her present research focuses on marketing of heritage conservation services.

INFUSING A SUPPLY CHAIN STRATEGY COURSE WITH SUSTAINABILITY PROJECTS

Michael Godfrey, University of Wisconsin Oshkosh COBA

Steven Dunn, University of Wisconsin Oshkosh COBA

ABSTRACT

This paper discusses a project-based approach used by the authors to integrate sustainability into a Supply Chain Strategy course. Our Supply Chain & Operations Management team has been integrating sustainability into our curriculum over the last two years. This study will report the results of three sustainability student projects conducted at a large construction company in Wisconsin.

INTRODUCTION

This paper discusses the results of three student-based projects carried out at a large construction company in Wisconsin. In all of these projects, students worked with the construction company and its clients to measure the impact of environmental projects implemented by the construction company. Students measured this impact qualitatively through survey research and quantitatively by collecting cost data. The first section of this paper discusses the literature related to sustainability in supply chain management. The second section discusses the projects undertaken by our students in the Supply Chain Strategy course. The third section will describe the results of those projects.

Sustainability in Supply Chain Management

The effects of dwindling resources, increased pollution, etc., and companies' responses to those issues have motivated some firms into proactively preparing sustainable strategies (Hoffman, 2004). Articles describing environmental operations management started appearing as early as the 1990s (e.g., Wu and Dunn, 1995; Guide, Srivastava, & Spencer, 1996; Gupta & Sharma, 1996; Melnyk et al., 1999). These articles discussed how to integrate environmental awareness into plant operations, operations strategy, and operations planning. Wu and Dunn (1995) were some of the first authors to describe the concept of greening the supply chain. They proposed a model that showed how daily operational decision-making impacts overall firm environmental performance up and down the supply chain. Preuss (2005) argued that greener supply chain management should focus on the following five areas: (1) products to be purchased (buying greener), (2) manufacturing processes used by suppliers (the buying company could require that suppliers be accredited to an environmental management standard), (3) supplier assessment (the buying company could include environmental performance in its assessment of suppliers), (4) manufacturing processes within the manufacturing company itself (internal initiatives), and (5) downstream logistics activities (product recovery, recycling, and improved coordination of incoming and outbound shipments). Elkington (1994, p. 90) argued that the sustainable corporation should develop "win-win-win strategies" by which the company, its customers, and the environment all benefit.

More recently, some authors have argued that firms can create competitive advantage by emphasizing sustainable supply chain strategies designed around the triple bottom line—economic, social, and environmental benefits (Markley & Davis, 2007). Rennie (2008) described how sustainability can create value for customers, investors, and the environment, and argued that sustainability in business is here to stay. Collins (2008) listed sustainability as one of the critical trends in supply chain management (along with globalization, supply chain risk management, innovation, and consumer focus). Other authors have

suggested that the presence of an environmental management system in a firm may increase the firm's likelihood of increasing sustainability in its entire supply chain (Darnall, Jolley, & Handfield, 2008).

Over the last two years, we have been integrating sustainability into our Supply Chain Management major. We offer classes in Management Science, Manufacturing Planning & Control, Supply Chain Management, Advanced Quality Management, Environmental Management, and Supply Chain Strategy. Integrating supply chain classes with sustainability has just recently begun. For example, Bandyopadhyay (2004) conducted a study of thirty supply chain courses offered by AACSB accredited universities and identified fourteen key areas. Reverse logistics and green issues was one of the key areas listed. Biello (2005) cited 60 courses in sustainability being offered in accredited graduate programs and two non-accredited business schools (Bainbridge Graduate Institute and Presidio School of Management) that offer MBAs in sustainable business. To our knowledge, however, our Supply Chain & Operations Management major is the first to integrate sustainability into a Supply Chain Management major. We accomplish this integration by requiring our students to take a required course in Environmental Management, by requiring students to read sustainability articles in other classes (Manufacturing Planning & Control and Supply Chain Management), and by requiring students to work on sustainability projects in the Supply Chain Strategy course. As Wright (2007) pointed out, higher education for sustainability should be applied and action-oriented. We strongly adhere to that perspective. To our knowledge, the literature on student teams conducting sustainability research with the depth performed by our students has been lacking in the literature.

Student Research Projects in Sustainability

This section provides an overview of one set of student projects conducted during the spring semester 2008 with a large construction company in Wisconsin (this company will be referred to as Sustainable Construction Company (SCC), both to protect its identity and to reflect its emphasis on sustainability. Student teams were formed from two sections of our Supply Chain Strategy course during the Spring Semester, 2008. A description of three of the student projects at SCC is outlined below:

Project 1: Noise and Indoor Air Quality Levels in Schools Designed and Built by SCC

Goal: Ascertain performance of SCC sustainable school design and construction on project costs relative to peer schools. Methodology: Collect primary data on CO₂ and decibel levels for selected SCC schools completed in or after 1998 in Wisconsin.

Specific Tasks:

1. Identify list of schools to be studied. These schools are to include Woodland School in Kimberly, Kimberly High School, Northland Pines High School, Madison School in Marshfield, and other schools to be identified.
2. Determine a protocol based on LEED for creating a school rating system for gathering air quality and noise level, and gather primary data on CO₂ levels and noise levels for a sampling of classrooms.
3. Enter data in an Excel Spreadsheet.
4. Compare results to available secondary data on school noise levels and LEED for school rating system.
5. Describe and compare conditions at SCC schools to LEED and other standards.

Project 2: Construction Costs for Schools Designed and Built by SCC

Goal: Ascertain impact of SCC sustainable school design and construction on project costs relative to peer school projects. Methodology: Acquire design and construction costs data for SCC schools

completed in or after 1998 in Wisconsin and Illinois and compare that to Wisconsin, Minneapolis/St. Paul, and U.S. school construction costs.

Specific Tasks:

1. Identify list of schools to be studied.
2. Identify industry standard reported cost data per square foot by year of project completion, noting what costs are included and excluded.
3. Acquire data from SCC records for the identified schools, including all costs including design and construction fees except land acquisition and Furniture, Fixtures, & Equipment (FF&E); square footage of the project and whether there was a swimming pool; and a calculated cost per square foot. Year of completion and school type (high school, middle school, elementary school, K-8 and K-12) are to be noted in the database. Enter data in an Excel Spreadsheet.
4. Acquire Wisconsin, Minneapolis/St. Paul, and national data for project size, cost, and year of completion and enter the data in the above Excel Spreadsheet. If Minneapolis/St. Paul data have not been developed, the team will acquire any new information on new public schools from public records in the Minneapolis/St. Paul area.
5. Describe and compare trends at SCC schools to those for schools at large; comparisons will include tests of statistical significance.

Project 3: Impact of Universal Design and Sustainability Features in Elder Housing Designed and Built by SCC

Goal: Ascertain impact of SCC universal and sustainable design features at projects in Madison and Whitewater, WI. Methodology: Design and implement a survey of current residents of Prairie Point (Madison) and Prairie Village (Whitewater) to ascertain resident views of the change to their quality of life (such as health, economic and social wellbeing) in an independent senior living community setting. The survey and other secondary data will also identify design amenities that are most beneficial to supporting their independence along with measuring the impact on annual energy costs. Universal Design Features include: Step-less walks and entries; low profile thresholds at exterior doors; wide doorways; lever door hardware; easy to open window hardware; roll in low threshold showers; personalized shower head; raised toilet; flooring is hard surfaced no skid or low nap; raised electrical outlets; lighted paddle light switches; easy to read thermostat; and life line security.

Specific Tasks:

1. Work with SCC staff to define scope of work and to contact Prairie Point and Prairie Village to receive permission to survey their clients. (Data collection will require protection of identity of individual clients.)
2. Develop survey methodology and instrument.
3. Field test the survey instrument.
4. Acquire data from two projects. Also, acquire data from respondents on their previous residence or identify suitable control group.
5. Describe and compare trends at the two sites and the control group.

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PURCHASE DRIVERS FOR COTTAGE BUSINESSES: AN EXPLORATORY ANALYSIS

Paul Allen Salisbury, York College, City University of New York

ABSTRACT

Many large B2B marketers now have separate small-midsize business (SMB) marketing units, as well as units that concentrate on very small businesses with less than fifty employees, (e.g., IBM, SAP, Microsoft, Experian, American Express). Small businesses are a driving force in the U.S. economy. However, there are significant operational differences between organizations with 99 employees and nine employees. The very small business (VSB) segment of three to 24 employees is submerged within the official small business segment. The focal point of this paper is to learn more about what organizational attributes influence an expensive, service purchase for a VSB, (e.g., health insurance for employees)? If a business has more than \$500,000 in revenue, it is far more likely to make such a purchase than a business with lower revenue levels; non-profit organizations are less likely to make such a purchase. Businesses with employees who have two or more years of college or technical training beyond high school are also more likely to make the purchase, particularly if it also has the requisite revenue level. An indicator of region, the Midwest, impacts purchase behavior, based on a small sub-segment that is suggestive for further study and testing in B2B marketing campaigns.

KEYWORDS: Purchase drivers, market partitioning, Decision Making, B2B marketing

INTRODUCTION

Every business-to-business (B2B) marketer knows, (or should know), that small businesses are a driving force in the U.S. economy. Many large B2B marketers now have separate small-midsize business (SMB) marketing units, (e.g., IBM, SAP, Microsoft, Experian, and American Express). For example, IBM defines the SMB market as one of their top three priorities – less than 100 employees is a small business, and between 100 and 999 employees is a midsize business (Maddox 2006; Russo 2006). B2B marketers are learning how to market to small businesses:

- Are there segments within the small business segment?
- If yes, how do very small businesses (VSB) differ from larger small businesses?
- What marketing drivers impact purchase decisions for very small businesses?
- How does market partitioning work in small businesses?

One of the challenges of marketing to small businesses is determining what is a small business, and whether there is one or many segments in the small business sector. For example, the Small Business Administration (SBA) defines small businesses as having less than 100 employees. Clearly there are significant structural and management process differences between organizations with 99 employees and 9 employees. For example, for the B2B marketer it is essential to learn what type of purchase of your product (or service) is most likely for companies with 75 to 99 employees vs. a company with less than 25 employees? Is it an apples to oranges comparison? While 98.5% of all U.S. companies have less than 100 employees:

- Almost 75% of all companies have one to five employees.
- 17% have six to 19 employees, and
- 5% have 20 to 49 employees
- 2% have 50 to 99 employees (NCBNJ 2003).

Marketing: Industry Issues

B2B marketers who are focusing on the SMB world need to learn which segment in the small business market is the right target group for which product/service campaigns (Maddox 2006; Russo 2006; Warrillow 2002). This is akin to the lesson learned by PC makers marketing to small businesses (Kotler and Keller 2007). The PC marketers observed a developing small office/home office (SOHO) segment, and learned there are clear differences for PC marketers between the (larger) small office and the (smaller) home office in terms of PC needs. With this in mind, we need to bear in mind that over 90% of all businesses in the U.S. have less than 20 employees. Clearly, size matters in small business marketing.

Experian has a segment labeled “cottage businesses” with less than 25 employees and under \$10 million in sales – very small businesses (Maddox 2006; Russo 2006); this is the very small business segment (VSB). Microsoft maintains a small business center web site, defining a small business as one with less than 50 employees. Approximately one-third of Intel’s enterprise marketing budget is focused on small businesses, (less than 100 employees). Warrillow (2002), while focused on the broader SMB market segments, also defines the small business segment as less than 100 employees. In addition, he defines a practical segment of the very small business market, as having five to 50 employees (Warrillow 2002).

In this paper, we utilize the industry standard definition of small businesses as fewer than 100 employees. In addition, we recognize the Experian definition of cottage business or very small business (VSB) – less than 25 employees and less than \$10 million in annual revenue; in this paper we use the two terms interchangeably. The VSB segment is a sub-group within the broader SMB market where we can explore how variations in company size (and other factors) may impact targeting for our marketing campaigns (Coe 2004). As noted previously, this is analogous to the lesson learned by PC manufacturers in recognizing there are operating differences between the (larger) small office segment and the (smaller) home office segment in their need for type and quantity of PCs (Kotler and Keller 2007).

Marketing: Theoretical Issues

While many large B2B marketers have officially recognized the small business sector (Maddox 2006; Russo 2006; Warrillow 2002); the very small business segment is submerged within it. VSB may be the next frontier for B2B marketers after they feel they have done everything possible with the larger business prospects within the SMB segment. Now that large B2B marketers are learning to market to the SMB markets; the VSB segment may be more of a refinement than a major change in focus for B2B marketers who will focus on VSBs.

What organizational forces drive an expensive, optional purchase for a VSB? Theoretically, this is an example of market partitioning (Kotler and Keller 2007). Market partitioning research within marketing and microeconomics generally focuses on influences on purchase decisions (Kotler and Keller 2007), though the terminology used may be different between academic disciplines. For example, economists may examine the value exchange between customers and marketers’ in terms of the efficiency of the value exchange from the customers’ perspective. Marketers, following Kotler and Keller (2007), may emphasize the hierarchy of attributes used in the prospective customers’ decision making regarding purchases.

“We measure customer value as the product efficiency viewed from the customer’s perspective, i.e. as a ratio of outputs, (e.g., resale value, reliability, safety, comfort) that customers obtain from a product relative to inputs (price, running costs) that customers have to deliver in exchange.” (Bauer, Hammerschmidt and Staat 2004). The authors further conceptualize market partitioning in terms of clusters of similar interchangeable competing products that can be compared within each cluster – in terms of hierarchy of attributes, whether objective or perceived (Carter and Silverman 2004).

What are the hierarchies of attributes that influence if there is a need and capability to purchase a product prior to the decision about what brand(s), models, etc. to be purchased, and all steps in between? From a practical, day-to-day marketers' perspective, an application of this theoretical perspective examines marketing drivers, (some of which may be available as selects for list rentals for direct marketers), to provide a basis for selecting and testing list segments for campaigns directed at cottage businesses.

This paper is based on an exploratory, secondary analysis of the Small Business Survey 2001, sponsored by the Kaiser Family Foundation, and available from The Roper Center at the University of Connecticut. The data is from a random representative sample of 805 very small businesses and non-profit organizations with three to 24 employees, in the United States. *

The purchase noted in this survey was health insurance for employees, partially or totally funded by the business. For the purpose of this analysis, this dependent variable was used as a test case or surrogate for other optional, expensive service purchases by the organization for the employees, (Bauer, Hammerschmidt and Staat 2004). Given the paucity of data from representative samples of small businesses that are available for academic secondary analysis, the goal was to use this data to learn what organizational purchase drivers impact this type of purchase, and may be relevant to other purchases of this nature, (e.g., other employee benefits such as retirement services, life insurance plans, dependent care services, transit discount plans, etc.). With this objective in mind, we eliminated all potential independent variables that deal with health insurance. The long term objective will be to find other representative surveys of cottage businesses to test the lessons from this analysis.

This analysis includes both typical B2B firmographics, (e.g., number of employees, annual revenue, regional location, state, SIC code, product offering goods/services, age of business, gender/minority status of owner, employee turnover rate), as well as age of business, profit/non-profit organization, and complementary data such as level of employee education, employee turnover, employee race/ethnicity, political affiliation of respondent, respondent gender, and respondent optimism/pessimism on company future. While the results will not be conclusive, they will be illustrative for the issue at hand. In addition there is a substantive basis for use in test-marketing campaigns directed at cottage businesses, (e.g., list and select availability), and further research on market partitioning among cottages businesses

High-Level Overview of the Very Small Business Segment Survey

60% - Offer employee health insurance coverage paid for, at least in part, by the organization

Age of Business

31% - Business founded 1990 - 2001

25% - Business founded 1980 - 1989

36% - Business founded before 1950 – 1979, remainder don't know/refused

Ethnic/racial composition of employees

68% - White

11% - Black/Hispanic/Asian

18% - mixed backgrounds

4% - refused

Level of employee education for most jobs

65% - High school degree or less

19% - Two years of college or some vocational/technical training after high school

13% - A four-year college degree or post-graduate education

4% - don't know/refused

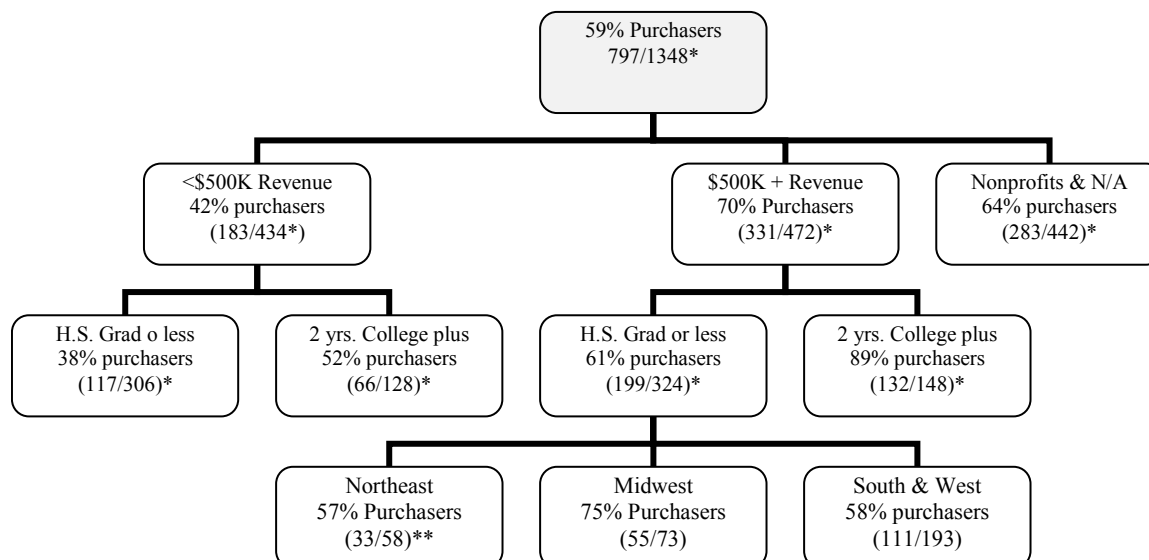
Approximate gross revenue for last completed fiscal year (for proprietary companies (n=699)

- 36% - Less than \$500K
- 23% - \$500K to less than \$1 million
- 18% - \$1 million to \$10 million plus
- 23% - Don't know/refused

ANALYSIS

Given that most of the relevant data was categorical, and the desire to explore the hierarchy of attributes contributing to the decision, we opted for a decision-tree analytic approach using AnswerTree from SPSS. The average purchase rate for all of the small organizations that purchased health insurance for their employees is 59%, (see Figure 1). We looked to find key sub-segments of high purchaser and low purchasers – who is most likely or least likely to buy?

Figure 1: Very Small Business Purchase Model



*The analysis was performed on the weighted sample of 1348 per instructions from The Roper Center. * Probability .5% level ** probability at 10% level. The data for this study was provided by The Roper Center, at the University of Connecticut, Storrs. The survey that developed this data is the Kaiser Family Foundation's 2001 National Survey of Small Business. It is a random representative sample of 805 small business owners and top executives of United States companies and organizations with three to 24 employees. Both for-profit companies and non-profit organizations were included in the sample while government and public institutions were excluded. If the company or organization operated out of multiple locations, the total number of employees across all locations was used to determine eligibility for the study.*

The initial need-to-purchase driver is gross revenue for the past fiscal year. This suggests that an obvious business issue, being able to afford such a purchase is a fundamental hurdle or decision issue for a large, optional service purchase. Businesses with less than \$500K in revenue were far less likely to report offering health insurance, (42%), compared to businesses with higher revenue (70%), and a third group comprising non-profit organizations as well as businesses who did not report gross revenue (64%). Given that this third group is similar to the VSB average, the key group is those businesses with a potentially significant threshold level of revenue, \$500,000. However, nonprofits are far more likely to make such a purchase than businesses with low revenue levels, and should be considered for test cells in a B2B campaign. It is important to bear in mind that 30% of the businesses with revenue of \$500k or higher did not choose to purchase it. As with many other purchase decisions, a combination of issues drive it.

Number of employees is highly correlated with revenue, and revenue per employee is not as valuable as gross revenue as a predictor of purchase. Also, another practical benefit of gross revenue as a predictor is that sales revenue at the location is an actionable select for B2B marketers who are reviewing prospective list rentals.

The next step on the decision-tree is the educational level of employees. Note the significant differences in the presence of health insurance for employees with a high school degree or less vs. two years of college or technical/vocational training after high school graduation. The highest revenue group shows a difference of almost 28% between the employee educational levels, though there is no impact on non-profits or non-responders. Even the low revenue group shows a difference of 13% between the two employee educational levels. If the data on employee educational levels is available from the list broker/vendor (or a surrogate variable is available), it should be productive to test the segment with low revenue but higher employee educational levels.

You can also see that businesses with the higher level of revenue that have employees with lower educational levels do meet the national average for offering health insurance – the surrogate for expensive, optional service purchases. However, the opportunity for marketers clearly seems greater for businesses that meet both the revenue threshold and have more educated employees.

This finding suggests two inferences. First, insurance or any purchase to benefit employees may be a function of recruitment of the employees – what attracts them. Note that recruiting and retaining key staffs are one of the things that keep small business owners up at night (NCBJ, 2003). Second, are the owners and senior managers more sensitive to the needs of staff that are more similar to themselves than staff with relatively limited educational levels? Research on small business owners has shown them to be educated, (e.g., typically college graduates), with relatively high-income levels (NCBJ 2003). If this is the case then Kotler's (2006) advice for B2B marketer's to move from a rational value proposition to "rational plus emotional" should be explored in the VSB segment as well. Warrillow (2002) emphasizes that quality (at a good price) – value, appeals to small business owners as well as products or services that will help them save time, make more sales, acquire good staff, etc. As B2B marketers we know that we are offering a benefit (or benefit package) that appeals to our target group.

Another level was developed for the decision-tree to explore regional differences. There are clear cost-of-living and lifestyle, (personal and business), differences between regions of the country that impact the dollar value of revenue. While these sub-segments are small, and should be viewed as very exploratory, it does indicate potential value in the Midwest for B2B marketers to test targeting to VSBs with employees who have higher educational levels. As this is a small sub-segment, the findings should be taken with caution; it is the basis for a list test to explore the viability of this regional sub-segment.

REVIEW AND SUMMARY

Using health insurance for employees as a surrogate for other optional, expensive service purchases, we find two reliable indicators of purchase potential and one suggestive indicator for testing by B2B marketers who want to drill down into the very small business segment. Gross revenue with employee educational levels are reliable indicators of purchase potential for a large, discretionary business service purchase. A third, exploratory variable, region, indicates more potential for this type of purchase in the Midwest vs. the other regions of the country.

If a business has more than \$500,000 in revenue, it is far more likely to make a large, discretionary purchase impacting its employees than a business with lower revenue levels; non-profit organizations are also less likely to make such a purchase. The educational level of the organization's employees is a second key driver for such a purchase. Businesses with employees who have two or more years of

college or technical training beyond high school are also more likely to make the purchase, particularly if it also has the requisite revenue level.

The impact of employee educational levels may be indicative of a greater effort required to acquire and retain this type of employees, as well as the owner and senior manager feeling more comfortable with this type of employee. Owners of small businesses tend to be college-educated individuals (NCBJ, 2002). A further indicator of region, specifically the Midwest, on purchase behavior, is based on a small sub-segment that is suggestive for further study and testing in B2B marketing campaigns.

Researchers at the Kaiser Family foundation designed and analyzed the survey. Princeton Survey Research conducted fieldwork for the survey between May 17, 2001 and July 9, 2001. The margin of sampling error is:

- Plus/minus four percentage points for the total sample,
- Plus/minus four percentage points for small organizations (three to nine employees),
- Plus/minus six percentage points for large organizations (ten to 24 employees).
- For results based on subsets of respondents the margin of error is higher. Note that in addition to sampling error there are other possible sources of measurement error.

The Kaiser Family foundation is an independent, national health philanthropy dedicated to providing information and analysis on health issues to policymakers, the media, and the general public. The foundation is not associated with Kaiser Permanente or Kaiser Industries.

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BIOGRAPHY

Paul Allen Salisbury, Associate Professor of Marketing Department of Accounting & Business And Consultant, Small Business Development Center. Suite 2B06D, York College, City University of New York Guy R. Brewer Boulevard Jamaica, New York 11451 e-mail: Salisbury@York.CUNY.edu
Office: 718.262.2554, Mobile: 347.244.3235

AN IMPLIED INCOME INEQUALITY INDEX USING L_1 NORM ESTIMATION OF LORENZ CURVE

Hamid Shahrestani, Ohio University-Chillicothe
Bijan Bidabad, Islamic Azad University, Science and Research Branch-Tehran

ABSTRACT

Distribution of income is among the most important issues in welfare economics. Whether government should be involved in redistribution of income is a normative question. In every society there are people who argue for more equal distribution of income and believe that government should redistribute income and achieve more equality since it leads to the maximization of total utility. On the other hand there are those who support more equitable distribution of income since it results in stronger incentive to work, save and invest and thus generates greater national income and output.

Economic literature provides different ways to measure income inequality. While there are alternative methods, there is no best way to calculate the inequality index. The purpose of this paper is to design a model to estimate the Lorenz Curve in a very simple way and find a least costly implied compensation index for reduction of the degree of inequality. We use the Census data to measure the distribution of income. Using our calculated implied-inequality index we may redistribute a percentage of income to the lower income group and thereby change the distribution.

Most common inequality indices provide information about points on the distribution function and analyze the inequality of income without any reference to the amount of the money needed to improve the distribution. In this paper we identify an income inequality index using a continuous L_1 norm smoothing method. Using this method, we will estimate the Lorenz Curve function parameters and show how much transfer payment is needed to achieve a desired distribution of income consistent with the perceived economic goals of the society.

KEYWORDS: Income distribution, inequality index, Lorenz curve.

JEL: C63

INTRODUCTION

The income inequality shown by the Lorenz curve can be measured by Gini ratio. Estimation of the Lorenz curve is a challenge and is coupled with some difficulties. To estimate, first we need to define an appropriate functional form which can accept different curvatures. And, to generate the necessary data set for estimation of the corresponding parameters, a large scale of computation on sample income data is inevitable. Nevertheless, it leads to a very low degree of significance for the estimated parameters. In this paper: (a) we use the probability density function of population income to estimate the Lorenz function parameters and (b) the continuous L_1 norm smoothing method is developed to estimate the regression parameters

L_1 Norm of Continuous Functions

Generally, L_p norm of a function $f(x)$ (see, Rice and White (1964)) is defined by,

$$\|f(x)\|_p = \left(\int_{x \in I} |f(x)|^p dx \right)^{\frac{1}{p}} \quad (1)$$

Where "I" is a closed bounded set.

The L_1 norm of $f(x)$ is simply written as,

$$\|f(x)\|_1 = \int_{x \in I} |f(x)| dx \quad (2)$$

Suppose, the non-stochastic function $f(x, \beta)$ and the stochastic disturbance term u form $y(x)$ as follows,

$$y(x) = f(x, \beta) + u \quad (3)$$

Where, β is unknown parameters vector. Rewriting u as the residual of $y(x) - f(x, \beta)$, for L_1 norm approximation of " β " we should find " β " vector such that the L_1 norm of " u " is minimum. That is,

$$\text{Min}_{\beta} S = \|u\|_1 = \|y(x) - f(x, \beta)\|_1 = \int_{x \in I} |y(x) - f(x, \beta)| dx \quad (4)$$

Linear One Parameter L_1 Norm Continuous Smoothing

Redefine $f(x, \beta)$ as βx and $y(x)$ as the following linear function,

$$y(x) = \beta x + u \quad (5)$$

Where, " β " is a single (non-vector) parameter. Expression (4) reduces to:

$$\text{Min}_{\beta} S = \|u\|_1 = \|y(x) - \beta x\|_1 = \int_{x \in I} |y(x) - \beta x| dx \quad (6)$$

Rewrite (6) as follows:

$$\text{Min}_{\beta} S = \int_{x \in I} |x| |y(x)/x - \beta| dx \quad (7)$$

Let's define "I" as a closed interval $[0, 1]$. Since "x" belongs to a closed interval "I", both functions, $y(x)$ (which is a linear function of "x") and $y(x)/x$ are smooth and continuous. and since $y(x)/x$ is uniformly increasing or decreasing function of "x", a value of $t \in I$ can be found to have the following properties,

$$y(x)/x = \beta \quad \begin{matrix} < & & < \\ & \text{if } x = t & \\ & & > \end{matrix} \quad (8)$$

Value of the slack variable "t" actually is the border of negative and positive residuals. If value of "t" were known, when $x=t$ we could calculate optimal value of " β ". But nor "t" neither " β " are known. To solve, according to (8), we can rewrite (7) as two separate definite integrals with different upper and lower bounds.

$$\text{Min}_{\beta} S = - \int_0^t |x| (y(x)/x - \beta) dx + \int_t^1 |x| (y(x)/x - \beta) dx \quad (9)$$

Decomposition of (7) into (8) has been done by use of the slack variable "t". Since both "β" and "t" are unknown, to solve (9), we partially differentiate it with respect to "t" and "β".

$$\frac{\partial S}{\partial \beta} = \int_0^t |x|dx - \int_t^1 |x|dx = 0 \tag{10}$$

and using Liebnez' rule to differentiate the integrals with respect to their variable bounds "t", yields,

$$\frac{\partial S}{\partial t} = -t \left[\frac{y(t)}{t} - \beta \right] - t \left[\frac{y(t)}{t} - \beta \right] = 0 \tag{11}$$

Since "x" belongs to [0,1], equation (10) can be written as,

$$\int_0^t xdx - \int_t^1 xdx = 0 \tag{12}$$

or,

$$\frac{1}{2} t^2 - \frac{1}{2} + \frac{1}{2} t^2 = 0 \tag{13}$$

Which yields,

$$t = \frac{\sqrt{2}}{2} \tag{14}$$

Substitute for "t" in equation (11), yields,

$$\beta = \frac{y(\frac{\sqrt{2}}{2})}{\frac{\sqrt{2}}{2}} \tag{15}$$

Given that y(t) is function y(x) evaluated at x=t. Value of "β" given by (15) is the optimal solution of (6). The above procedure in fact is generalization of Laplace weighted median for continuous case. Before applying this procedure to Lorenz curve, let us develop the procedure for the two parameters linear model.

Linear Two Parameters L₁ Norm Continuous Smoothing

To apply the above technique to the linear two parameters model, rewrite (4) as,

$$\text{Min: } S = \|u\|_1 = \|y(x) - \alpha - \beta x\|_1 = \int_{x \in I} |y(x) - \alpha - \beta x| dx \tag{16}$$

α, β

Where, "α" and "β" are two single (non-vector) unknown parameters and y(x) and "x" are as before. According to Rice (1964c), let f(α*,β*,x) interpolates y(x) at the set of canonical points {x_i; i=1,2}, if y(x) is such that y(x)-f(α*,β*,x) changes sign at these x_i's and at no other points in [0,1], then f(α*,β*,x) is the best L₁ norm approximation to y(x) (see also, Usow (1967a)). With the help of this rule, if we denote these two points to t₁ and t₂ we can rewrite (16) for I=[0,1] as,

$$S = \int_0^{t_1} [y(x) - \alpha - \beta x] dx - \int_{t_1}^{t_2} [y(x) - \alpha - \beta x] dx + \int_{t_2}^1 [y(x) - \alpha - \beta x] dx \tag{17}$$

Since t₁ and t₂ are also unknowns, we should minimize S with respect to α, β, t₁ and t₂. Taking partial derivative of (17) using Liebnez' rule with respect to these variables and equating them to zero, we will have,

$$\frac{\partial S}{\partial \alpha} = -\int_0^{t_1} dx + \int_{t_1}^{t_2} dx - \int_{t_2}^{t_1} dx = 0 \quad (18)$$

$$\frac{\partial S}{\partial \beta} = -\int_0^{t_1} dx + \int_{t_1}^{t_2} dx - \int_{t_2}^{t_1} dx = 0 \quad (19)$$

$$\frac{\partial S}{\partial t_1} = 2[y(t_1) - \alpha - \beta t_1] = 0 \quad (20)$$

$$\frac{\partial S}{\partial t_2} = -2[y(t_2) - \alpha - \beta t_2] = 0 \quad (21)$$

Equations (18) through (21) may be solved simultaneously for α , β , t_1 and t_2 . Thus, we have the following system of equations,

$$2t_2 - 2t_1 - 1 = 0 \quad (22)$$

$$t_2^2 - t_1^2 - \frac{1}{2} = 0 \quad (23)$$

$$y(t_1) - \alpha - \beta t_1 = 0 \quad (24)$$

$$y(t_2) - \alpha - \beta t_2 = 0 \quad (25)$$

The solutions are,

$$t_1 = 1/4$$

$$(26)$$

$$t_2 = 3/4$$

$$(27)$$

$$\alpha = y(3/4) - (3/4)\beta = y(1/4) - (1/4)\beta \quad (28)$$

$$\beta = 2[y(3/4) - y(1/4)] \quad (29)$$

This procedure may be expanded to include "m" unknown parameters .

Lorenz curve

The Lorenz curve for a random variable with probability density function $f(v)$ may be defined as the ordered pair

$$\left(P(V|V \leq v), \frac{E(V|V \leq v)}{E(V)} \right) \quad v \in R \quad (30)$$

For a continuous density function $f(v)$, (30) can be written as,

$$\left(\int_{-\infty}^v f(w)dw, \frac{\int_{-\infty}^v wf(w)dw}{\int_{-\infty}^{+\infty} wf(w)dw} \right) \equiv (x(v), y(x(v))) \quad (31)$$

"x" is a function which maps "v" to $x(v)$ and "y" is a function which maps $x(v)$ to $y(x(v))$. The function $y(x(v))$ is simply the Lorenz curve function. For the explicit function for the Lorenz curve we use the form introduced by Gupta (1984) and a modified version which benefits from certain properties.

Gupta (1984) proposed the functional form,

$$y = xA^{x-1} \quad A > 1 \quad (32)$$

The modified version suggests the following functional form:

$$y = x^B A^{x-1} \quad B \geq 1, A \geq 1 \quad (33)$$

To estimate the above functions we need discrete data from the population, to construct relevant x and y vectors to estimate "A" and "B". This is time consuming and expensive. On the other hand if the probability distribution of income is known, we can estimate the Lorenz curve by using the continuous L_1 norm smoothing method for continuous functions.

In the following section we proceed to apply this method to estimate the parameters "A" and "B" by using the information of probability density function of income.

Continuous L_1 Norm Smoothing of Lorenz Curve

Suppose that income of a society is distributed with probability density function $f(w)$. This density function may be a skewed function such as Pareto or log-normal, as follows

$$f(w) = \theta k^\theta w^{-\theta-1}, \quad w, k > 0, \theta > 0 \quad (34)$$

$$f(w) = [1/w\sigma\sqrt{2\pi}] \exp\{-[\ln(w)-\mu]^2/2\sigma^2\}, \quad w \in (0, \infty), \mu \in (-\infty, +\infty), \sigma > 0 \quad (35)$$

These two distributions have been known as good candidates for representing distribution of personal income. In the case of Pareto density function of (34), we can simply derive the Lorenz curve function as follows.

Let $F(w)$ denote the Pareto distribution function:

$$F(w) = 1 - (k/w)^\theta \quad (36)$$

with mean equal to,

$$E(w) = \theta k / (\theta - 1), \quad \theta > 1 \quad (37)$$

If we find the function y as stated by (31) as a function of x , the Lorenz function will be derived.

Rearrange the terms of (31) as

$$x(v) = \int_{-\infty}^v f(w) dw \quad (38)$$

$$y(x(v)) = [1/E(v)] \int_{-\infty}^v w f(w) dw \quad (39)$$

Substituting Pareto distribution function

$$x(v) = F(v) = 1 - (k/v)^\theta \quad (40)$$

$$y(x(v)) = [(\theta - 1)/\theta k] \int_k^v w \theta k^\theta w^{-\theta-1} dw \quad (41)$$

or,

$$y(x(v)) = 1 - (k/v)^{\theta-1} \quad (42)$$

By solving (40) for "v" and substituting in (42), the Lorenz curve for Pareto distribution is derived as,

$$y = 1 - (1-x)^{(\theta-1)/\theta} \quad (43)$$

For log-normal distribution, we proceed as follows:

According to (30) and (31) independent and dependent variables of (32) and (33) may be written as,

$$x(v) = \int_0^v f(w)dw \tag{44}$$

$$y(x(v)) = [1/E(x)] \int_0^v wf(w)dw \tag{45}$$

Substitute (44) and (45) in (32) and including random error term u, we'll have,

$$[1/E(w)] \int_0^v wf(w)dw = \int_0^v f(w)dw \cdot A^{\int_0^v f(w)dw-1} \cdot e^u \tag{46}$$

or

$$y(x) = x A^{x-1} e^u \tag{47}$$

Similarly for the model (35),

$$[1/E(w)] \int_0^v wf(w)dw = \left\{ \int_0^v f(w)dw \right\}^B \cdot A^{\int_0^v f(w)dw-1} \cdot e^u \tag{48}$$

or

$$y(x) = x^B A^{x-1} e^u \tag{49}$$

Taking natural logarithm of (47) and (49), gives,

$$\ln y(x) = \ln x + (x-1) \ln A + u \tag{50}$$

$$\ln y(x) = B \cdot \ln x + (x-1) \ln A + u \tag{51}$$

With respect to properties of Lorenz curve and probability density function of f(w) and equations (46) to (49), it can be seen that x belongs to the interval [0,1]. Thus the L₁ norm objective function for minimizing (50) or (51) is given by,

$$Min : S = \int_0^1 |u| dx \tag{52}$$

or

$$Min : S = \int_0^1 |\ln y(x) - \ln x - (x-1) \ln A| dx \tag{53}$$

or,

$$Min : S = \int_0^1 |x-1| \left| \frac{[\ln y(x) - \ln x]}{(x-1)} - \ln A \right| dx \tag{54}$$

By a similar technique used by (9), we can rewrite (54) as,

$$Min : S = \int_0^1 |x-1| \left\{ \frac{[\ln y(x) - \ln x]}{(x-1)} - \ln A \right\} dx - \int_0^1 |x-1| \left\{ \frac{[\ln y(x) - \ln x]}{(x-1)} - \ln A \right\} dx \tag{55}$$

since, 0 ≤ x ≤ 1 we have,

$$Min : S = \int_0^1 [\ln y(x) - \ln x - (x-1) \ln A] dx + \int_0^1 [\ln y(x) - \ln x - (x-1) \ln A] dx \tag{56}$$

Differentiate (56) partially with respect to "t" and "A":

$$\frac{\partial S}{\partial A} = + \int_0^1 [(x-1) / A] dx - \int_0^1 [(x-1) / A] dx = 0 \tag{57}$$

$$\frac{\partial S}{\partial t} = -2[\ln y(t) - \ln t - (t - 1) \ln A] = 0 \tag{58}$$

From equation (57), we have,

$$t = 1 \pm \sqrt{2}/2 \tag{59}$$

Since "t" should belong to the interval [0,1], we accept,

$$t = 1 - \sqrt{2}/2 \tag{60}$$

Substitute (60) in (58), and solve for "A", gives the L₁ norm estimation for "A" equal to,

$$A = \left[\frac{1 - \sqrt{2}/2}{y(1 - \sqrt{2}/2)} \right]^{\sqrt{2}} \tag{61}$$

Now, let us apply this procedure to another Lorenz curve functional form of (33) (redefined by (51)). Rewrite L1 norm objective function (52) for the model (51),

$$Min_{A,B} : S = \int_0^1 |\ln y(x) - B \ln x - (x - 1) \ln A| dx \tag{62}$$

Or,

$$Min_{A,B} : S = \int_0^1 |x - 1| \left| \frac{[\ln y(x)]}{(x - 1)} - \frac{(\ln x)}{(x - 1)} - \ln A \right| dx \tag{63}$$

The objective function (63) is similar to (16). Thus, by a similar procedure to those of (17) through (29) we can write "S" as,

$$\begin{aligned} Min_{A,B} : S &= \int_0^{t_1} |x - 1| \left\{ \frac{[\ln y(x)]}{(x - 1)} - \frac{(\ln x)}{(x - 1)} - \ln A \right\} dx \\ &- \int_{t_1}^{t_2} |x - 1| \left\{ \frac{[\ln y(x)]}{(x - 1)} - \frac{(\ln x)}{(x - 1)} - \ln A \right\} dx \\ &+ \int_{t_2}^1 |x - 1| \left\{ \frac{[\ln y(x)]}{(x - 1)} - \frac{(\ln x)}{(x - 1)} - \ln A \right\} dx \end{aligned} \tag{64}$$

Since 0 ≤ x ≤ 1, (64) reduces to,

$$\begin{aligned} Min_{A,B} : S &= -\int_0^{t_1} [\ln y(x) - B \ln x - (x - 1) \ln A] dx + \int_{t_1}^{t_2} [\ln y(x) - B \ln x - (x - 1) \ln A] dx \\ &- \int_{t_2}^1 [\ln y(x) - B \ln x - (x - 1) \ln A] dx \end{aligned} \tag{65}$$

Differentiate "S" partially with respect to "A", "B", t₁ and t₂,

$$\frac{\partial S}{\partial A} = \frac{1}{A} \left[\int_0^{t_1} (x - 1) dx - \int_{t_1}^{t_2} (x - 1) dx + \int_{t_2}^1 (x - 1) dx \right] = 0 \tag{66}$$

$$\frac{\partial S}{\partial B} = \int_0^{t_1} \ln(x) dx - \int_{t_1}^{t_2} \ln(x) dx + \int_{t_2}^1 \ln(x) dx = 0 \tag{67}$$

$$\frac{\partial S}{\partial t_1} = -2 \{ \ln[y(t_1)] - B \ln(t_1) - (t_1 - 1) \ln(A) \} = 0 \tag{68}$$

$$\frac{\partial S}{\partial t_2} = 2 \{ \ln[y(t_2)] - B \ln(t_2) - (t_2 - 1) \ln(A) \} = 0 \tag{69}$$

The above system of simultaneous equations can be solved for the unknowns t_1 , t_2 , "A" and "B". Equation (66) is reduced to,

$$t_1^2 - t_2^2 - 2(t_1 - t_2) - 1/2 = 0 \quad (70)$$

Equation (67) can be written as,

$$t_1(\ln t_1 - 1) - t_2(\ln t_2 - 1) - 1/2 = 0 \quad (71)$$

Calculate t_1 from (70) as,

$$t_1 = 1 \pm \sqrt{t_2^2 - 2t_2 + 3/2} \quad (72)$$

Since $0 \leq t_1 \leq 1$ we accept

$$t_1 = 1 - \sqrt{t_2^2 - 2t_2 + 3/2} \quad (73)$$

Substitute t_1 from (73) into (71), and rearrange the terms, gives;

$$\ln \frac{\left[1 - \sqrt{t_2^2 - 2t_2 + 3/2}\right]^{1 - \sqrt{t_2^2 - 2t_2 + 3/2}}}{t_2^2} + t_2 - 3/2 + \sqrt{t_2^2 - 2t_2 + 3/2} = 0 \quad (74)$$

The root of equation (74) may be computed by a numerical algorithm. However, it has been computed and rounded for five digits decimal point as,

$$t_2 = 0.40442 \quad (75)$$

Value of t_1 is derived by substituting t_2 into (73);

$$t_1 = 0.07549 \quad (76)$$

Values of "B" and "A" are computed from (68) and (69) using t_2 and t_1 given by (75) and (76). Thus,

$$B = \frac{(t_2 - 1)\ln y(t_1) - (t_1 - 1)\ln y(t_2)}{(t_2 - 1)\ln(t_1) - (t_1 - 1)\ln(t_2)} \quad (77)$$

or,

$$B = -0.84857 \ln[y(0.07549)] + 1.31722 \ln[y(0.40442)] \quad (78)$$

and,

$$A = [y(0.07549)]^{1.28986} [y(0.40442)]^{-3.68126} \quad (79)$$

Now, let us describe how equation (61) for the model (32) and equations (78) and (79) for the model (33) can be used to estimate the parameters of the Lorenz curve when the probability distribution function is known. For the model (32) we should solve (44) for $x(v) = \sqrt{2}/2$. On the other hand, we should find value of "v" such that,

$$x(v) = [1/E(w)] \int_0^v w f(w) dw = 1 - \sqrt{2}/2 \quad (80)$$

By substituting this value of "v" into (45), value of $y(1 - \sqrt{2}/2)$ is computed. This value is used to compute the parameter "A" given by (61) for model (32).

The procedure for the model (33) is also similar, with the difference that two values of "v" should be computed. Once two different values of "v" are computed as follow,

$$x(v) = [1/E(w)] \int_0^v wf(w)dw = 0.07549 \tag{81}$$

$$x(v) = [1/E(w)] \int_0^v wf(w)dw = 0.40442 \tag{82}$$

Values of "v" are substituted in (45) to find $y(0.07549)$ and $y(0.40442)$. These values of "y" are used to compute the parameters of the model (33) by substituting them into (78) and (79).

The computation of related definite integrals of $x(v)$ defined by (80), (81) and (82) can be done by appropriate numerical methods.

NUMERICAL EXAMPLE

Suppose the sample mean and median of income distribution of the society are given. For calculation of the parameters of Lorenz curve the following notations have been coded for MathCAD 11.

Assume that the sample mean of income distribution of the society is: \$60,000.

Assume that the sample median of income distribution of the society is: \$40,000.

The standard deviation can be calculated as $\sigma := \sqrt{2 \cdot \ln\left(\frac{\text{Mean}}{\text{Med}}\right)}$

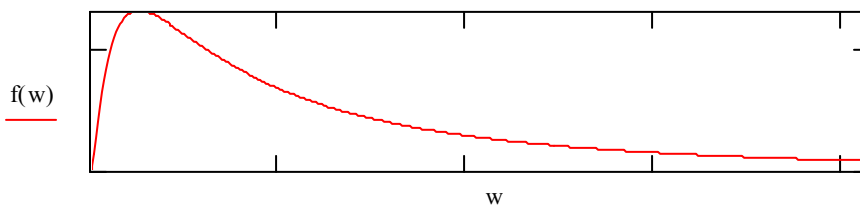
And $\mu = \ln(\text{Med})$ such that $\mu = 10.5966$, $\sigma = .9005$

Calculation of Log-Normal density function parameters based on sample mean and median

Log-Normal Probability Density Function $f(w) := \left(\frac{1}{w \cdot \sigma \cdot \sqrt{2 \cdot \pi}}\right) \cdot \exp\left[\frac{-(\ln(w) - \mu)^2}{2 \cdot \sigma^2}\right]$

Selective range for Log-Normal plot: $w := 10^{-5}, \frac{\text{Mean}}{200} .. 2 \cdot \text{Mean}$

Figure 1:Log-Normal plot



Precision Tolerance level TOL := 0.0000: TOL value might be changed for more accurate solutions, (less TOL = higher precision)

For equation (45) we have $y(v) := \left(\frac{1}{\text{Mean}}\right) \cdot \int_0^v w \cdot f(w) dw$

For equation (44) we have $x(v) := \int_{0.00001}^v f(w) dw$

Calculation for Gupta Model

Initial guess for v: $v := 2000$ It might be changed for faster convergence and less iterations

For (60) $t_0 := 1 - \frac{\sqrt{2}}{2}$

Calculating v for (80) $v := \text{root}(x(v) - t_0, v)$, $v = 27136.6437$

$y(t)$ $y(v) = 0.04208$ $z_0 := y(v)$

For (61) estimated A: $A := \left(\frac{t_0}{z_0}\right)^{\sqrt{2}}$ $A = 15.54768$

For (53) $S := \int_0^1 |\ln(z_0) - \ln(t_0) - (t_0 - 1) \cdot \ln(A)| dx$

Sum of absolute residuals $S = 0$

Range variable for plotting the Lorenz curves $X := 0, 0.005.. 1$

Gupta Lorenz curve: $Y(X) := X \cdot A^{X-1}$

Calculation of Gini coefficient $\text{Gini} := 1 - 2 \cdot \int_0^1 Y(X) dX$ $\text{Gini} = 0.51967$

Calculation for Modified Model

For (76) $t_1 := 0.0754$

Initial guess for v: $v := 800$ It might be changed for faster convergence and less iterations

Calculating v for (81) $v := \text{root}(x(v) - t_1, v)$ $v = 9464.04318$

$y(0.07549)$ $y(v) = 0.00442$ $z_1 := y(v)$

For (75) $t_2 := 0.4044$

Initial guess for v: $v := 2700$ It might be changed for faster convergence and less iterations

Calculating v for (82) $v := \text{root}(x(v) - t_2, v)$ $v = 38826.25803$

$y(0.40442)$ $y(v) = 0.07722$ $z_2 := y(v)$

$$A := (z_1)^{1.28986} \cdot (z_2)^{-3.68126}$$

For (79)

$$B := -0.84857 \ln(z_1) + 1.31722 \ln(z_2)$$

For (78)

Estimated A and B: $A = 11.41481$ $B = 1.22709$

For (62)
$$S := \int_0^1 \left| \ln(z_1) - B \cdot \ln(t_1) - (t_1 - 1) \cdot \ln(A) \right| dx$$

Sum of absolute residuals $S = 0.00002$

Range variable for plotting the Lorenz curves $X := 0, 0.005.. 1$

Modified Lorenz curve $Y(X) := X^B \cdot A^{X-1}$

Calculation of Gini coefficient $Gini := 1 - 2 \cdot \int_0^1 Y(X) dX$ $Gini = 0.51834$

Implied-inequality-index

Most inequality indices concentrate on statistical aspect of the distribution of income. That is they generally analyze the distribution without inferring about the amount of fund needed to correct income inequality. In this section we will introduce an inequality index which shows how much money should be transferred from upper income group to the lower group to achieve the desired distribution of income.

Suppose there is a personal income \underline{v} at which half of the total income of the population belongs to those who have less than \underline{v} and the other half of the income belongs to those who have higher income than \underline{v} . That is:

$$\int_{-\infty}^{\underline{v}} wf(w)dw = \int_{\underline{v}}^{+\infty} wf(w)dw \tag{83}$$

By definition we have:

$$\mu = \int_{-\infty}^{+\infty} wf(w)dw = \int_{-\infty}^{\underline{v}} wf(w)dw + \int_{\underline{v}}^{+\infty} wf(w)dw \tag{84}$$

That is:

$$\int_{-\infty}^{\underline{v}} wf(w)dw = \mu/2 \tag{85}$$

On the other hand:

$$\frac{\int_{-\infty}^{\underline{v}} wf(w)dw}{\int_{-\infty}^{+\infty} wf(w)dw} = 1/2 \tag{86}$$

According to (31) this is a point on Lorenz curve with the following ordered pair:

$$\left(\int_{-\infty}^{\underline{v}} wf(w)dw, 1/2 \right) \tag{87}$$

Thus we define implied-inequality-index (iii) as $\int_{-\infty}^{\underline{v}} wf(w)dw$ when \underline{v} satisfies (83). That is,

$$(iii) = \int_{-\infty}^{\underline{v}} wf(w)dw \tag{88}$$

To find (iii), (85) should be solved for \underline{v} and its value be replaced in (88). As (iii) approaches $1/2$, distribution becomes more symmetric. If (iii) = 1, distribution is fully skewed to the right indicating full

inequality and as (iii) tends to 0, distribution tends to skew to the left. The values of (iii) less than $\frac{1}{2}$ however have no economic implication for income distribution.

Let us define the cost of equalization as

$$C = [(iii) - \frac{1}{2}] \times N \times \mu \quad (89)$$

The above expression means that to equalize the distribution of income without changing the average income, $\$C$ should be transferred from higher income earner to lower income earner, where N and μ are the population size and average income of the society.

We may normalize this index by dividing the equalization cost by total income and find an inter-societies comparable index. That is:

$$\text{Relative cost of equalization} = \theta = \{ [(iii) - \frac{1}{2}] \times N \times \mu \} / (N \times \mu) = [(iii) - \frac{1}{2}] \quad (90)$$

Numerical Example

To illustrate, the following table of income distribution for a hypothetical society is used. Consider a community of 400 households with total income of \$ 2000. Where 280 household receive \$1000. And the other 120 earn the remaining \$1000. That is the bottom 70% of the population earns 50% of society's income.

$$N = 400$$

$$\mu = 2000/400 = 5, \quad \mu_{\text{upper}} = 1000/120 = 8.33, \quad \mu_{\text{lower}} = 1000/280 = 3.57$$

$$(iii) = 0.7 \text{ and}$$

$$C = (0.7 - 0.5) \times 400 \times 5 = \$400$$

That is, if we collect total tax of \$ 400 from the top 30% of the population and transfers it to the lower 70% of the income earners, the average income of both groups will be the same:

$$(1000 + 400) / 280 = (1000 - 400) / 120 = 5$$

And the relative cost is,

$$\theta = 0.7 - 0.5 = 0.2$$

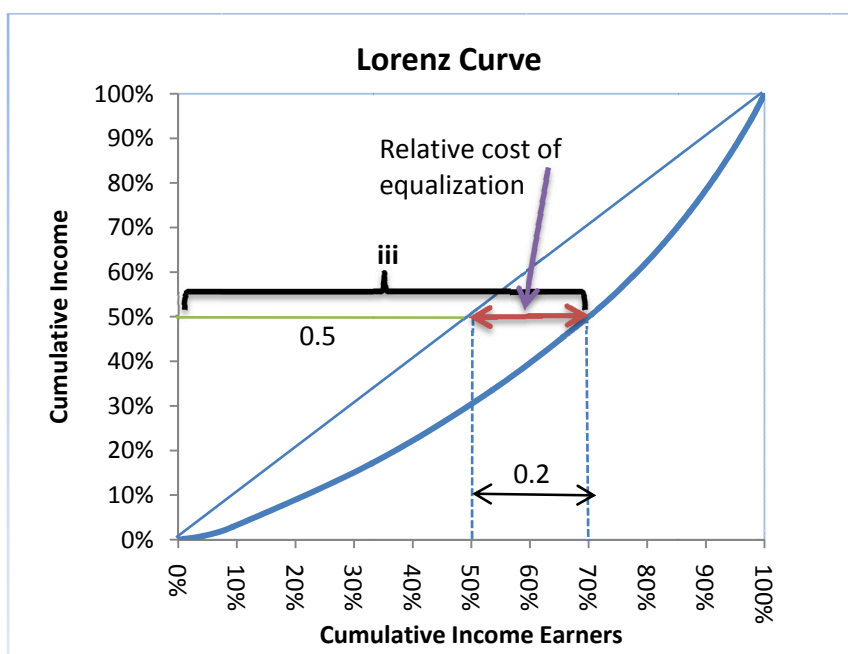
That is the cost of such equalization is 20% of the total

Table 1: Numeral Example

Income w (Dollars)	Frequency f (Numbers)	Cumulative Frequency F	Relative Frequency %	Relative Cumulative Frequency %	Half Income Earner Numbers	f . w	Cumulative Income Dollars	Relative Cumulative Income Dollars	Half Income Dollars
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	17	17	4.3%	4.3%		17	17	0.9%	
2	20	37	5.0%	9.3%		40	57	2.9%	
3	95	132	23.8%	33.0%		285	342	17.1%	
4	82	214	20.5%	53.5%		328	670	33.5%	
5	66	280	16.5%	70.0%	280	330	1000	50.0%	1000
6	30	310	7.5%	77.5%		180	1180	59.0%	
7	21	331	5.3%	82.8%		147	1327	66.4%	
8	18	349	4.5%	87.3%		144	1471	73.6%	
9	17	366	4.3%	91.5%		153	1624	81.2%	
10	14	380	3.5%	95.0%		140	1764	88.2%	
11	11	391	2.8%	97.8%		121	1885	94.3%	
12	4	395	1.0%	98.8%		48	1933	96.7%	
13	3	398	0.8%	99.5%		39	1972	98.6%	
14	2	400	0.5%	100.0%	120	28	2000	100.0%	1000
	400		100%		400	2000			2000

According to the above table we may depict the (iii) and the relative cost of equalization on the Lorenz curve as follows. This is depicted by using columns (4) and (9) of the above table.

Figure 2: Lorenz Curve



CONCLUSION

To have a better understanding about the quality of life in a region, it is not enough to know the area's per capita income. The welfare and the status of standard of living depends on how fairly and equally income is distributed across the population.

Economic literature provides different ways to measure income inequality. While there are alternative methods, there is no best way to calculate the inequality index. In this paper we have designed a model to estimate the Lorenz Curve in a very simple way and find a least costly implied compensation index for reduction of the degree of poverty. We show how to use the Census data (i.e. the average income and the median) to measure the distribution of income. Using our calculated implied-inequality index we may redistribute a percentage of wealth to the lower income group and thereby increase social equity.

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BIOGRAPHY

Hamid Shahrestani, is an Associate Professor of Economics at Ohio University-Chillicothe. He received his B.A. in Economics from Concordia University in Canada, M.A. and Ph.D. in Economics from Western Michigan University and University of Cincinnati, respectively. In the past 30 years, he has been an active consultant in the private sector as well as a teacher and academic researcher. He can be reached by email: shahrest@ohio.edu.

Bijan Bidabad, is a visiting professor of Economics at Islamic Azad University, Science and Research school,(Graduate Program), Tehran, Iran. He received his Ph.D. from Azad University and is an independent economic researcher specializing in Econometrics, Mathematical Modeling and Numerical Analysis. He has been director of Foreign Exchange and International Research Department at the Monetary and Banking Research Academy of Central bank of Iran and Economic Consultant at Institute for Trade Studies and research, Ministry of commerce , Tehran, Iran. He can be reached by email: bijan_bidabad@msm.com

IMPACT OF INFRASTRUCTURE SUPPORT ON THE TECHNICAL EFFICIENCY OF RICE PRODUCTION IN MINDANAO

Ever Abasolo, Mindanao Economic Development Council
Gemma Dagaas, Mindanao Economic Development Council
Thernalyn Joaquin, Mindanao Economic Development Council
Marjorie Apurado, Mindanao Economic Development Council

ABSTRACT

The study attempted to measure the impact of infrastructure support – specifically, road and irrigation - on the technical efficiency of rice production in Mindanao using pooled time-series and cross-section data from 1991 to 2005. The study made use of the estimates of Pate (2006) on the technical efficiency of rice production using stochastic frontier approach with a balanced panel data of 15 regions in the Philippines from period 1991-2002. Secondary data on irrigation from the National Irrigation Administration and on road from the Department of Public Works and Highways were used for the analysis. Results showed that Mindanao has a comparative disadvantage in rice production as reflected in the costs and returns of rice production among Mindanao regions. Such comparative disadvantage was traced from the sluggish pace of road and irrigation development. Thus, it is recommended that the Department of Public Works and Highways must prioritize the pavement of roads given their crucial role in improving technical efficiency of rice production in Mindanao. It is also recommended that the Department of Agriculture, through the National Irrigation Administration, must fast-track the construction of additional small-scale irrigation systems to allow farmers a greater degree of control over their irrigation water.

INTRODUCTION

Background of the Study

The high relative importance of rice as a commodity is traceable to its linkage with the poor. Roughly, three-quarters of a billion of the world's poorest people depend on rice. For the hundreds of millions of the world's poorest people, rice is the only thing between them and starvation. Since rice is a major factor in the food equation, the accessibility and affordability of rice production have a major implication to hunger and nutrient deficiencies. The world's poorest regions, however, are in areas with low productivity and high prices due to drought, flooding, and soil salinity, which are common characteristics of rainfed systems. Rainfed areas coincide, to a large extent, with regions of severe and extensive poverty, where rice is the principal source of staple food, employment and income for the rural population. Poor people in these areas lack the capacity to acquire food, even at low prices, because of low yields and limited employment elsewhere (IRRI, 2006).

Mindanao is an economy where the majority of its population depends on agriculture for food and livelihood. It is an area plagued with incidence of hunger and poverty, which are mainly caused by stagnating agricultural productivity and relatively high prices of food. Since rice is the island's major staple food especially among the poor, its level of production and price have serious implications to their welfare. In 2006, rice yields in Mindanao averaged 3.09 tons per hectare while Indonesia and Vietnam achieved higher yields of 4.5 tons per hectare and 4.8 tons per hectare, respectively (World Bank, 2007).

Such status of rice production in Mindanao explains the inability of the Philippines to be self-sufficient in rice production. Rice consumption in the Philippines has been consistently greater than production. Rice

self-sufficiency, where production at least equals consumption, is yet to be achieved for a sustained period of time in the country. Over the last 5 years, domestic production has met around 90 percent of the consumption requirement and the gap between consumption requirements and domestic production has been rising. Imports, therefore, increasingly make up the shortfall. The Philippines was the world's largest importer of rice in 2005 and 2006, and the number one customer of Vietnam's low quality rice exports (World Bank, 2007).

Rice production costs in the country are high. It costs US\$96 to produce one ton of rice in the Philippines compared to US\$59 per ton in Thailand and US\$74 per ton in Vietnam (World Bank, 2007).

In Mindanao, rice production costs are even higher. The island posted the largest cash costs, non-cash costs and imputed costs of rice production in irrigated areas from 1991 to 2002. The average costs of seeds/planting materials, pesticides, hired labor and total rentals were highest in Mindanao from 1991 to 2002.

Among the factors contributing to the worsening level of efficiency of rice production in Mindanao are infrastructure bottlenecks. Infrastructure bottlenecks have been identified by World Bank (2007) as among the main causes of rising costs of production. As of July 2007, national road development in Mindanao reached only 63%, the slowest among the major island groups. Such dismal state is also reflected in the irrigation sector. Mindanao's irrigation development has been sluggish in the past 5 years relative to those in Luzon and Visayas. As of 2006, irrigation development in Mindanao registered at 31%, the slowest among the three island groups. Irrigation development in Luzon and Visayas registered at 53% and 48%, respectively. Such sluggish pace of irrigation development in Mindanao explains the inability to produce higher yield per hectare, resulting in lower efficiency level (NIA, 2007).

Significance of the Study

Poverty, hunger and malnutrition remain to be at unacceptable levels in most areas in Mindanao. These problems are traceable to the lack of accessibility and affordability of food in the said island. As stated earlier, rice is a major factor in the food equation, especially to the poor in the rural areas. The price of rice, however, is relatively higher compared with the prices of the neighboring economies due to high cost of production and distribution. Sluggish road and irrigation development and inefficient irrigation systems have been identified as the factors contributing to high costs of rice production in Mindanao.

This study would provide inputs to policymakers on the critical link between road and irrigation development and efficiency in rice production. Discussions would be focused on the policy directions required to augment the state of technical efficiency of rice production through infrastructure support.

Objectives of the Study

The main objective of the study was to measure the impact of road and irrigation development on the technical efficiency of rice production in Mindanao. Specifically, the study aimed to do the following: (1) assess the levels of road development from 1991 to 2005 and irrigation development in Mindanao from 1991 to 2006; (2) examine the costs and returns of rice production in Mindanao from 1991 to 2002; and, (3) provide policy reforms related to road and irrigation development in order to augment the level of technical efficiency in rice production in Mindanao.

REVIEW OF RELATED LITERATURE

Efficiency of Rice Production in Mindanao

Pate (2006) measured the technical efficiency of irrigated and rainfed rice production using stochastic frontier approach with a balanced panel data of 15 regions in the Philippines from period 1991-2002 in his study entitled, "Philippine Rice Production Efficiency: A Stochastic Frontier Approach". The said study also measured the adequacy of different estimation methods to find a more accurate model to represent irrigated and rainfed rice production of the regions in the Philippines. It made use of data on various inputs such as land area of rice production, quantity of fertilizer applied in kilogram of nutrients, cost of labor, cost of seeds/planting materials in pesos, cost of crop protection products, cost of other miscellaneous inputs, year of observation, dummy for severe drought due to El Nino phenomenon and dummy for tropical cyclone passage. The stochastic frontier production functions and technical efficiency models were jointly estimated by the maximum such as m-likelihood method and the least squares method. Results of the study showed that about 75.56% of the technical efficiencies for irrigated regions clustered around 0.901 to 1.00 while for the rainfed regions, about 51.11% of the technical efficiencies clustered around 0.901 to 0.950. Moreover, the mean technical efficiency of irrigated rice-producing regions revealed that the Caraga, Cagayan Valley and Northern Mindanao regions were considered to be the most efficient while in rainfed rice production, Ilocos region, Central Luzon and Southern Mindanao were considered to be the most efficient.

Philippine Agriculture Public Expenditure

In the technical working paper prepared by World Bank (2007) entitled "Philippines: Agriculture Public Expenditure Review", the allocation of public expenditures by the Department of Agriculture – which is a policy bias toward traditional commodities, mainly the policy supporting rice self-sufficiency – resulted in welfare costs which were estimated to reach PhP 68 billion per year or 1.6 percent of GDP during 2000-2005 and such costs are expected to keep rising if the current policy on rice self-sufficiency continues. It was also stated in the said technical working paper that the poorest members of the rural community such as small rice farmers, non-rice farmers, marginal fishers, upland dwellers, and landless laborers, as well as the urban poor, bear the costs of the high rice prices that result from the current rice policy. The paper recommends that there be a reallocation of agricultural budget expenditures in order to produce greater effects with a reform in the policy of rice self-sufficiency. Production support should be phased out since it is economically not viable and is fiscally expensive. The paper also recommends that there be an increase in the sustainability of investments in irrigation. It was emphasized in the paper that public expenditure should be directed to rehabilitation of existing gravity irrigation systems while the expansion should be into new irrigated areas through the support of small-scale irrigation systems.

THEORETICAL FRAMEWORK

Efficiency of Philippine Rice Production

The relationship between fertilizers and the volume of rice production is conceivably the most common of the various hypotheses tested. It is the most important intermediate input in terms of contribution to output across environments and seasons (Serrano et al., 1995). Fertilizer, together with high-yielding rice varieties and good irrigation management, was a major factor that contributed to the success of the Green Revolution in the 1970s and 1980s.

A major source of increase in rice yield in the past was government investment in irrigation, flood control and drainage that converted rainfed into irrigated ecosystems to facilitate the adoption of modern rice varieties and improved farming practices (Holecz et al, 2000). At present, it is also important to improve

maintenance of existing systems to prevent further deterioration. Theoretically, the potential for further increase in rice yield through this source is still large, as only 55% of the Asian rice land is irrigated. The scope for further conversion of rainfed into irrigated ecosystems is, however, becoming limited.

Several studies have proven that the higher the level of irrigation investment, the better is the yield. Despite technological breakthrough in rice research, farm yield levels are still way below their maximum potential due to biological, physical, socio-economic and policy constraints (Sebastian et al., 1998). Some constraints to improving productivity include low soil fertility, pest and disease damage, competition from weeds, drought in rainfed ecosystem, flooding, soil acidity, poor infrastructure, poor availability and high cost of inputs, low and fluctuating rice prices and poor extension services (BCI, 2002). Socio-economic constraints are composed of farmers' limited management capabilities to make correct decisions to increase their yield levels and the unfavorable policy environments which inhibit them from fully optimizing their decision making process. The relatively low fertilizer use and proper timing of application, accompanied by poor cultural management practices are major sources of inefficiency in rice production (Sebastian et al, 1998).

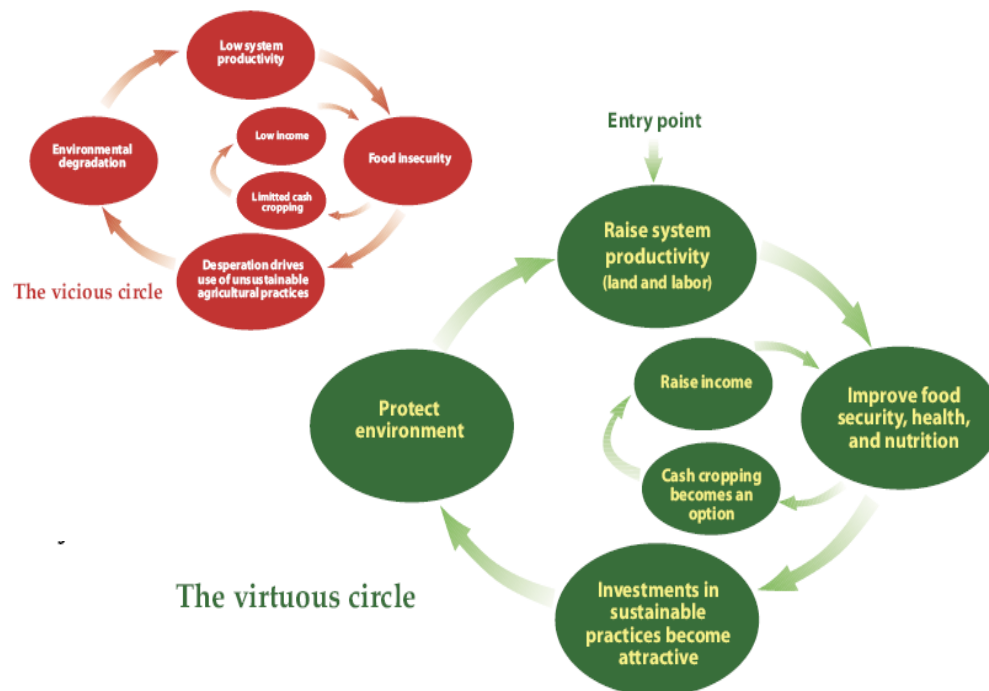
Poverty Trap of Rice Farmers

In the “poverty islands” in rural areas, agroecosystems tend to have poor soil and difficult terrain, with low resilience to drought, natural disasters, and changes in climate. As a result, farmers can be trapped in a vicious cycle of poverty. Such areas are extensive. For instance, it is thought that up to 10 million hectares of land could be affected by salinity. The tens of millions of hectares of rainfed lowlands of South and Southeast Asia and Africa are characterized by drought and, almost paradoxically, flooding and submergence. The uplands in Asia, where rice is the major food crop, extend for about 15 million hectares, with about 50 million people directly dependent on them (IRRI, 2006).

Changes in farming practices, driven by water and labor shortages, are affecting the agricultural resource base. In rainfed areas, farmers' attempts to ensure food security can result in agricultural activities that risk accelerating soil degradation and nutrient leaching that contribute to poor soil health and falling productivity – which force farmers into greater poverty. Or because of unreliable rainfall and stress-susceptible, nonresponsive traditional varieties, farmers are unable or unwilling to apply inputs that could increase productivity (IRRI, 2006).

The physical environment is also changing. There is less available water, less and less arable land for cultivation, more carbon dioxide in the air, and atmospheric temperatures appear to be rising. Climate change will affect rice crops: higher temperatures will reduce yields, flooding will increase exposure to lethal submergence, and drought may well increase in frequency in critical areas. In Asia, 80 percent of freshwater withdrawal is used in agriculture and nearly 80 percent of the water in agriculture is used in rice cultivation. Water is becoming scarcer and more valuable; for example, more than 12 million hectares of irrigated rice lands in South Asia are likely to face severe water shortage within 20 years. Indeed, continuous rice cultivation is losing its attraction to governments and farmers, where higher-value crops can be grown using less water. The long-term impact of these changes on soil quality, organic matter, and greenhouse gas emissions will be large and, disturbingly, its full extent is unknown. Despite the considerable cost of land conversion, a shift of rice farming to less favorable areas has already begun in some areas in eastern India, Indonesia, and the Philippines (IRRI, 2006).

Figure 1. Transformation from Vicious to Virtuous Circle



This figure shows the transformation from vicious to virtuous circle through some interventions at the Entry point. This was taken from the IRRI publication in 2007 entitled “Bringing Hope. Improving Lives”.

Role of Infrastructure Support on the Virtuous Circle

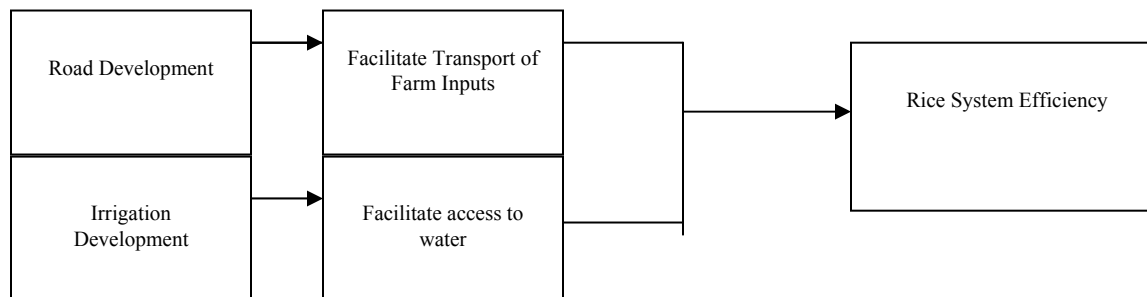
A shift of expenditures to market-related Major Final Outputs (MFO) especially in the necessary public goods would increase the positive impact of public expenditures on most farmers and agribusinesses and not just rice producers. Investments in rural roads would be beneficial for farmers as they would reduce marketing and rice production costs, allowing rice farmers to generate higher incomes even at lower consumer rice prices and allowing non-rice farmers to benefit from public goods such as rural roads (World Bank, 2007).

Improved sustainability of irrigation investments might also significantly boost yields while reducing production costs per ton of output. Public investments if focused on the rehabilitation and modernization of existing irrigation systems along with transfer of oversight and monitoring responsibilities to irrigator associations and the promotion of small-scale irrigation development would bring about high payoffs (World Bank, 2007).

The rates of mechanization in the Philippines are still low by international standards. According to Moya and Dawe (2006), a typical combine can finish 1 hectare of rice in 2-4 hours with a rental fee amounting to about one-third of what a Filipino farmer spends on harvesting and threshing.

CONCEPTUAL FRAMEWORK

Figure. 2 Schematic Description of the Role of Road and Irrigation Development to Efficiency of Rice Production



This figure shows the relationship between road and irrigation development and rice system efficiency. This implies that an increase in road and irrigation development results in greater rice system efficiency since road facilitates the transport of inputs and irrigation facilitates access to water.

METHODOLOGY

Types and Sources of Data

The study made use of panel data consisting of time-series observations over a period of fifteen years (1991-2005), and five cross-sections. Panel data were used because they permit a rich model specification and have more advantages since they allow the researcher to sort out economic effects that cannot be distinguished with the use of either cross-section or time series data alone. Some of the advantages are: (1) Panel data provide an increased number of data points, which in turn generate additional degrees of freedom; (2) Panel data incorporate information relating to both cross-section, and time-series variables, thereby substantially diminishing the omitted-variable problems; (3) Panel data eliminate some of the statistical inference problems which may arise from a probable correlation between some of the explanatory variable (problems such as multicollinearity, heteroscedasticity and autocorrelation) and the extent of under-reporting; (4) Panel data have the ability to control heterogeneity and the likely joint endogeneity of some of the explanatory variables and the bias due to under-reporting (Gillado, 2006).

Secondary data on road development among Mindanao regions were gathered from the Department of Public Works and Highways (DPWH). Road development was classified into the following: national road development and local road development. National road development refers to the percentage of national roads that were paved. Local road development refers to the percentage of provincial, municipal, city, and barangay roads that were paved.

The National Irrigation Administration (NIA) provided the secondary data on irrigation development among Mindanao regions. Irrigation is classified into three types, namely: national irrigation development, communal irrigation development, and private irrigation development. National irrigation systems pertain to irrigated areas that reach 1,000 hectares and above and are being managed by the National Irrigation Administration. Communal irrigation systems pertain to irrigated areas that are below 1,000 hectares and are commonly managed by the irrigators association. Private irrigation systems pertain to irrigated areas that are owned by the private sector.

Estimates of Pate (2006) on technical efficiency of rice production of Mindanao regions from 1991-2002 were used for the analysis. For the period 2003 to 2005, estimates were derived using exponential smoothing technique.

Road and irrigation were the infrastructures that were used in the analysis.

Variables

The variables considered in the analysis were the following: technical efficiency of rice production in Mindanao; national road development; local road development; national irrigation system development; communal irrigation system development; and private irrigation system development.

The study made use of the estimates of Pate (2006) on the technical efficiency of rice production of Mindanao regions. A stochastic frontier production function was applied to a set of panel data for the period 1991-2002. The stochastic frontier production was expressed in logarithmic form as:

$$\ln(QRP_{it}) = \beta_0 + \beta_1 \ln(LRP_{it}) + \beta_2 \ln(QFA_{it}) + \beta_3 \ln(COL_{it}) + \beta_4 \ln(SPM_{it}) + \beta_5 \ln(CPP_{it}) + \beta_6 \ln(OMI_{it}) + \beta_7 \text{Year}_i + \sum_{k=1}^2 \delta_k (\text{Dummy}_k) + V_{it} - U_{it} \quad (1)$$

where QRP_{it} is the quantity of rice production in kilograms for the i -th region in the t -th year of observation; LRP_{it} represents the land area of rice production (in hectare) for the i -th region in the t -th year of observation; QFA_{it} is the quantity of fertilizer applied in kilograms of nutrients (N:P2:O5:K2O) for the i -th region in the t -th year of observation; COL_{it} represents the cost of labor (in pesos), which includes hired labor, operator/family labor and exchange labor for the i -th region in the t -th year of observation; SPM_{it} is the cost of seeds/planting materials (in pesos, cash and non-cash) for the i -th region in the t -th year of observation; CPP_{it} represents the cost of crop protection products (in pesos) for the i -th region in the t -th year of observation; OMI_{it} represents the cost of other miscellaneous inputs in rice production (in pesos), which includes machinery/tools and equipment, cost of energy and other expenses for the i -th region in the t -th year of observation; Year_i represents the year of observation for the i -th region; Dummy_1 represents the severe drought dummy variable $D_1=1$ if the observation is from region which experienced severe drought due to the El Nino phenomenon in a specific year; 0 otherwise; Dummy_2 represents the tropical cyclone dummy variable $D_2=1$ if the observation is from region with 1 or more tropical cyclone “typhoon” passage per year over its geographical zones; 0 if experienced once every 12 years.

The subscripts “ i ” and “ t ” refer to the i -th region ($i=1,2,3,\dots,15$) in the t -th period ($t=1,2,3,\dots,12$). β_j , where $j = 0, 1, 2, \dots, 8$ and δ_k , where $k = 1$ and 2 are the unknown parameters to be estimated and V_{it} and U_{it} are the random variables whose distributional properties were defined in earlier sub-section. The input costs are deflated using the regional Consumer Price Index (CPI) with 1994 as the base year (Pate, 2006).

National road development refers to the percentage of national roads that are paved. Local road development refers to the percentage of provincial, municipal, city, and barangay roads that are paved.

National Irrigation System Development refers to the percentage of irrigated areas that are managed by the National Irrigation Administration. National irrigation systems pertain to irrigated areas which usually reach more than 1,000 hectares. Communal Irrigation System Development refers to the percentage of irrigated areas that are managed by irrigators’ association. Communal irrigation systems pertain to irrigated areas that are usually less than 1,000 hectares. Private Irrigation System Development refers to the percentage of irrigated areas that are managed by the private sector.

Model Specification

The theoretical model of the study is expressed as follows:

$$TE=f(NRD, LRD, NISD,CISD,PISD) \tag{2}$$

where TE is the technical efficiency of rice production; NRD is the national road development; LRD is the local road development; NISD is national irrigation system development; CISD is communal irrigation system development; and PISD is private irrigation system development.

The statistical model of the study is the following:

$$TE_{it} = \beta_{0it} + \beta_{1it}NRD_{it} + \beta_{2it}LRD_{it} + \beta_{3it}NISD_{it} + \beta_{4it}CISD_{it} + \beta_{5it}PISD_{it} + \epsilon_{it} \tag{3}$$

where β_i are the parameters which measure the change in value of dependent variable (technical efficiency of rice production) given a unit change in an explanatory variable granting other variables constant; and β_0 is the value of technical efficiency when all explanatory variables are equal to zero. In many cases, β_0 has no clear economic interpretation, but it is almost always included in the model because it helps in the overall estimation of the model and in prediction.

Constant Coefficient Model

One of the simplifications of the statistical model presented above which yields what is called as a constant coefficient model is:

$$\beta_{0it} = \beta_0, \beta_{1it} = \beta_1, \beta_{2it} = \beta_2, \dots, \beta_{kit} = \beta_k \tag{4}$$

that is, the parameters of technical efficiency function did not differ across regions and are constant over time (note that “i” and “t” subscripts were dropped). These assumptions mean the general statistical model becomes:

$$TE_{it} = \beta_0 + \beta_1NRD_{it} + \beta_2LRD_{it} + \beta_3NISD_{it} + \beta_4CISD_{it} + \beta_5PISD_{it} + \epsilon_{it} \tag{5}$$

Before estimating the parameters of the model, there are assumptions concerning the properties of the error term. Since there are cross-section and time-series data, the usual cross-section assumptions concerning heteroscedasticity and the usual time-series assumptions concerning serial correlation will be considered. Specifically, the assumptions are:

$$E(\epsilon_{it}) = 0 \tag{6}$$

$$E(\epsilon_{it}^2) = \sigma_i^2 \tag{7}$$

Heteroscedasticity; different variances over cross-sectional units but uniform over time.

$$E(\epsilon_{it} \epsilon_{jt}) = 0 \text{ for } i \neq j \tag{8}$$

Cross-sectional independence; two different cross-sections are independent at same time period.

$$\epsilon_{it} = \rho_i \epsilon_{it, t-1} + \mu_{it} \tag{9}$$

ρ could be different for each cross-sectional unit; ϵ_{it} and μ_{it} are correlated.

$$E(\mu_{it}) = 0 \tag{10}$$

$$E(\mu_{it}^2) = \sigma_{\mu i}^2 \tag{11}$$

$$E(\mu_{it} \mu_{jt}) = 0 \text{ for } i \neq j \tag{12}$$

μ_{it} uncorrelated over cross-sections. (13)

$$E(\mu_{it} \mu_{is}) = 0 \text{ for } t \neq s \tag{14}$$

μ_{it} uncorrelated over time.

$$E(\varepsilon_{it}, \varepsilon_{jt}) = 0 \text{ for all } i, j \quad (15)$$

Under these assumptions, the model is known as the Cross-sectionally Heteroscedastic and Timewise Autoregressive Model (CHTA). CHTA under assumptions (6) and (15) can be demonstrated that:

$$E(\varepsilon_{it}, \varepsilon_{is}) = \rho_i^{t-s} \sigma_i^2 \text{ for } t \geq s \quad (16)$$

and

$$E(\varepsilon_{it}, \varepsilon_{js}) = 0 \text{ for } i \neq j \quad (17)$$

These results, together with assumption (7) and (8), completely describe the variance-covariance properties of the ε_{it} .

MAJOR FINDINGS

Cost and Returns Analysis of Rice Production in Mindanao

Mindanao registered average gross return for irrigated rice of PhP 22,555.00 per hectare while Luzon registered highest at PhP 23,844.00 per hectare, followed by Visayas at PhP 21,361.00 per hectare for the period 1991 to 2002. Mindanao's gross return for irrigated rice was higher as compared to rainfed rice as it only registered PhP 14,953.00 per hectare.

The average total cost for irrigated rice in Mindanao for the period 1991-2002 was highest at PhP 21,533.00 per hectare as compared to Luzon at PhP 19,973.00 and Visayas at PhP 18,037.00. The total cost of inputs is composed of three types, namely: cash cost, non-cash cost, and imputed cost. Among these three inputs, the average cash cost had the highest contribution at 41% to the total average cost of irrigated rice production in Mindanao, followed by the average imputed cost at 29.73% and average non-cash cost at 29.61%.

Cash cost inputs include seeds/planting materials, fertilizers, pesticides, hired labor, irrigation fee, land tax, rentals, fuel and oil, interest payment on crop loan, food and transportation expense. Among all the above mentioned average cash cost inputs for the period 1991 to 2002, hired labor contributed the highest percentage share accounting for 55% of the total cash cost inputs in Mindanao for irrigated rice. This was followed by fertilizers (14%), pesticides (9%) and seeds/planting materials (6%). For rainfed rice, hired labor (58%) remained to be the highest contributor to the total cash cost inputs, followed by fertilizers (12%), pesticides (10%) and interest payment on crop loan (7%).

Mindanao's imputed cost for irrigated rice contributed at least 30% to the total cost of rice production. It posted an average total imputed cost of PhP 6,660.00 per hectare for the period 1991 to 2002, while Luzon posted an average of PhP 5,938.00 per hectare and Visayas at PhP 3,849.00 per hectare in the same period. Average imputed cost includes operator/family labor, exchange labor, depreciation, interest on operating capital and rental value of owned land. The biggest contributor to imputed cost was operator/family labor at 41.79%, followed by depreciation at 22.09% and interest on operating capital at 16.98%.

Another type of total cost is the non-cash cost input which contributed at least 30% of the total cost of rice production and was slightly lower than the imputed cost. Mindanao's average total non-cash cost amounted to PhP 6,083.00 per hectare while Luzon's was pegged at PhP 5,915.00 and Visayas's at PhP 5,761.00. Non-cash cost includes seeds/planting materials, landlord's share, harvester's share, thresher's share, hired labor paid in cash, lease rental, irrigation fee, fuel and oil. The biggest contributor to non-cash cost was the landlord's share at 26%, followed by harvester's share at 23% and thresher's share at 19%.

For net return, Mindanao had an average net return of PhP 1,338.00 from 1991 to 2002, ranking second from Visayas with average net return of PhP 3,419.00 and Luzon with negative net return of PhP 304.00. Mindanao's average return above cash cost was at PhP 14,081.00 while Luzon had PhP 15,095.00 and Visayas had PhP 14,228.00 for the same period. Mindanao had average return above cash and non-cash cost at PhP 7,998.00, the highest among the island groups. Luzon registered a negative average return above cash and non-cash cost at PhP 10,436.00 and Visayas registered an average return above cash and non-cash cost at PhP 4,594.00.

Efficiency of Mindanao Rice Production

Technical efficiency is a measure of how the individual farmer transforms the various inputs in rice production into a set of output based on a given set of technology and economic indicators. Its value ranges from 0 to 1, with 0 as full inefficiency and 1 as full efficiency. Table 1 shows the mean technical efficiency of rice production of Mindanao regions from 1991 to 2002 for irrigated and rainfed areas. It shows that irrigated areas were more efficient in rice production than rainfed areas. Caraga was most efficient in producing irrigated rice, while ARMM was the least efficient. For rainfed areas, Region XI was most efficient, while Region X was the least efficient. Region XII, the largest producer of rice, ranked fifth in terms of efficiency of producing irrigated rice and ranked third in terms of efficiency of producing rainfed rice. The benefits of irrigation were best felt by rice farmers in Zamboanga Peninsula as the region posted the largest point difference in technical efficiency between irrigated and rainfed areas.

Table 1. Mean Technical Efficiency of Rice Production, Mindanao Regions, 1991-2002

Region	Mean Technical Efficiency (Irrigated)	Mean Technical Efficiency (Rainfed)	Point Difference
Region IX	0.932	0.857	0.075
Region X	0.942	0.882	0.060
Region XI	0.934	0.928	0.006
Region XII	0.928	0.900	0.028
Caraga	0.945	0.909	0.036
ARMM	0.921	0.915	0.006

This table shows the mean technical efficiency of rice production in irrigated and rainfed areas of Mindanao Regions from 1991-2002. The estimates were taken from the paper of Pate (2006) entitled "Philippine Rice Production Efficiency: A Stochastic Frontier Approach".

Status of Road Development

Mindanao was consistently lagging behind Luzon and Visayas in terms of road development. From 1991-2005, its average percentage of national road development was only 48%. For the same period, road development for Luzon registered 60% while Visayas was 59%.

At the regional level, Region X had the highest average national road development at 57%. This was followed by Region XI (49%), Region IX (47%), Region XII (45%), ARMM (43%) and Caraga Region (42%). Figure 11 shows the regional status of road development for the period indicated.

Mindanao's local road development for the period 1995-2005 registered only 4.52%, while Luzon was at 18% and Visayas was at 11%. At the regional level for the period 1995-2005, Region XI had the highest road development at 6.60%, followed by Region IX (6.45%), Caraga Region (6.43%), Region X (5.10%), Region XII (3.89%) and ARMM was the lowest at 2.71%.

Status of Irrigation Development

Mindanao was consistently lagging behind Luzon and Visayas in irrigation development. From 1991-2006, its average percentage of irrigation development vis-à-vis total estimated irrigable area was only

38%. For the same period, Luzon and Visayas had an average percentage of irrigation development of 68% and 54%, respectively.

Over the 16-year period, the different Mindanao regions had the following average percentage of irrigation development vis-à-vis their respective total estimated irrigable areas: Region IX (46%), Region XI (36.2%), Region X (36%), Region XII (26%), Caraga (16%) and ARMM (7%).

Mindanao was consistently lagging behind Luzon and Visayas in all types of irrigation system. The average national irrigation development was highest in Luzon (24%), followed by Visayas (22%) and then by Mindanao (16%). In terms of communal irrigation development, Mindanao's average share was only 12% while Luzon and Visayas had 20% and 21%, respectively. As regards private irrigation development, Mindanao's average share was only 2% while Luzon still topped the notch with 8% followed by Visayas with 4% share.

Impact of Infrastructure Support on the Technical Efficiency of Rice Production in Mindanao

The estimated model is:

$$\begin{aligned} \hat{TE} = & 0.81229 + 0.0032190\hat{NRD} + 0.0044460\hat{LRD} - 0.0054258\hat{NISD} \\ & (0.01721) \quad (0.0005369) \quad (0.0009862) \quad (0.001078) \\ & - 0.00034639\hat{CISD} + 0.0088008\hat{PISD} \\ & (0.6748) \quad (0.002704) \end{aligned}$$

$$R^2 = 0.7227 \quad \delta^2 = 0.95065$$

Table 2. Coefficient Estimates for the Technical Efficiency of Rice Production, Mindanao Regions, 1991 - 2005

Variable Name	Estimated Coefficient	Standard Error	T-ratio	P-value
National Road Development	0.0032190	0.0005369	5.995	0.000
Local Road Development	0.0044460	0.0009862	4.508	0.000
National Irrigation System Development	-0.0054258	0.001078	-5.035	0.000
Communal Irrigation System Development	-0.00034639	0.0006748	-0.5133	0.608
Private Irrigation System Development	0.0088008	0.002704	3.255	0.001
Constant	0.81229	0.01721	47.20	0.000
$R^2 = 0.7227$			$\sigma^2 = 0.95065$	

This table shows the results of the regression analysis using pooled time-series and cross-section data for the period 1991-2005.

National and local road development, and national and private irrigation developments were significant factors that affected the level of technical efficiency of rice production in Mindanao. Though national irrigation development was a significant factor in affecting the level of technical efficiency in rice production, it was, however, negatively related. This implies that the higher the level of national irrigation development, the lower is the value of technical efficiency. On the other hand, national and local road development and private irrigation developments were positively related to technical efficiency of rice production in Mindanao. This means that the higher the levels of national and local road development and private irrigation systems, the higher the value of technical efficiency in rice production. Communal irrigation system development was deemed to be insignificant in affecting technical efficiency of rice production.

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary

The study attempted to assess the impact of infrastructure support on technical efficiency of rice production from 1991-2005 using pooled time-series cross-section estimation. Time-series and cross-section data on technical efficiency and road and irrigation development were used for the analysis. Results showed that national and local road development, and national and private irrigation development were significant factors in affecting the technical efficiency of rice production in Mindanao.

The study also attempted to examine the cost of rice production in Mindanao. Empirical evidence indicates that Mindanao registered the largest costs among the three island groups in rice production from 1991 to 2002. The average costs of production in Mindanao were highest in three main types, namely: cash costs, non-cash costs and imputed costs. Such high costs of production explained the low level of net-profit ratio despite the substantial gross returns. It was Visayas that registered the largest average net profit-cost ratio, which posted at 1.26. Mindanao's average net returns from 1991 to 2002 posted only at 1,337.76 pesos per hectare, which was less than 50% of the average net returns of Visayas.

Among the Mindanao regions, Region XII or SOCCSKSARGEN was the largest producer of rice. However, the region was relatively less efficient compared with the other regions in Mindanao except for ARMM due to lack of infrastructure support. Rice farmers in the region had negative returns due to infrastructure bottlenecks. Irrigation and road developments in the region were among the slowest in Mindanao. These explain the negative returns registered by rice farmers in the region.

CONCLUSIONS

The incidence of hunger and poverty among rice farmers was high in Mindanao due to the high costs of rice production. Costs of rice production in Mindanao were rising significantly without any substantial increases in productivity. This resulted in low degree of efficiency in rice production among Mindanao regions.

Road and irrigation development turned out to be significant factors in influencing the level of efficiency in rice production. Road development turned out to be a significant factor since investments in rural roads would be beneficial for farmers as they would reduce marketing and rice production costs, allowing rice farmers to generate higher incomes even at lower consumer rice prices and allowing non-rice farmers to benefit from public goods such as rural roads.

This can also be attributed to the ability of irrigation to bolster productivity and the ability of paved road to reduce transport margins. Substantial gains in productivity will result in lower cost of production per ton.

The sluggish pace of road and irrigation development in Region XII which resulted in the high costs of rice production must be addressed by the government since the region is the largest producer of rice in Mindanao.

Conclusively, efforts to augment the status of irrigation development in Mindanao will support the main objective of IRRI, that is, to produce more quality rice with less land, less water, and less costs. Such efforts will eventually contribute to the attainment of Millennium Development Goals, specifically regarding hunger, nutrition, and poverty. Most importantly, such efforts will yield benefits among rice farmers, who are predominantly poor.

RECOMMENDATIONS

The study has the following recommendations:

1) Prioritize the expansion of national and local roads. The Department of Public Works and Highways must prioritize the expansion of national and local roads given their significant role in improving technical efficiency in rice production. Farm to market roads have been identified as essential in increasing farmer's access to input and output markets, in stimulating rural non-farm economy, in vitalizing rural towns and in triggering consumer demand in rural areas.

(2) Fast-track the construction of additional small-scale irrigation systems. The Department of Agriculture, through the National Irrigation Administration, should fast-track the construction of additional small-scale irrigation systems because of their high interaction effect in terms of efficiency on the use of water and other inputs such as fertilizer and seeds to sustain productivity and reduce risks in the rice sector. This call for higher public investment in irrigation also stems from the fact that irrigation provides a safety net from distortion caused by natural agro-climatic phenomena such as drought, as indicated by the higher net farm income of farmers in irrigated areas.

(3) Assess the efficiency of the existing irrigation systems. There is a need to assess the efficiency of the existing irrigation systems in Mindanao. One of the findings of the World Bank was that the benefits would have been larger had public expenditure been directed to rehabilitation of existing gravity irrigation systems while the expansion into new irrigated areas would have been done through the support of small-scale irrigation systems. If most irrigation systems were deemed inefficient, a substantial amount of funds should be allocated for the rehabilitation and the maintenance of the existing irrigation systems.

(4) Enhance infrastructure support in Region XII. The government should spearhead the enhancement of infrastructure support for rice production in Region XII since the region is the largest producer of rice in Mindanao. The enhancement of infrastructure support in Region XII will significantly contribute to the efficiency of rice production in the region, which will ultimately benefit the rice farmers.

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EDUCATION FOR WOMEN: KNOWLEDGE TURNING A PROFIT

Johanna Hoopes, Academy for Educational Development
Sarah Bishop, Academy for Educational Development

INTRODUCTION

Major corporations recognize that an important trend in business today is the rise of CSR, or Corporate Social Responsibility. This umbrella term encompasses any number of activities, but can simply be defined as companies doing good. Many international companies are beginning to realize that this “trend” is actually an investment in their sustainability and in the stability of the market; therefore CSR encompasses strategic business decisions that should not be overlooked. The Economist argues that businesses should concentrate on activities that do good and earn profits, thereby maximizing the investment¹. For many organizations working in developing nations, an investment in women’s education is the investment that provides the highest return.

There are a variety of ways that the private sector can increase and improve education for women in developing countries, and even more ways that this investment creates a return. Small, short-term investments in women’s education can produce an extremely valuable work force. Medium-term investments can help to stabilize the local economy, creating a positive local environment for the business to work in. Long-term involvement can stimulate an emerging consumer market, with women acting as household purchasers. All of these types of investment do good for the women, their families, and the society they live and work in, as long as this. Multi-national companies can even accelerate economic development by stimulating local markets when investment is disbursed wisely. But most importantly, these investments align with the core strategy of many businesses, creating a real return for the investors.

LITERATURE REVIEW

The Power of Corporate Social Responsibility

The Dow Jones Sustainability Index (DJSI) has historically tracked the performance of companies with active CSR initiatives, measuring them against companies not aligned with CSR principles. Companies with CSR programs have consistently outperformed those without CSR over the past five years²

Corporate Social Responsibility (CSR), also referred to as corporate stewardship or corporate citizenship, counts consumers and employees among its greatest advocates. International organizations are now operating in a business environment where communications tools make transparency a requirement and positive brand image, crucial. Companies placing social responsibility on par with profit goals further bolster the notion that activities to address social issues support the attainment of financial goals and can be critical to long-term corporate success³

Branding

In today’s transparent environment, an increasingly discerning consumer market can be fickle. Eighty-two percent of Americans believe that Congress should ensure that private companies meet pressing social needs⁴. As a result, corporate responsibility is quickly climbing to the top of the priority list of global executives⁵. Companies that have tarnished their brands by not acting responsibly in regard to their stakeholders, employees, or customers have discovered that acting irresponsibly has irreparably damaged their brand and as a result, the bottom line.

In today's transparent environment, an increasingly discerning consumer market can be fickle. Companies that have tarnished their brands by not acting responsibly in regard to their stakeholders, employees, or customers have discovered that acting irresponsibly has irreparably damaged their brand and as a result, the bottom line. Enron and WorldCom are two well-known and highly publicized examples of companies who pursued profits with no sense of morality or sustainability. Nike is another company that was severely embarrassed in 1996 when a major story in Life magazine featured a photograph of a very young Pakistani boy sewing a Nike soccer ball⁶. As a result, the company hired Maria Eitel to use CSR to cope with the publicity disaster surrounding workers' rights. After helping the organization to address the challenges of supplying in 55 countries, she moved beyond damage control to create the Nike Foundation. After extensive research, Ms. Eitel realized that Nike's dollars could have the greatest impact when they were invested in girls' education⁷.

On the other hand, investment in social causes is one of the most popular ways to realize the value of an international brand, build good will, and earn customer loyalty. Brands like Pepsi-Co, The Body Shop, Ben & Jerry's, Timberland, and Target have made their social commitments a fundamental component of their corporate mission, personality, organizational identity, and reputation. This attitude is reflected in their marketing efforts and has resulted in a stronger international brand reputation, a universal sense of corporate good will, and increased revenues⁸.

The value of publicizing socially responsible practices through responsible branding also provides returns in the form of competitive employee relations. Employee recruitment, retention, and morale are consistently more favorable in companies that involve employees in executing a social mission. These improvements represent huge savings for companies engaged in CSR. An illustrative case study of the benefits for CSR comes from TNT, a multi-national logistics firm that partners with the World Food Programme. Ludo Oelrich, Director of the "Moving the World" partnership, asserts that TNT has realized huge savings in the form of employee retention as a result of the program⁷. Numerous research studies that evaluate the impact that CSR has on employee recruitment and retention offer the following data. Companies demonstrating strong CSR commitments find it easier to recruit employees, particularly in tight labor markets.

A 1997 study of 2,100 MBA students conducted by Net Impact⁸ found that slightly more than half said they would accept a lower salary to work for a socially responsible company. Employer of choice research indicates that CSR efforts strengthen a company's position as an employer of choice. Furthermore, it indicates that *gen X-ers* are very concerned about social and environmental issues--factors which should be taken into consideration in campaigns to attract top talent. Morale, motivation, innovation, and creativity are all improved, as are productivity and satisfaction levels, by providing the opportunity for people to work for organizations that not only support their career or professional interests but also provide for much deeper meaning in their life.

It is clear that CSR is a worthwhile investment for companies across a range of industries. There are various internal and external initiatives that can be undertaken to become a socially responsible company. The purpose of this paper is to illustrate examples to show how investing in the education of women achieves high return rates in the short, medium, and long-term.

THE ROLE OF WOMEN IN THE PRIVATE SECTOR

International corporations work in many developing countries where women are an untapped resource. They are generally not as educated, healthy, or free as their male peers⁹. Women in these societies work primarily in the home, where no monetary value is assigned to their work. In these societies progress is

constrained by the fact that half of the population participates very little in formal economic activity. One way to conceptualize this is that firms are underutilizing a perfectly good resource.

In order to properly target women for participation in the economy as both laborers and consumers. Girls are particularly vulnerable between the ages of 10 to 19 because the onset of adolescents often underscores the distinct disadvantages faced by girls in developing countries., companies must understand the role of women in developing nations. For example, between one fourth and one half of girls in developing countries have a child before they are 18¹⁰. Bearing children drastically reduces both the opportunities for and the freedom of a woman living in a developing country. This means that organizations should target their programs to girls in this age group in order to achieve the greatest return.

By working to incorporate women into multiple facets of economic activity, businesses can achieve gains in a very short time frame, simply by increasing awareness of their education-based CSR strategy and engaging local women's organizations. As companies continue to implement and improve practical, community-based, educational initiatives for women developing societies will flourish. Furthermore, by allowing women the opportunity for education, they will gain the economic independence to overcome social inequities and policy biases.

THE CASE FOR INVESTING IN EDUCATION

One of the greatest barriers to female participation in the economies of developing countries is a lack of education. Education for women can take many forms, including: vocational and apprenticeship programs; childcare and health education; training in the use of new technologies; and more years of participation in the formal education system, among others.

The education community has long focused on providing universal primary education, and achieved huge gains in this area in many countries. However, girls are most vulnerable between the life-altering ages of 10 and 24¹¹, a range that corresponds to secondary education. Because increased access to education can alter the decisions of girls and their families, investing in secondary education for girls can create dramatic returns.

Increased access to education for girls is one of the best ways to improve the health of those women and their families. For example, the World Bank found that by providing an additional year of education to 1,000 women in Pakistan, the infant mortality rate of this group was reduced by 5%¹².

Access to secondary education for girls causes women to wait longer before having children, and to have fewer children overall¹³. A study by the World Bank in Pakistan illustrated that investing in one additional year of education for 1,000 women reduced their fertility rate by 10%¹⁴. Women with a secondary education have fewer dependents, which allows them to spend more time working and stimulates growth¹⁵. Taking all factors into account, the return on investment in secondary education for women in developing countries is 13%¹⁶, and some of these returns can certainly be captured by the firms that employ them.

Companies can reap these benefits by participating in basic school-to-work programs in order to promote secondary education for girls who later become employees. These programs mirror already established partnerships that are popular between universities and employers in more developed nations. Intel is a technology firm that advocates giving students the tools needed to become the next generation of innovators. The firm invests more than \$1 million each year in education in Costa Rica. Intel programs target high school and university level students, encouraging creative learning of math and sciences¹⁷. This high level of investments indicates Intel's commitment to education, and the returns will certainly be

high. Providing similar opportunities in secondary education for women can have the same positive impact on the quality of employees.

The industries that are truly going global, such the service and manufacturing sectors, are beginning to see the economic impact of employing women. Most notably in Asia, where there is no shortage of untrained human capital, there is huge potential for multi-national corporations to increase the value of the goods and services by investing in the huge pool of young females producing them. As a result of their global nature, it is exactly these firms whose brands will benefit most from investment in CSR.

With minimal investments in education and services, employers can mitigate the traditional risks of employing women. Minimal contributions can increase productivity, improve the health of female employees, contribute to decreased fertility, and empower women to make decisions that are favorable to the employer. These women and girls stand to be productive, loyal workers at low cost to the firm that employs them.

THE SHORT-TERM: WOMEN AT WORK

Creating access to secondary education can provide a number of benefits for women and their families. Those in developing countries with secondary education have healthier families, bear fewer children later in life, and have more power within their households¹⁸. These same characteristics also position women to become excellent employees.

The direct benefits of a secondary education are well known. Employees who have been taught to think analytically identify and solve problems faster and better than their less educated counterparts, thereby becoming more productive. A study by the World Bank found that farmers in certain African nations with at least five years of education produced nearly 10% more than those without¹⁹.

The secondary benefits of additional education can also enhance productivity. Healthier families mean that workers are less prone to absenteeism. Mothers with fewer children also have fewer obligations at home to compete for their time. A secondary education combined with reliable wages empowers women to hold more decision-making power in their households, and they often choose to continue working in order to maintain that power.

Women are often considered to be a risky investment as employees, which can be illustrated by the comparatively lower wages that they earn. Throughout the world, women earn 22% less than men on average²⁰. As this statistic includes developed nations, the income gap in developing nations is expected to be much higher. Many benefits of a secondary education reviewed above mitigate this risk. The lower risk combined with a low variable cost means that employing women in developing countries has the potential to earn significant returns as employees of a private firm. A short term investment in education for female employees can therefore yield high returns.

The Medium Term: Women Earning Steady Wages Stabilizes the Economy

Educating women enables them to participate in the formal economy and earn steady wages. This, in turn stabilizes the local economy, creating a medium-term return for the firm in the form of a favorable business environment. By investing in women, a company is creating opportunity for half of the local population.

This investment in women's education and workforce stabilizes the local economy directly, as well as through favorable societal and political will. First, women invest their own wages in constructive ways, such as education and healthcare for themselves and for their children.

Providing women with reliable wages gives them the social and political power to become involved in community decision-making. With a greater variety of societal actors involved in decision-making, more viewpoints are represented and a more stable environment is created. Women with higher levels of education are more likely to become active in civil society, advocating for community improvements²¹. This stability reduces the risk associated with a firm's investments in that country, and promotes a local environment that is friendly to business. More, companies making an investment in women's education will garner a second type of return from directly empowering women: supporting education for women immediately turns the beneficiaries into advocates for the firm. Through these two benefits, an investment in education for women enables firms to influence the local environment and significantly increase financial returns within 5 years of origination.

On a larger scale, supporting the local economy through education for women can engender support for the business from local governments. By capitalizing on this political backing, businesses can realize huge financial gains in the form of tax breaks, partnerships with government initiatives, or even discounted payments to facilitate normal processes. At the recent Corporate Responsibility 2008 Conference in London, George Kell, Executive Director of Global Compact, emphasized that although business is the key to growth and development, that growth cannot happen without effort by governments to provide a welcoming climate for doing business²².

THE LONG-TERM: WOMEN AS INDEPENDENT CONSUMERS STIMULATE EMERGING MARKETS

Whether it is through innovative distribution channels or finding ways to lower the price of their products, a company's sustainability depends on its ability to find new and different models of doing business. By implementing models that include a larger portion of society as both producers and consumers, these firms will take home a bigger piece of the pie, while simultaneously increasing the size of the pie as a whole.

Hewlett-Packard actively implements its CSR strategy with a long-term vision, on a global scale. The corporation supports various women's initiatives, from small-scale technology education projects at the community level throughout Asia, hosting international conferences that recognize women's leadership, and transforming teaching by providing rural communities with internet access. The multi-national corporation is recognized as an industry-wide leader in innovation for its products and its creativity. The company has received much more than media attention for its social programs. By educating women on technology, the firm is cultivating the next generation of HP employees and consumers. By increasing rural capacity to use their technology, they are widening the market for HP products by helping those communities gain the specialized skills needed to become involved with HP products.

ExxonMobil is also committed to investing in education for sustainability. The company openly acknowledges the "need to keep the education pipeline filled with engineers, researchers and scientists"²³. By working closely with local schools the oil giant emphasizes their desire to give children an appreciation of the importance of industry to their local economy and an understanding of the vocational and academic skills they will need for the working world.

As population and purchasing power grow in countries such as China and India, companies investing in the people there can expect to see a growing share of their sales being generated in developing and

emerging markets, By engaging these markets early, companies such as Unilever have gained valuable experience in meeting the needs of consumers at the 'base of the economic pyramid'²⁴ All of the aforementioned firms have seen greater financial returns, brand loyalty, and a growing demand for their products in the emerging markets where they are investing in the development of the local communities.

EDUCATION INVESTMENT MODELS

Private sector organizations have numerous incentives to become involved in programs to educate women. The returns on these programs touch on multiple points of business activity in developing nations, and improve the firm's image in the eyes of consumers and employees. Each situation warrants a different approach to education for women, and depends on the firm's involvement in the country and current relationship with the stakeholders there, among other factors. Here are some of the investment models that businesses can make:

Vocational Training

By sponsoring vocational education programs, companies can choose to provide industry specific, skills-based training that will increase the value of their employees. These programs give women the skills to become more valuable, less expendable employees, and give companies a more productive and efficient workforce.

Secondary Education

By investing in secondary education for women, companies are directly increasing the human capacity of the workforce. Traditionally in Arab and Asian countries, drop-out rates of women are staggering compared those of men after the sixth grade. Women do not have the same opportunities as men in terms of attending universities and are limited to more traditional skills and crafts, as well as being the caretaker of their household. By providing these women with practical secondary education, they are empowered and become valuable actors in the economy.

While the economic growth of a country is dependent directly on the level of education of its general population, that growth will be retarded if significant part of it is neglected and excluded from the benefits of development. It is this realization that has brought about Unilever's Fair & Lovely Foundation Scholarship Program in Bangladesh. This program aims at providing women with basic and higher education, as well as training and assistance. The results of Unilever's long-term investment in women have been the creation of a more stable labor pool, a loyal consumer base, and a generation of women who have hope for their futures. This hope translates into ambition and motivation to providing a better life for their children by educating themselves and their offspring.

Entrepreneurship and Enterprise Development

Another method that has been advocated by world renowned development experts and social entrepreneurs like Mohammed Yunis is education in entrepreneurial skills. This model gives women the opportunity to create economic value using their current resources and skills, and their first-hand knowledge of their local market. By supporting the role of women as entrepreneurs and in the development of small enterprise models, companies can play an even larger role in espousing innovation and economic development. The possibilities that lie in this sector, especially for women, are infinite. Assisting urban and rural women by providing them with practical knowledge and business expertise empowers them to create wealth, gain credit, and importantly, spend money.

CONCLUSION

The biggest question surrounding corporate social responsibility should not be “Is this the right thing to do?” but instead, “How can this contribute to the bottom line?” Profitable business and CSR are not mutually exclusive. CSR initiatives are most profitable when they contribute to a businesses core strategy. For many companies, educating women contributes to that core strategy because they are an integral part of the economies in which businesses operate, and an investment in their development provides the greatest return. Investing in education for women is just good business.

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COORDINATION IN STRATEGIC ALLIANCES: THE ROLE OF FLEXIBILITY

Esteban Hnyilicza, Pontificia Universidad Católica del Perú

ABSTRACT

This paper develops an analytical framework that predicts the effects of adaptation capabilities in technology choice on the performance of strategic alliances. Strategic partners are assumed to undertake investments in technological and organizational assets with differing capabilities for adaptation under uncertainty. A discrete two-technology version of a strategic relationship between a supplier and a producer measures the impact of flexibility choices embodied in the selected technologies upon the joint performance of partners in the alliance. Explicit expressions are derived for the switching function that marks the boundary between two regimes in flexibility parameter-space. In a version of the model with a continuum of technologies, the impact of matching technology choices on joint surplus is examined and it is shown that strategic complementarities can lead to coordination failures. The overall conclusions support the view that under weak institutional structures such as those in Latin America, policies to promote incentives for investment in strategic alliances are more likely to succeed when the flexibility of the selected technologies is higher. This strategy is likely to improve prospects for sustainable growth and competitiveness, even at the cost of lower short-run productivity.

BIOGRAPHY

Esteban Hnyilicza is Director of Research and Head of the Program on Organization and Strategy, CENTRUM Business School, Pontificia Universidad Católica del Perú, Lima, Perú. He has been a Research Associate at the M.I.T. Energy Laboratory, Senior Economist at Arthur D. Little, Inc. and at I.I.D., Inc. in Washington, D.C., Member of the President's Private Sector Survey on Cost Control in the Federal Government in Washington, D.C., and Governor and Advisor to the President, Central Research Bank of Perú.

SYSTEMATIZED PLANNING AND COSTING FOR CONTRACT PACKAGING

K. Donald Tham, Ryerson University

ABSTRACT

Product packaging towards the ultimate success of marketing programs has led to ever-growing business opportunities on the one hand; but, on the other hand, it has increased the planning and costing complexities for the packaging domain. More specifically, the business opportunity of “contract packaging or the purchased execution of packaging of products” seems to be the winning solution towards the right sizing of manufacturing enterprises and their core competency realization. Further, in the global expansion of “outsourcing”, from the perspective of 3PLs, contract packaging brings home the real opportunity to expand their distribution and logistical service offerings to their clients while smoothing, leveling and maximizing the utilization of their capacities and capital assets. In short, “contract packaging” is the “winning defacto vertical in the supply chain network” that should be partnered and leveraged strategically to maximize profits for all parties. This paper focuses on this winning defacto vertical by presenting systematized planning and costing necessary in this domain so that manufacturers, brand managers, labeled product managers, 3PLs or fully devoted contract packagers may develop winning and profitable strategies for their respective organizations.

INTRODUCTION

To appreciate fully the importance of systematized planning and costing for contract packaging, it is essential to review, from a thirty thousand feet altitude, some facts related to the packaging of products that are ubiquitous on a daily basis.

The packaging activity is critical in your supply chain network. It is indeed the last mile of your supply chain: *Wondering why?* The fact is that *your packaged product is literally the last three feet and the last three seconds in giving you the ultimate feedback measure of success of your marketing program.*

These days a packaged product has to do more than just “standout” on a shelf, it must be a projection of customers’ desires while communicating the story of your product and become an essential part of consumers’ daily lives. *Is your packaging powered to do all that?* In the quest to muster this “*packaging power*”, product manufacturers, brand managers, label managers and retailers armed with customer databases of buying habits, customer likes and dislikes, are briskly bringing forth different product sizings, mixed-product groupings, convenience packs and packaged product displays. This “*packaging power*” that is relentlessly being sought after has led to a brisk pace in the increase of SKU proliferation. Consequently, besides just impacting the packaging activity per se, this pursuit of “*packaging power*” is impacting various enterprise functions such as materials ordering and purchasing, receiving, inventory management, production scheduling and execution, warehousing, shipping, distribution, and after sales management towards product recall and traceability. Adding to this complexity in the quest towards packaging power, product manufacturers, brand and private label managers are faced with issues towards maintaining product integrity and security, the competition from low-cost geographies, issues of global sustainability and the drive towards the greening of the supply chain. This has led to an accelerated focus to bring forth expeditiously various product sizings, product container materials in different shapes, sizes, colours with innovative “popout” packaged groupings, displays and designs to market and at the lowest costs possible.

A brief review of *primary packaging* and *secondary packaging* through examples in the packaging domain is in order. Product manufacturers are typically involved in producing their products and packaging their products in-house by engaging themselves in *primary packaging*, e.g., a company formulates its moisturizing face lotion, produces the lotion in bulk and bottles the lotion in glass jars of varying sizes. The intensive jobbing shop like demand for marketing success often calls for *secondary packaging*, i.e., primary packaged products being re-combined or re-packaged (leading to SKU proliferation) to gain the packaging power necessary for gains in market share, e.g., a cosmetic face-care box that combines a bottle of face cleansing liquid, a moisturizing face lotion jar, and a jar of night face cream. These types of demands for primary and secondary packaging stray manufacturers from their core competency of producing products efficiently. The proliferation of SKUs for market demands has brought about undue pressures on inventory management, production scheduling, warehousing, shipping and transportation. This has typically led product manufacturers to seek the services of 3PL (third party logistic) service providers.

3PLs, especially asset based 3PLs with excess warehouse space, equipments and workers, have the opportunity to warehouse products output by manufacturers in bulk (e.g., candy size jello beans) or primary packaged products (e.g., cello bagged jello beans). With investments in dedicated primary packaging equipments, or by having manufacturers install primary packaging equipments at their facilities, 3PLs can and have become essential extensions of product manufacturers whereby bulk products such as candy size jello beans stored in large containers at the warehouses of 3PLs can be primary packaged for the manufacturers at the 3PL facility itself and shipped directly to retailers. Further, if required by marketing demands, a cello bag of jello beans and a cello bag of mint candies may be assembled together into a larger fold-up carton unit through secondary packaging by the 3PL. However, very often the seasonal production demands at product manufacturers has led such 3PLs, that extend contractual packaging services to the product manufacturers, to be involved in contractual primary packaging and contractual secondary packaging for various manufacturers so as to smooth their own highs and lows in capacity utilization.

Entering this packaging domain, we now have the “hidden market” as recently referred to by the Contract Packaging Association (CPA) and brought to the attention of CPA Members (i.e., contract packagers) and CPA Associate Members (i.e., suppliers to contract packagers. This hidden market refers to the service activity of kitting and assembly in the packaging domain. Those companies that buy contract packaging services should be aware of a significant contract packaging category not often discussed because it does not typically involve primary or even secondary packaging nor is it by definition market specific. This service activity of kitting and assembly is a capability of a number of Contract Packaging Association members. It may well be the single most required service offered. This because it is difficult, if not impossible, to pull together the proper mix of temporary labor required to get a very important job done on time for brand and label managers. Here then are some significant and typical capabilities called for within this hidden market:-

- large, flexible workforce that can be deployed as and when needed on a timely basis to complete the packaged SKU called for by marketing and retailers so as to satisfy the ultimate demands of the consumer;

- value-added services including packaging, warehousing and shipping;
- modern and well-equipped facilities with several different types of different packaging equipments, e.g., equipments for flexible packaging and blister card packaging;

- good quality with cost-competitive services;

typical services offered: product/kit assembly, point-of-purchase displays, shrink wrapping, poly bagging, skin carding, re-work, inspection and sorting.

For purposes of the research and development presented in this short paper, the term *contract packaging* in the title refers to the wide spectrum of packaging related business opportunities for 3PLs, Members and Associate Members of CPA. The importance of this paper lies in the pointed realization that the packaging vertical is of the utmost importance in the supply chain and the marketing of products. In essence, success in this vertical must be predicated on the fact *that the packaging domain today must be viewed as an "intensive jobbing shop"* where short runs for a myriad of SKUs is becoming the norm and not the exception. Hence, each packaging job needs to be systematically planned, costed, and managed if profitability is to be realized consistently. Further, for purposes of this presentation, the systematized planning and costing system for contract packaging is referred to as PackManager-System.

PROPOSED PACKMANAGER-SYSTEM

This system should successfully execute three functional subsystems for every job undertaken by the contract packager in the job-shop environment associated with contract packaging. These are:-

1. Job Shop Planning System (JSPS);
2. Customer Relationship Enhancement System (CRES);
3. Profitability and Financial Analysis System (PFAS)

The enabling features of JSPS should include (Kendall and Kendall, 2008):-

- archived quote and production history
- powerful text search of archived data
- automated production line balancing and optimization (Niebel and Freivalds, 2003)
- markup of labor, materials, overheads for each potential job
- what-if scenario modeling for request for quotation (RFQ) from various marketing and design teams of brand and/or label managers
- the tracking of win/loss RFQs
- graphical dragable job scheduling
- calendar immediately updates scheduling
- resource requirements and capacity planning
- synchronization of job start dates and targeted job end dates (i.e., finished goods shipment)
- real-time order status visibility for each job that is simultaneously undertaken
- transactional inventory and work-in-process (WIP) visibility by real-time production and inventory tracking
- automated bill-of-materials (BOM) reconciliation with lot code and expiry tracking, (especially essential to the food and pharmaceutical sectors)
- real-time production dashboards
- time-tracking labor management
- paperless production eReporting
- machine downtime tracking.

The enabling features of CRES should include:-

- customer portal to provide customer production visibility of each job contracted to the contract packager
- advanced warning to customer of on-time, advanced, delayed and short-shipment deliveries
- customer service dashboard indicating customer service level provided by the contract packager to the customer
- tracking of increased efficiency and responsiveness of contract packager towards customer.

The enabling features of PFAS should include:-

- automated invoice generation on production or shipment to customers with better billing accuracy and speed to enhance accounts receivables
- optional EDI invoicing
- customizable reports to identify savings and revenue opportunities
- real-time profit reporting for each job completed using Temporal-ABC (Tham and Fox, 2004)
- the reporting of numerous key performance indices (KPIs) to track business metrics (e.g., \$ profitability per \$ customer sales revenue to track profitable customers)
- exportable reports to Excel spreadsheets
- optional accounting integration with various accounting software packages.

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BIOGRAPHY

K. Donald Tham, Ph.D., P.Eng. is a Professor and Industrial Internship Program Coordinator for the Dept. of Mechanical and Industrial Engineering, Ryerson University, Toronto, Canada. Donald has been a teacher, researcher and consultant to several multi-national corporations for over 25 years. He is President and Co-founder for Nulogy Corporation that develops software for operational intelligence and real-time cost management for supply chains. Address: K. Donald Tham, Ryerson University, Toronto, Ontario, Canada, M5B 2K3

MARKET-BASED FINANCIAL REGULATION AND INTERNATIONAL COORDINATION DURING THE SUBPRIME MORTGAGE CRISIS

Adora D. Holstein, Robert Morris University

ABSTRACT

As the housing bubble continues to burst, global banks and securities firms in the U.S., the U.K., Germany, Switzerland, China, among others, have recognized about 2/3 of the IMF's estimated \$1 trillion valuation losses from subprime mortgages and related securities. Some have referred to the current financial crisis as the worst experienced by the U.S. in the post-WWII years, if not the Great Depression. Past financial crises in the U.S. have uncovered many lessons. Irrational exuberance among investors, to use former Fed Chairman Greenspan's words, have caused asset bubbles (real estate in the S&L crisis of the U.S. in the 1980s and Japan's banking crisis in the 1990s, the stock market bubble of 1987 and the dot.com bubble of 2001 in the U.S.). Highly leveraged investment positions, especially high exposures to short term debt led to the multibank bailout of Long-term Capital Management (LTCM). Fiscal and/or trade imbalances led to currency devaluations in some Latin American and Asian economies.

The S&L crisis of the 1980s led to the consolidation of the deposit insurance function for all depository institutions into the FDIC. Congress passed legislation setting the stage for "prompt corrective action" to prevent the regulatory forbearance that increased the cost to taxpayers of cleaning up the S&L mess. The focus of financial regulation in the 1990s shifted towards making well-capitalized, large U.S. banks more diversified in revenue sources so that they could compete with universal banks in other parts of the world. When the Gramm-Leach-Bliley Act repealed restrictions posed by the Glass-Steagal Act these banks, regulation by function was adopted. Oversight of traditional banking operations remained the shared responsibility of four federal bank regulators (the Fed, FDIC, OCC and OTS) and state banking commissions. Oversight of the securities business was granted to the SEC, and futures trading and hedging activities by the CFTC.

In the balance between market discipline and regulation, the financial regulators in the U.S. leaned towards market discipline. In April 2001, Frank Bernanke, then one of the governors in Greenspan's Fed, delivered a speech at the NYU Law School on "Financial Regulation and the Invisible Hand". He stressed that financial regulators can "create incentives for market participants to monitor and control the risk-taking behavior of financial firms--that is, to exert market discipline--thereby reducing the need for direct oversight by the government". Among the examples he cited were bank examination to counter the moral hazard of deposit insurance, minimum risk-based capital requirements, prompt corrective action on banks before their net worth turns negative, and requirements for risk disclosures so that the market cost of credit and the market price of its debt will accurately reflect the bank's risk. Yet, Mr. Bernanke himself acknowledged in the same speech that market discipline can fail, as when banks and broker-dealers who invested in LTCM "did not ask the tough questions necessary to understand the risks they were taking" due to the stellar reputations of its principals (two of whom were Nobel laureates). He believed it was good that Congress did not react by imposing a "more intrusive regulatory regime on private pools of capital as this would have been costly and technically difficult, would have increased moral hazard by relieving investors and counterparties of the responsibility for monitoring the funds, and likely would have reduced the social benefits of hedge funds by hampering the ability of their managers to respond quickly and flexibly to changing market conditions".

Similarly, when Drexel-Burnham-Lambert failed in the early 1990s, Congress gave the SEC and CFTC the authority to establish capital standards and information reporting requirements, conduct examinations, and take enforcement actions against registered broker-dealers and futures commission merchants (FCMs), but not their unregulated affiliates. Hedge funds like LTCM are indirectly “regulated” by the banks and securities and futures firms that are their creditors and counterparties. Guidance issued by the SEC, CFTC and four federal bank regulators ensure that those banks, and securities and futures firms are practicing prudent risk management, including the risks they take in dealing with hedge funds. LTCM’s near-collapse in 1998 revealed that the existing regulatory approach which focused on individual institutions did not enable these agencies to consider systemic threats that can arise from unregulated broker-dealer affiliates and FCMs. Upon the request of Congress, a GAO investigation of the circumstances and the regulatory environment leading to the LTCM crisis, led to a report in October 2000 which concluded that “because of the blurring in recent years of traditional lines that separate the businesses of banks and securities and futures firms, it is more important than ever for regulators to assess information that cuts across these lines”. Such information includes credit risk by counterparty, nonaggregated position information, and more detailed data on concentrations by financial instruments, region, and industry sector, trading strategies, and risk models. The GAO also recommended that the SEC and CFTC be given regulatory authority over unregulated broker-dealer affiliates and FCMs to examine firm-wide risk management practices, set capital standards, and take enforcement action to prevent systemic crisis (GAO, 2000). Then Fed Chairman Greenspan commented on the report saying that the President’s Working Group on Financial Markets (PWG) created after the 1987 stock market crash was an adequate structure for coordination of oversight activities that cross traditional regulatory and industry boundaries. While supportive of Congress granting the SEC and CFTC authority to collect additional information from broker-dealer and FCM affiliates, he declined to endorse the GAO recommendation that these regulators be given the authority to examine the books and records of the unregulated affiliates, and to review risk management procedures and controls at the holding company level. From the private sector, George Soros (a hedge fund manager) and others have called on the Fed to curb market exuberance by using its authority to set margin requirements, and for the CFTC to put a cap on hedge fund leverage. But the Fed Chairman, and the head of the CFTC, along with the heads of the Treasury and SEC (all PWG members) affirmed the market-discipline approach to regulating hedge funds. If due to competitive pressures or moral hazard due to deposit insurance for banks, some private counterparties do not fully account for risks to overall financial market stability, the PWG expressed confidence that existing bank regulation was adequate to ensure that the very large commercial and investment banks can protect themselves and, hence, protect the broader financial system. In focusing on market discipline, the PWG emphasized that it did not intend to prevent failures; only to ensure that when hedge funds fail, as some inevitably will, the effects will be manageable and the potential for adverse consequences to the broader financial system and the economy will be limited.

Internationally, both the Basel Committee on Banking Supervision and the International Organization of Securities Commissions produced papers on sound practices in dealings with highly leveraged institutions, and the Basel Committee conducted a survey in 2000 of risk management and stress testing practices among 64 global banks and securities firms from the U.S., France, U.K., Italy, Japan, and the Netherlands. The survey found that risk management and stress-testing are widely used but practices vary among countries, and are rarely done on a firm-wide basis. Academic research as well as those done by the FDIC, the Bank for International Settlements (BIS), and the European Central Bank point to a general awareness, and increasing adoption by global banks, of sophisticated models for risk assessment, stress testing, and generation of an early warning system for failure at the individual institution level. What is missing is an early warning system for systemic risk at the country or global level. However, coordination by central bankers and finance ministers through the various working committees of the BIS have resulted in more uniform risk-based capital adequacy requirements for global banks, and a mechanism for exchange of information and coordination in times when financial crisis in one country spreads to other countries.

Barely 10 years after the Russian and LTCM crisis, another threat to the U.S. and the global financial system emerged. The following BIS description of the 1998 Russian debt moratorium and the resulting collapse of LTCM could very well describe the financial market turmoil that led to the near-bankruptcy of Bear Sterns in March 2008:

“In mid-August 1998 ... financial markets around the globe experienced extraordinary strains, raising apprehensions among market participants and policy makers of an imminent implosion of the financial system. As investors appeared to shy away from practically all types of risk, liquidity dried up in financial markets in both industrial and emerging economies, and many borrowers were unable to raise financing even at punitive rates. Prices for all asset classes except the major industrial country government bonds declined and issuance of new securities ground to a halt.”

The failure of two hedge funds of the country's 5th largest investment bank in August 2007 led to the collapse of the markets for mortgage-backed securities (MBS) and interbank short-term lending amidst an erosion of confidence among market participants who were uncertain about each other's exposures to MBS and related securities. As banks and securities firms have been counterparties to many transactions in the securitization business, the Fed was convinced that Bear Sterns, although not a bank, was “too big to fail”. Thus, the Fed was forced to accept illiquid MBS as collateral for a \$29 billion loan to JP Morgan Chase so that it could save Bear Sterns from bankruptcy. The offer price of \$2 per share although later raised to \$10 per share, meant huge losses to Bear Sterns creditors and stockholders.

Since December 2007, we have witnessed how central banks in the U.S. and Europe have cooperated to infuse liquidity and restore confidence in the financial system. In the U.S., the Federal Reserve Board of Governors have adopted unprecedented measures such as aggressive cuts in the federal funds rate target, extending 28-day term auction facilities and access to the discount window to securities dealers, accepting collateral that Paul Volcker described as “bad assets”. The Bank of England have recently extended emergency loans to banks up to 12 months, and the British government has called for the reorganization of the IMF so that it can focus on generating an early warning system for financial crises on a global scale.

In April, the IMF issued a recommendation that central banks must consider the effect on housing prices of monetary policy decisions. This echoes criticisms cast on Greenspan's Fed for keeping interest rates “too low” for “too long” in 2002-2003, thus helping fuel the housing bubble. These critics claim that the low yields on traditional fixed income securities made high yielding, investment grade tranches of MBS very attractive to U.S. and foreign investors. The Fed was apparently worried at that time of Japanese style deflation and viewed the wealth effect from rising home equity as a boost to an economy that was recovering from the recession of 2001. The Bush administration took pride in having continued the rise in homeownership, which rose as the Clinton administration brought the budget deficit and interest rates down. Perhaps, the low-interest rate Fed policy also made it cheaper for the Treasury to finance the wars in Afghanistan and Iraq.

When the Schiller real estate market charts began to show evidence of a housing bubble, and FDIC data began to show a rapid rise in underwriting and securitization of subprime mortgages since 1999, the market-based approach to regulation was manifested in a series of interagency guidance jointly issued by the OCC, OTS, FDIC and the Fed in 1999, 2001, 2005 and 2007 making banks aware of the higher risks of subprime loans and their related MBS, of the need to adopt appropriate risk management and set aside adequate capital. Some banks avoided scrutiny and raising additional capital by letting nonbanks (mortgage brokers and finance companies) who fell outside the oversight of bank regulators originate the subprime loans while they earned the underwriting fees from the securitization and servicing end of the

“originate-to-distribute model of housing finance. The PWG mentions that many investors in these securities (domestic as well as foreign, individuals as well as institutions) abandoned due diligence and relied on ratings by credit rating companies, who for their part, did not adequately differentiate the risk of a AAA structured finance instrument from a AAA corporate bond. The underwriters of such securities, the investors, and the credit rating agencies all benefited from the growth in revenues generated by securitization during the housing boom. Forgetting that housing prices do not rise indefinitely, more subprime mortgages were underwritten, and default risk rose as the pool of potential borrowers became more and more ‘subprime’. A study released by the BIS Committee on the Global Financial System (CGFS) in January 2005, of the role of ratings in structured finance warned that there is currently no consensus on “best practice” regarding the modeling of portfolio credit risk with respect to collateralized debt obligations, in general, and the rapidly growing structured mortgage backed securities. It warned central banks to be aware of the potential systemic risk posed by mispriced or mismanaged exposures in yet untested structured finance markets in times of extreme market events.

The subprime mortgage crisis uncovered new gaps in U.S. financial regulation, lapses in risk management and market discipline. Reckless underwriting practices of some regulated global banks, and more importantly, unregulated mortgage brokers and finance companies, which in recent years originated over half of subprime mortgages, produced high risk collateral behind MBS. When foreclosure rates increased and increased inventories depressed not just the prices of homes but the MBS they backed, investor flight to quality caused housing finance to dry up even for prime borrowers, further reducing demand for, and prices of homes. The slowdown in construction of new homes, and the negative wealth effects of the housing slump and the stock market correction that followed it, have slowed down the real economies of the U.S. and Europe, and to a lesser extent, the emerging economies.

Perhaps, the most positive result of the recent financial crisis is that finally, under the leadership of Treasury Secretary Paulson and the new Fed Chairman Bernanke, the regulatory climate has become more open to closing regulatory gaps, removing overlaps, and strengthening the Fed’s ability to achieve its function of ensuring the stability of financial markets. The Treasury has proposed the creation of a new federal Mortgage Origination Commission (MOC) to develop uniform minimum licensing qualification standards (personal conduct, disciplinary history, minimum educational requirements, testing criteria and procedures, and appropriate license revocation) for mortgage brokers and lenders who currently are subject to uneven degrees of state level oversight, and in some cases, limited or no oversight at all. In addition, a proposal to overhaul financial regulation in the U.S. includes consolidating the OTS function into the OCC, and the CFTC function into the SEC. The long-term recommendations involve a shift from functional regulation to regulation by objectives: (a) prudential regulation of depository institutions and new federally-chartered insurance firms with government guarantees; (b) business conduct regulation to protect consumers or investors; and (c) market stability regulation to monitor and prevent systemic risk.

In relation to the last objective, the Federal Reserve will be given additional regulatory authority to develop information-reporting requirements on issues important to overall market stability, gather appropriate information from all financial services institutions, disclose information to the public, collaborate with other regulators on rule writing, conduct examinations targeted on practices important to market stability, and take corrective actions when necessary in the interest of preventing or dealing with systemic risk. In addition to the “normal” discount window for lending to depository institutions as last resort, there will be a new “market stability” discount window lending to nonbanks in exchange for the Fed’s authority to collect information from, and conduct examinations, of all borrowers.

Under the Treasury’s proposal, the PWG would continue to perform its role as the coordinator for financial regulatory policy on the entire financial sector, rather than only financial markets. Inter-agency coordination and communication through the PWG will focus on mitigating systemic risk to the financial system, enhancing financial market integrity, promoting consumer and investor protection, and supporting

capital markets efficiency and competitiveness. Its membership would be expanded to include the heads of the OCC, the FDIC, and the OTS, and it will have the ability to consult with international regulatory and supervisory organizations.

The White House, the Treasury, and Congress have also passed, and continue to debate new, measures to revive the housing industry. Some proposals are (1) to allow judges in foreclosure cases to reduce the mortgage principal to a lower level reflecting either the lower market value of the house or what the borrower can realistically afford to pay, (2) to restore the depression era government institution that bought foreclosed homes for resale, and (3) subsidies to state and local governments so that they can buy and renovate foreclosed homes. Any or all of these could potentially reverse the spillover effects of reckless underwriting on community wide reduction in home values, and a surge in crime rates.

The question of how much further action is needed is a difficult one. The government must balance the need to stabilize the macroeconomy and financial markets against the need to allow the housing market to find its bottom. The new equilibrium in each housing market will be such that relative to the median income of a particular market, the median price will make homes affordable enough that increased housing demand will absorb the existing inventories, and then spur new construction.

BIOGRAPHY

Adora D. Holstein, Dept. of Finance & Economics, Robert Morris University, 118 Massey Hall, 6001 University Blvd., Moon Township, PA 15108, email: Holstein@rmu.edu

REMITTANCES, FOREIGN DIRECT INVESTMENT, AND GROWTH: EVIDENCE FROM DEVELOPING COUNTRIES

E. M. Ekanayake, Bethune-Cookman University

Mihalis Halkides, Bethune-Cookman University

ABSTRACT

This paper analyzes the effects of foreign remittances and foreign direct investment on the economic growth of developing countries. The study uses annual data on 50 developing countries covering Asia, Africa, Latin America, and the Caribbean for the period 1985-2006. We explore the hypotheses that (a) foreign direct investment can significantly promote growth in developing countries, and (b) remittances have only a marginal impact on domestic growth through domestic investment. The growth models used in the study include both foreign direct investment and foreign remittances as explanatory variables. We test these two hypotheses using panel data series for remittances and foreign direct investment, while accounting for regional differences through separate growth models for Asian, African, Latin American, and the Caribbean countries.

JEL: F21, F24, F43.

BIOGRAPHY

Dr. E. M. Ekanayake is an Associate Professor of Economics at Bethune-Cookman University, Daytona Beach, Florida, USA and an Adjunct Professor of Economics at Embry-Riddle Aeronautical University, Daytona Beach. He earned his Ph.D. in Economics at the Florida International University, Miami in 1996. He has many publications to his credit.

Dr. Mihalis Halkides earned his Ph.D. at the Florida State University, Tallahassee in 1990. Currently he is an assistant professor of management and entrepreneurship at Bethune-Cookman University, Daytona Beach. Dr. Halkides has held top level positions in industry and government and has taught at several colleges over the past twenty years. He has been a faculty advisor to the Economic Development Institute, at the University of Oklahoma at Norman, and sits on several editorial boards.

AN ANALYSIS OF THE INTRA-REGIONAL TRADE IN THE MIDDLE EAST AND NORTH AFRICA REGION

E. M. Ekanayake, Bethune-Cookman University
John R. Ledgerwood, Embry-Riddle Aeronautical University

ABSTRACT

This paper analyzes the intra-regional trade and investment flows in the Middle East and North Africa (MENA) region using an augmented gravity model applied to panel data. The study uses annual trade and investment data for the period 1980-2006. There is a growing awareness among countries in the MENA region regarding the importance of international trade and foreign direct investment for stimulating growth and integrating into the world economy. The research will attempt to achieve the following objectives: (a) analyze the intra-regional trade and investment flows in the MENA region; (b) identify the major determinants of trade and investment flows in the MENA region using an augmented gravity model applied to panel data; and (c) measure the effect of preferential trading arrangements in the region on members' trade and investment with other MENA countries.

JEL: F14, F21

INTRODUCTION

The Middle East and North Africa (MENA) region is an economically diverse region that includes countries with a common heritage, shared religion, culture, and language, at various stages of economic development, vastly different levels of per capita income, and with very different endowment of natural resources.

Trade policy has frequently been mentioned as the major policy provoked barrier to intra-MENA trade. Even as several countries in the area, particularly the GCC countries, sustain a moderately open trade regimes, others have faced considerable impediments to trade. Still several countries utilize a range of procedures comprising of restraining licensing, embargos and sanctions, state trading/monopolies, restraining foreign exchange provision and multiple exchange rates, to depress imports (Al-Atrash and Yousef, 2000).

There is a growing awareness among countries in the MENA region regarding the importance of international trade and foreign direct investment for stimulating growth and integrating into the world economy. The research will attempt to achieve the following objectives: (a) analyze the intra-regional trade and investment flows in the MENA region; (b) identify the major determinants of trade and investment flows in the MENA region using an augmented gravity model applied to panel data; and (c) measure the effect of preferential trading arrangements in the region on members' trade and investment with other MENA countries.

METHODOLOGY AND DATA

Methodology

This study analyzes the trade and investment flows in MENA region. The analytical tool used for this purpose is the standard gravity model of bilateral merchandise trade that has been widely used as the 'workhorse' for empirical analysis of international trade flows. The standard gravity model postulates that trade between two countries is a function of their economic size and of the geographic distance between

them. Gravity models have been augmented with variables representing factors that could either facilitate or impede trade. We augment this basic structure by adding a number of explanatory variables drawn from the theory of international trade.

This paper follows numerous authors and specifies the following gravity equation which controls for the basic determinants of international trade and investment. We also replaced population variable by gross domestic product (GDP), since either one can be used to measure the size of the economy. Our specification of the gravity models are:

$$\ln(T_{ij}) = \beta_0 + \beta_1 \ln(PCGDP_i) + \beta_2 \ln(PCGDP_j) + \beta_3 \ln(GDP_i) + \beta_4 \ln(GDP_j) + \beta_5 \ln(Dist_{ij}) + \beta_6 \ln(RER_{ij}) + \beta_7 Border + \beta_8 Language + \beta_9 Maghreb + \beta_{10} GCC + \beta_{11} Mashreq + \beta_{12} PETRO + u_{ij} \quad (1)$$

$$\ln(FDI_{ij}) = \beta_0 + \beta_1 \ln(PCGDP_i) + \beta_2 \ln(PCGDP_j) + \beta_3 \ln(GDP_i) + \beta_4 \ln(GDP_j) + \beta_5 \ln(Dist_{ij}) + \beta_6 \ln(INF_j) + \beta_7 \ln(EXP_{ij}) + \beta_8 \ln(RER_{ij}) + \beta_9 Border + \beta_{10} Language + \beta_{11} Maghreb + \beta_{12} GCC + \beta_{13} Mashreq + u_{ij} \quad (2)$$

where T_{ij} represents the flow of trade from country i to country j ; FDI_{ij} represents the flow of foreign direct investment from country i to country j ; $PCGDP_i$ is the per capita gross domestic product of country i , $PCGDP_j$ is the per capita gross domestic product of country j ; GDP_i is the gross domestic product of country i ; GDP_j is the gross domestic product of country j ; $Dist_{ij}$ is the geographical or economic distance between the two countries; RER_{ij} is the real exchange rate between the two countries; INF_j is the inflation rate in country j ; EXP_{ij} is the exports from country i to country j ; $Border$ is a dummy variable which takes the value 1 if the two countries share a contiguous border and zero otherwise; $Language$ is a dummy variable which takes the value 1 if the two countries share a common language and zero otherwise; $Maghreb$ is a dummy variable that equals 1 if the two countries are members of the Maghreb and zero otherwise; GCC is a dummy variable that equals 1 if the two countries are members of the Gulf Cooperation Council (GCC) and zero otherwise; $Mashreq$ is a dummy variable that equals 1 if the two countries are members of the Mashreq and zero otherwise; $PETRO$ is a dummy variables that equals 1 if country i is a petroleum exporting country; and u_{ij} is a normally distributed error term.

According to Frankel (1993), per capita GDP is included to capture the factors associated with the level of economic development. Other authors have also used per capita income to express the level of economic development (see, for example, Carrillo and Li (2002)). Per capita GDP also captures the productive capacity of the exporting country and the purchasing power of the importing country. The coefficients of the per capita GDP variables are expected to be positive.

Gross domestic product variables represent the size of the countries and are expected to have positive signs. According to Krugman (1980), the larger countries are better able to absorb imports than smaller countries and are better able to experience economies of scale and thus develop a comparative advantage in their export industries than are smaller countries. The size of GDP can also be treated as a proxy for market thickness (the economic depth of trading nations) which positively impacts on the location of outsourcing activity (Grossman and Helpman, 2005).

The coefficient of the distance variable ($Dist_{ij}$) is expected to be negative. This is a proxy for transportation costs and time, access to market information, access to markets, and other factors that make it difficult for nations to engage in trade.

Following Pozo (1992), the bilateral real exchange rate, RER_{ij} , was constructed as,

$$RER_{ij} = \frac{ER_{ij} \times CPI^j}{CPI^i} \quad (3)$$

where RER_{ij} is the real exchange rate between country i to country j , ER_{ij} is the nominal exchange rate (the home currency price of a unit of foreign currency, for example, the number of Rials per US \$), CPI^i is the consumer price index (2000=100) of origin country i and CPI^j is the consumer price index (2000=100) for a given foreign (destination) country j . The data on nominal exchange rates and CPI were taken from the International Monetary Fund, *International Financial Statistics database*. The coefficient of the RER_{ij} variable is expected to be positive.

Data Sources

We estimate the models with annual data for 20 MENA countries for the period 1980 to 2006. Algeria, the Kingdom of Bahrain, Djibouti, Egypt, the Islamic Republic of Iran, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Oman, Qatar, the Kingdom of Saudi Arabia, Somalia, Sudan, Syrian Arab Republic, Tunisia, the Kingdom of United Arab Emirates, and the Republic of Yemen. The dependent variables used in the analysis is exports from country i to country j and foreign direct investment from country i to country j . The data on exports and imports for the study period of 1980-2006 are from the International Monetary Fund, *Direction of Trade Statistics database*. Data on population are from International Monetary Fund, *International Financial Statistics Yearbook*. Information on per capita gross domestic product is from International Monetary Fund, *World Economic Outlook Database*, April 2008. The distance variable is obtained from the World Bank, *Trade, Production, and Protection database*. The data on foreign direct investment are from the Inter-Arab Investment Guarantee Corporation and from the UNCTAD's *World Investment Report 2007*.

EMPIRICAL RESULTS

Trade Flows

We estimated two sets of regression models to measure the fixed-effects and random-effects. The conventional variables behave very much the same way as the model predicts, and the estimated coefficients are statistically significant. The adjusted R^2 value for the fixed-effects model is 0.515. This value is acceptable for a cross-sectional study and is comparable to those obtained in other studies employing the gravity model to examine intra-regional trade flows.

The coefficients of the GDP variables are positive and highly statistically significant, indicating that size of the economies play an important role in intra- MENA trade flows. The coefficients of the per capita income variables are both negative, though they are expected to be positive. They are also statistically significant at the 1% level of significance. The distance variable also has the expected negative sign and is highly significant.

The real exchange rate variable has the expected positive sign and it is statistically significant at the 1 percent level of significance. This result is comparable to the findings of other studies on the impact of real exchange rate on exports. The Border dummy variable has the expected positive sign and is

statistically significant. However, the border effect in the case of MENA trade flows is relatively low. This value indicates that countries sharing a common border in the MENA region, on average, tend to have 36% more trade compared with countries with no common borders.

The language dummy also has the expected positive sign. The common language variable has more effect on trade than the amount of trade when two countries share a common border. Two countries with a common language in MENA region tend to have 4.4 times more than two countries with different languages. Common language in the MENA region tends to facilitate trade by enhancing exporters' and importers' understanding of each others' cultures, commercial and legal systems. Similarly, colonial past also tends to have a positive and statistically significant effect on trade flows in MENA region. Two countries in the region with past common colony appear to have 3 times more trade than two countries with different colonial history.

The dummy variables for membership in a trade preference scheme give mixed results. Finally, the dummy variable representing whether or not the origin country is a petroleum exporting country also has a negative and statistically significant effect on intra-MENA trade flows. Petroleum exporting countries in the region tend to trade about 68% less with the countries in the region compared with non-petroleum exporting countries' trade with the countries in the region.

Investment Flows

The model was estimated using the Ordinary Least Squares (OLS) estimation method. The adjusted R^2 value for the estimated model is 0.570, which is slightly higher than that of the trade model.

The coefficients of the GDP variables are positive and highly statistically significant, indicating that size of the economies play an important role in intra-MENA investment flows. The coefficients of the per capita income variables are also both positive, though they were both negative in the trade model. However, only one of them is statistically significant at the 10% level of significance. The distance variable has the expected negative sign but it is significant only at the 10% level of significance.

The exports variable has the expected positive sign and it is statistically significant at the 1 percent level of significance. The real exchange rate variable has the expected positive sign but it is statistically insignificant. The Border dummy variable also has the expected positive sign but it is statistically insignificant. The language dummy also has the expected positive sign though it is statistically insignificant.

Finally, the dummy variables for membership in a preferential trade scheme give mixed and significant results. Membership in *Mashreq* tends to have a positive effect on investment flows while memberships of *Maghreb* or GCC tend to have negative and significant effect on investment flows in the region.

SUMMARY AND CONCLUSIONS

This paper analyzes the intra-regional trade and investment flows in the Middle East and North Africa (MENA) region using an augmented gravity model applied to panel data. The study uses annual trade and investment data for the period 1980-2006. Employing the gravity model in the analysis of intra-regional trade and investment flows in MENA reveals some interesting observations concerning the Middle Eastern and North African trade and integration arrangements, such as the importance of language and culture as determinants of trade and investment. The border effect is relatively smaller in the Middle Eastern and North African region.

The findings of this study are, for the most part, are consistent with findings of previous studies on the Middle Eastern and North African trade and investment flows. The coefficients of per capita GDP, population, and distance had expected signs and magnitudes in all models estimated. This confirms the results of other studies. The rapidly evolving economic and political climates in the region provide many opportunities for the investigation of the success of economic integration in the Middle East and North Africa.

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BIOGRAPHY

Dr. E. M. Ekanayake is an Associate Professor of Economics at Bethune-Cookman University, Daytona Beach, Florida, USA and an Adjunct Professor of Economics at Embry-Riddle Aeronautical University, Daytona Beach. He earned his Ph.D. in Economics at the Florida International University, Miami in 1996. He has many publications to his credit.

John R. Ledgerwood is an Assistant Professor of Accounting at Embry-Riddle Aeronautical University, Daytona Beach, Florida. He earned a Master of Science in Accounting from the University of Central Florida and is a Certified Public Accountant. He is a member of the Florida Institute of Certified Public Accountants, the Volusia Chapter of the Florida Institute of Certified Public Accountants, and the Institute of Management Accountants.

THE GLOBALIZATION OF GRADUATE MANAGEMENT EDUCATION: STUDENT MOBILITY AND ENROLLMENT TRENDS

Johnette Peyton, The Graduate Management Admission Council®
Gregg Schoenfeld, The Graduate Management Admission Council®

ABSTRACT

Graduate management education is a global phenomenon, and the growth and diversification of programs offered among schools fosters a competitive environment. The tremendous growth has prompted the need to offer further insight, and provide actionable information to business schools to help them better understand the market, locate opportunities for growth, and focus their recruiting efforts. The purpose of this study is to offer insight into recent trends related to mobility and demand, and to profile students who are interested in graduate management education.

A database containing examinees who took the Graduate Management Admission Test (GMAT®) in testing years 2006 and 2007, was examined on an individual level (de-duplicated). Score reporting behavior gages potential regional trends and examinee preferences with regard to school location. Various demographic characteristics were used for the analysis. Additionally, a database containing survey responses from 5,637 prospective MBA students provides data to estimate enrollment figures.

Preliminary analyses indicate there are differences between groups across demographic variables. Results highlight certain geographic regions having strong preferences related to school location, and these preferences have changed over recent years. The implications for school marketing activities and class development will be discussed.

BIOGRAPHY

Johnette Peyton, M.S., is currently an Associate Director of Research. At the Council™, she oversees trend analysis, research projects and publications related to GMAT® examinees. Titles of some of her most recent reports include: *World Geographic Trend Report, 2003 to 2007*, and *Destination United States: Determining which Students are Likely to Come from Abroad*. Prior to this, she worked with numerous federal, state and local government agencies in the United States.

Gregg Schoenfeld is Associate Director of Research for the Graduate Management Admission Council®. He is primarily responsible for implementing, analyzing, and reporting on the Council's survey research program. The Council's survey research program studies the breadth of graduate business education through various lenses, from prospective students, graduating students, and alumni, to corporate recruiters that hire MBA graduates and graduate business school professionals.

IS COMMUNITY JUSTICE A VIABLE ALTERNATIVE TO CRIMINAL JUSTICE AND DOES IT CONTRIBUTE TO THE LOCAL BUSINESS ECONOMY?

Victor Lewis, National University
Maryam Davodi-Far, National University

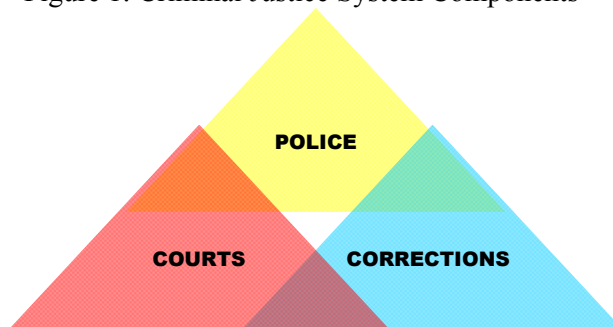
ABSTRACT

Many communities are trying to develop a more proactive approach to fighting crime by undertaking new and innovative approaches to solving the worsening crime problems that all communities are facing. It is a form of Community Justice as opposed to the traditional idea of Criminal Justice which many feel is not working. Criminal Justice is traditionally defined as “The apprehension, conviction and punishment of offenders.” Community Justice goes beyond these three tasks. Community Justice seeks to improve the quality of life especially in those communities that are suffering from high levels of crime. So what is Community Justice? Community Justice uses two innovative approaches as a way of preventing crime before the Criminal Justice system comes into play. These approaches are Community Policing and Environmental Crime Prevention. Community Justice also employs what is called a Restorative Justice Approach should the first two approaches not stop a crime from actually occurring. Community Justice is based on a problem solving method rather than adversarial or retributive strategies. This paper will explore and review the relevant research of the above subject areas.

INTRODUCTION

Every year, local, state, and federal governments spend over \$100 billion on the criminal justice system in the United States (Bureau of Justice Statistics, 2006). The cost of justice is rising and it places a monumental burden on local taxes. It reduces the ability to properly fund schools, offer decent health care for its citizens or even to maintain basic services. The criminal justice system is made up of three distinct components. (See Figure 1) They are the Police who apprehend the wrongdoers who commit crimes; the Courts who decide whether those who are apprehended are legally guilty of the crimes they are charged with committing, and then determining the appropriate sentence to be served by the wrongdoer; and lastly, the Corrections department who is responsible for carrying out the sentence imposed by the court.

Figure 1: Criminal Justice System Components



Source: adapted from Neubauer, David W., America's Courts and the Criminal Justice System, Ninth Edition, page 7.

At first glance, the criminal justice system appears to be a well run, well coordinated and cooperative effort between the above three components. In actuality, although the three components overlap within the criminal justice system and must interact with one another, this is not a centralized system and in fact each component tends to work independently of the other (Walker, 1992). The Police component consists

of more than 17,000 law enforcement agencies that make more than 13.5 million arrests each year thereby clogging the Court system (Neubauer, 2008; Hakim, Rengert, and Shachmurove, 1996). There are roughly 17,000 Courthouses in the United States. Each day Correctional personnel supervise over 7 million people in 1,300 state and federal correctional facilities. This figure does not even include the thousands of local jails (Neubauer, 2008).

Table 1: Cost Summary for Connecticut Prison Construction

Current bed need	1,600
Estimated construction cost per bed	\$125,000
Estimated construction cost for 1,600 bed prison	\$200,000,000
Average daily incarceration cost per inmate	\$96
Annual operating cost for new 1,600 bed prison	\$56,064,000
Operating costs projected over 30 years (absent inflation)	\$1,681,920,000
Total construction and operating costs (absent inflation)	\$1,881,920,000

Source: Connecticut, General Assembly, Legislative Program Review and Investigations Committee, Factors Impacting Prison Overcrowding (Hartford, CT: General Assembly, 2000), 17.

Tensions and conflicts occur amongst the Police, Courts and Corrections components since their goals are markedly different from each other and also because all three components are evaluated by others; the Police make arrests, yet the decision of whether or not to charge a person is made by a Prosecutor; a judge and jury determine whether a prosecutor's efforts were well founded (Wright, 1981). Corrections is constantly under fire due to overcrowded prisons but because the cost of building new prisons runs over \$100,000 per cell, and as much as \$30,000 per year in direct and indirect costs to process an offender through the corrections system and as much as \$35,000 per year to maintain a prisoner, no community wants to spend the money to build a new prison and no community ever wants to build a new prison in their own backyard (Clear, Cole, Resig, 2006). Since 1973, the imprisonment rate in the United States has jumped from 100 people per 100,000 population to over 500 people per 100,000 population in 2003 (Clear, et al. 2006). For these reasons, the community justice system appears to be the practical alternative to the criminal justice system on just a cost savings basis alone.

COMMUNITY JUSTICE

So what is community justice and how does community justice differ from criminal justice? For one thing, community justice is based on a problem solving method rather than adversarial or retributive strategies (Clear, et al. 2006). Additionally, Community Justice uses two innovative approaches as a way of preventing crime before the criminal justice system comes into play. These approaches are Community Policing and Environmental Crime Prevention (Clear, et al. 2006). Community Justice also employs what is called the Restorative Justice approach should the first two approaches not stop a crime from occurring (Matthews, Pitts, 2001). The table below describes the main differences between criminal justice and community justice initiatives which will be described in this article.

Table 2 : Community Justice and Criminal Justice Compared

Community Justice	Criminal Justice
✓ Neighborhood based	✓ State or local jurisdiction based
✓ Focused on solving crime problems	✓ Focused on processing cases
✓ Uses partnerships with citizens and social service agencies	✓ Uses professionals who work in isolation from citizens and other agencies
✓ Purpose is improved community safety	✓ Aim is apprehension, conviction and punishment of offenders

Source: Adapted from Clear, Todd R., et al, American Corrections, Seventh Edition, page 534.

COMMUNITY POLICING

Nearly all police activity is reactive in nature, responding to a report of a crime. Alternatively, Community Policing involves the police utilizing a more “proactive” approach by becoming more visible in the community especially in high crime areas. As such, it also encompasses problem solving strategies in partnership with members of the community. Hence, identifying ways to inhibit crimes by addressing root causes rather than relying on arrests as a way to respond to criminal events. According to Paul Chevigny the author of *Edge of the Knife*, community policing “emphasizes the establishment of working partnerships between police and communities to reduce crime and enhance security” (Chevigny, 1995). Others have also defined community policing as having personalized partnerships and problem-solving ingredients (Allender, 2004). According to Schafer, community policing is a “reform innovation” which is a paradigm shift from being viewed as a program and instead crosses over to the sphere of police organizational philosophy (Schafer, 2001).

The authors of *Community Policing in a Community Era* operationally define Community Policing as “the guiding philosophy for the delivery of police services that rely upon positive interaction among police, other public servants, and community representatives to serve local needs regarding crime control, crime prevention, and crime related quality-of-life- issues (Thurman, Zhao, Giacomazzi, 2001). Furthermore, Community Policing attempts to identify crime “hot spots” and change the dynamics of those places that invite crime. This in turn enables community members to have a sense of pride in their community. Community Policing seeks to form partnerships with residents and citizens groups in the pursuit of safer communities. In order for Community Policing to be effective, there must be time allotted for community members to build up rapport with the police, as in the past most communities have had a poor relationship with the police (Thurman, Zhao, Giacomazzi, 2001). Plus, there may also be other “survival” issues that members of the community face, i.e. focusing on immediate family needs, child care and employment which may in turn keep them from having an interest in working with other residents or the police to solve community problems which are not automatically individual problems (Thurman, Zhao, Giacomazzi, 2001). In essence, there needs to be a fundamental shift away from the “us versus them” mentality that has customarily characterized the relationship between the police and the community (White 2007; Wilson 2006). In spite of the many challenges in implementing an effective community policing program, by the end of the 1990’s over 80% of police departments credited the community policing approach as being partly responsible for the dramatic drop in crime rates (Clear, et al. 2006).

ENVIRONMENTAL CRIME PREVENTION

In most inner city communities, 70% of crimes occur in only 20% of the communities located in those cities (Clear, et al. 2006). In order to put a stop to such crimes one has to analyze why crime tends to concentrate in certain locations and not in others. Crimes can be mapped out using a variety of Geographical Information Systems (GIS). According to the Tech Encyclopedia "*GIS is an information system that deals with spatial information. Often called "mapping software," it links attributes and characteristics of an area to its geographic location.*" The US office of Community Oriented Policing Services (COPS) released a publication featuring Crime Prevention through Environmental Design (CPTED). In this publication the premise is that through proper design and effective use of the built physical environment a community may benefit from a decrease in the fear of crime and the incidence of crime which may ultimately lead to improved quality of life for a particular neighborhood. Accordingly, this is also a useful way to fight existing crime, deter new crime and support business. No one wants to conduct business in a community where they are at a high risk of being burglarized or having their property vandalized and destroyed. CPTED describes three elements that need particular focus 1) Control access 2) Provide opportunities to see and be seen and 3) Define ownership and encourage the upkeep of buildings, both public and private spaces (Anonymous, Oct 2007). Buildings that are built in accordance with the principles of CPTED may initially resemble any other building. However, upon closer examination, one may find that there is a textured walkway, gates, fences, fewer points of entry, well lit areas and strategically positioned landscaping, signage, parking, and outdoor amenities such as benches, or tables (Parnaby, 2006). The placement of each of these components has been well thought out. The rationale by CPTED is that through proper design and use of the built environment, it may be possible to both decrease the actual rate of crime and to also mitigate fear amongst those who live and work in close proximity to such buildings (Parnaby, 2006).

BROWNFIELDS

A brownfield is vacant land that is abandoned, idle, or an underused industrial or commercial property (Greenberg et al. 2000). These deserted brownfields tend to serve as breeding grounds for criminal activity. Greenberg and colleagues suggest that there are also "spillover" effects of such neglected spaces, in particular property values may decrease, neighborhoods are in part abandoned, and typically those left behind tend to be the poorest residents and the most vulnerable (Greenberg et al. 2000). If nothing is done, business will suffer, and there will be a decrease in the number of tourists and retail sales, since no one wants to vacation or live in a perceived high crime community (Welsh et al. 2001). Advocates for clean-up of brownfields think that it can generate new employment opportunities, revitalize neighborhoods and appeal to new business owners (Greenberg et al. 2000). When community members become involved in cleaning up and developing brownfields, creating mini parks where children can play in safety, it can eliminate previously high crime areas. Defenders of such urban renewal programs point out that new commercial development provides jobs for the poor in such communities (O'Sullivan, 2007). The idea is to turn "crime ridden" neighborhoods back into communities (Anonymous, 2006).

"BROKEN WINDOWS"

In 1982, Wilson and Kelling published an article making a crucial link connecting disorder and crime and explained how this link impacts the social fabric of a neighborhood (Wilson & Kelling, 1982). Their argument revolves around the proverbial "Broken Windows" syndrome, which if left unrepaired, may send a message to others that no one cares about the community (Wilson & Kelling, 1982). Metaphorically speaking, it is a symbol for disorder and may indicate that there is a breakdown of the formal social controls that act as a guide for a specific community (Wilson & Kelling, 1982). If such broken windows are left unrepaired it may promote other signs of disorder such as unkempt yards, unpainted buildings, untended lawns and landscaping, graffiti and abandoned vehicles. Criminals need an

opportunity to commit crimes and opportunity may be perceived from such run down neighborhoods (Stevens, 2001). Potentially, families will move away from such communities, business will not flourish and may seek to relocate. New business will be discouraged to set up shop, and residents will spend less time outside and fear created or amplified to the extent that there may be a lack of appeal in participating in community activities (Wilson & Kelling 1982). This phenomenon is also referred to as the butterfly effect. The *butterfly effect*, first described by Lorenz at the December 1972 meeting of the American Association for the Advancement of Science in Washington, D.C., vividly illustrates the essential idea of chaos theory (Lorenz, 1963). The phrase refers to the idea that a butterfly's wings might create tiny changes in the atmosphere that ultimately cause a tornado to appear (or prevent a tornado from appearing). The flapping wing represents a small change in the initial condition of the system, which causes a chain of events leading to large-scale phenomena. Had the butterfly not flapped its wings, the trajectory of the system might have been vastly different. Abandoned buildings as evidenced by the 'broken window syndrome' attracts criminal activity and like the butterfly setting in motion a series of negative events. Participation by the community in either demolishing these building or repairing abandoned buildings and creating local community centers, eliminates gathering places for criminals. This theory together with the concept of GIS technology has helped many communities in pinpointing "hot spots" for crime and therefore enabling more resources and better policing in those areas.

RESTORATIVE JUSTICE

The authors of Understanding Crime write "restorative justice – a reconciliatory response to handling criminal cases that addresses the needs of victims, communities and offender" (Guarino-Ghezzi, Trevino, 2005, pp. 229). Seeks to restore the victim, offender, and the community to a level of functioning prior to the incidence of the crime. It calls for offenders to acknowledge what they have done and implements steps for them to make restitution. The concept relies on healing the victim, by using the offender as a vehicle when it is feasible (Steele, date unknown). Restorative Justice has also been referred to as the "victims' movement" (Bazemore et al. 1999). During the 2004 Restorative Justice Consortium, it was stated that the primary focal point of Restorative Justice is to repair harm and encourage dialogue between the offender and the victim (Aertsen, et al. 2006). The authors of Fundamental Concepts of Restorative Justice write that "crime is a violation of people and their relationships" (Zehr, 1990). Violations in turn create a set of obligations and liabilities, and the goals of Restorative Justice aim to heal the wrongs (Zehr, 1990). Likewise, Restorative Justice encompasses victim offender mediation, and indirect communication through a third party. Other Restorative Justice strategies are: community reparative boards, family group conferencing and circle sentencing (Lilles, 1995). Circle sentencing is based on an ancient Native American tradition which involved the victim, the offender, and an elder who would serve as a mentor and facilitator (Stuart, 1995, Melton, 1995). Within all of the above strategies victims and offenders are brought together to discover steps that offenders may take to help the victim recuperate from the crime. Alternatively the offender becomes involved in programs designed to lessen the chances of recidivism. Compared with the traditional criminal justice programs, restorative justice programs result in greater satisfaction for both the victim and the offender.

CONCLUSION

Prior to the implementation of community justice principles, the economic outlook for those communities suffering from high crime rates was devastating. By implementing community justice principles, the previously blighted areas become more attractive to both business and families. Instead of families escaping to safer suburbs and businesses seeking a safer environment to conduct their business as well as a safer work place for their employees, both now have the opportunity to live and work in their own communities which in turn strengthens the local economies. Therefore the implementation of community justice as a viable alternative to criminal justice makes a positive contribution to the local business economy.

BIOGRAPHY

Dr. Davodi-Far is an Assistant Professor of Public Administration and Lead Faculty for both the BPA and MPA programs at National University in La Jolla, California. Dr. Davodi-Far earned her DPA with an emphasis in healthcare administration from the University of La Verne. Dr. Davodi-Far's career as a public servant and as a healthcare administrator has translated into overseeing and working with a number of nonprofit agencies in San Diego.

Dr. Victor Lewis, Esq., is an Assistant Professor and Regional Lead Faculty for the Criminal Justice Administration Program at National University, La Jolla, California. Dr. Lewis is an Attorney at Law and licensed to practice before all courts of the State of California and is also licensed to practice before the U.S. District Courts and U.S. Bankruptcy Courts of Central District and Southern District of California. Dr. Lewis has practiced law for 17 years and sits as Judge Pro Tem in the Superior Court of California.

LOCAL GOVERNMENT PERFORMANCE MANAGEMENT: UNPACKING THE BLACK BOX

Peter Demediuk, CICGR Victoria University

ABSTRACT

Planning, action, accountability and learning in modern local governments is supposed to be optimized by effective performance management systems that are based on rational decision making. The problem with debating, researching or operationalising a system of performance management is that the construct is often treated as a 'black box'. This paper constructs a model of performance management that assists in conceptualizing what is inside that black box, and proposes six elements of rational decision making that local government researchers and practitioners should consider in designing, implementing or evaluating performance management systems.

INTRODUCTION

From theory of the new public management we should find modern local governments striving for rational decision making (see for example Olson, Guthrie, & Humphrey, 1998). In this context rational decision making is operationalised through performance management by government - which occurs at the intersection of government action and performance information, and is founded upon rational decision-making about policy and implementation plus the making of proper accountabilities to stakeholders (since information fuels the action and guides the accountabilities) (Epstein, Coates, Wray, & Swain, 2005). The work of March and Simon indicates that because the complexities and uncertainties of the world, it can be typical that performance information is limited, there are cognitive and computational limitations, the ends are conflicting or uncertain, and consequently means-ends relationships cannot be established to perfection. So in performance management by government, decision making by public officials about policy, implementation and accountabilities is expected to be based on bounded rationality rather than pure rationality, and as such, the policy and implementation chosen and the accountabilities for that performance can be expected to follow the imperatives for satisficing rather than optimizing behavior based on full information (Simon, 1997). The problem is that performance management and rationality are concepts which are difficult to adequately describe and are consequently treated as a 'black box' (Epstein et al., 2005). The intention of this paper is to unpack the performance management black box and construct a model of performance management and rational decision making in local government that can be used for discourse, research and action.

PERFORMANCE MANAGEMENT FRAMEWORK

Otley (1999, p. 365) proposes a five-element framework for performance management practice and research that is not private or public sector specific. Otley (1999) contends that while these central questions remain constant, the answers change as organizations act to cope with new operating environments. Otley also notes that as individual research questions, each element is not new and has been addressed in the management control and wider management literature. However the integration of the five elements provides a description what constitutes a performance management systems in a way that is relatively novel since it provides a way of redressing the dearth of information on current practice by providing "...a structure for examining extant practice in a more holistic way than has previously been the case..." (Otley, 1999, p. 377). The framework provides a vehicle within which the "...features of an overall control system can be assessed and evaluated" (Otley, 1999, p. 369) and is used in this paper as a point of departure for the creation of a more nuanced model of performance management and rational decision making in local government. The construction of the performance management framework in

Table 1 articulates the key elements for government performance management and decision making facing public officials. The left hand column lists Otley's original 5 element performance management framework, the centre column indicates where competing taxonomies added value in terms of strengthening Otley's contribution, and the right hand column shows the revised 6 element framework that is used to conceptualize performance management and operationalise data collection and analysis in this research.. For Table 1 each of the 6 elements is discussed in turn.

The first element for decision making in the revised performance management framework (element 1 Table 1) concerns what the priorities and problems of the community are, and how these are identified. Priorities and problems are implicit in the key objectives element of Otley's (1999, p. 366) model and he stresses in the narrative that the definition and measurement of goals needs to be seen : ... in terms of meeting all stakeholder aspirations". In the revised framework these aspirations are explicitly shown as a separate front-end element in performance management because of the centrality of the community's wants and needs to the work of governments - as was explicitly identified by Yang and Callahan (2005).

The second element for decision making in the revised performance management framework (element 2 Table 1) relates to the organization's higher level objectives that would precede the construction of particular responses (programs, policies and related activities). What the objectives are, how alternatives were identified and final objectives chosen, and how achievement of objectives can be measured are the three concerns. The identification and choice of objectives is added to Otley's characterization following Wang's (2001) idea about explicitly highlighting the task of identifying agency or program goals and objectives.

The third element for decision making in the revised performance management framework (element 3 Table 1) ultimately concerns the activities that the organization employs to satisfy the required objectives (element 2 Table 1) and these flow from strategies and plans for action. What strategies, plans and activities there are and how the performance is to be measured are derived from Otley's framework. The development of alternatives and choice about a course of action is added as an explicit issue since these are important parts of the work of government (Wang, 2001; Yang & Callahan, 2005). How budgets are negotiated and determined is added as an explicit item following (Wang, 2001). For the purposes of this research 'negotiating' is about work around receiving a budget allocation from a finite pool to enable programs, projects, processes or tasks, and 'determination' is taken to be about work around constructing the budget in terms of resources and dollars required within the parameters. The preceding questions in element 3 relate to activity design, and a subsidiary question is also posed about the implementation of the activity (Lukensmeyer & Torres, 2006; OECD, 2003).

The fourth element for decision making in the revised performance management framework (element 4 Table 1) is about the performance standards required to achieve success in key objectives and related activities, and how alternatives are identified and the performance targets chosen. In mentioning success, Otley's framework implied that monitoring will take place, but (Halligan, Aulich, & Nutley, 2000; Wang, 2001) point to the need for monitoring to be highlighted as an explicit and vital component of work.

The fifth element for decision making in the revised performance management framework (element 5 Table 1) addresses how accountabilities are made to stakeholders for performance. Whilst Otley canvasses the important elements of the incentive system, the APS Cycle stresses the need to more fully emphasize the overall accountability function in public sector management (Halligan et al., 2000, pp. 50-51).

The sixth element for decision making in revised performance management framework (element 6 Table 1) focuses on learning. Otley poses the question about what formal and informal information flows and learning processes occur in the organization in order for it to adapt, and these are important to investigate since they provide the stocks and flows of knowledge that are required for change. The nexus between learning and adaptation is illustrated in the APS framework, which indicates that evaluation and reporting of work done provides feedback into determining subsequent government objectives and plans (Halligan et al., 2000, pp. 50-51). The idea that knowledge attained from work can shape the future is neatly illustrated in the 'Comprehensive Model of Performance Reporting' Table 1) from the New Zealand Controller and Auditor General (Barrett, 2002, p. 21). In this model, the results of government work are seen in two dimensions - outcomes and capabilities. Outcomes from the work of government are what the agency achieves by way of the impact on the community - how the community is now better or worse off as a result of these activities. Capability is what results from the work of government in terms of the agency's resources or access to resources (Barrett, 2002, p. 21), and these shape what can be done in the future. (Barrett, 2002, p. 21; Sciulli, Wise, Demediuk, & Sims, 2002). For the purposes of this research capability and outcomes are taken, more or less, as two sides of the results coin. This idea of an interconnected duality can be made more concrete by an example. The outcomes for the community can be about tangible impacts of the outputs delivered (for example more literate citizens as the result of a language program for migrants) and this in turn can affect the capability of the government for future action by increasing the ability of the institution to tap into the needs, opinions and expertise of this group of citizens. In light of the importance of learning and the flows and stocks of knowledge that bolster the capability of local governments to act, and the related ideas about intellectual and social capitals as key resources, a subsidiary question has been added to the sixth element for decision making in revised framework: How do information flows and learning affect organisational capabilities (financial, physical, intellectual and social capital resources) which are used to determine and satisfy future outcomes?

CONCLUSIONS

The literature suggests possibilities about the shape of the decision making 'black box' in the work of modern local governments (choices made through a bounded rationality that is influenced by the community and other contextual factors). Whilst this presents some idea of the limits and influences on rational decision making, an issue remains about how to conceptualize the contents of the decision making 'black box' for the purposes of theory, research, practice or discourse. There are many plausible ways to conceptualize what rational decision making by governments is about, but one logical and practicable way is through a lens that focuses on the various purposes of decisions – what the local government is trying to accomplish as described by elements in the management cycle. The revised performance management framework in this paper has been constructed from a synthesis of the literature and the elements in Otley's (1999) performance management framework, and this can be used to study, plan or operationalise the work of government across six key elements for government decision making: problems and priorities; objectives; activities; performance standards; accountability; and learning and adaptation. By using a model that deconstructs performance management and rational decision making, public officials and other stakeholders have a clearer view of the factors involved.

Table 1 A Revised Performance Management Framework: Key Elements for Government Decision making.

Otley's elements	Additions and alterations to Otley's element's	Revised framework elements
	Stakeholder involvement in determining community priorities and problems (Yang & Callahan, 2007)	1. Problems and priorities: What are the community's problems and priorities? Subsidiary question: How are problems identified and priorities formed?
What are the key objectives that are central to an organization's overall future success? How does the organization go about evaluating its achievement for each of these objectives?	Identifying agency or program goals and objectives (Wang, 2001)	2. Objectives: What key objectives are central to the local government's success? Subsidiary questions: How does the local government identify alternatives and choose objectives? How does the local government measure (performance information) and assess (evaluation process) the achievement of each objective?
What strategies and plans has the organization adopted and what are the processes and activities that it has decided will be required for it to successfully implement these? How does the organization assess and measure the performance of these activities?	Develop strategies program and policy alternatives to achieve goals and objectives (Wang, 2001; Yang & Callahan, 2005) Identification of alternatives for action, choice of the preferred alternative, and detailed planning of the means of action (OECD, 2003) Implementation of projects and programs (Lukensmeyer & Torres, 2006; OECD, 2003) Negotiation and determination of budgets (Wang, 2001) Activity monitoring for on-going control of services (Halligan et al., 2000)	3. Activities: What strategies, plans and activities has the local government adopted to achieve its key objectives? Subsidiary questions: How does the local government identify alternatives and choose strategies, plans and activities? How are budget allocations negotiated? How are activities implemented? How does the local government measure (performance information) and assess (evaluation process) the achievement of each activity?
What level of performance does the organization need to achieve in each of the areas defined in the above two questions? How does the organization go about setting appropriate performance targets for them?	Negotiation and determination of budgets (Wang, 2001)	4. Performance standards: What level of performance is required for the local government to successfully achieve its key objectives and activities? Subsidiary questions: How does the local government identify alternatives and choose performance standards? How are budgets determined (constructed)?
What rewards (in a wide sense) will managers and other employees gain by achieving these performance targets or, conversely, what penalties will they suffer by failing to achieve them?	Providing accountability to stakeholders (Halligan et al., 2000, pp. 50-51).	5. Accountability: What accountabilities are made by the local government for success or failure in reaching performance standards? Subsidiary question: How does the local government identify alternatives and choose between accountability practices?
What are the information flows feedback and feed-forward loops that are necessary to enable the organization to learn from its experience, and to adapt its current behavior in the light of that experience?	Evaluation and reporting to provide feedback into planning (Halligan et al., 2000, pp. 50-51). Capabilities are the resources and access to resources that flow from current work and form the basis for success in securing future outcomes (Barrett, 2002) The capabilities of local governments to achieve outcomes are shaped by financial, physical and intellectual capital (Sciulli et al., 2002) Resources that make up the social capital serve as an asset for individuals that can be leveraged for individual and societal benefit (Coleman, 1990)	6. Learning: What formal and informal information flows (feed forward and feedback) and learning processes occur to enable the local government to adapt and change? Subsidiary question: How do information flows and learning affect organizational capabilities (financial, physical, intellectual and social capital resources) which are used to determine and satisfy future outcomes?

Adapted from Otley (1999) and a synthesis of the literature

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HOW DO THE COMPANIES USE THEIR WEB SITES BY PURPOSE OF ORGANIZATIONAL COMMUNICATIONS IN TURKEY

Mesude Canan Ozturk, Anadolu University, Eskisehir-Turkey

ABSTRACT

The success of an organization depends on its timely communication with vendors, customers, suppliers, and other external entities. Organizational communication, broadly speaking, is: the transactional, symbolic process in which the activities of a social collective are coordinated to achieve individual and collective goals. Communication practices and technologies have become more important in all organizations, but they are perhaps most important in knowledge-intensive organizations and sectors and, as such, are of great significance to public relations. There has been a sea-change in communication technologies and a corresponding sea-change in communication theory and research. New communication technologies and possibilities, combined with new challenges confronting organizations, are encouraging a whole new approach to organizational communication that challenges the very nature of organizations themselves. By capitalizing on new communication technologies, an organization should be able to realize a competitive advantage in its performance and in the marketplace. Web site content adds value to the business firm's product or service. Companies place annual reports, company information, and product information on-line, that is information sought by potential investors.

Internet allows easy to update, to access from worldwide, to provide a cheap communication and interactivity so it gives a lot of opportunities for profit organizations. Nowadays most organizations believe that web sites are important for their corporate communications. And they begin to use their web sites for public relations' purposes. The function of the web sites is to use a tool of public relations; it also allows making other public relations' actions possible on the internet.

The purpose of the study is to evaluate the usage characteristics of the web sites of "The Biggest 100 Private Companies in Turkey" that is specified by Istanbul Chamber of Industry. For this purpose, the web sites of these companies are analyzed for the characteristic of internet based communications. The study is realized by the content analysis that is one of the qualitative research methods by investigating the web sites of the given 100 companies. The reasons of this study are to explain to what extend the web sites includes internet based communications' tools. Research shows that the companies use the web pages for the purposes of internet based communications applications effectively and also to what extended internet based communications applications are important for these companies.

BIOGRAPHY

Dr. Mesude Canan Ozturk, Assistance. Professor at Anadolu University, Eskisehir, Turkey
mozturk@anadolu.edu.tr

USING OF THE GUILT APPEAL: HOW DO THE CONSUMERS EVALUATE ADVERTISEMENTS WHICH INCLUDED GUILT APPEAL?

Caglar Genc, Anadolu University

ABSTRACT

Advertising and marketing practitioners have been searching for the most efficient way to persuade the consumers buying goods and services. Advertisers use both emotional and rational appeals to form and shape the attitudes of consumers, to convince them about buying behavior. Within the marketing perspectives, the concept of guilt is evaluated as consumer guilt. When the consumer came into conflict with ethical or social principle, the sense of guilt has been occurred. Guilt appeal is increased the sense of anxiety by the means of mentioning about a situation have disadvantage.

In this paper, researcher would like to reveal the use of guilt appeal in advertisement. The first aim is to examine how Turkish consumers evaluate advertisement which included guilt appeals. In the first step of the research, the scale of different emotions of Izard will be applied to Turkish consumers. The researcher want to know that what kinds of emotions are occurred after they see the advertisements contained guilt appeals. After that, it will be revealed that the level of the guilt appeal whether lead to desire for charity or not.

BIOGRAPHY

Caglar Genc, Research Assistant Anadolu University Faculty of Communication Sciences, Eskisehir, Turkey. Tel: + 90 222 335 05 80/ 25 31. Fax: + 90 222 320 45 20 e-mail: cgenca@anadolu.edu.tr

THE EFFECTS OF WORD-OF-MOUTH COMMUNICATION ON ATTITUDES TOWARDS PRODUCT EVALUATION: A DESCRIPTIVE RESEARCH ON TURKISH UNIVERSITY STUDENTS

R. Ayhan Yilmaz, Anadolu University

ABSTRACT

The term of word-of-mouth is used to describe verbal communication (either positive or negative) between groups such as the product provider, independent experts, family and friends, and the actual or potential consumer (Ennew, Banerjee, Li, 2000: 75). WOM communication is an important source of consumer information; it forms the basis of interpersonal influence and determines the relevance of information (Grewal, Cline, Davies, 2003: 187).

According to Buttle (1998: 242), WOM has been shown to influence a variety of conditions: awareness, expectations, perceptions, attitudes, behavioral intentions and behavior. Consumer attitudes and behavior have been affected by the use of word of mouth. In this research,

The aim of the research is to reveal the effect of word of mouth on evaluating of product or services and buying behavior among university students in Turkey. To reach that aim the researchers have developed a questionnaire to gather information about research subject. In this questionnaire, the product categories as an issue for discussion, being first person who would like to want to buy a new launched brand, the product categories which the students wants to know something about them before purchase the goods.

BIOGRAPHY

Dr. R. Ayhan Yilmaz, Assoc. Professor Anadolu University, Faculty of Communication Sciences, Advertising & PR Department, Eskisehir, Turkey. Tel: + 90 222 335 05 80/ 25 21, Fax: + 90 222 320 45 20 e-mail: rayilmaz@anadolu.edu.tr

AN ALTERNATIVE RANKING METHODOLOGY OF THE BEST COLLEGES AND UNIVERSITIES FOR AFRICAN-AMERICANS: BASED ON THE SUCCESS OF ALUMNI

Sid Howard Credle, Hampton University
Sharad Maheshwari, Hampton University
Janelle Pridgen, Hampton University

ABSTRACT

For an African-American, choosing the best college or university is important and time-consuming since the choice of college also includes the complex decision of whether to attend one of the 89 Historically Black Colleges or Universities (HBCU) or a Traditionally White Institution (TWI). Numerous magazines and journals publish annual rankings of the nation's "best colleges" and among these publications Black Enterprise magazine (BE) focuses on the best colleges for African-Americans. Recently, the BE rankings were severely criticized by the editors of the Journal of Blacks in Higher Education in 2005 for "stacking the deck in favor of HBCUs by applying a low weight to important factors such as retention and graduation rates resulting in misleading rankings". This study uses a variation of the College-Football Success Model of Walker published in 2006, to determine the rankings of the best colleges and universities for African-Americans. With this model we also answer the question, what type of institution, the HBCU or the TWI is the "best" college choice for African-Americans. The data was collected on the most influential African-Americans in the country. Our analysis indicates that HBCUs contribution is significantly large in many respect, however, most college rankings do not reflect this fact. This session should particularly benefit those who have responsibility of promoting and marketing colleges and universities with focus of minority students.

INTRODUCTION AND MOTIVATION

Attending College is an observable, positive trend in the African American community. The decision to attend college results in several important choices for future students, such as deciding which type of college to attend. There are approximately 1,800 four year colleges nationally. Magazine based rankings of the nation's colleges and universities assist future students in sorting through the maze of colleges. Many college or university rankings such as U.S. News and World Report, and the Princeton College Review, utilize a multivariable index model employing a number of input and outcome factors to define "best" schools. For example: enrollment, accreditation, average SAT or ACT scores, retention and graduation rates are some of the factors in which schools are ranked. Other factors recently used have included social factors that filter in cultural issues and environment, such as campus infrastructure and student and faculty diversity. For the African-American student contemplating college, factors such as social life, the frequency and severity of racial incidents, the availability of scholarships, general reputation (including male to female ratios), and employment placement rates are also included in the definition of "best" college.

This research supports the idea that all of these factors are important at various subjective weight levels. However, since the subjective weighting scales employed can result in different outcomes, most if not all rankings using the existing multivariable index model are subject to bias. This is the crux of the differences noted in the BE and JBHE discussion. It is observed that HBCUs have a sizable population of students, yet none of these schools are ranked in the first or second tier of colleges or universities in the existing rankings of the main stream media. The obvious bias is towards large richly endowed

traditionally white colleges and universities. This is not an indictment of these schools, or the media, since the results reflects the majority view. For the majority of students sorting through the maze of colleges and universities the existing ranking methodologies are aligned with their (or the majority) expectation and although biased, provide a valuable decision guide. The BE rankings seek to fill the vacuum by providing information to the minority population reflecting the African American experience “that what is good for the majority student may not be good for the minority student”. In this paper we introduce a competitive college and university ranking methodology that ranks schools based on the success of its alumni.

We posit that regardless of input factors and values added during the college years, the true test of a school’s desirability is the impact that its alumni have on the community in which it serves. A product of this work is an alternative top 42 ranking of the 2005 best colleges and universities for African Americans based on the achievement of the alumni of such schools.

LITERATURE REVIEW

That the best college or university is ultimately determined by the impact of the institution on the “community” is not a new theme. For example: recently Humphreys & Korb (2006) in their study of the short-term economic impact of the Nation’s HBCUs indicates that the driving motivation to conduct their study was to document “the economic roles that HBCUs play in the community.” The study indicates that for the 2001 year the combined spending by the 101 Title IV HBCUs was \$6.6 billion and the economic impact was \$10.2 billion. They further state that a college or university improves the skills of its graduates, thereby increasing their productivity and lifetime earnings.

The comparative merits of the HBCU vs. TWI educational structures have been debated for a number of years. The consensus by many is that the HBCU has a major advantage in the “best” comparison with respect to the African American student, primarily due to its nurturing social environment and the absence of racial incidences. For example, Fleming (1984) and Love (1993) indicate that the HBCU environment promotes the graduation of black students because they are in the majority in a supportive environment which lacks racial incidents. On the other hand, Foster (2005) argues that the predominately white institution bombards the black student with countless interactions with the non-black majority that “involve subtle slights and misguided acts by professors, fellow students, resident assistants, academic advisors and in the university community- that lead to alienation among black students”. Allen (1992) adds that “African-American students must form cultural connections to survive on a TWI campus.” A competitive advantage also exists. Many have suggested that due to the scarcity of resources many lower and upper divisional courses at an HBCU are taught by experienced professors with terminal degrees. In contrast, it is well known that due to their emphasis on research, many TWIs delegate lower divisional courses to current graduate students who may not be experienced teachers and are often overburdened in the concurrent pursuit of an advance degree.

The advantage of the TWI education for the most part is the financial resources available for scholarships and infrastructure. In contrast, Gasman, Baez, Drenzer, Sedgwick, Tudico & Schmid (2007) indicate that between 1996 and 2005, “25 percent of Southern Association of Colleges and Schools (SACS) sanctions pertained to black colleges. In addition since 1989 half of the institutions that lost their accreditation from SACS were HBCUs.” It is further noted that most reprimands and revocations of accreditation are due to financial deficits; faculty qualifications and campus infrastructure. All of these areas are directly or indirectly linked to the financial resources of the HBCUs.

The underpinnings of the lack of HBCU vs. TWI educational comparisons can be traced to the long-standing debate found in the Supreme Court ruling of Plessy vs. Ferguson, which resulted in the so-called

AN EMPIRICAL INQUIRY INTO THE PSYCHOGRAPHIC AND ECONOMIC DETERMINANTS OF WEB SHOPPING

Amit Bhatnagar, University of Wisconsin-Milwaukee

ABSTRACT

The rapid growth of eCommerce has intensified the competition among online stores. Many store managers have responded to this heightened competition by lowering prices in the belief that consumers will congregate at the lowest priced site. While this strategy carries the risk of driving profits to zero and unraveling markets, the premise that consumers are attracted solely by low prices, on which this strategy is based, has not been empirically tested. It is possible that consumers who shop online are driven by certain innate psychographic needs, which dominate economic needs like price savings. To test for this, we identify some psychographic needs of online consumers, and then empirically compare the psychographic needs to economic needs. We show that even though price is important, some psychographic needs are more important and a firm can gain competitive advantage if it positions its store on attributes that satisfy these needs.

KEYWORDS: Psychographics, Price, Internet Marketing

CHALLENGES IN MAINTAINING NETWORK, DATA AND INFORMATION SECURITY IN CORPORATE MANAGEMENT INFORMATION SYSTEMS

Bhagyavati, DeSales University

ABSTRACT

Information security and assurance are critical in today's business. Several high-profile security breaches such as ChoicePoint [Scalet, 2005] have significantly altered the priorities of managers and executives. Although current spending on security is not as much as that expected by technology and security professionals, corporate spending on securing data, information and networks has increased in recent years [Cisco, 2008]. This paper discusses common vulnerabilities in corporate information and communications systems and explores security threats in detail. Pragmatic countermeasures are proposed that can be adopted by businesses to ensure the security of network, data and information contained within the enterprise. Tangible and intangible returns on security investments are also examined.

The three tenets of network and information security that are vital for any business are confidentiality, integrity and availability of data, and information and communication technologies. This paper explores each dimension of information security in depth and discusses why up-front security investment is important for businesses. It also reviews the business consequences of inadequate or poor investments in security. A focused literature review and an analysis of teaching experiences have been summarized to present an overall perspective on why investments in security make financial and legal sense to businesses.

INTRODUCTION

Executive management has been typically stingy in investing in security training and products because a tangible return on investment is not perceived. The spate of recent events involving breaches in security and leaking of sensitive information about customers has inserted security into the forefront of executives' minds because they realize the importance of securing customer data and confidential information. Today's employees are mobile, with all their devices connected wirelessly to the network backbone. This poses special challenges to the security professional (Brown, 2001).

Although networked organizations provide tangible benefits in terms of shared resources, they present difficult information management challenges, such as developing a flexible and efficient infrastructure, building databases that are both secure and available, and protecting data and privacy of individuals (Jarvenpaa and Ives, 1994). In corporations, information security refers to protecting information contained in corporate management information systems (MIS) from unauthorized access, unauthorized usage, unauthorized modification and unauthorized destruction.

Companies collect a variety of information about their employees, stockholders, customers and suppliers; this sensitive and confidential information needs to be protected from hackers and malcontents. Competitors could mine this information for taking market share and customers away from the company. These kinds of security breaches may result in lawsuits, lost goodwill or bankruptcy of the business, affecting millions of stockholders, customers, suppliers and employees. Therefore, safeguarding information in corporate MIS is a business requirement, and also an ethical and a legal requirement.

In recent years, several laws have been passed to ensure that corporations protect sensitive and confidential information. The Family Educational Rights and Privacy Act (FERPA) is a federal law that protects student records in colleges and universities. College and university personnel must seek written permission from the students before releasing any information from their education records such as grades (United States Department of Education, 2008). The Health Insurance Portability and Accountability Act (HIPAA) requires that health care providers, health care insurance plan companies and employers protect sensitive health information of patients and maintain its privacy (United States Department of Health and Human Services, 2003).

According to the Federal Trade Commission (2008), “The Financial Modernization Act of 1999, also known as the Gramm-Leach-Bliley Act or GLB Act, includes provisions to protect consumers’ personal financial information held by financial institutions.” The Sarbanes-Oxley Act of 2002 (SOX) requires that all publicly traded companies evaluate how effective their internal controls are for financial reporting. SOX also requires that data and information pertaining to financial reports be stored for five years and integrity be maintained.

Chief information officers (CIOs) are responsible for the security, accuracy and the reliability of the systems that they manage and the information systems that report financial information. Publicly traded companies are also required to hire independent auditors to attest to and verify the validity of their financial reporting (SearchCIO, 2008). In the light of several breaches of sensitive and confidential personal information especially from credit cards, the industry voluntarily adopted a set of standards known as the data security standards. The required elements of these standards are given by PCI (2008).

As can be seen from this brief introduction, information security is critical in the strategic and operational criteria of businesses today. Upper management needs to understand the ramifications of securing information, what it entails, the costs of poor security planning, the consequences of information leaks and security breaches, and compliance requirements. The Return on Security Investment (RoSI) is modified from the Return on Investment (RoI) metric that is commonly used to measure successful investments. Managers need to thoroughly explore RoSI in order to conform to today’s business, legal, and ethical requirements in terms of information security.

VITAL TENETS OF NETWORK AND INFORMATION SECURITY

The three tenets of network and information security that are vital for any business are confidentiality, integrity and availability of data, and information and communication technologies (ICT). Each tenet is explained in brief below.

Confidentiality ensures that sensitive and personal information will be protected from unauthorized disclosure, whether such unauthorized disclosure happens accidentally or intentionally. Companies need to ensure that sensitive, proprietary, and confidential information will only be shared with other people, businesses or institutions who are authorized to have access to the information and who have a genuine need to know the information. Need-to-know is called the principle of least privilege among security professionals because it offers the least amount of access/privilege to only the people who need to have that access/privilege.

“Information that is considered to be confidential in nature must only be accessed, used, copied, or disclosed by persons who have been authorized to do so, and only when there is a genuine need to do so” (Wikipedia, 2008). When the aforementioned principle is not adhered to, a breach of confidentiality occurs. Information is exposed to people who are not authorized to access it, and such contamination leads to a loss of trust in the source and keepers of that information. For businesses grappling with

information security breaches, loss of goodwill, loss of reputation, loss of customer trust, lost sales and decreasing market share are common consequences.

Integrity implies that data inside trusted systems can be trusted, i.e. it cannot be created, changed, or deleted without authorization. Integrity means that data and information stored in one part of an information system matches corresponding data and information stored in another part of the information system or in a connected system. For example, if an employee's address in departmental records does not match the employee's address in the human resources office records, a loss of integrity has occurred. Integrity of data and information can be lost when an employee accidentally or maliciously deletes important data or neglects to update information. For example, if a potential customer is able to change the price of a product in his/her online shopping cart, then the merchant's information systems do not have data that has integrity. Integrity can also be lost if a computer virus or other malware has taken over the system and infected its files.

Availability refers to the accessibility of data and information in the system or network that the employee, customer, supplier or stockholder is using. It means that the systems used to process and store the information, and the security controls that protect the information, are all functioning correctly when someone needs the information. If availability is denied to a user, a denial of service has occurred. For example, if a company's website directs the user to "try again later because the server is busy," the information system powering the company website is not available to the user at the time of use. Businesses need to anticipate spikes in resource usage and plan for their availability during those times. For example, information systems are typically heavily used by employees on Monday mornings.

Information and Communication Technologies (ICT) encompass the umbrella of systems, networks and technologies that enable people to create, store, retrieve, analyze and interpret data and information. ICT also enables communication and collaboration in cross-functional and multi-national teams. These technologies constitute a vital tenet of network and information security because information analysis (e.g. data mining and pattern recognition) and global teams would not be possible without them. For ICT to keep working smoothly and seamlessly, information technology professionals in the enterprise have to ensure that confidentiality, integrity and availability requirements are met.

Risk management and vulnerability scanning are vital to any information security initiative. While risk is the probability of something malicious happening to informational assets, vulnerabilities are weaknesses that are exploited by malcontents to damage information. When performed systematically on an ongoing and iterative basis, the two mechanisms of risk analysis and vulnerability management can help mitigate threats and ensure confidentiality, integrity and availability of data in the enterprise. A company can choose to manage risk by avoiding it, transferring it, reducing it or accepting it. The website http://www.logicalsecurity.com/resources/articles_april2006_risk07.html has an article that presents a detailed overview of risk and the different ways to manage it.

Since the business environment is constantly changing, new threats and vulnerabilities emerge daily. The prevalence of zero-day attacks, for which patches do not yet exist, provides evidence for the constantly changing security environment in current global markets. Controls and safeguards that companies use to manage risks must maintain the delicate balance between productivity and cost, and the trade-off between effectiveness, and the value of the information being safeguarded. In order to safeguard against threats, informational assets need to be first identified in the corporation. Then a prioritized list of assets and threats can be developed from which corrective measures and controls can be implemented. Frequent monitoring is essential to ensuring the success of the controls and periodic modifications to them.

COMMON VULNERABILITIES AND SECURITY THREATS TO CORPORATE MIS

Threats to the corporate MIS are categorized based on sophistication of the threat, nature of the threat, its severity, motivation behind the attack, virulence and spread potential, and origination point. For example, based on severity, threats are classified as high, medium and low severity. Based on motivation, threats are classified as originating from highly motivated people who target the company or casual hackers who stumbled upon a vulnerability and exploited it. Targeted attacks are harder to detect and correct (McMillan, 2008).

The origination point of the threat can be internal or external to the organization. Insider attacks can be much more virulent than external attacks because insiders know the system and its weaknesses, and can exploit them to cause maximum damage. Organizations need to be especially wary of disgruntled employees or employees who have recently left the organization. Prompt changing of passwords to servers and removal of access of the employee can mitigate long-term damage. Another category of users that businesses should be concerned about is the transient user population. This includes telecommuters, guests and contractors, among others. Convery (2007) explains the process of securely granting access to sensitive information to guests and employees working in temporary, intern, part-time, telecommuting, seasonal and contractor positions.

The following provide a brief discussion on the most important threats facing the enterprise today and common vulnerabilities across corporations.

Malware: Malicious software includes the following

- 1) Viruses, worms, and Trojan horses
- 2) Malicious mobile code
- 3) Blended attacks and zero-day attacks (for which no patch exists)
- 4) Tracking cookies, adware, and spyware
- 5) Attacker tools such as backdoors, keystroke logging tools, password crackers, vulnerability scanners, packet sniffers, remote login programs, rootkits, web browser plug-ins, fake email generators, and other tools kits (for example, the Metasploit framework)

Much of the software under the attacker tools category can be used for non-malicious as well as malicious purposes. For instance, system administrators and network administrators routinely use password crackers to test the strength of passwords. Packet sniffers and protocol analyzers can be used as a diagnostic tool to troubleshoot network connectivity problems. According to the National Institute of Standards and Technology (NIST), malware “refers to a program that is inserted into a system, usually covertly, with the intent of compromising the confidentiality, integrity, or availability of the victim’s data, applications, or operating system” (Mell, et. al., 2005).

Non-malware threats: In this category of threats, phishing attacks, virus hoaxes, and social engineering attempts are classified. Phishing refers to the unauthorized asking of information in a deceitful manner, usually by tricking the victim. False virus warnings masquerading as genuine virus-cleaning software comprise another class on non-malware threats in which the threat is not so much of a technical exploitation but more of an exploitation of the human nature to panic and download their software. However, this software is rarely free to the victim, who may download an innocuous application that “phones home” and tells the master controller about the victim’s keystrokes. From this information, passwords and other sensitive information may be gleaned.

Social engineering involves a series of techniques such as phishing and dumpster-diving to obtain as much information as possible about the victim and his/her company before actually approaching him/her

directly. For example, knowledge of an organization's chain of command and hierarchical structure can be gained by studying internal documents of the organization through dumpster diving or other means. By calling an employee on the telephone, the social engineer may then determine that the employee's supervisor is out of town and not easily reachable. Or, the social engineer may pose as a guest of the supervisor and ask a particular employee for sensitive information, knowing that the employee's supervisor is currently not reachable for verification of the social engineer's identity (Bhagyavati, 2007).

Denial of service (DoS): As mentioned earlier, a DoS attack undermines the availability principle of information security. In a classic DoS attack, the hacker keeps the company's server resources so busy that they are not available for legitimate users. In a distributed denial of service (DDoS) attack, the attack appears to come from another source, not the actual hacker. Although new security solutions have emerged to fight DoS and DDoS attacks by detecting and blocking potential attacks, these attacks are the main concern of security professionals.

Bots and organized crime: A bot is a sophisticated piece of software that mimics human behavior. Bots have been planted on tens of thousands of computers unbeknownst to their owners. Spammers and online trackers can summon the dormant bots on the machines at will to do their bidding, e.g. for sending millions of spam emails at once. Cybercriminals and organized hackers purchase networks of these bots so they control the machines on which the bots reside. These networks of bots are referred to as botnets. The owners of the botnets are called bot-masters (Logical Security, 2008).

These organized and sophisticated criminals usually hack for money and have a purpose to their criminal activity. Since the machines of which the bots reside are not trace-able to the bot-master, law enforcement officials usually pinpoint the victimized machines as origination points of other attacks. Bot-masters also demand money from companies in extortion attempts. Companies face risks if spam emails or attacks are traced back to company-owned machines. Companies also face risks of non-compliance if they cannot prove that they had policies and procedures in place to safeguard their infrastructure and data.

MOTIVATION FOR INVESTING IN SECURITY: THE ROSI APPROACH

Organizations use strong and enforceable policies, train all their employees on security awareness and best practices, analyze vulnerabilities and threats, and monitor constantly. Companies would do well to consider the proactive approach to security that builds security into the enterprise design from the outset. The Return on Security Investment (RoSI) can be used as an overall metric to justify corporate spending on security. The steps in the ROSI approach are described in brief below. More details can be found by exploring our earlier work, in Summers and Bhagyavati (2006).

- 1) Risk Assessment
 - a) Identify vulnerabilities by conducting a security assessment or audit.
 - b) Examine the risks of non-compliance with government regulations
 - c) Perform a cost-benefit analysis
 - d) Evaluate the security risks that directly affect employees

- 2) Determine the costs of the overall security initiative
 - a) Identify the opportunity costs associated with exposure to daily operational threats
 - b) Determine the direct costs of purchase of security equipment and solutions (e.g. firewall software)
 - c) Ensure that indirect costs such as employee training and retraining are not hidden

- 3) Analyze the Return on Security Investment (RoSI)
 - a) Start with assumptions about how much spam and other junk email costs the company
 - b) Add in purchase cost of spam filters and reduce costs to the company based on the filter's effectiveness
 - c) Calculate the savings realized by implementing the spam filter
- 4) Implement the solutions justified by the RoSI analysis
 - a) Ensure that all employees receive adequate training
 - b) Reinforce the awareness during the implementation of security solutions
 - c) Design policies and emphasize the penalties for violations
 - d) Retrain employees periodically
- 5) Monitor the implementation to gather feedback and modify the solution as needed
 - a) Conduct periodic assessments and evaluations
 - b) Perform regular security audits and compare to the baseline to measure progress

The field of network security is more mature than the field of application security. Applications are the easiest targets because they are customer facing and cannot be too restrictive for fear of losing market share. For example, a secure website takes noticeably longer to load, so customers may not have the patience to obtain information from such websites. Security must be integrated into the application development life cycle. In other words, developers must write code by following the security standards. It is far more cost-effective to address security concerns at the design and development stages rather than test and deployment stages of the software development life cycle.

Including specific security-related activities in current software engineering processes will benefit organizations incorporate security into the design of their software and applications. Security-specific activities include identifying business-critical assets, applying secure design guidelines, modeling common threats and vulnerabilities, conducting design and development reviews for security, testing for security, and conducting implementation reviews to ensure secure configuration of applications when they are being used. According to Microsoft Corporation (2005), threat modeling helps businesses “understand and identify the threats and vulnerabilities relevant to (their) specific application scenario.

COUNTERMEASURES AND CONCLUSIONS

Different categories of controls and countermeasures apply to ensuring network, data and information security in corporate management information systems (MIS). The following table provides highlights regarding these categories.

Type of control	Essential elements	Examples
Administrative	<ol style="list-style-type: none"> 1) Written policies and procedures 2) Standards and guidelines 	PCI's Data Security Standards (required by Visa and Mastercard)
Technical	<ol style="list-style-type: none"> 1) Logical controls 2) Use hardware and software to monitor and control access to information 	Firewall can deny access to certain websites, monitoring software can view employee's websites
Physical	<ol style="list-style-type: none"> 1) Physical access to facilities 2) Use physical controls to monitor workplace environment 	Locks for server facilities, restricted access to database room (ID needed)
Legal	<ol style="list-style-type: none"> 1) Compliance requirements 2) Government laws 	Annual external audit conducted by independent third parties.

Professional security organizations have different checklists for protecting a company's information assets. To illustrate, a brief look at the Payment Card Industry's Data Security Standards provides these components, which companies that store sensitive and personal information must follow (PCI, 2008):

- 1) Build and maintain a secure network by installing a firewall and changing default security configuration on equipment supplied by third-party vendors
- 2) Protect sensitive and confidential information on individuals by protecting stored data and encrypting its transmission across public networks such as the Internet
- 3) Maintain a vulnerability management system that regularly updates and uses anti-virus software, and maintains security of applications
- 4) Implement stringent measures to control who can access stored data by restricting access to those individuals with a need to know, assigning a unique ID for data access, and restricting physical access to stored data
- 5) Regularly monitor and test security systems and networks by tracking all access to stored information and periodically testing security processes such as mandatory password changes
- 6) Maintain an information security policy that is communicated to everyone and enforced strictly

The National Institute of Standards and Technology (NIST) provides detailed guidelines for managers of small, medium and large businesses (Bowen, et. al., 2006). The brief overview that follows mirrors the strategy of the RoSI approach:

- 1) Incorporate security into the software development life cycle (SDLC)
- 2) Provide awareness education and training to all employees and mix it with frequent refresher courses
- 3) Plan for security and identify a baseline for all systems and networks
- 4) Determine metrics for measuring the effectiveness of the security initiative
- 5) Identify common vulnerabilities and perform risk analysis
- 6) Develop a contingency plan and recovery strategies for the worst-case scenarios
- 7) Conduct drills, exercises and audits of the plan
- 8) Gather feedback from the drill and modify the development and implementation plan
- 9) Develop policies and procedures and make everyone aware of the consequences of violations
- 10) Purchase security equipment and deploy
- 11) Change default configuration and keep up to date on patches
- 12) Create an incident response plan and identify the contact person (usually the CISO, the chief information security officer, in organizations)

Organizations need to become aware that security is an ongoing initiative and not a process to be completed. Upper management needs to realize the cost of not investing in security for its data, information, network, applications, and infrastructure. The Return on Security Investment (RoSI) is a practical approach that can be used effectively to address the costs and benefits of security.

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Dr. Bhagyavati is an Associate Professor in the Management of Information Technology unit of the Department of Business at DeSales University. She has published extensively in peer-reviewed journals and professional conferences in the areas of management information systems, ICT security, network management, databases, and cyber-forensics. Her work has also been published in premier handbooks, reference guides, and prestigious journals and conferences.

IMPACT OF FREE TRADE AGREEMENTS ON AGRICULTURAL CHEMICALS: CASE OF FTA PERU-USA

Jorge Torres-Zorrilla, Pontificia Universidad Católica del Perú
Percy Marquina Feldman, Pontificia Universidad Católica del Perú

ABSTRACT

Most studies on the impacts of trade-related intellectual property rights measures (TRIPS) on trade and welfare impacts are made on pharmaceutical products. This paper is an exception and refers to the effects of negotiated TRIPS policies on the market of inputs for protection of crops in Peru and Latin America. This is a case-study of Peru that may be extended to the Free Trade Agreements (FTA) of the United States already in effect with Mexico (NAFTA), with Central American countries (CAFTA), with Chile, and the new ones with Colombia and Panama.

This research was made at CENTRUM in two stages. The first stage consisted in the review of other studies to measure impact of FTA Peru-USA as well as the national and international legal norms regulating test data protection in Peru. The second stage consisted in design of the methodology, collection of data, and estimating the impact of the FTA chapter on intellectual property on the market of inputs for protection of agricultural crops. The most important results are the following:

From the analysis of legal norms: (a) registry of patents in the case of agrochemicals is almost non-existent in Peru and other countries, which makes it irrelevant for estimating its economic impact. (b) for agrochemicals, the FTA with USA does not incorporate new concepts, only legal norms on protection of intellectual property, and test data documents. (c) the 10-year deadline of protection for the case of new agrochemical entities in the FTA will bring about a restriction of the competition.

From the analysis of the Peruvian market: (a) 81% of the market of pesticides is concentrated in segments of insecticides and fungicides. (b) 65% of sales in the market of pesticides correspond to items produced by large R & D enterprises, and 70% of sales of domestic firms are internal marketing of products from these R & D enterprises. (c) The number of products with only one provider represents 65% of the considered molecules, but products with multiple providers represent 71% of import value in 2004. (d) 80% of pesticides import value is accounted for 28% of marketed active ingredients. (e) total sales of agrochemicals reached only US\$ 72 million annually at wholesale prices.

(From the estimation of impacts: (a) If the FTA had been in effect since 2001 its effects would have been manifested in only 2.8% of total market volume. The short-run impact of test data protection due to the FTA in terms of welfare loss would have been US\$ 550 thousand annually. (b) aggregate economic impact of test data protection in the long-run is limited to approximately US\$ 2.8 million annually. This cost is the worst-case scenario, possible only if the industry would develop new entities for all segments of the market, an improbable situation given the observed level of introduction of new molecules in the market.

Finally, agrochemicals promote higher crop productivity and higher aquaculture yields, but overuse may cause detrimental environmental effects. Certain pesticides might pollute water sources affecting humans and animals. Reducing the amount of dangerous pollutants will yield welfare benefits, which may be measured by appropriate techniques that are advanced in this paper.

BIOGRAPHY

Jorge Torres-Zorrilla, CENTRUM, Pontificia Universidad Católica del Perú. jotorres@pucp.edu.pe
Percy Marquina Feldman, CENTRUM, Pontificia Universidad Católica del Perú
percy.marquina@pucp.edu.pe

MOTIVATING GENERATION X AND Y ON THE JOB AND PREPARING Z

Patrick J. Montana, Fordham University
Francis Petit, Fordham University

ABSTRACT

The intersection of diverse cultural generations in the workplace has significant managing, marketing and particularly motivating implications for business executives. This study examines the factors that motivate Generations X and Y and those factors that will be affecting Generation Z. Moreover, it shows how these factors have changed over time in comparison with the Baby Boomer Generation.

THE IMPACT OF EXTRACURRICULAR ACTIVITIES ON MBA GRADUATE CAREER SUCCESS

Sabeen Sheikh, Graduate Management Admission Council®

ABSTRACT

By participating in extracurricular activities, students are able to explore career options and gain valuable and relevant experience. Often, practitioners and theoreticians view such experiences as an integral step for students in learning to make wise and well-informed career decisions (Brooks, 1995). Corporate recruiters also understand and appreciate the benefits of extracurricular activities—there is widespread agreement among those who participated in the 2007 GMAC® Corporate Recruiter Survey that success within a business organization requires more than keen intellect (Murray, 2007). Research has documented that by participating in extracurricular activities, students learn life skills that benefit them in their professional careers.

Career success may be defined in terms of objective and subjective dimensions (Judge and Bretz, 1994; Judge et al., 1995; Wayne et al., 1999). Objective career success is measurable achievement, such as salary and the number of job offers received. Subjective career success relates to one's sense of accomplishment. The purpose of this study is to determine if there is a relationship between MBA students' participation in extracurricular activities and their career success as measured by objective indicators.

This study on the impact of extracurricular activities on career success is based on data from the 2007 GMAC® Global MBA® Graduate Survey, which examines the value ratings students assign to their MBA degree, important aspects of the MBA program, and their search for employment. More than 150 business schools around the world participated in the survey when it launched in February 2007, resulting in 5,641 survey participants worldwide. In particular, 2,955 survey participants indicated they were enrolled in a full-time program. Analysis will be primarily based on full-time MBA students. The vast majority (93%) of full-time MBA respondents said that they participated in at least one student activity (Schoenfeld, 2007).

To test the impact of extracurricular activities on objective measures of career success, t-tests will be conducted to determine if there are any significant differences between MBA graduates who participated in extracurricular activities and those who did not—based on the number of job offers received and the salary offered when completing their MBA program. This study will also control for the possibility of confounding variables, such as age and job level, to determine whether the relationship between extracurricular activities and career success accurately reflects the impact of participation. The analysis will then reveal whether a relationship between extracurricular activities and MBA graduate career success exists. This research will have significant implications for both graduate management programs and students.

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BIOGRAPHY

Sabeen Sheikh, Graduate Management Admission Council® 1600 Tysons Blvd. Mclean, VA 22102 USA
Phone: (703) 245.4366 Fax: (703) 749.0196 Email: ssheikh@gmac.com

FREEDOM OF EXPRESSION AND ADVERTISING PERSUASIVENESS: A COMPARISON OF VIEWERS IN MIDDLE EASTERN MEDIA MARKETS

Don Love, American University of Sharjah-UAE
Andrew Lynch, Southern New Hampshire University

ABSTRACT

This study examines the effects of media messages on audiences throughout the Middle East. Results reveal that viewers in countries with the greatest restrictions on information about local politics and/or business were most resistant to both newspaper and television advertising. However, media restrictions on social issues including gender role expectations did not have the same effect on audience resistance. Results are discussed in relation to designing effective advertising campaigns for populations in countries with limited press freedom.

BIOGRAPHY

Don Love, American University of Sharjah, UAE dlove@aus.edu

Andrew Lynch, Southern New Hampshire University, USA a.lynch@snhu.edu

DOES COUNTRY CHARACTERISTICS MATTER FOR SHARE ISSUE PRIVATIZATIONS?

Juliet D'Souza, Georgia Gwinnett College
Robert Nash, Wake Forest University
William Megginson, University of Oklahoma

ABSTRACT

Studies show that firms cross-list securities for several reasons: (a) to gain liquidity and avoid cross border barriers of investment (b) to have access to capital from all sources (c) bond themselves to markets with stronger shareholder protection. Firms in countries with weaker legal protection for minority shareholders find it difficult to raise money in their own country. Firms that want to protect the minority shareholders do so by bonding themselves to the capital markets with stronger legal protections for minority shareholders. They bond, by issuing securities in those markets. Studies have shown that firms from weaker investor protected markets cross list their share in the U.S. markets, and more specifically list the shares on NYSE or Nasdaq instead of OTC or Rule 144a. Firms listing shares on NYSE or Nasdaq are obligated to follow the US generally accepted accounting principles and file reports with the SEC. Of more recent there are studies that show the cost outweighs the benefits of Sarbanes Oxley act, due to which the cross-listing in U.S. has decreased. Studies have also shown that firms in common wealth countries have stronger shareholder protection that firms in civil law countries.

Firms that have growth opportunities need continuous access to capital markets. Firms that want to have access to capital markets without the necessity for bonding, will issue shares in the OTC or through Rule 144a. Some studies have shown that stock prices increases in the home market at the announcement of cross listing and cost of capital decreases due to cross listing. It is hypothesized that firms in emerging markets generally cross-list to have access to capital markets and to bond. Firms from developed countries and from strong shareholders protected countries will cross list for purposes of gaining access to capital markets and liquidity.

Doidge, Karolyi and Stulz, 2007, develops and tests a model of how country characteristics such as legal protections for minority investors and the level of economic and financial development influence firms' costs and benefits in implementing measures to improve their own governance and transparency. They find country characteristics explain much more of the variance in governance ratings than observable firm characteristics. Authors find that after controlling for country characteristics using dummy variables, they find that observable firm characteristics such as investment opportunities, asset size and ownership explain only a very small fraction of the variance in governance scores. They find for some low levels of investor protection provided by the state, investor protection and firm level governance are complements. Beyond some level of investor protection by the state, however, they expect investor protection and governance to become substitutes.

Various studies prior to Doidge et.al (2007) show that quality of governance practices is positively related to growth opportunities, need for external financing and state protection of investor rights and is negatively related to ownership concentration. La, Porta, Lopez-de-Silanes, and Shleifer (1999) show that most firms outside the US that are controlled by large shareholders extract private benefits from the corporation they control. Many SIPs have state as the large controlling shareholder. The models assumes that there are costs associated with extracting private benefits. La Porta et.al. (1999) observe that

1 Georgia Gwinnett College, Wake Forest University and University of Oklahoma.

controlling shareholders consume less private benefits if the costs of extracting those benefits are high. According to La Porta et.al. (1999) the costs of extracting benefits increases with the need of outside funds. As a result, firms with growth opportunities that cannot fund their projects internally and need access to external capital markets to fund their projects will extract lower private benefits.

Coffee (1999), on the other hand states that (1) the homogeneity of both common law systems and civil law systems has been overstated; (2) common law systems in particular differ widely in terms of substantive corporate law, but have converged functionally at the level of securities regulation; (3) dispersed ownership will likely not persist under civil law systems that contemplate concentrated ownership and hence do not address or discourage rent-seeking corporate control contests or other forms of expropriation from minority shareholders; and (4) such "winner-take-all" control contests are probably most feasibly addressed through "self-enforcing" structural protections. According to Coffee (1999), civil law systems are not inherently unprotective of minority shareholders, but rather protect shareholders only against the forms of abuse that were well-known in systems of concentrated ownership (i.e., typically, abuse by a dominating parent) and not against the abuses that typically characterize systems of dispersed ownership (i.e., managerial expropriation and theft of the control premium).

Doidge et.al. (2004) show that foreign companies with shares cross-listed in the U.S. had Tobin's q ratios that were 16.5% higher than the q ratios of non-cross-listed firms from the same country. The valuation difference is statistically significant and reaches to 37% for those companies that list on major U.S. exchanges. Authors suggest that U.S. listing reduces the extent to which controlling shareholders can engage in expropriation and thereby increases the firm's ability to take advantage of growth opportunities. Authors also show that growth opportunities are more highly valued for firms that choose to cross-list in the U.S., particularly those from countries with poorer investor rights.

Reese and Weisbach (2002), the univariate statistics in their paper show that firms with weak protection at home are more likely to cross-list; however, when they control for other factors such as firm size, this relation is reversed and cross-listings become more common from firms with strong protection at home. The authors report three main findings relating a firm's cross-listing, its quantity and location of equity offerings, and the level of shareholder protection in its home country. First, the authors find a large increase in both, the number and value of equity offerings following a cross-listing. Second, the authors find that firms with weak shareholder protection in their home countries are more likely to issue equity. They do so in larger quantities following cross-listings in the United States than do firms from countries with strong shareholder protection. Finally, the authors find that firms from countries with strong protection for minority shareholders are more likely to issue subsequent equity in the US. Meanwhile, firms from countries with weak shareholder protection are more likely to issue subsequent equity outside the US. These findings seem to be consistent with the shareholder protection arguments. Firms with large demand for equity capital, have incentives to cross-list in the US as a way to bond themselves to protect shareholders' interests all over the world Foerster and Karolyi (2000) investigate the long run return performance of non-U.S. firms that raise equity capital in U.S. market. Overall, between 1982 to 1996, a sample of 333 global equity offerings with ADR tranches from 35 countries in Asia, Latin America and Europe under perform local markets benchmarks of comparable firms by 8% to 15%. While companies from markets with significant investment barriers for foreigners that issue equity on major U.S. exchanges outperform their benchmarks,

those that issue equity by of Rule 144A private placement under perform, especially those that come to the US from countries with low home market accounting standards. In some of the privatized firms the state continues to retain management and/or ownership control. There are many similar questions unanswered for privatized firms. These questions are very important for privatized firms, because as

stated earlier, government is the controlling shareholder in many of these firms. The choice of privatization probably depends on the governance of these firms.

In this paper² we would like to observe whether share issue privatized firms

1) chose to list their shares in U.S. or issue depository receipts (DRs)?

2) if the share issue privatized firms have issued DRs or listed in U.S., then the paper will try to understand the reasons for choosing U.S., in particular it will try to observe

i) determine if country or firm characteristics are important in driving this decision

a) for firm characteristics, the paper will try to observe whether growth, size or ownership (% of divesting) are determining factors for decision to list in U.S. or issue depository receipts

b) for country wide characteristics, the paper will try to observe whether the following variables are determinants for decision to list in U.S. or issue depository receipts

- i. developed or emerging markets;*
- ii. weaker or stronger capital markets;*
- iii. common or civil markets*
- iv. weaker or stronger shareholders protected markets*
- v. weaker or stronger accounting standards*

3) if the share issue privatized firms have chosen to list in U.S. or issue DRs then have these firms chosen NYSE, NASDAQ, OTC or Rule 144A.

4) if possible, the paper will try to observe if Sarbanes-Oxley Act has made any difference in the decision to cross-list in U.S. or issue DRs.

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The authors are currently collecting data for analysis. Data collection, analysis and a working paper will be ready by May'08.

RELATED AND UNRELATED CORPORATE DIVERSIFICATION AND FIRM VALUE: EVIDENCE FROM KOREAN FIRMS

Sung C. Bae, Bowling Green State University
Taek Ho Kwon, Chonnam National University-Korea
Jang Woo Lee, Dongeui University-Korea

In this paper, we extend the existing literature on the valuation effect of corporate diversification by examining two unexplored issues on the diversification activities in emerging markets: How the different diversification types (related versus unrelated diversification) affect firm value and how the occasion of the Korean financial crisis affects the relation between diversification and firm value.

Methodologically, we use alternative measures of both firm value and the degree of a firm's diversification activities to avoid methodological problems associated with these two key measures in the excess value method. We employ a uniquely compiled dataset for 2,894 sample firm-years covering the entire Korean manufacturing industries during the 1994-2000 period, three years before and after the 1997 Korean financial crisis.

We find that diversification activities by Korean firms are, on average, associated with a decline in firm value over the whole period examined. When diversification is classified into two types, however, we find a different valuation effect of unrelated diversification compared to related diversification. While unrelated diversification is associated with a significant decrease in firm value, related diversification is mostly associated with a non-negative, though not positive, effect on firm value. We also find that the valuation effects of unrelated and related diversification by Korean firms are more pronounced during the pre-crisis period; in the post-crisis period, we observe little effect of diversification activities by Korean firms on firm value.

When we consider our sample firms' affiliation to large business groups, known as chaebols, we obtain strikingly different valuation effects of diversification activities between chaebol-affiliated firms and non-chaebol-affiliated (or independent) firms. While we observe that a firm's chaebol affiliation comes with a value discount compared to being independent, we find no evidence that diversification by chaebol-affiliated firms destroys their values, especially in the pre-crisis period. More specifically, related diversification by chaebol firms is on average associated with a significant increase in firm value, whereas unrelated diversification by chaebol firms has a non-negative effect on firm value. These findings are consistent with those from previous studies that a firm's affiliation to a large business group affects firm value.

We further find that the different valuation effects of unrelated and related diversification by Korean firms are closely related to firm characteristics such as ownership concentration and financial leverage. Our results show that related diversification by Korean firms is associated with a greater value loss when the firms have a more concentrated ownership structure, whose results seem to be attributable mainly to the higher costs of managerial entrenchment associated with a more concentrated ownership. On the contrary, a firm's use of debt leverage has a positive and significant effect on firm value in both related and unrelated diversification. These positive effects are attributed primarily to the lower costs of capital and/or lower free cash flow problem associated with higher levels of financial leverage. Our results further show that a firm's ownership concentration and financial leverage bring in different valuation effects of unrelated and related diversification depending on a firm's affiliation to a large business group.

ANALYSIS OF ISSUES AND IDENTIFICATION OF VARIABLES THAT LIMIT THE PARTICIPATION OF CONSTRUCTION COMPANIES IN THE DEVELOPMENT OF NEW TOURIST CENTRES IN MEXICO

Liliana Ruiz Fuentes, Universidad Anáhuac-México Sur

ABSTRACT

Mexico has potential and tourist vocation that's why it is relevant to contribute to resolve those elements that could limit tourism development. This investigation pretends to contribute to this issue through the analysis and research of variables that limit the participation of construction companies in the development of new tourist centres in Mexico. With the objective to make structural interviews to different opinion leaders, a questionnaire was made for this investigation with the perspective of the private and public sectors involved in tourism in Mexico, in relation to the participation of construction enterprises in the development of new tourist centres in Mexico. Hopefully findings will be useful to continue research with scientific rigour to contribute to the strategic planning for the development of new tourist centres in Mexico and for sure, will open new possibilities to develop other investigation works related to tourism.

KEY WORDS: Tourism development, México, Construction Companies, Planning

REDUCING THE COST OF CRIME THROUGH VOLUNTEER CITIZEN PATROL AND RESERVE POLICE OFFICERS

Chandrika Kelso, National University

James G. Larson, National University

ABSTRACT

Police officers are entrusted with the protection and safety of society. They are often faced with tasks that are tedious and time consuming. In our changing society, the police are expected to be involved in both the apprehension of criminals and in the reduction of crime through a relationship with the society they serve. The better the relationship with the community, the more successful the police are in apprehending criminals and reducing crime. A secondary problem police department's face is the lack of funds to accomplish the tasks required of them. Using volunteers is one way to fulfill the duties expected of the police without an increase in tax dollars. The Volunteer Citizen Patrol is one of the volunteer programs that are currently in use.

Another program in wide use is the Reserve Officer Program. This program sends eligible personnel through an accelerated training program. The program qualifies the reserve officer to make arrests, carry a firearm, and to perform the duties of police officers while they are working in the capacity of a reserve officer. Their duties are more limited than full time police officers and they have greater restrictions placed on them. The primary objective of this paper is to examine the relationship between volunteer citizen patrol and reserve police officers in effectively reducing the cost of fighting crime. Administrative treatment of the program is also important. An administration that is supportive of new ideas and willing to cooperate with the public is an administration that will be supported by the community they serve.

A second objective is to show the influence and effect that volunteer citizen patrol and reserve police officers has in creating a better working rapport between police departments and the communities. Public support for the police department is to a great extent, dependent on trust between the public and police. This trust may be eroded and have a negative impact when citizens feel they are not involved with the police in a positive manner.

BIOGRAPHY

Chandrika Kelso, J.D., Associate Professor and Department Chair, Criminal Justice & Forensic Science Programs, Professional Studies Department, National University ckelso@nu.edu

James G. Larson, J.D., Associate Professor and Program Lead Criminal Justice Program Professional Studies Department, National University jlaron@nu.edu

THE FOREST INDUSTRY IN SWEDEN

Carlos Miguel Barber Kuri, Universidad Anáhuac México Sur
Raúl Alejandro Moreno Fabre, Universidad Anáhuac México Sur

ABSTRACT

When we talk about Sweden it is probably made a relation with some companies as Volvo or Ericson, the Nobel Prize or the musical group Abba. Nevertheless, Sweden is also known around the world, more in Europe, because of its woods and its huge industry, deriving important industries as paper and furniture. It is amazing the view from the plane when we arrive to Sweden, because it seems that all the fields are green, something unique and that keeps the attention from visitors not used to see that amount of pines and other kinds of trees. This became a comparative advantage for the country.

KEY WORDS: Sweden, Comparative Advantage, Representative Industries, Forest Industry, Strategic Planning.

ASYNCHRONOUS LEARNING: WHAT IS THE MOST EFFECTIVE WAY TO TEACH ON-LINE COURSES TO STUDENTS AROUND THE GLOBE?

Jeff Anstine, North Central College

ABSTRACT

Over the past decade there has been a huge growth in the number of university classes taught entirely on-line. This allows students with access to the internet and a computer the opportunity to take classes from virtually anywhere in the world. One of the most popular forms of taking classes is for students, many who work full time and travel extensively, in Masters of Business Administration programs. This paper examines the course characteristics that MBA students think are most important when it comes to effective asynchronous learning. The majority of previous research on distance education focuses on how to effectively teach students when there is no face-to-face contact. This paper approaches the issue differently by using student evaluations in three different MBA classes, Statistics for Business, Managerial Economics and International Economics, that were taught completely on-line as. Students were from all over the U.S. and seven other countries around the world. They were asked 64 questions about their experiences in the classes including a question that asked them how much they learned. Results show that a CD-Rom made for the classes that are intended to simulate lectures plays an extremely large role in reported student learning. Group work among students also significantly contributes to learning. In addition, the amount of learning increased if the structure of the course was such that there was a good climate in the class in the virtual classroom. Variables such as how effectively technology was used did not increase student learning. Thus, while there is no direct, face to face interaction between the professors and the students in these Internet classes many of the characteristics that are necessary for successful learning in traditional classes are also necessary in on-line classes.

STOCK MARKET INTEGRATION IN EMERGING COUNTRIES: FURTHER EVIDENCE FROM THE PHILIPPINES AND MEXICO

Mohamed El Hedi Arouri, LEO – University of Orléans & EDHEC
Fredj Jawadi, Amiens Graduate Business School and EconomiX-CNRS - University of Paris10

ABSTRACT

This article investigates the stock market integration hypothesis of two emerging countries (the Philippines and Mexico) into the world capital market over the last three decades. To check this hypothesis in the short and long run, we use the nonlinear cointegration techniques. Our results show that both stock markets are nonlinearly integrated into the world market, although the degree of integration is higher for Mexico. Furthermore, we show that the stock market integration process is nonlinear, asymmetric and time-varying.

KEYWORDS: Nonlinear Cointegration, Stock Market Integration and Emerging Markets.

JEL: C22, F37, G15.

DOES NONLINEAR ECONOMETRICS CONFIRM THE MACROECONOMIC MODELS OF CONSUMPTION?

Fredj Jawadi, Amiens Graduate Business School and EconomiX-CNRS - University of Paris10

ABSTRACT

The aim of this article is to check whether the macroeconomic models of consumption are always verified and suitable to reproduce the dynamics of consumption habits. Thus, we show that even if the Keynesian theory of consumption is still checked as the disposable income is a significant explanatory variable of household consumption, the dynamics of consumption cannot be reproduced anymore through the usual Post-Keynesian models, such as that of Brown (1952). While introducing nonlinearity and using the recent developments of Smooth Transition Regression (STR) models, we propose an extension for Brown's model and develop a Nonlinear Macroeconometric Model of Consumption (NMMC). Nonlinearity can be justified by the structural breaks induced by habit formation and the irregularity in the evolution of the saving ratio since the seventies. Based on American and French data, our empirical results show that our model is statistically more appropriate and leads to better performance than the usual macroeconomic specification of Brown (1952).

KEYWORDS: Macroeconomic models, Nonlinearity, STR model.

JEL: C2; E1; E2.

REVISITING CONSUMER ENVIRONMENTAL RESPONSIBILITY: A FIVE NATION CROSS-CULTURAL ANALYSIS AND COMPARISON OF CONSUMER ECOLOGICAL OPINIONS AND BEHAVIORS

Cameron Montgomery, Delta State University
George Stone, North Carolina A & T State University

ABSTRACT

Cross-cultural marketing of consumer products and services has become an integral part of the mainstream strategic thinking of multinational consumer products firms. These firms must increasingly address ecological concerns of the individuals comprising the various global market segments where these products will be marketed. Green Marketing has thus become a hot topic for both producers and consumers across cultures. This study investigates how consumers across cultures feel about the environment, whether it makes sense to stress green marketing to consumers in other cultures if they are not environmentally sensitive, and whether there are rudimentary differences in ecological attitudes based on cultural origins.

The paper compares consumer attitudes toward the environment to determine whether major differences do exist among cultures. Sample data of 459 consumers was gathered from five countries (Azerbaijan, Italy, Spain, the United States and Venezuela) and was analyzed. Factor analysis was performed to indicate dimensions of environmental responsibility. ANOVA was used to see if differences exist between cultures with regard to the various dimensions. Environmental responsibility is characterized by awareness of environmental problems, knowledge of remedial alternatives best suited to alleviate those problems, skills needed to pursue those actions, and a possession of a genuine desire to act.

CORPORATE SOCIAL RESPONSIBILITY AND LATIN AMERICAN MICRO-ENTERPRISES

Rusty Juban, Southeastern Louisiana University
Aristides Baraya, Southeastern Louisiana University
Randy Settoon, Southeastern Louisiana University
Guido Monge, Cámara de Industrias, Costa Rica

ABSTRACT

Across the world, firms differ in their commitment to social responsibility and their involvement in the community. Involvement, however, is not limited by size. Large and small companies are both concerned about community relations - albeit in different ways. In Latin America, large firms tend to have more public visibility in community affairs while owners of small, local companies are more likely to be personally and professionally involved in community affairs and civic organizations. In addition, regardless of size, all firms are responsible for the sustainable development of natural renewable and nonrenewable resources. Small and large firms alike face threats to fresh water resources being polluted, fossil fuel reserves being depleted, and arable land being degraded due to overuse, pesticides and other farm chemicals. Small firms also face greater pressure to balance their desire to build social capital with financial demands to stay profitable. In this paper we address how small to micro-enterprises in Latin America struggle with the forces of corporate social responsibility and the pressure to maximize their limited financial resources.

WOMEN IN THE MANAGEMENT IN THE CHINESE ICT SECTOR

Yuan Yuan Hu, The University of Manchester
Xiao Fu, The University of Manchester

ABSTRACT

From the last two decades there was growth in women's proportion in management worldwide, and the same trend in China. However, female project managers face barriers to career progression in the ICT (Information, Communications and Technologies) sector in China, and whether this leads to their under representation in this work force. It will also investigate what the nature of these barriers may be, and if they similarly affect male managers in the industry. All of above will contribute to the study of women's employment in contemporary China.

INTRODUCTION

There are many issues regarding women in the workplace such as sex discrimination, harassment and managerial type, etc. The study of women in management in organisation has a long history worldwide. However, studies specifically focus on women in management in Chinese ICT sector is a new area of exploration. The cultural influence, labour market theories and the gender diversity theories will be discussed in this paper.

Many studies have examined 'sex differences in the personal traits of managers, including their personalities, sex role identities, motivation, background, abilities, and even their physical attributes' (Powell, 1993:161). In china, women's problems in terms of working in the ICT sector, however, are more complex than gendered managerial style and ideology and economical constrains of women in work or family arena.

There are two sectors divided into literature debates and investigation results in the paper. In the literature parts: The first part will explain the ICT definition and classification in China. The second part in this paper reviews the feminist theories on labour market theory in terms of horizontal sex segregation in occupations, Chinese economical market and special 'gender equality' policy in China. Following this, the Chinese national culture – Confucian culture will be discussed with respect to its influences with relationships between women and family, women and work, women and husbands were included in the third part. The fourth part will discuss the gender diversity on vertical occupational sex segregation and glass ceiling in the ICT sector in China.

The second sector showed the results of semi-structured interview within a small pool of 20 respondents (female, n=14, male n=6) in the ICT work arena. The results obtained from these interviews will be discussed in order to gain diverse and subjective experiences.

The definition and classification of ICT

Recently IT has become widely recognised to explicitly include the field of electronic communication, therefore the abbreviation of ICT (Information and Communication Technology) instead of IT to be used in government documents and professional studies. 'ICT is an umbrella term that includes any communication device or application, encompassing: radio, television, cellular phones, computer and network hardware and software, satellite systems and so on. This is in addition to the various services and applications associated with them, such as videoconferencing and distance learning' (The TechTarget

library of White Papers, Product Literature, Webcasts and Case Studies Website n.d.) ICT is being used increasingly by global industry, international media, and for academics to reflect the convergence between computer and communication technologies (A framework of ICT literacy, 2002)

From 2003 onwards the Chinese National Labour Bureau has classified the Data transmission & Computer service and Software as an individual sector in SIC (Standard Industry Classification). Therefore, all of the statistics in ICT can be obtained from this period.

Table1. The classification of ICT in Chinese SIC categorised as G (Information Communication, Computing Service & Software)

60. Telecom and other communication service		
61. Computing service		
601. Telecom 6011. Landline telecom service 6012. Mobile telecom service 6019. Other telecom service	602/6020. Internet information service	603. Brandband TV Transmit Service 6031. Cable broadband transmit service 6032. Wireless broadband TV transmit service
604/6040. Satellite transmit service	611/6110. Computing system service	612/6120. Data processing
613/6130. Maintenance and repair of computing machinery	619/6190. Other computer related activities	
62. Software		
621/6211. Infrastructure software service 6212. Applied software service	629/6290. Other software service	

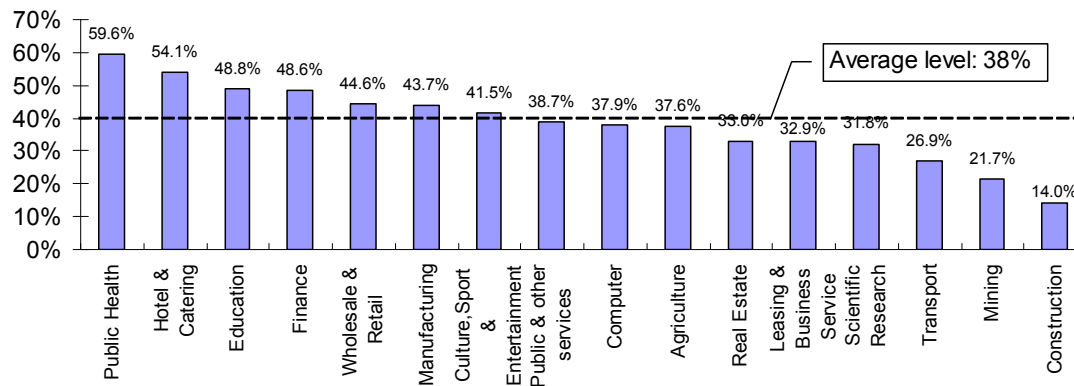
Source: summarised from the Standard Industrial Classification of the National Bureau of Statistics of China, 2006.

WOMEN'S PARTICIPATION IN CHINESE ICT

The Chinese ICT's workforce is very large and it is gradually increasing. ICT-related work force comprised approximate 30 per cent of the total labour workforce in 2005, China (Chen, 1995:29-30). The female employees account for approximate 57 per cent of a total of 2,376,539 employees in manufacturing of ICT sector (China Labour statistics yearbook, 2006). However, the researcher's previous working experience and data collection research in ICT showed that there are only a few numbers of female managers in Chinese ICT companies.

The latest statistics showed a synchronous trend with western countries of women's participation increasing in Chinese ICT sector. In 2006, female employees in the ICT sector reached 524,000 in urban area, which accounts for 37.9 per cent of total employment in this sector (figure 1). (Due to almost all the ICT and other science and engineering industries developed in the urban area in China, women's statistics in the rural area are not discussed in the paper.)

Figure1. Proportion of Female Employment in Urban Units by in Sectors



Source: summarised from China Labour Statistical Yearbook, 2007.

Even women's participation in ICT continues going up, Martin (1999:124) stated that women are under represented in science and engineering which has been the subject of many debates and discussions. Therefore, the study of women's situation in this relative 'new' sector – ICT, inspires practitioners' (most are females) self-reflections on the relationships between their sex and work. The proportion of female employees in Chinese ICT sector is rather high compared to females' participations in other countries. It is possible to associate this with the gender equality policy that encouraged women to take part in the workforce.

Cultural Effects

Hofstede (1980:21) summarised that 'culture, includes systems of value; and values are among the building blocks of culture'. Schein (1985:9) defined that 'culture as a pattern of basic assumptions--invented, discovered, or developed by a given group as it learns to cope with its problems of external adaptation and internal integration - that has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems'.

China maintained a highly patriarchal Confucian culture with arranged marriages, concubines, obedient females, and foot binding for centuries before the People's Republic of China formed (Honig and Hershatter, 1988). After 1949, P.R. China was established, former Chairman Mao promoted the 'Gender Equality' policy, which claimed women's rights fairly to men's in education, workplace, society and even home with the slogan - 'what men can do, women can do the same'. This concept directly makes the conscious awareness of no differences between men and women's contributions to the work.

'The sex-role system is at the core of the cultural norms' (Hofstede, 1980:177 cited from Chetwynd and Hartnett, 1978:3) Some researchers indicated that, because of the economic reforms, Chinese women have suffered more disadvantages in the workplace than they had during the planned economy period (1949-1992) (Summerfield, 1994a; Walder, 1989; Yi & Chien, 2002; McKeen and Bu, 2005). As a result of the Open Policy (1984) based on a competitive labour market, Chinese women are experiencing occupational inequalities in contemporary China instead of the educational inequality in the history of China. This could gradually raise occupational sex segregation in China over time (Honig and Hershatter, 1988; Liu and Rong, 1995). However, it is clear that, at the beginning of the twenty-first century, the economic status continued improving in the last two decades of China, which resulted in the status of Chinese women being in flux (see Croll 1995; Hall 1997; and Honig and Hershatter 1988 for complete discussions of these issues).

On one hand, Chinese governments have gradually established a legal system which aims at protecting the rights and interests of female employees. Major pieces of legislation include (Cooke, 2001:335): Labour Insurance Regulations of the People's Republic of China (1953).

The Announcement on Female Workers' Production Leave by the State Council (1955).

Female Employees Labour Protection Regulations (1988).

Regulations of Prohibited Types of Occupational Posts for Female Employees (1990).

The PRC Law on Protecting Women's Rights and Interests (1992).

The Labour Law of China (1994).

However, these legislations could not eliminate the gender discrimination ideologically inherent the Confucian culture. It is acknowledged under 'Confucian culture that Chinese women are undertaking household and childcare' (Honig and Hershatter 1988), even aged parents care; and Chinese men are the primary financial providers for their families. This means women, however, were the first to undertake the 'double burden' of employment and family responsibilities (Giele and Stebbins, 2003:11).

On the other hand, there is a popular saying relative to women that 'doing well is not better than marrying well' in contemporary China. This saying reflects a woman identifying her husband success in his jobs as her own success, from which she eventually gains successful enjoyments. This characteristic of Confucian culture to some extent is prevailing and leading the ethos. It therefore makes sense to some women for them to consider their priorities as marriage, husbands, children and careers, more or less in that order.

Even though China once was thought to have a low level of gender segregation (Whyte, 1984; Whyte and Parish, 1984), the occupational sex segregation exists from the study of SOC (Standard Occupational Classification). When considering the women's situation in the workplace --- about one out of ten in the middle management position and extremely less in the senior managerial place, women are under represented worldwide. This phenomenon increasingly exists in the ICT, which may arise out of the national culture of China and industrial traits of ICT.

Glass Ceiling in ICT

Glass ceiling is to describe 'a barrier so subtle that it is transparent, yet so strong that it prevents women and minorities from moving up the managerial hierarchy' (Morrison and Von Glinow, 1990:200). Moreover, Calas and Smircich (1996:226) states that 'we can conceive almost all of women-in-management research as glass ceiling research, since assuming women's fair access to managerial positions has been its overriding objective'. In short, women are likely to suspend at one stage in their career advancement. The previous study investigated by BIM (British Institute of Management) 1,882 male and female managers, revealed that women in management were more likely to be found in service organizations such as government and education. However, women managers concentrated in certain managerial occupations, such as training, office administration and personnel, and particularly, in industries where women are over represented (Alban-Metcalf and Nicholson, 1984:163).

'Gender is defined as a scheme for categorization of individuals that uses biological differences as the basis for assigning social differences' (Powell, 1993:35). It has usually been taken to mean the 'psychological and cultural aspects of sexuality, exclusive of the biological distinction' (Baer and Bositis, 1984:58). Powell identified the study of gender differences focuses on how people think that males and

females differ'. Schein further stated that 'gender difference may or may not be biologically determined or influenced; sex difference definitely is' (Schein, 1985:192). In this section, the researcher explores the influences of the gender differences on female managers in ICT by interviewing the males and females working in ICT.

As the men and women in terms of term 'sex', the masculine and feminine in terms of the term 'gender'. Powell (1993:35) pointed out that "Men have been believed to be high in 'masculine' traits such as independence, aggressiveness, and dominance, and women have been believed to be high in 'feminine' traits such as gentleness, sensitivity to the feelings of others, and tactfulness". Femininity now can be 'viewed as a perpetual struggle where the social constructions of computing, technology and masculinity are both resisted and defended'. Therefore, there is conflict between one's identity as a woman and one's identity as a computer scientist or female ICT manager. However, Sheppard (1989) argued that women that being employed in 'men's work' means continual work at reproducing femininity, if you are concerned not to be seen as 'masculine'.

What are the interrelated effects on gender/sex with the management? Antal and Izraeli (1993:63) had a statement by an overview of women in management worldwide, 'probably the single most important hurdle for women in management in all industrialized countries is the persistent stereotype that associates management with being male' Davidson & Cooper (1992:133) further indicated the barriers to married women that 'in respect to organizational attitude, the married male manager tends to be viewed as an asset, whereas the married female managers are a liability'. Gale (1999) also contended that 'women in management positions feel a dual burden, which often occurs when they are trying to juggle the requirements of young families, ageing parents and developing their own careers'.

Schein, et al (1996:36) found that stereotypical attitudes affect women's access to and promotions prospects within management internationally. Schein's empirical investigations of managerial sex role stereotyping revealed that 'think manager--think male' was a strongly held belief among middle managers in the United States in the early 1970s. Further investigation by Schein (Schein, et al 1996:36) revealed that 'managers are perceived to possess characteristics more commonly ascribed to men than to women worldwide'. Males and females agreed that 'analytical ability, self confidence, competitiveness, firmness, ambitiousness, creativeness and vigorousness were characteristics of managers and men. Leadership ability and self-control are the characteristics of managers and men perceived by males, while females included competent and prompt as very descriptive of managers and men'. However, Schein et al, (1996) further indicated that psychological barriers to women in management worldwide appear to be strong.

However, Grundy (1996:13) pointed out that 'few women reach senior positions in computing. There was a 'misconception' with respect to ICT in all engineering and technology industries, that women will lose the femininity if they worked as a professional or a management role such as Software Engineers (SEs), ICT Project manager. However, an influential piece of research by Peggy et al. showed that trainee women technician engineers were not more masculine than other women but as 'androgynous'- scoring high on measures of both masculinity and femininity (Roberts, 1997:102-110).

Participants

The samples of 20 respondents (female n=14; male n=6) were found in typical Chinese ICT companies. There were 14 women, 7 female middle managers have above 4 years working experiences in ICT. The rest of them were in the lower position in ICT. One male respondent was the owner of a middle-small size private ICT company. Two of them were middle managers and rest were in the lower positions. These entire respondent samples were obtained from author's acquaintance's networking running as a snowball data collection method.

Methods

Due to the limited resource of research finance and informants to the doctoral student work, 8 core questions were asked by a format of adopting semi-structured interviews. General information about the respondents themselves and their works were acquired during the semi-structured interviews but omitted to present here. Some of the interviews carried through the respondents' spare time at a quiet Cafe around their work places. The Rest of them were processed through the telephone interviews. Most of the respondents were contacted before the formal interview to make them feel familiar to the researcher, to ensure smooth dialogue. The other aim of this process was to make the female respondents, in particular, talk freely without any 'political correct' considerations.

Results and Discussions

Question 1: How do you think about sex segregation in your own company?

Findings for answering the Question 1: Concluding all the respondents' answers, no consistent sex difference emerged in the comprehensive ICT companies. Noticeably, most of women who are in the ICT industry work in the Marketing & Sales Department, Financial Department and Administration unlike men grouped within the technical and managerial sectors. Interview results revealed that women are under represented in the R&D (Research and Development), which is the core of the organisational hierarchy from which the middle-managers are promoted. Individual organizational culture and this related to the corporation features such as products classification, product functions and company size. Another argument explained this derived from the promotion route (This point will be explored in further research). However, all of the respondents acknowledged that females are under represented in the core technical department in ICT. From this, some respondents indicated that extreme gender imbalance occurred such as only 3 female technicians out of 50 technicians.

Question 2: Do you have plan of having a child in a couple of years?

Findings for answering the Question 2: One of the interviewees with more than 6 months pregnant was within an environment surrounded by clusters of computers. She expressed that sometimes she was asked to undertake overtime for an extra three hours out of the standard eight working hours per day. Subsequently, she planned to ask for sick leave in order to avoid any possible harmful radiation within the working environment and enduring long working hours over the following months. However, the author did not any government policies issued to protect pregnant women working computer radiation environment in China.

Other two female respondents, aged around 25-27. They acknowledged they were thinking about having a baby, however, some worries as to whether their position would still be available to them when they returned from maternity leave. There have been instances when contracts have not been renewed when women have returned to work from their maternity leave.

Another finding from male respondents revealed that men still have worries about having a baby, which arose from the 'pressure' of supporting a 3-member-family. This can be further clarified with respect to the high percentage of mortgage payback of the house; the thought to provide the 'best' conditions to child, which may be related to the Confucian culture's effects on the relationships between children and parents; and further career progression plan.

Question 3: How did you air your voice when conflicts emerged with other peers in the workplaces?

Findings for answering the Question 3: respondent 3 said that she was feeling gender-stereotyped pressure since she seemed to be ignored in some occasions, and this potential pressure discouraged her expressing

her own opinions during the work. However, she stated that if she performed professionally at all times which can eliminate clients' inherently negative impressions on female ICT managers. Respondent 2 found that resources were inclined to their male counterparts which made her felt hard to exert influence such as gaining support from the peers. This phenomenon might result from the 'male' networking by her guessing. She changed the 'female style' by not keeping silent or submissive, alternatively, airing her opinions when conflicts emerged during meetings or any other occasions. It is interesting to note that respondent 6 who is a male ICT project manager, said he gave up insisting upon his opinions when female counterparts presented opposing views because arguing with the women during a 'formal' occasion' made him feel embarrassed. This might arise from the Confucian culture saying 'A good man should not argue with a woman', but this view was not shared by male respondent 7, who told the author the working issues had nothing to do with gender. Most respondents agreed with his point.

Question 4: What is your own understanding of the ICT sector?

Findings for answering the Question 4: Most of ICT project managers regardless of their male or female gender expressed their feelings: stressful and busy. However, all respondents in the ICT sector believed that there was a competitive working atmosphere in the ICT sector. All the participants acknowledged that they had undertaken the dual physical and mental pressures of the work, which were brought on by working in this hi-speed technology environment.

Longer working hours and frequent business trips were like the signature of the ICT sector, which was stated by each respondent in this sector. However, female respondents felt more pressures to undertake this 'hard' job and family responsibilities together. The patriarchal effects of labour still exist in China, with women's family life viewed as equal or to some extent more important than their careers. All women ICT managers in this study were feeling stressed for being at the top level of very professional posts, because this involved a wide range of technologies, which burdened the dual-role they had over-ridden undertaken.

Interesting findings were some female ICT managers enjoyed the competitive working environments within ICT, as the speedy technology resulted in them learning new skills and earning higher salaries - the salary of ICT sector is approximate 10 per cent higher than traditional industries by their own experiences.

Question 5: Could you describe the ICT traits by your own understanding?

Findings for answering the Question 5: Most respondents described ICT as a man's world and some of them recognised ICT as a neutral gender's industry. However, some recognized that the masculine culture is prevailing in the ICT fields. Gale (1999) has an opinion that 'very hierarchical or vertical power structure of an organization is a masculine structure in which individuals at different levels dominate others at lower levels within the organisation'. However, it was opposed by most respondents as they thought flat hierarchy is one distinct trait of ICT.

They deemed that rational and logical thinking is essential to the ICT professional practitioners (not including finance and marketing staff). They also considered that on-site works are more suitable for male staff rather than females. This male-preferred thinking leads to make a potential agreement on 'protect women' from physical work on-site, dispatch the on-site task to male colleagues rather than females, etc. This automatically place women in 'weak' group, and however, this ignorance of female is common view and likely to be accepted by almost all of the respondents.

However, male respondents 6 and 17 acknowledged that the male-dominated culture was prevailing in the ICT sector in China. However, they felt at 'ease' to stay in this working culture and they considered that women would feel 'unease' to work in ICT, particularly the female ICT managers since men would feel 'hard' to listen to women's instructions due to the Chinese culture(Confucian culture). The author has a

series investigation in future to examine whether the male-dominated culture exists in ICT and female inferiority of Confucian culture overrides women in Chinese ICT sector.

Question 6: Do you usually discuss work-related problems with the female counterparts?

Findings for answering the Question 6: There are a majority of respondents stated that their only concern was regarding the actual problems and the gender of the female colleagues was irrelevant in discussions. They also acknowledged that women working in very professional posts or management had already proved that they had the corresponding abilities to work and were reliable. Interesting findings from some female juniors, they admitted that some difficulties occurred between them and their female superior. The reasons seemed to be completed to express clearly, this may because of conservative attitude to a strange interviewer or some implicit defects of human nature within single sex group. In comparison with this, respondent 6 and 15 had a straight and positive view to their female superiors as 'energetic with strong intelligence, motivated with skills and ambition'.

Question 7: Do you feel your female boss's advice is valuable?

Findings for answering the Question 7: All respondents who have female superiors identified that there was no any gender differences on the instruments from male and female superior. In general, female superiors gave more consideration about their personal characteristics and interrelated issues about the whole events, which brought in the feminine perspective in the ICT sector. To some extent this led to a new definition of the ICT sector because of gender diversity. Respondents stated that women who work in the industry, however, have the reliable abilities to manage people, which included dealing with professional issues. However, they also confessed that the promotion procedures to the top set are male orientated is a default rule by their own experiences.

Question 8: Do you feel at ease to follow the instructions by female boss?

Most male respondents expressed that they were more concerned about the contents of the instructions rather than gender identity of whom issued them. They emphasized that logical and rational thought was one of the most important characteristics of the ICT workers.

Female respondents being managers in this study stated no any obvious resistance to their instructions from male peers or subordinates. Nevertheless, they identified some non-work communication difficulties such as no common interests and topics sharing with their male peers. This also isolated them to being outside of the networking, which was constructed by a majority of male participants within the workforce.

CONCLUSION

This paper has focused on the gender diversity in management in Chinese ICT sector. Studies showed that a lower proportion of women are professionals or managers, and that a higher proportion is in clerical and lower-level manual work. However, it went through some issues related to the topic such as cultural effects, managerial types, economical development and women's status in China.

The results gathered from semi-structured interviews revealed that 1.) some facts and truths about women managers encounter barriers towards career progression in Chinese ICT due to sex bias. The covert sex discrimination derives from the combination of factors such as the male-superior Confucian culture, and government policies not to protect women and individual attitudes. All of these negatively impacted on their ability to successfully form the professional network links as they are not accepted in male-dominated circles. The societal belief system reinforced the exclusion of women and coerced them into making the difficult decision of choosing between family life and carer progression. A clear example of this is illustrated in some cases when women have returned from maternity leave to discover their employment contracts have not been renewed.

2.) however, some unexpected results reviewed people who were unconnected to ICT had preconceived ideas that women working in ICT would struggle and be dissatisfied within the male over represented working environment. Basil (1972:15) indicated that a male is a far better candidate for management training than a female, which was supported more strongly by male respondents. Surprisingly, no evidence of this nature emerged from the present study. To the contrary, the results clearly indicated the women had strong positive attitudes and believed they were capable of managing to balance both work and family demands. They identified one reason why they were so confident was because they were strongly supported by their families. The clear career plan drawn by the women themselves had led them to be successful. They recognised they were solely responsible for their success which was independent of their husbands' success.

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A BUSINESS CASE FOR PATIENT CARE ERGONOMIC INTERVENTIONS

Kris Siddharthan, James A. Haley Veterans Administration Medical Center
Audrey Nelson, James A. Haley Veterans Administration Medical Center
Gregory Weisenborn, James A. Haley Veterans Administration Medical Center

ABSTRACT

This article provides a framework for a business case for patient ergonomic programs that accentuates the financial gains to be realized from such programs as compared to meeting safety requirements. An introduction is made to such commonly used measures as payback period, net present value analysis and internal rate of return. Financial measures on a successful patient handling project in the Veterans Health Administration are outlined and policy implications discussed.

The views expressed in this article are those of the author(s) and do not necessarily represent the views of the Department of Veterans Affairs.

ENTREPRENEURSHIP TRENDS: THE CASE OF SUCCESSFUL SMALL CHILEAN BUSINESSES

Erico Wulf Betancourt, Universidad de La Serena

ABSTRACT

This paper deals with the issue of entrepreneurship trends, as a source of success for business . Based on a small sample of local successful business man in the City of La Serena, Chile, we have found, like others research have done before such as, Mc Clelland (1971) and ,Henderson y Robertson (1999), how relevant are variables such as initiative, risk behavior and self motivation as a source of entrepreneurships . Environmental variables such as networks, planning, self reliance, are in second place of relevance. It follows that the set of productive policies aimed to support small business are more efficient when they are matched by those personal entrepreneurial characteristics . The reliability of the model and its results is measured by the Cronbach test which is 0,739. The KMO and Barlett tests were used to verify the reliability of the results. All of them within the expected range.

THE CONSULTANCY AND MANAGERIAL ADVISOR: THE VISION IN THE VALLEY OF SUGAMUXI

José Javier González Millán, Universidad Pedagógica y Tecnológica de Colombia-Sogamoso
Angela Fernández, Universidad Pedagógica y Tecnológica de Colombia-Sogamoso
Liliana Duarte, Universidad Pedagógica y Tecnológica de Colombia-Sogamoso

ABSTRACT

“In Colombia the University Sergio Arboleda, the University of you Walk them, the University The Great Colombia and the Center of Frank Valencia Associate Holes, among other; they are Institutions that you/they offer the service of Consultancy and Managerial Consultancy achieving that thousands of MIPYMES complete their mission and objectives and contribute to the economic and social development of the Nation.”¹ In Boyacá and the municipality of Sogamoso, the National Service of Learning SENA and the Chamber of Commerce they are entities that demonstrate interest to qualify and to support the MIPYMES, but they don't have even this way established a complete and constant program of Consultancy and Managerial Consultancy that he/she studies those.

INTRODUCTION

“In the last years, the Universities began to support the training of the Pymes more actively. They reinforced in their programs the managerial conscience: the pregrados changed an administrative focus that forms executives, to one more venturesome than he/she gives space to creators of companies; and the graduate degree programs began to be adapted as much in methodology as in logistics to a generation of needy managers of knowledge, but with a day by day to make. The University of the North in Barranquilla, with their class of International Business of the program Expopyme, he/she has become the leader in exports. The companies that have participated in the three years that it takes the program of this educational center have already exported more than US \$10 millions. “The manager's pyme attitude in front of the program has been very positive, its attendance on Friday and Saturday it has been consecrated as a priority and the absenteeism is almost null”, the Icesi, in Cali, is the only institution in Colombia that is part of the Net Pyme, project of the IDB for the development of the pyme in Latin America. Under the direction of Rodrigo Beaches her, the center uses a company methodology it pivots (that is Epsa in this case), which outlines the adherence of 18 companies pyme in order to being qualified and advised in accordance with a diagnosis carried out by the company pivots, the manager and the academy.

The University Javeriana of Cali assists at the moment in its management program of the change to more than 125 managers pyme that have been guided toward topic of the export. At this time, the graduate has a duration of 120 hours and Proexport it finances 50% of his cost.”² However, it doesn't exist in the country enough and systematized information that it allows to establish the effectiveness of the work carried out to support to the microempresas. The mensurations of the effects of the programs are very dispersed and punctual, that makes very difficult to extract solid conclusions starting from those which to improve the lent support services.”³ Among other institutions that support the managerial training they are the Foundation Carvajal, you are Founded, Fundaempresa, the Corporation Quality, the Corporation International Colombia and Fedecaribe.”⁴

LITERATURE REVIEW

Colombia is a country of companies of smaller scale that they possess a series of technical and competitive limitations: you lower production scales, difficulties in the identification and access to the appropriate technology, managerial associative doesn't exist among them and they lack directive with managerial capacity and strategic thought, among other things.

Concepts of Managerial Consultancy according to: Millán Kubr (1994). "The consultancy is considered above all as a method to improve the administration practices, however also it is considered to herself like a "profession, the consultancy like method and the consultancy like profession constitute the two faces of oneself currency" (Kubr,1994).

Fritz Steele (1975). For consultancy process I understand any form of providing help on the content, process or it structures of a task or of a group of tasks in that the consultant is not exactly responsible for the execution of the same task, but rather it fulfills the advice". (Steele 1975)

Peter Block (1971). He even suggests that you acts as consultant whenever it is to modify or to improve a situation, but without having a direct control of the execution... Most of the officials of an organization is really consultants although they are not designated this way officially. In these and other similar definitions it is insisted in the idea that the consultants provide help or they contribute capacity and he/she leaves of the supposition that that help can lend it people that carry out very different works. A director or manager of an organization can also act as consultant, if he decides to advise and to help a colleague or even to his own subordinates, instead of giving them instructions and orders" (Block 1971).

The United Kingdom and other countries, as well as individual consultancy companies, use similar definitions. (Greiner and Metzger (1983))." ⁵ It is low this panorama that the big consultant companies arise as Booz Allel and Hamilton, A.D. Little, Mckinsy Consulting, and Andersen Consulting among others that take charge of expanding the practice of the consultancy in North America and then to take it to Europe. With the conformation of these big North American signatures created with the purpose of to advise and to help to the American industry the origin it is given to the term consultancy." ⁶ (Table 1.)

Table 1. Classification of Consultants and Advisory

<i>CONSULTANT AND ADVISORY JUNIOR</i>	<i>CONSULTANT AND ADVISORY SENIOR</i>
<i>ATTITUDE</i>	<i>ATTITUDE</i>
<ul style="list-style-type: none"> ▪ He/she begins to know the dynamics that are managed in particular in the company ▪ Their knowledge concentrates on the strategies of the company in that he/she is ▪ He/she joins to what the client wants to make ▪ Little knowledge of area of business, is limited to the processes ▪ Their intervention is spontaneous ▪ He/she supervises and it executes at the same time ▪ Youth ▪ Superficiality ▪ Their handling is based in "theories" ▪ Tools: it can be but creative ▪ It uses advertising means to announce their services 	<ul style="list-style-type: none"> ▪ He/she knows the dynamics that interactúan in the market ▪ He/she knows the strategies of the managerial group entirely ▪ It is creative in the client's dynamics ▪ Involved with the means through the reading of topics of present time: the client hopes she knows about business. ▪ Believe intervention methodology with the client ▪ He/she doesn't supervise what has not executed ▪ Experience ▪ Depth ▪ Innovation in the business ▪ Tools: you can can ▪ Their services are known by means of references in the means in which moves

▪ He/she gives the work in dates	▪ He/she adds economic value to their work, efficiency and effectiveness
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Source: www.pyme.com.mx/administracion/index.php

What Is the Center of Consultancy and Managerial Consultancy?

The Center of Consultancy and Managerial Consultancy is the dependence in charge of promoting, to coordinate and to strengthen the bond UNIVERSITY - COMPANY where services of Consultancy and Integral Consultancy are lent, technique, specialized at professional level; equally it is a program dedicated to establish a continuous and systematic mechanism of relationship between the institution and the company, linking the theory with the practice in the solution of concrete problems of the productive sector and of administration, fundamentally to level of the micro, small and medium company and other associative forms of the production, framed inside the orientations and political of the institution.

Fields of Action: The consultancy, The managerial practices, The investigation, The agreements interinstitucionales, The strategic alliances, The extension and social projection “⁷

Conceptual Framework

The microempresas, the small and medium companies in Colombia are constituted in an alternative of economic and social development by their high contribution to the employment generation, they energize the demand of goods and services, they contribute to a better balance in the distribution of the entrance and to the achievement of more indexes of competitiveness when making part of the productive chains. Understanding the thoughts of the authors and gathering all the consultancy information and managerial consultancy, the students would help the managers through the center of the consultancy and consultancy to understand and to act on all the activities that happen in their atmosphere as for example:

- The managers don't know many times what it is bad, that which requires of consultants and advisory external to diagnose which they are in fact their problems.
- Most of the managers have the constructive intention of improving the things, but they need help to identify that it is necessary to improve and as making it.
- Most of the organizations can be more effective if they learn how to diagnose their own forces and weaknesses. No organizational form is perfect and, therefore, all organization form will have some weaknesses, for which it is necessary to find mechanisms compensadores.

METHODOLOGY

Sources of Data

The Primary sources: The primary sources that were used in the investigation to gather the written information were: the observation and the interview by means of the application of a written questionnaire, (it interviews): The Secondary sources: Bibliographical. In this investigation he/she will take like base the sources of theoretical information as: legislation has more than enough creation of companies, data given by the Chamber of Commerce of Sogamoso on the historical behavior of the creation of companies, different norms and political that manages the Pedagogic and Technological University of Colombia UPTC to have present in the development of the project, electronic documentation and Internet and other studies or investigations carried out on the topic of the investigation

project. Next the technical record of the survey is presented carried out to the companies of the city of Sogamoso (Table 2).

Table 2: It Registers the Technique and Interviews

It registers Technique it Interviews.
 Realization date interviews: I Wither and September 2006
 Population: 354 Mipymes
 Directed to: Managers Administrating y/o of the companies
 City: Sogamoso
 Methodology: it Interviews. Written questionnaire
 Realizador of the study: Authors of the project
 Obtained level of Trust: 95%
 Error margin: 5%

Source: Authors of the Project

ANALYSIS OF OBTAINED RESULTS IN THE SURVEY

In first instance the results were analyzed obtained in the surveys carried out to 354 companies in the city of Sogamoso, it stops then to analyze the surveys made at 13 Educational of the School of Administration of Companies of the Pedagogic and technological University of Colombia UPTC Headquarters Sogamoso these are form of the distribution: 275 micro-businesses that are 78%, 65 small companies that are 18% and 14 medium companies that are 4%

Table 3: What do you understand for Consultant and Advisory and that he/she differs do they have? Because?

	<i>ANSWER</i>	<i>QUANTITY</i>	<i>PERCENTAGE</i>
ADVISORY	It clears restlessness	156	44%
	It solves flaws of the company	99	28%
	It qualifies	60	17%
	It solves problems	39	11%
TOTAL		354	100%
CONSULTANT	It clears restlessness	195	55%
	He/she offers information	134	38%
	He/she helps in the decision making process	25	7%
TOTAL		354	100%

Source. Authors of the Project

Table 4: In Which Areas of Their Company Bigger Problems Are Presented?

<i>ANSWER</i>	<i>QUANTITY</i>	<i>PERCENTAGE</i>
Sales	103	29%
Accounting	43	12%
Administration	53	15%
Marketing	78	22%
Attention to the public	28	8%
Productivity	28	8%
They don't respond	21	6%
TOTAL	354	100%

Source: Authors of the Project

CONCLUSIONS FOUND DISCOVERIES IN THE SURVEY

Conclusions of the results obtained in the survey carried out to the companies of the city of Sogamoso: thanks to the application of the survey to the MIPYMES in the city of Sogamoso, it can settle down that 99% of the companies would be in disposition of using the services of the Center of Consultancy and Managerial Consultants that it would offer them the School of Administration of the UPTC. At the same time the companies don't have clear the concept and the function that a Consultant y/o carries out an Adviser in the companies. Great part (48%) of the interviewed population it requires the services of an Adviser, understanding that it is a vital necessity for the growth and development of the company. Most (70%) of the population object of this investigation it doesn't have the necessary resources to hire the services of Consultancy and Managerial Consultants, but if you see the necessity to appeal to these for the improvement of the quality of their services or products and to increase their competitiveness in the market. At the same time 55% of the companies would not pay anything for the services of Consultancy and Managerial Consultants, in fact because they are microempresas that don't have the economic resources to carry with these expenses.

The areas that present bigger problems according to the interviewed companies are: the area of Sales (29%), the area of Marketing (22%) and the Administrative area (15%), since they don't have an Adviser or Consultant that it analyzes the deficiencies and strengths of the company, to create alternative of solution of each one of the problems that you/they are presented in the different areas of this. It is necessary to emphasize that is of vital importance to assist this population, since the form of solving the problems that are presented in its companies, resides in presenting alternative sporadic that don't thoroughly analyze the situation, without defining strategies that prevent and correct the problem in an effective and precise way.

28% of the interviewed companies says that the services that he/she should lend the Center of Consultancy and Managerial Consultants of the School of Administration of Companies of the UPTC Headquarters Sogamoso should be gratuitous, because bonds can be created among company–university, is also a relationship but productive among company–professional futures. At the same time this service should be developed in a responsible way on the part of the university and students, efficient and accequible.

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Javier Gonzalez Millan: Javiergonzam77@gmail.com, Docente Ocasional Escuela de Administraci3n de Empresas Universidad Pedag3gica y Tecnol3gica De Colombia, Coordinador del Grupo de Investigaci3n Management UPTC, Administrador De Empresas, Con Estudios De Maestria En Desarrollo Empresarial – Universidad Nacional De Colombia Y Estudios De Maestria En Administraci3n – Universidad Nacional De Colombia, Dir: Calle 17 No 11-A16 Tel: 57-098-7704247, Sogamoso-Boyac3-Colombia.

Liliana Duarte: Administradora de Empresas UPTC, Miembro Del Grupo de Investigaci3n Management UPTC, Tel: 57-098- 7705450, Sogamoso-Boyac3-Colombia

Angela Fern3ndez: Administradora De Empresas UPTC, Miembro Del Grupo De Investigaci3n Management UPTC, Tel: 57-098- 7705450, Sogamoso-Boyac3-Colombia

SPANISH PROCEEDINGS

LA MATERIALIDAD (IMPORTANCIA RELATIVA) EN AUDITORÍA: UN ANÁLISIS COMPARATIVO ENTRE LA NORMATIVA INTERNACIONAL Y LA NORMA DE COSTA RICA, ESPAÑA Y MÉXICO

Francisco Javier Martínez García, Universidad de Cantabria, España

Sergio Iván Ramírez Cacho, Universidad de Colima, México

Javier Montoya del Corte, Universidad de Cantabria, España

Ana Fernández Laviada, Universidad de Cantabria, España

ABSTRACT

Los escándalos financieros acontecidos a principios de la década actual han demostrado que los sistemas de contabilidad y auditoría usados hasta ahora no son tan fiables y rigurosos como se creía. Consecuentemente, la confianza que la sociedad le confiere a la función de auditoría financiera ha disminuido considerablemente, por lo que es necesario fortalecer su marco regulatorio. Como parte de ese proceso de revitalización, la IFAC ha revisado y reeditado sus directrices, de entre las cuales la actualización de la Norma Internacional de Auditoría 320: Materialidad (NIA 320) destaca por plantear nuevas obligaciones en materia de documentación, comunicación, evaluación y la que tal vez sea la novedad más trascendental; la consideración de las circunstancias cualitativas en los juicios de materialidad que hacen los auditores. Por tanto, es prioritario que cada país actualice sus directrices para converger con las NIAs o bien las adopte como sus preceptos nacionales. Bajo ese enfoque, comparamos las propuestas NIA 320 (Revisada y reeditada): La materialidad en la planificación y ejecución de una auditoría, y la NIA 450 (Revisada y reeditada): La Evaluación de las incidencias detectadas durante la auditoría con las normas de materialidad en Costa Rica, España y México.

INTRODUCCIÓN

La actividad de auditoría financiera se ha fortalecido en los últimos años mediante las reformas que realizan los Organismos públicos y privados con facultades regulatorias en todo el mundo; en Estados Unidos se emitió el SAB 99 y la ley Sabarnes Oxley; en la Unión Europea (UE) se emitió la Octava Directiva modernizada (CE, 2006); en Costa Rica se adoptaron las NIAs (CCPCR, 2005) y se reglamentó la información periódica que deben suministrar las empresas del sector financiero (CONASSIF, 1999); en España se emitió la Ley de medidas que reforman el sistema financiero (Ley, 44/2002) y en México se creó el CINIF. Estos sólo son algunos ejemplos enunciativos que elegimos para ubicar en su justa dimensión la trascendencia que tienen las reformas de la NIA 320 (IFAC, 2008; 392-396).

LA REGULACIÓN DE LA MATERIALIDAD EN COSTA RICA, ESPAÑA Y MÉXICO

El Colegio de Contadores Públicos de Costa Rica (CCPCR, 1947), organismo de naturaleza privada que regula la profesión contable en el país, adoptó las normas emitidas por la Federación Internacional de Contadores (IFAC) que junto a la normativa específica emitida por el Consejo Nacional de Supervisión del Sistema Financiero (CONASSIF), la Superintendencia General de Entidades Financieras (SUGEF), la Superintendencia General de Valores (SUGEVAL) y la Superintendencia de Pensiones (SUPEN) constituyen la base para el desarrollo de los trabajos de auditoría financiera y otros servicios relacionados. Por lo tanto, la norma que regula la materialidad desde 1998 es la NIA 320 de la IFAC.

El Instituto Mexicano de Contadores Públicos (IMCP), organismo de naturaleza privada que regula la profesión contable, emite las Normas y Procedimientos de Auditoría (NPA) y las Normas para Atestiguar

(NA), que junto a la normativa específica del sector financiero emitida por la Comisión Nacional Bancaria y de Valores (CNBV, 2006) y la Comisión Nacional de Seguros y Fianzas (CNSF, 2007a y b) constituyen las principales fuentes jurídicas de la función de auditoría externa en México. La norma que regula la materialidad desde el 2004 es el Boletín 3030: Importancia relativa y riesgo de auditoría (IMCP, 2005).

En España las Corporaciones representativas de los auditores: ICJCE, REA y REGA, elaboran y proponen para su promulgación oficial las Normas Técnicas de Auditoría (NTA) al Instituto de Contabilidad y Auditoría de Cuentas (ICAC), organismo de naturaleza pública que regula la profesión contable [LAC (1988) y RLAC (1990)]. Las NTA y las normas específicas que para las entidades del sector financiero emite el Banco Central de España (BCE), la Dirección General de Seguros (DGS) y la Comisión Nacional del Mercado de Valores (CNMV) así como los preceptos sobre auditoría legal de la Comisión Europea (CE), constituyen la base normativa de la función de auditoría de cuentas. La materialidad está regulada desde 1999 por la NTA sobre el concepto de importancia relativa (NTAIR, 1999).

LAS REFORMAS EN LA REGULACIÓN INTERNACIONAL DE LA MATERIALIDAD

Como resultado del seguimiento que realizamos a las propuestas NIARR 320 y NIAR 450 (IAASB, 2006) y sus últimas versiones presentadas en marzo para su aprobación final: NIARR 320 y NIARR450 (IAASB, 2008) (A la fecha de envío de esta comunicación no se habían publicado las versiones aprobadas) encontramos las siguiente novedades:

La NIARR 320 contiene una serie de características que se supone deben reunir los usuarios de los estados financieros, por lo que el auditor debe considerar que tienen conocimientos de contabilidad, de finanzas y de negocios, y esperar de ellos que entiendan que los estados financieros y su auditoría se realizan en base a estimaciones.

Además, establece que el error tolerable, que tradicionalmente se determina considerando aspectos meramente cuantitativos, no debe ser utilizado como una línea de corte que divida las incidencias significativas de aquellas que no lo son, y para su determinación ahora también deberán considerarse algunas circunstancias cualitativas.

Todas las incidencias sean de hecho, de juicio o de proyección, inclusive aquellas claramente triviales y de periodos anteriores, corregidas o no: Deberán acumularse y documentarse en base a dos criterios. El primero; considerando su grado de significatividad; y el segundo; en atención al grado de objetividad y certeza de las mismas. Precisamente por esa novedosa acumulación es que las incidencias pueden llegar a superar los umbrales de materialidad establecidos en la planeación a nivel de los estados financieros en conjunto, de grupos de transacciones, de saldos de cuentas y de manifestaciones de información; por lo que dichas cotas deberán revisarse y si es el caso ajustarse en atención a las circunstancias presentes, tanto para continuar en la ejecución del trabajo como para evaluar el efecto de las incidencias no corregidas en los estados financieros y en el informe final.

En la NIARR 450 se reafirma la comunicación que debe existir entre el auditor y la Administración de la entidad, quien ahora deberá informarle todas las incidencias acumuladas durante la auditoría, solicitarle su corrección y obtener por escrito una declaración cuando ésta no considere que dichas incidencias sean significativas a ningún nivel de materialidad establecido y por lo tanto se niegue a corregirlas; esto debe ser evaluado junto a su importe y naturaleza al momento de opinar si los estados financieros están o no libres de incidencias materiales. Además, el auditor también deberá informar, al Gobierno de la entidad, cada una de las incidencias no corregidas por los administradores y el efecto que estas tendrán en su

informe, en tal caso deberá solicitar nuevamente su corrección y, si es aplicable, presentará copia de la declaración donde la Dirección manifestó que no consideraba significativas esas incidencias.

La NIARR 450 contiene una lista de doce factores cualitativos que deberán ser considerados, además de las tradicionales pautas cuantitativas, al determinar los niveles de materialidad y evaluar de qué forma afectarán las incidencias no corregidas los estados financieros y el informe final.

Por último, obliga a documentar todo tipo de incidencias y los niveles de materialidad utilizados.

CONCLUSIONES

La mayoría de estas novedades no están presentes en las directrices que actualmente regulan el tema en los países objeto de estudio, y en tanto no se emita una nueva norma nacional, los auditores deberán estudiar y analizar lo que las NIARR 320 y NIARR 450 establecen, pues indiscutiblemente se avecinan tiempos con mayor carga de trabajo para cumplir con el requisito de analizar, acumular, clasificar y documentar todo tipo de incidencias; generar reportes para informarlas tanto a la Dirección como al Gobierno de la entidad, y en su caso, debatir con éstos su corrección y efecto en los estados financieros e informe; extender y profundizar los procedimientos con el fin de revisar cualquier incidencia aunque ésta sea de cuantía no significativa; y sobre todo poner en práctica el uso de los factores de orden cualitativo en las decisiones de materialidad que hagan desde la planeación, durante la ejecución y hasta la culminación de la auditoría.

La tarea requiere importantes esfuerzos por parte de los auditores, de los organismos reguladores y de las propias empresas, pero sin duda todo esto coadyuvará a revitalizar la función de auditoría y rescatarla de esa crisis de confianza en la que aún se encuentra inmersa. Nosotros contribuimos en señalar las novedades que surgen con la reforma del concepto de materialidad, que sin duda todavía tiene muchas líneas de investigación por atender.

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ANALISIS DE LAS HABILIDADES GERENCIALES DE LOS PEQUEÑOS EMPRESARIOS

Hector Luis Avila Baray, Universidad Popular Autónoma del Estado de Puebla
RESUMEN

La identificación de las habilidades que se requieren para que un directivo realice un eficiente proceso de gestión empresarial, ha recibido especial atención en el área de las organizaciones. De acuerdo con el modelo de los valores en competencia sugerido por Cameron y Quinn (1999) las habilidades gerenciales se pueden clasificar en cuatro categorías: clan, adhocracia, jerarquía y mercado. El propósito del estudio es aplicar la metodología del análisis discriminante a fin de identificar las habilidades gerenciales de los pequeños empresarios locales. De un total de 30 variables analizadas se eliminaron ocho por registrar un bajo nivel de comunalidad con valores menores a 0.50. Se procedió a aplicar un análisis factorial de componentes que permitió determinar cuáles factores responden adecuadamente a la varianza, complementándose con un análisis discriminante. El estudio arrojó como resultado la existencia de cinco conglomerados reduciéndose a un mínimo de cuatro. El primer conglomerado está constituido por la habilidad tipo clan, el segundo por la habilidad tipo adhocracia, el tercero por la habilidad de jerarquía y el cuarto por la habilidad de mercado.

PALABRAS CLAVE: Habilidades Gerenciales, clan, adhocracia, jerarquía, mercado

INTRODUCCION

El actual escenario organizacional altamente determinado por una serie de procesos globales en el entorno económico, financiero, tecnológico, comunicaciones e información, requiere que las organizaciones empresariales desarrollen en sus directivos una serie de habilidades gerenciales que posibiliten la dirección eficiente y eficaz de las empresas; esto significa que tienen que responder a las exigencias de la competencia global.

La literatura especializada en organizaciones registra una serie de modelos y estilos de liderazgo que los directivos pudieran adoptar para la gestión organizacional, no obstante, deben analizar cuáles son las habilidades gerenciales adecuadas para el caso específico de cada organización. Una perspectiva relevante está representada por el enfoque de Cameron y Quinn (1999) que sugiere que las habilidades gerenciales pudieran ser clasificadas en cuatro importantes categorías: clan, adhocracia, jerarquía y mercado.

El problema consiste en identificar las habilidades gerenciales de los pequeños empresarios locales y/o los directivos de sus organizaciones, para derivar un análisis discriminante y conocer en qué categoría del modelo de valores en competencia se pudieran clasificar. La presente investigación se origina como una oportunidad de conocer el tipo de habilidades gerenciales de los pequeños empresarios locales, específicamente este trabajo se oriente a la identificación de los enfoques de dirección que los caracterizan.

REVISION DE LA LITERATURA

El Sistema de Valores en Competencia es un modelo con implicaciones gerenciales que permite analizar el desempeño organizacional y administrativo (Quinn y Roharbaugh, 1981) se ha utilizado para investigar el liderazgo organizacional. Cameron y Quinn (1999) sugieren que las habilidades gerenciales se clasifican en cuatro categorías o habilidades: habilidades de clan, adhocracia, jerarquía y mercado. Las habilidades tipo clan se centran en el desarrollo y mejoramiento de relaciones interpersonales creativas,

teniendo como prioridad la formación de equipos de trabajo y desarrollo de sistemas de comunicación de apoyo; en ésta cultura el líder plantea como objetivos la armonía y la cooperación y su rol se enfoca en influir, exigir y proteger, su interés es lo colectivo. Las habilidades de adhocracia se orientan a la administración del futuro, la innovación y la promoción del cambio organizacional, es decir, tiene una orientación estratégica sustentada en una visión organizacional que posibilite la solución creativa de problemas; en ésta cultura, el líder tiene como objetivos la innovación y el riesgo y su rol es visionario, emprendedor y colaborador, su interés se dirige al cambio permanentemente.

Las habilidades de mercado permiten competir con eficiencia y administrar las relaciones externas, lo cual, implica tanto el manejo del poder e influencia como el manejo de procesos motivacionales eficientes; ésta cultura tiene como objetivos el interés y el poder y su rol es un liderazgo duro, eficaz y negociador, tiene como interés es la competencia. Las habilidades de jerarquía hacen énfasis en el desarrollo de habilidades orientadas a lograr el control y la estabilidad organizacional, destacando el manejo adecuado del estrés y tiempo personal, así como la capacidad de generar soluciones racionales a los problemas propios de las firmas; ésta cultura tiene como objetivos la estabilidad y la previsibilidad, su rol es más el de un directivo que de un líder encamina sus esfuerzos a coordinar, organizar y controlar, tiene como interés los procedimientos.

Diversos autores asumen que no es posible desarrollar procesos directivos si se carece de habilidades de liderazgo, a la vez, que no es factible desarrollar un liderazgo exitoso si se carece de habilidades directivas (Quinn, 2000; Tichy, 2002, Tichy y Sherman 2001) por lo que se concibe la dirección y el liderazgo como procesos complementarios. En el actual entorno de los negocios se requiere de procesos gerenciales desarrollados por individuos que poseen tanto competencias profesionales gerenciales como de liderazgo que sustentan la administración efectiva y el liderazgo eficaz.

METODOLOGIA

Hipótesis General de la Investigación

La estructura de los grupos estratégicos que conforman los pequeños empresarios locales puede explicarse por las categorías sugeridas por Cameron y Quinn (clan, adhocracia, jerarquía y mercado).

El estudio analizo un total de 30 variables a partir de una escala tipo Likert, procediéndose a aplicar un análisis factorial de componentes complementándose con un análisis discriminante. Se desarrollo una matriz de factores que fue sometida a rotación mediante el método Varimax (Hair, et. al., 1988).

La muestra de estudio incluyo un total de 23 directivos de pequeñas y medianas empresas locales contactados inicialmente, obteniéndose una tasa de respuesta del 85 % de las unidades de análisis, que participaron activamente en el estudio.

ANALISIS DE RESULTADOS

La investigación intenta identificar que orientación representa a los directivos de las firmas bajo estudio en función del modelo de valores en competencia a través del análisis factorial. Se analizaron un total de 30 variables representativas de las habilidades gerenciales. Dado que ocho variables registraron un valor menor a 0.50 se procedió a eliminarlas por presentar un bajo nivel de comunalidad (Hair et. al., 2001). El método de componentes principales y la rotación varimax con normalización de Káiser complementaron el análisis factorial.

EL análisis factorial confirmo la existencia de cinco dimensiones gerenciales identificadas a partir del modelo de valores en competencia propuesto por Cameron y Quinn (1999), sugiere la presencia de una habilidad gerencial combinada y cuatro habilidades gerenciales puras, específicamente una habilidad

gerencial tipo clan, una tipo adhocracia, una jerárquica y una de mercado (ver Tabla 1). Una vez identificadas las habilidades gerenciales representativas de los directivos de las pequeñas empresas locales, se procedió a formar los conglomerados en base a la similitud de las mismas.

Tabla 1: Factores de Cargas Factoriales de Matriz Rotada

Habilidades Gerenciales	Factorial	Comunalidades
F1 Habilidad Gerencial Combinada		
Promueve el cambio en estructura organizacional	0.798	0.785
Promueve la tecnología en procesos de la empresa	0.709	0.772
Implanta nuevos métodos de gestión	0.797	0.721
F2 Habilidades de Clan		
Facultamiento y delegación	0.873	0.785
Integra equipos de trabajo altamente eficaces	0.625	0.618
Facilita la toma de decisiones grupales	0.730	0.626
F3 Habilidades de Adhocracia		
Solución analítica y creativa de problemas	0.791	0.656
Dirección al cambio organizacional	0.586	0.684
Promueve la innovación	0.561	0.601
Articula una visión organizacional integral	0.704	0.626
Orienta la administración al futuro.	0.791	0.656
Habilidades de Jerarquía		
Manejo de estrés personal	0.586	0.684
Mantener el autoconocimiento	0.561	0.601
Resolución analítica de problemas	0.871	0.732
Competir eficientemente	0.616	0.587
Administrar las relaciones externas	0.843	0.801
F4 Habilidades de Mercado		
Manejo de procesos motivacionales	0.753	0.801
Obtención de poder e influencia	0.661	0.781
Manejo de conflictos organizacionales	0.619	0.632
Sistemas de retroalimentación oportuna	0.735	0.785
Interés por mantener el control	0.753	0.680
Pretende mantener la estabilidad	0.662	0.623

Mediante un análisis estadístico discriminante se verifico la función discriminante que divide a cada conglomerado en función de las habilidades gerenciales de los directivos de las pequeñas empresas locales que integran el conglomerado. Esto permitió derivar cinco conglomerados, uno por cada tipo de habilidad gerencial identificada, reduciéndose a un mínimo de cuatro: clan, adhocracia, jerarquía y mercado.

CONCLUSIONES

En base a los resultados que arrojó la investigación se puede concluir lo siguiente:

El análisis factorial confirmó la existencia de cinco dimensiones: una habilidad gerencial combinada y cuatro habilidades gerenciales puras (clan, adhocracia, jerarquía y mercado).

El análisis discriminante arrojó la existencia de cinco conglomerados, uno por cada habilidad gerencial identificada, reduciéndose al mínimo de cuatro.

El análisis de la matriz estructural permitió identificar cuatro funciones discriminantes: la función uno corresponde a la habilidad gerencial de clan, la función dos a la habilidad gerencial de adhocracia, la función tres a la habilidad gerencial de jerarquía y la función cuatro a la habilidad gerencial de mercado.

No obstante que la metodología utilizada en la investigación fue efectiva para lograr identificar el tipo de habilidad gerencial que utilizan los directivos de las pequeñas empresas locales, es necesario resaltar que una metodología cualitativa pudiera arrojar resultados más completos al desarrollar el análisis de las habilidades gerenciales.

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INFORMACIÓN ESTRATÉGICA DE COSTES: CASO DE LA AUTORIDAD PORTUARIA DE VALENCIA

Arturo Giner Fillol, Autoridad Portuaria de Valencia-España
Vicente M. Ripoll Feliu, Universidad de Valencia-España

RESUMEN

En el artículo exponen los cambios experimentados en las últimas décadas en el sector portuario, y expone en incremento de la competencia interportuaria a nivel tanto nacional como internacional. El transporte marítimo de mercancías a nivel internacional tiene un peso importante, configurándose los puertos como unos de los motores de la economía de los países. La ineficacia de las actividades desarrolladas en un puerto puede afectar al proceso de distribución de mercancías, de ahí la importancia de mejorar la eficiencia y eficacia en los puertos. En el presente trabajo se expone la Contabilidad de Costes implantada por la Autoridad Portuaria de Valencia, y el apoyo en Sistemas de Información Integrados y herramientas de Business Intelligence, que han ayudado a realizar una monitorización del coste de los servicios portuarios. El caso pone de manifiesto que si el nivel de eficiencia se establece con objetivos alcanzables, se consiguen mejoras en la toma de decisiones, como consecuencia de una oportuna y fiable información de la Contabilidad de Costes.

INTRODUCCION

El artículo tiene como objetivo efectuar un análisis de las herramientas de Contabilidad de Gestión implantadas en la Autoridad Portuaria de Valencia (APV), efectuando un análisis en virtud del cual se pueda determinar que si el nivel de eficiencia se establece con objetivos alcanzables, se consiguen mejoras en la toma de decisiones, como consecuencia de una oportuna y fiable información de la Contabilidad de Gestión.

Haber realizado un análisis y depuración del sistema de asignación de costes y poseer un buen sistema de información, que se refleja en los sistemas de información integrados y las herramientas de Business Intelligence utilizadas en la APV, han suministrado una información de calidad para que el equipo directivo tome buenas decisiones de gestión.

IMPORTANCIA DE LA EFICIENCIA DE LOS SERVICIOS PORTUARIOS

La competitividad de la Unión Europea depende cada vez más de un sistema de transporte eficaz y eficiente; en el que los puertos resultan ser un elemento esencial tanto desde el punto de vista del comercio como del transporte. Estas circunstancias, unidas al carácter periférico de España, respecto a los focos neurálgicos de producción y de consumo europeos, a la marcada vocación marítima y a la tradicional deficiencia de los medios de transporte terrestres con que cuenta son, entre otras cuestiones, las que han permitido una importante proliferación y desarrollo de los puertos en España.

Las actuales circunstancias en que operan la mayoría de los puertos de España han ocasionado cambios relevantes relacionados con la mejora de la competitividad y con la mecanización y automatización de las principales tareas. En este sentido, existe una tendencia dentro de la Unión Europea de incorporar la iniciativa privada en la prestación de determinados servicios portuarios, con objeto de mejorar la eficiencia, eficacia y competitividad de los puertos europeos.

La evolución experimentada por las redes transeuropeas de transporte, los cambios tecnológicos y estratégicos en este sector, en general, y en el marítimo, en particular, y los procesos de creciente

liberalización del mercado de los servicios del transporte han intensificado la competencia interportuaria en el ámbito nacional e internacional, al objeto de atraer tráficos marítimos internacionales, así como la competencia intraportuaria entre los distintos prestadores de servicios portuarios en un determinado puerto.

La necesidad de innovación en las técnicas de gestión de las Autoridades Portuarias (AAPP), bajo las directrices establecidas por la Unión Europea, para establecer un proceso de transformación de los puertos de interés general hacia la consecución de puertos proveedores de infraestructuras y espacios, y reguladores de los servicios que se presten por la iniciativa privada, ha exigido una transformación de las AAPP en el tiempo, pasando de “Tool Port”, puerto prestador del conjunto de los servicios portuarios y cuya política se centra en la internacionalización de servicios y actividades, al “Landlord Port”, puerto proveedor de infraestructuras y espacios, orientado a la satisfacción del cliente y a la implantación de procesos para la externalización de los servicios y de las actividades de carácter no estratégico; el futuro, apunta hacia el “Mainport Manager”, puerto integrador, planificador y comercial proactivo.

En las últimas décadas se ha producido un significativo avance tecnológico y una creciente liberalización y globalización de la economía mundial, que han impulsado el comercio internacional entre países. Ante este nuevo escenario internacional, el transporte marítimo de mercancías tiene cada vez un mayor peso, y los puertos, dotados de mejores infraestructuras y mejores conexiones intermodales con las vías terrestres, se configuran cada vez más como uno de los motores primordiales de la economía de los países.

Un comportamiento ineficaz de las distintas actividades desarrolladas en un puerto afecta directamente al proceso de distribución de las mercancías, con un impacto en el comercio internacional entre países, que puede afectar al desarrollo futuro de la zona de influencia de ese puerto. Por ello, es indispensable que los puertos funcionen de una forma eficiente y que, en la medida de sus posibilidades, se mejore la eficacia y eficiencia de las operaciones portuarias.

En la actualidad, casi el 59% de las exportaciones y el 82% de las importaciones españolas, en toneladas, pasan por los puertos de interés general, representando el 53% del comercio español con la Unión Europea y el 96% con terceros países, lo que da una idea aproximada de su importancia estratégico-económica. Así pues, cabe señalar que se ha producido un notable incremento en cuanto a la importancia estratégica de los puertos comerciales, como elementos fundamentales para el desarrollo regional, económico y social.

Ante ese contexto, la competitividad de España depende, en gran medida, de un sistema de transportes y de unos puertos eficaces y fuertemente integrados en el mismo, que permitan la transferencia de grandes cantidades de mercancías de un modo rápido, fiable, económico y seguro. Por este motivo, el Sistema Portuario de Titularidad Estatal (SPTE) español, potencia la utilización por las AAPP de herramientas de gestión, con el objetivo de mejorar en el proceso de toma de decisiones.

EL SISTEMA PORTUARIO DE TITULARIDAD ESTATAL ESPAÑOL Y DE LA AUTORIDAD PORTUARIA DE VALENCIA

El SPTE español, está formado por el Organismo Público Puertos del Estado (OPPE) y las Autoridades Portuarias (AAPP). El OPPE coordina y controla 28 AAPP que gestionan 46 puertos de interés general. Las AAPP, son organismos públicos que gestionan los Puertos Interés General y dependen de la Administración Central del Estado, a través del Ministerio de Fomento, y dentro de este dependen de la Secretaría General de Transportes.

En la Comunidad Valenciana, es donde la Autoridad Portuaria de Valencia – Valenciaport (APV), en una franja de 80 Km. de la costa mediterránea, gestiona los puertos de Valencia, Sagunto y Gandia, destaca

como punto privilegiado de encuentro para los intercambios comerciales internacionales. El liderazgo de la APV está basado en el gran dinamismo del sector empresarial valenciano, en el apoyo institucional y en un modelo de gestión de la APV que es plenamente compartido por toda la Comunidad Portuaria.

Para ser puertos líderes a nivel internacional deberá prestarse cada vez mayor atención al coste asociado a la prestación de sus servicios. Siendo muy significativos los costes del transporte y de su impacto en las escalas de los buques en los puertos, resaltando que la eficiencia de un puerto es uno de los factores determinantes de los costes del transporte marítimo.

La Misión De Las Autoridades Portuarias y la Importancia del Control del Coste de los Servicios Portuarios

Las AAPP que gestionan los puertos de interés general de España, tienen la misión de la defensa del interés general en el desarrollo de la política portuaria, como consecuencia de realizar una actividad de titularidad pública. El marco estratégico del SPTE español está basado en la calidad, eficiencia y eficacia de los servicios portuarios, como un factor determinante de los costes de transporte marítimo

La doctrina afirma que el ejemplo de la comunidad portuaria de Hong-Kong deberá seguirse si se quiere ser un puerto líder. En este sentido hay autores que señalan que si se quiere ostentar una posición mundial comparable con los puertos más grandes de contenedores del mundo, se deberá prestar una mayor atención al coste de los servicios.

ESQUEMA GENERAL DEL MODELO DE CONTABILIDAD DE COSTES

La legislación aplicable al SPTE español, hace referencia a que los recursos económicos de las AAPP estarán integrados, entre otros, por las tasas y tarifas portuarias. De acuerdo con la legislación vigente, las tasas portuarias responderán, entre otros, al principio de autosuficiencia del SPTE español, de forma que la suma de los productos de las mismas y de los demás recursos económicos del sistema cubran: gastos de explotación, gastos financieros, cargas fiscales, depreciación de los bienes e instalaciones y un resultado razonable que permita hacer frente a las nuevas inversiones y la devolución de los empréstitos emitidos y préstamos recibidos. En su régimen económico tiene entre otros principios la autofinanciación y la autonomía de gestión económico-financiera de las AAPP, con unas tasas que garanticen la financiación global del SPTE.

En el modelo de Contabilidad de Costes se define el objetivo de Coste de una AP como todo elemento para el que se requiere una medición independiente de su Coste. Existen objetivos finales e intermedios. Los primeros están relacionados, por una parte, con la Cartera de Productos y conducirán a obtener el coste de las tasas y tarifas (el llamado modelo de mínimos), y por otra con las Líneas de Negocio, y conduce a la obtención de información sobre el coste de las instalaciones, tráfico, muelles, clientes, etc., (el denominado modelo de máximos).

Dentro del llamado modelo de mínimos, los objetivos intermedios contemplan los centros de costes (principales y auxiliares), que reciben los consumos procedentes de la contabilidad financiera y de otros costes de carácter económico obtenidos al margen de la contabilidad financiera, y cuya finalidad es transferir los costes acumulados a la Cartera de Productos y/o Línea de Negocio para calcular el resultado de la explotación.

El llamado modelo mínimos de Contabilidad de Costes del SPTE permite determinar entre otros, la obtención de los costes directos e indirectos asociados a cada tasa y tarifa, así como los costes de estructura correspondientes. Con el modelo de máximos la Contabilidad de Costes se configura, como un instrumento que permite explicar las transacciones internas que se generan en el seno de una AP.

Evolución de la Contabilidad de Gestión en la Autoridad Portuaria de Valencia

Existe un alto consenso sobre la importancia de la investigación que se desarrolla en el campo de la Contabilidad de Gestión (directiva, analítica de la explotación, de costes, etc.), la cual ha experimentado un importante desarrollo en las últimas dos décadas. No es hasta hace pocos años que se ha incorporado el entorno, dentro de los análisis realizados. Esta tardía incorporación se debe a que en la década de los 80, no se había desarrollado un adecuado papel del Contable de Gestión para apoyar a la Alta Dirección.

Las organizaciones han ido adaptando en las últimas décadas sus Sistemas de Contabilidad de Gestión al nuevo entorno. La última década del siglo pasado y todo lo que llevamos de este siglo, han servido para detectar un cambio cualitativo y cuantitativo. Esta evolución, se ha centrado fundamentalmente en un cambio desde los procesos de planificación y control hacia cuestiones más estratégicas relacionadas con la creación de valor de la organización a través de la identificación, medición y gestión de los inductores de valor del cliente y de rentabilidad del accionista. La Contabilidad de Gestión, entendida como una visión más amplia de la Contabilidad de Costes, es por tanto, un instrumento dinámico que debe adaptarse a las características de las organizaciones.

La APV en la evolución de su Contabilidad de Costes, ha trabajado con los centros de costes como elementos aglutinadores de información económica y estadística, incorporando también información relativa personal asignado al centro de coste, unidades de obra, etc. Los centros de coste se encuentran asignados a los distintos responsables de su gestión. En los centros de coste se incorpora información económica de los costes directos del centro, clasificados según la naturaleza de los mismos (costes de personal, amortizaciones del inmovilizado, servicios exteriores y otros costes corrientes y económicos). También se facilita información relativa a las distintas imputaciones de costes que ha recibido el centro de coste de los centros de coste auxiliares.

En la APV se están también utilizando los centros de coste, como instrumentos para acercar a los distintos responsables la información económica y de otras variables de análisis, utilizándose por los responsables como un apoyo para mejorar en su gestión periódica. Se observa en la APV una evolución, entre otros aspectos, desde informes estáticos donde no era posible navegar para obtener una trazabilidad total de la información, hasta informes dinámicos donde se dispone de información en tiempo real y sobre los que se puede navegar hasta obtener el máximo detalle. Esto se ha conseguido mediante la implantación de aplicativos de última generación de “Business Intelligence”, que pueden configurarse por los propios usuarios.

En la actualidad las empresas están haciendo frente a grandes cantidades de información que dificultan la toma de decisiones. Para paliar esta situación la APV ha evolucionado, en la mejora del tratamiento de la información utilizando sistemas de información integrados [Enterprise Resource Planning (ERP)] y aplicativos de última generación de Business Intelligence. Estos sistemas están permitiendo desarrollar en la APV un procedimiento de información capaz de agrupar una serie de datos, que podían provenir de fuentes diferentes, y obteniendo la información de una forma más rápida, sencilla, útil y con unos costes menores.

Estos cambios suponen una transformación del rol que venía desempeñando la Dirección Económico-Financiera, como consecuencia de tener que dedicar menos tiempo en el tratamiento, planificación y suministro de la información, como consecuencia de la implantación en la Autoridad Portuaria de sistemas de información integrados (ERP) y aplicativos de Business Intelligence y por el rediseño de procesos, incrementándose la realización de funciones de consultoría y asesoría de la Dirección Económico-Financiera de la Autoridad Portuaria de Valencia a otros Departamentos de la misma.

Finalmente los ERP y aplicativos de Business Intelligence utilizados por la APV en la gestión económica están permitiendo una mejor asignación de los recursos humanos, así como permiten obtener la información de una forma más ágil, sencilla y precisa, mejorando los tiempos de obtención de la información, y han servido de apoyo a la toma de decisiones de los directivos.

CONCLUSIONES

En el Plan Estratégico de la Autoridad Portuaria de Valencia, destacan objetivos estratégicos y operativos relacionados con la eficiencia, eficacia y costes de los servicios prestados. Es aquí donde la Autoridad Portuaria de Valencia está apostando por el desarrollo de una Contabilidad de Gestión, apoyándose en sistemas de información integrados (ERP) y herramientas informáticas de Business Intelligence que están ayudando a realizar un seguimiento y control de la eficiencia y eficacia de los servicios portuarios, con objeto de mantener y mejorar el liderazgo alcanzado por la Autoridad Portuaria de Valencia.

Si bien, se observan avances notables, consideramos que aún existe un vacío en la investigación vinculada a temas de gestión contable portuaria. En este sentido, hemos de continuar en la línea a fin de abrir caminos a nuevos aportes para la comunidad científica contable.

BIOGRAFIA

Arturo Giner Fillol es Director Económico-Financiero de la Autoridad Portuaria de Valencia- Valencia Port, España. Autoridad Portuaria de Valencia (España)
aginer@valenciaport.com , www.valenciaport.com
Teléfono: 34 963 939 500, Fax: 34 963 939 589

Vicente M. Ripoll Feliu es Profesor Departamento de Contabilidad, Facultad de Economía
Universidad de Valencia, España Teléfono: 34 963828280 / 8281 Fax: 34 962828287
vicente.ripoll@uv.es

IMPLANTACIÓN DEL SISTEMA ABC A LAS EMPRESAS DE TRANSPORTE DE MERCANCÍA POR CARRETERA

Emma Castelló Taliani, Universidad de Alcalá-España
Silvia Giralt Escobar, Universidad de Alcalá-España
Jesús Lizcano Álvarez, Universidad Autónoma de Madrid-España

RESUMEN

Nuestra propuesta está encaminada a implantar un sistema de gestión que mejore la posición competitiva de las empresas de transporte de mercancía por carretera. Sin duda, el sistema de gestión que pretende implantarse debe perseguir una doble finalidad, por un lado, sentar las bases conducentes a la implantación de un programa de calidad y, por otra, posibilitar la incorporación de técnicas de gestión que en la actualidad han posibilitado la racionalización, optimización y mejor aprovechamiento de los recursos técnicos, humanos y financieros puestos a disposición de una empresa.

INTRODUCCION

Retos Que Debe Afrontar el Sector de Transporte de Mercancías por Carretera

En el marco de la economía globalizada, la actividad logística y de transporte es uno de los factores clave de competitividad para el desarrollo de la economía de una región y de un país. Asimismo, y también para incrementar su competitividad, los sectores industriales y productivos están prácticamente obligados a reducir al máximo los costes logísticos y de transporte que gravan el precio de sus productos, los cuales deben estar disponibles en el mercado en el momento preciso.

Ofrecer cada día mas calidad y servicio a los clientes es la principal preocupación de todos los profesionales que intervienen en la cadena de transporte, desde el fabricante de sistemas de seguridad y precintos, hasta el transportista que realiza la entrega, pasando evidentemente por el transitario o el operador logístico, el consignatario, el armador, el estibador y la terminal portuaria, la compañía aérea, etc.

La necesidad de dar seguridad a las mercancías y al transporte de las mismas obliga a cada una de las partes que interviene a incorporar procedimientos de calidad y seguridad en todos los procesos de elaboración de productos y prestación de servicios, así como a dar conocimientos de los mismos para poder ser mas competitivos, eficientes y eficaces.

Necesaria Gestión de los Costes Como Factor de Competitividad

En un mercado, como es el transporte de mercancías por carretera, de grandes dimensiones con un elevadísimo volumen de transacciones anuales y en constante estado de evolución, pero caracterizado por una acusada atomización de la oferta y la demanda y, consecuentemente, falto del nivel de transparencia que sería deseable, las empresas ya sea por su reducido tamaño o por su insuficiente posicionamiento estratégico, encuentran dificultades para establecer los criterios de gestión a seguir para asegurarse una adecuada política comercial.

Con el objeto de ofrecer una información completa que permita un incremento de la eficiencia de las empresas pertenecientes al sector de transporte de mercancías por carretera y, consiguientemente, la

consecución de una mejora de sus resultados o de su posición competitiva dentro del mercado europeo del transporte

Nuestra propuesta está encaminada a implantar un sistema de gestión que mejore la posición competitiva de las empresas de transporte de mercancía por carretera. Sin duda, el sistema de gestión que pretende implantarse debe perseguir una doble finalidad, por un lado, sentar las bases conducentes a la implantación de un programa de calidad y, por otra, posibilitar la incorporación de técnicas de gestión que en la actualidad han posibilitado la racionalización, optimización y mejor aprovechamiento de los recursos técnicos, humanos y financieros puestos a disposición de una empresa.

El análisis está orientado, fundamentalmente, a las gestión de los denominados costes indirectos, que son los que no han sido objeto de análisis, hasta el momento, pero que sin embargo son inevitables para garantizar la continuidad de la actividad económica de la empresa. Se trata, pues, de conocer, analizar y evaluar el impacto que tienen tales costes en la actividad económica de la empresa y mas concretamente en la valoración de los servicios prestados. La formalización de un sistema de cálculo de costes y de evaluación de estas actividades de infraestructura va a establecerse en función de la metodología ABC (Activity-based costing).

DISEÑO DEL SISTEMA ABC ADAPTADO A LAS EMPRESAS DE TRANSPORTE DE MERCANCÍA POR CARRETERA

El diseño de un sistema ABC a cualquier empresa supone en primera instancia identificar el conjunto de actividades representativas en las que se vertebra la actividad económica de la empresa; habitualmente se toma como referencia la estructura organizativa, a partir de la información facilitada por la propia empresa se empiezan a concretar las principales tareas que se llevan a cabo desde que se recibe una petición de un servicio por parte de un cliente, hasta que éste finaliza; para ello deben identificarse los departamentos implicados, las personas que intervienen, su cometido, los medios que emplean y la duración de su actividad.

Una vez se han establecido estos parámetros lo siguiente es definir los costes asociados a cada actividad, de forma que, a partir de los datos contenidos en la cuenta de resultados, se deben identificar cuáles de los gastos detallados pertenecen a los diferentes ámbitos de la empresa, esto es: Ventas, Producción, Administración, Compras y Taller; una vez identificados los costes por lugares, tratamos de asignar de manera específica cada factor de coste a las diferentes actividades en las que se vertebra las actuaciones de cada una de las funciones antes detalladas. Después de localizados los costes en las diferentes actividades, se deben identificar las unidades de actividad que mejor miden o cuantifican el nivel de actividad o volumen de trabajo alcanzado por cada una de ellas. A este respecto quisiéramos mencionar que, aun cuando cada empresa tiene una forma específica de acometer su actividad económica, y que cada una de ellas mantiene una estructura organiza específica, el negocio no varía tan sustancialmente de unas empresas a otras, sobre todo en aquellas que tienen un perfil similar, en cuanto al tipo de servicios prestados, lo que facilita la identificación de unas unidades de actividad “tipo” válidas, de manera generalizable.

Una vez identificados los costes de las actividades así como sus correspondientes unidades de actividad, la empresa puede disponer de esta información a fin de “acumularla” en torno a los objetivos de costes que, en cada caso, quiera llegar a establecer. El efecto global de este proceso aparece detallado seguidamente en la Tabla 1.

Tabla 1: Identificación de las Actividades

ACTIVIDADES RELACIONADAS CON VENTAS							
COMERCIAL				SUBCONTRATACIÓN	ADMINISTRACIÓN		
Búsqueda pedidos	Clientes regulares		Prospección clientes		Ventas	Calidad	otros
	VIPs	Habituales					
Nº pedidos captados	Nº pedidos atendidos	Nº pedidos atendidos	Nº visitas efectuadas	Nº servicios subcontratados	Nº reclamaciones	Nº informes	---

ACTIVIDADES RELACIONADAS CON PRODUCCIÓN - TRÁFICO										
Programación diaria		Seguimiento de los servicios (Diferenciando cercanías, nacional e internacional)			Tratamiento averías	Subcontratación	Mercancías peligrosas	Transp. especiales	Administración	
Cercanías	Nal. e Intern.	Control teléfono	Control gastos de viaje	Comunicación con el cliente					Calidad	Otros
Nº servicios programadps	Nº servicios programados	Nº servicios	Nº servicios	Nº clientes	Nº averías	Nº subcontrataciones	Nº servicios específicos	Nº servicios específicos	Nº informes	---

ACTIVIDADES RELACIONADAS CON COMPRAS (I)										
Aprovisionamiento			Gestión almacén		Gestión calidad y prevención riesgos laborales (P.R.L).					
Repuestos	Combustibles	Neumáticos	Repuestos	Combustible	Formación	Planif.;investig; elab. informes	Memoria anual P.R.L.	Manual P.R.L.	Actualización manual calidad	Elaboración informes calidad empresa

ACTIVIDADES RELACIONADAS CON COMPRAS (II)			
Otros	Administración		
---	Control calidad	Tramitación facturas	Contratación personal

ACTIVIDADES RELACIONADAS CON TALLER				
MANTENIMIENTO			LAVADO Y ENGRASE	ADIESTRAMIENTO NUEVOS CONDUCTORES
Preventivo	Correctivo			
	Reparación en taller	Reparación fuera de taller		

ACTIVIDADES DE ADMINISTRACIÓN (i)						
CONTABILIDAD						
Registro contable	Control de gastos	Control tesorería	Distribución facturas	Elaboración Cuentas anuales y periódicas	Elaboración Presupuestos desviaciones	y Auditoría

ACTIVIDADES DE ADMINISTRACIÓN (ii)							
GESTIÓN NECESIDADES FINANCIERAS			NÓMINAS	FORMACIÓN DE PERSONAL	LIQUIDACIÓN IMPUESTOS	GESTIÓN DE COBRO	CALIDAD
Leasing	Préstamos	Pólizas crédito					

MODELO PARA LA FORMULACION Y DESPLIEGUE DE ESTRATEGIAS DE MANUFACTURA

Francisco Arturo Bribiescas Silva, Universidad Autónoma de Ciudad Juárez

ABSTRACT

En el sector industrial manufacturero, se operan tecnologías de alto nivel, en las que es común observar que se implementen a través de procesos relativamente inefectivos, lo que a su vez ocasiona que esas tecnologías que fueron adaptadas no se operen con la efectividad que se esperaba, lo que constituye un problema de planeación. Por ello, el trabajo de investigación que se presenta, tiene el objetivo principal de analizar las estrategias de manufactura en el estado del arte y dentro del sector industrial manufacturero para diseñar un modelo para la planeación, formulación, despliegue y evaluación de estrategias de manufactura (EM). Se hace un planteamiento del problema, se hacen cuestionamientos claves y se exponen los objetivos e hipótesis. Posteriormente se expone el análisis de los contenidos teóricos y modelos descriptivos para determinar las características que debe tener un modelo con mayores capacidades de explicación. Se expone la metodología y materiales utilizados en la investigación y se presenta un modelo teórico propuesto con sus pruebas de validación comparativas. Además se mencionan recomendaciones, preguntas y fundamentos clave para investigaciones futuras para el desarrollo y despliegue de las Estrategias de Manufactura, con un enfoque sistémico y estratégico.

INTRODUCCION

La competencia en los sectores productivos se está desarrollando con mucha fuerza y con un futuro pujante e impredecible; para enfrentarla, se han planteado nuevos tipos de estrategias operativas dentro del ámbito de la manufactura, que las llevaron a ser más eficientes, rápidas y flexibles, (Prahalad & Hamel, 1990) Entre las innovaciones que se generaron, se encontraban los sistemas de Administración Estratégica; Modelos de Control de Calidad; Nuevas Estrategias de Manufactura y formas organizacionales más ágiles y flexibles.

Actualmente hay una difusión amplia de literatura que explica y analiza las diferentes propuestas de modelos conceptuales y teóricos estudiados y validados por diferentes autores expertos en Estrategias de Manufactura –EM-, que se aplican en las empresas manufactureras, en la que es evidente que hay problemas en la toma de decisiones correctas de manufactura; las estadísticas y datos empíricos indican la existencia de problemas, por lo que se implantan soluciones inefectivas en el área de manufactura.

Por lo que se busca un análisis de estrategias de manufactura y de metodologías para formular un modelo adecuado para la planeación, estructuras, elementos, y algunas relaciones entre sí, desde una perspectiva de efectividad.

Planteamiento del Problema

En la literatura sobre EM de la última década se exponen problemas típicos y complejos tales como, una cultura laboral con bajo nivel de enfoque hacia el mejoramiento, las estrategias de planeación estratégica gerencial, la falta de modelos de producción, las decisiones de no inversión en tecnología de punta e informática, etc., en las que se observa la ausencia de modelos administrativos para la formulación y despliegue de EM, (Caporello, 1996). Otro problema que se presenta en las EM, es la falta de consenso entre autores y expertos sobre sus contenidos teóricos, lo que dificulta la selección de las metodologías para la formulación de estrategias, esta situación se puede corroborar en las siguientes citas:

Para enfrentar esos problemas, hoy en día las organizaciones manufactureras están invirtiendo en la

administración y mejoramiento de la planeación de EM para una mejor toma de decisiones de inversión y de continuidad dentro del mercado competitivo y rentabilidad del negocio, además de otras medidas como la formación de acuerdos y/o alianzas, y la búsqueda de innovación para la competitividad en los procesos de manufactura, que son agresivos y veloces. Sin embargo, no hay una práctica industrial generalizada y efectiva para el diseño de estrategias. La importancia teórica-práctica en las empresas se refleja en sus costos, competitividad, y en el uso de tecnología para resolver este tipo de problemas.

FACTORES DE COMPORTAMIENTO Y DE RESULTADOS IMPORTANTES

Hay múltiples fuentes de literatura, logrando identificar tendencias tecnológicas y de fuerzas laborales globales que afectarán a la formulación e implementación de las EM durante esta década y la siguiente, por lo que se inicia un planteamiento de indicadores clave para futuras investigaciones en EM (St. John, 2001). Una descripción de los indicadores claves y sus efectos, se debe de considerar para el desarrollo de las EM. La evidencia empírica ha demostrado que la estructura y cultura laboral han ejercido influencia en el comportamiento organizacional, por eso las estructuras más planas serán propicias para la comunicación, participación y colaboración en pro de la formulación, despliegue y evaluación de las EM. Adicional a esto, la prioridad de la ética profesional, los valores, la planeación de actividades, comunicación directa, el involucramiento total de los empleados en los proyectos y trabajos en equipo, así como un liderazgo participativo, visionario e innovador sin duda contribuirán al desarrollo y mejoramiento de la productividad en las empresas con EM más maduras y consistentes en sus procesos y operabilidad.

Comparaciones De Los Sistemas De Planeacion

Se presentan los resultados de las comparaciones de los elementos de los sistemas de planeación en los mismos segmentos de empresas. En donde se puede observar que hay diferencias entre ellas por las diferentes cantidades de calificaciones obtenidas, donde prácticamente las empresas sin esquemas de planeación tecnológica, tienen el 50% de las calificaciones vs. el otro subgrupo de empresas.

Es notable, una mayor dispersión de calificaciones de las empresas que tienen sistemas de planeación con menor nivel de desarrollo, lo que se puede atribuir a la falta de un modelo específico para la planeación, de tal forma que el análisis y la toma de decisiones sobre tecnología es más bien errática.

También destaca que las mayores diferencias entre los componentes se relacionan con la planeación del negocio, y no con la táctica operativa, por lo que se deduce que es posible que sea más fácil imitar y seguir la práctica industrial que crear y desarrollar competencias para la planeación del negocio.

Aplicación Del Modelo Propuesto

Se describen los planes y actividades para la validación del modelo propuesto; para ello se realizaron dos aplicaciones en industrias locales; uno de los casos fue en la industria de inyección de plásticos y el otro en la industria automotriz (con maquinaria de inyección de plástico), en ellos las alternativas analizadas fueron para equipo de producción.

La primera evaluación consistió en la determinación de la conveniencia relativa de tres equipos de fabricación de contenedores de partes de refrigerado para la industria de electrodomésticos y la segunda evaluación trata de la conveniencia de dos equipos de fabricación de carcasas de plástico para aires acondicionados de automóviles.

Conclusiones y Recomendaciones

En lo que corresponde a recomendaciones, es urgente investigar si la planeación lleva directamente a la preparación del personal o a la contratación de personal más calificado, que es la vía para formular y desplegar los proyectos derivados de los planes. Por lo que se propone un modelo teórico-administrativo

para formular y desplegar EM. También es una oportunidad coleccionar más información extendiendo esta investigación a otras industrias y con un cuestionario más amplio.

Parecería que la industria de manufactura en México, aún cuando esté en constante cambio y dinamismo para cada vez ser más rentables y competitivos, tanto en la calidad de los productos como en las diferentes variables relacionadas con la búsqueda de clientes y el cumplimiento de las principales fuerzas impulsoras del desarrollo de este tipo de industria, en donde nuestra cultura laboral hacia el mejoramiento y la reducción de los desperdicios en los procesos productivos está generando avances importantes.

El Capital Humano no llevará a la fundación de la Creación de valor. Sin menospreciar que los nuevos paradigmas entre ellos la inversión de la Tecnología, Innovación y Desarrollo juegan un papel preponderante para el desarrollo de nuevos productos acorde a la flexibilidad y agilidad de los mercados mundiales, por lo que también la cultura corporativa en México debe estar a tono con las corporaciones de clase mundial.

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Ingeniero Industrial Mecánico del Instituto Tecnológico de Cd. Juárez, con grado de Maestría en Administración con Especialidad en Calidad Total, por la Universidad Autónoma de Ciudad Juárez. Con Grado de Doctor en Ciencias de la Administración por la Universidad Nacional Autónoma de México. Los últimos quince años enfocados en la Industria de Manufactura como Gerente de Operaciones y Gerente de Planta. Actualmente Coordinador del Programa de Posgrado en Administración en la Universidad Autónoma de Ciudad Juárez.

Correo electrónico: fbribies@uacj.mx, brifrank@prodigy.net.mx

LA EXTENSIÓN Y EL SERVICIO COMUNITARIO ESTUDIANTIL EN LA UNIVERSIDAD DEL ZULIA: UN ESTUDIO EXPLORATORIO

Morela Pereira Burgos, Universidad del Zulia
María Gabriela Díaz Nava, Universidad del Zulia

ABSTRACT

La universidad experimenta el reto de contribuir al desarrollo de las comunidades a través de la función de extensión en la cual se inserta el servicio comunitario estudiantil. Partiendo de estas premisas, el presente trabajo tiene como objetivo explorar acerca de la función de extensión y del servicio comunitario estudiantil en la Universidad del Zulia (LUZ). La metodología utilizada consistió en la revisión del marco normativo que regula las actividades de extensión y servicio comunitario, documentos emitidos por LUZ y bibliografía especializada en la temática. También se realizaron entrevistas al Coordinador Central de Extensión y a la responsable inicial de la coordinación del Servicio Comunitario Estudiantil a nivel central. Los resultados muestran que la extensión, como función fundamental de la institución ha experimentado un crecimiento notorio en los últimos años, en el marco de la reforma universitaria propuesta por el Estado. En relación al Servicio Comunitario, se encontró que se cuenta con el marco normativo y estructural para su implementación. Sin embargo, la configuración estructural no permite el desarrollo de lineamientos claros que guíen la acción de los actores involucrados en el proceso, propiciando la descoordinación de la actividad, lo cual incide en los resultados obtenidos hasta ahora.

INTRODUCCIÓN

En atención a las disposiciones fundamentales de la Ley de Universidades, el recinto universitario es el espacio destinado a realizar las funciones básicas de docencia, investigación y extensión. Tradicionalmente, se ha hecho énfasis en las actividades relacionadas con la función docente. Sin embargo, en los últimos años la investigación ha experimentado un crecimiento notorio debido a su revalorización como plataforma para la innovación y el desarrollo de nuevos saberes, no así la extensión la cual se ha mantenido relegada en actividades marginales que no alcanzan a comprometer integralmente a la institución universitaria con su entorno.

Este esquema de funcionamiento ha propiciado la discusión acerca de la pertinencia de la universidad, y por ende de la necesidad de crear vínculos que permitan el acercamiento de la institución con su entorno. En tal sentido, se plantea el establecimiento políticas permanentes tendentes a fortalecer la función de extensión, mecanismo natural de la relación universidad-sociedad. En este orden de ideas, también el Estado por medio de la Ley de Servicio Comunitario pretende que la institución universitaria juegue un papel más activo en beneficio de la colectividad.

En este contexto, el presente trabajo tiene como objetivo explorar acerca de la función de extensión y del servicio comunitario estudiantil en la Universidad del Zulia. La metodología utilizada consistió en la revisión del marco normativo que regula las actividades de extensión y servicio comunitario, documentos emitidos por LUZ y bibliografía especializada en la temática. También se realizaron entrevistas al Coordinador Central de Extensión y a la Coordinadora del Servicio Comunitario Estudiantil. Los resultados muestran que la extensión, como función fundamental de la institución ha experimentado un crecimiento notorio en los últimos años, en el marco de la reforma universitaria propuesta por el Estado.

En relación al Servicio Comunitario, se encontró que se cuenta con el marco normativo y estructural para su implementación. Sin embargo, la configuración estructural no permite el desarrollo de lineamientos claros que guíen la acción de los actores involucrados en el proceso, propiciando la descoordinación de la actividad, lo cual incide en los resultados obtenidos hasta ahora.

LA EXTENSIÓN UNIVERSITARIA

El recinto universitario de acuerdo con las disposiciones fundamentales de la Ley de Universidades, es el espacio destinado a realizar las funciones básicas de docencia, investigación y extensión. Funciones resultante de la constante búsqueda de nuevos conocimientos, su transferencia y aplicación. Tradicionalmente, se ha hecho énfasis en las actividades relacionadas con la función docente. Sin embargo, en los últimos años la investigación ha experimentado un crecimiento notorio debido a su revalorización como plataforma para la innovación y el desarrollo de nuevos saberes, no así la extensión la cual se ha mantenido relegada en actividades marginales que no alcanzan a comprometer integralmente a la institución universitaria con su entorno; a pesar de ser la función que permite la relación dialéctica de la universidad con la sociedad en su conjunto, mediante la integración de la docencia y la investigación.

Al respecto, plantea Bustos (2004) que tanto en la normativa nacional como institucional, se privilegia la docencia e investigación; prueba de ello, lo constituye la significativa cantidad de docentes ingresados al Programa de Promoción del Investigador, lo cual no es cuestionable, pero implica que debería existir una abundante producción de conocimiento, relacionado con diversas problemáticas.

El rezago de la extensión en relación a la docencia e investigación -aún cuando forma parte de las actividades del académico- ha dado lugar a la discrecionalidad con la cual ésta se asume, el docente la ejerce si es de su parecer y/o conveniencia. Esta situación no es nueva, ya que de acuerdo con Tünnerman (2000:179) ni la universidad colonial ni la que surgió al inicio de la época republicana, se plantearon como tarea propia la labor de extramuros.

A pesar de esta situación histórica, la universidad ha logrado trascender las fronteras institucionales aproximando su acción a distintos sectores de la sociedad. Estas acciones se remontan en América Latina a la Reforma de Córdoba de 1918. La misión social que le impregnó esta reforma a la Universidad Latinoamericana incluyó la incorporación de la extensión universitaria y la difusión cultural entre las tareas normales de la universidad; la propuesta se fundamentó en hacer de la universidad el centro por excelencia del estudio objetivo de los grandes problemas nacionales. De acuerdo con Tünnerman (1981) resultados de este proceso fueron: Las Universidades Populares, las actividades culturales extramuros, las escuelas de temporada y la colaboración obrero-estudiantil, entre otros.

Para 1957, en el marco de la Primera Conferencia Latinoamericana de Extensión Universitaria llevada a cabo en Santiago de Chile, se adoptó un concepto de extensión universitaria enfocado en tres aspectos, a saber: 1) Por su naturaleza, es misión y función orientadora de la universidad; 2) Por su contenido y procedimientos, se fundamenta en el conjunto de estudios y actividades filosóficas, científicas, artísticas y técnicas necesarias para relacionarse y conocer el medio social y; 3) Por sus finalidades, se centra en proyectar dinámica y coordinadamente la cultura así como vincular la institución con la sociedad (Ramos: 2007, 62)

Posteriormente, en la Segunda Conferencia Latinoamericana de Difusión Cultural y Extensión Universitaria (México: 1972) el concepto de extensión universitaria fue reconfigurado y quedó expresado en términos de la interacción entre la universidad y los demás componentes del cuerpo social a través del cual ésta asume y cumple su compromiso de participación en el proceso social de creación de la cultura y de la liberación y transformación radical de la comunidad nacional (Tünnerman, 2000:188).

La expresión de la extensión universitaria, en la práctica, ha adoptado distintas formas o modalidades, tales como: Actividades culturales y deportivas, asesorías, asistencia técnica, oferta de servicios, estudios

e investigaciones y más recientemente las empresas universitarias. Estas modalidades, distintas a las actividades académicas regulares, aunque en ocasiones vinculadas, responden a la necesidad de la institución universitaria de relacionarse con el entorno así como a la búsqueda de otras vías de ingreso presupuestario, pero también a las demandas del medio social (instituciones, empresas y comunidades) por nuevos conocimientos y/o solución a los problemas recurrentes.

Mediante la función de extensión, tal como señala Castellano de Sjöstrand (2003), tanto estudiantes como profesores prestan un servicio público a los distintos sectores de la sociedad, obtienen nuevos conocimientos y experiencias que contribuyen con la transformación de los currículos, las prácticas pedagógicas, los métodos de investigación, la obtención de orientaciones para nuevas líneas de investigación y prácticas de extensión, así como aprendizajes que refuerzan la responsabilidad social y los valores éticos y morales que deben acompañar la práctica de todo profesional universitario.

UNA VISIÓN A LA EXTENSIÓN UNIVERSITARIA EN LUZ

El impulso a la actividad de extensión en LUZ es relativamente reciente. Es en 1985 cuando se inicia la revisión y ordenamiento de los aspectos legales y conceptuales de la función así como la estructuración de mecanismos, procesos, instancias y órganos necesarios para dar soporte a su funcionamiento. Hasta entonces las actividades de carácter institucional dirigidas al entorno se limitaban a las desarrolladas por aquellas facultades cuya naturaleza lo requería, como es el caso de Medicina, Odontología, Agronomía, Humanidades y Veterinaria a través de las llamadas prácticas profesionales o pasantías ocupacionales, cuyo objetivo central no es la universidad de servicio a la comunidad sino el fortalecimiento del perfil profesional del egresado.

De acuerdo con los resultados de la exploración efectuada a la extensión a finales de los ochenta el tipo de extensión realizado, hasta entonces, había sido cultural, docente, de servicios, deporte e investigación. Siendo las principales dificultades para llevar a cabo las actividades vinculadas con la función aquellas relativas a los aspectos financieros, de espacio físico, humanos y burocráticos (Vicerrectora Académico, 1985).

Otro aspecto analizado al final de la referida década, fue la falta de estructuras y normativas así como de una definición precisa sobre la naturaleza y carácter de la función. En este último aspecto la Comisión de Extensión en el marco de la II Conferencia Latinoamericana de Difusión Cultural y Extensión Universitaria, efectuada en México, planteó para LUZ una definición propia de extensión, entendiéndola como “la función política por medio de la cual, la generación y transferencia del conocimiento inciden eficazmente en la modificación del proceso y de situaciones del medio social, produciendo permanentemente inter-acción del sistema educativo y el sistema social (Comisión Central de Extensión:1987).

Como respuesta al análisis efectuado se generó el Proyecto de Extensión Universitaria, que incluyó: la definición, los aspectos legales, objetivos, políticas y estrategias relativos de la función. Adicionalmente, se anexó el Proyecto de Reglamento General de Extensión Universitaria. Ambos proyectos fueron remitidos en 1990 al Consejo Universitario bajo el título Extensión Universitaria: Definiciones, Políticas y Estrategias. Destaca en ese mismo año, la puesta en marcha del Programa Global de Extensión, dirigido a establecer una relación sistemática entre la universidad y las comunidades organizadas.

En 1991, se aprueba definitivamente la figura del Consejo Central de Extensión, así como el Reglamento de Extensión Universitaria con carácter experimental por un período de seis meses. Sin embargo, es en 1995 luego de un proceso descrito por Jiménez Navas (2006) como contradictorio, achantado y retrasado dubitativamente, cuando se aprueba definitivamente para su ejecución. El proceso se llevó a cabo en medio de grandes problemas organizacionales y de dotación de recursos (humanos y financieros), ausencia de una sede propia así como poca participación de las extensiones de las facultades. Esta

situación evidencia –a pesar de los logros alcanzados- la permanencia en el tiempo de las dificultades detectadas durante la década de los ochenta.

En el citado reglamento se redefine la función de la extensión, concibiéndola como “un proceso multidireccional de interacción entre la universidad y la comunidad sobre la cual se funda su razón de existencia, a través del cual, la universidad asume y cumple su compromiso de participación en el proceso de creación social de la cultura y de la transformación de la comunidad nacional” (Consejo Universitario, 1995).

Esta nueva definición, vincula la extensión con la sociedad vista como un todo y la reconoce como la base que fundamenta su misión o razón de ser. La nueva concepción se corresponde además con la función social de la universidad, según la cual la institución asume el constante compromiso de proyectar los cambios necesarios para resolver en forma autogestionada los diferentes problemas comunitarios y estimular la vocación de servicio a la sociedad (Consejo Universitario, 1996).

Con la aprobación del reglamento en 1995 –al menos normativamente- se tienen los elementos necesarios para coordinar esfuerzos con las distintas divisiones de extensión y orientar sus actividades y proyectos. Otro factor importante en el impulso de la extensión lo constituyó la Conferencia Mundial sobre la Educación Superior, organizada por la UNESCO en 1998, en la cual se plantea la necesidad de acometer un proceso de profunda reforma de la educación superior, con miras a lograr, entre otros aspectos, la mejora de su calidad y su pertinencia social.

Otros documentos y eventos que reflejan los esfuerzos en relación al desarrollo de la extensión en LUZ, son los siguientes: “LUZ en el desarrollo regional (1996); “Estructura organizativa, Consejo Central de Extensión. Propuesta” (1997); “LUZ Desarrollo Municipal (1997); “Propuesta para la creación de la Extensión de LUZ en el Municipio Santa Rita, Edo. Zulia” (1997); “Plan de Desarrollo Estratégico del Consejo Central de Extensión” (1999); la realización del “I Seminario de Extensión Universitaria de LUZ” (2002) y el diseño y ejecución de planes de desarrollo local (Programa “Zapara”, Proyectos “Grua”, “Everest” y “Vecinos”).

Otra cara de la extensión la constituye las empresas universitarias, destaca su valor como elemento canalizador de la experiencia en materia de innovación y desarrollo de la institución así como de la creación y producción de productos y/o servicios. En este sentido, tenemos la experiencia de la Universidad del Zulia la cual dentro de sus programas y proyectos extensionistas ha desarrollado desde finales de los ochenta las denominadas empresas réntales, como una manera de vincular la universidad con el sector productivo y hacer frente a la insuficiencia presupuestaria que caracterizó las décadas de los ochenta y noventa. No obstante, de acuerdo con Palencia (2007) tras cinco lustros de actividad, y luego de evaluar algunos estados financieros, el resultado apunta a que, en algunos casos, la concepción rental establecida en su naturaleza jurídica no aplica. Tampoco se ha logrado darle organicidad a estas estructuras, ni establecer una política que garantice su funcionamiento.

Con respecto al tema presupuestario, es significativa la aprobación en Consejo Universitario del documento “Políticas y estrategias para el fortalecimiento de la Extensión Universitaria” (2003). En este último se establece la creación del fondo de funcionamiento para programas y proyectos de extensión, de acuerdo con el cual la partida del presupuesto universitario destinada a la Cultura y Extensión pasó del 1.5% al 3%. Es importante señalar, que de acuerdo con la decisión tomada por el núcleo de autoridades de extensión en conjunto con el Consejo Nacional de Universidades la cultura fue separada de la Coordinación Central de Extensión, constituyéndose en una Dirección independiente con lo cual también se comparte la asignación presupuestaria.

Los avances alcanzados en materia de extensión en LUZ desde la década de los ochenta, son innegables. Sin embargo, ante la ausencia de políticas institucionales permanentes la función que hemos tenido en la universidad en los últimos años, de acuerdo con Bustos (2007), privilegia la iniciativa individual de los docentes y se ha caracterizado por ser asistencialista, asistemática, esporádica y con una asignación

presupuestaria que no permite la creación de una infraestructura adecuada para viabilizar la función. Esta situación, entre otras, ha ocasionado la crítica por parte del Estado, de la sociedad y de los propios académicos acerca de la pertinencia de la institución universitaria y su desvinculación con el entorno.

De acuerdo con Ramos (2007), a partir del inicio del actual período rectoral el escenario viene transformándose, debido al interés del equipo rectoral de imprimir a la gestión un “gran sentido de relación con las comunidades”. Como resultado la extensión ha experimentado un crecimiento notorio equiparándose a las funciones de docencia e investigación. Esta situación se evidencia no sólo en la infraestructura y dotación de personal sino en el conjunto de nueve programas puestos en ejecución, los cuales registran importantes avances en su inserción en las comunidades así como en la autogestión de los ingresos. Mención especial merece el Programa de Capacitación y Adiestramiento Ocupacional (Francisco Ochoa) ejecutado con el apoyo financiero de la Gobernación del Estado Zulia.

Cabe señalar que uno de los elementos clave en la incorporación de las divisiones de extensión de las facultades de LUZ al programa Francisco Ochoa ha sido la descentralización de los recursos para su administración, ya que la Coordinación Central de Extensión sólo deja entre el 10% y 15% del presupuesto para gastos que demanda la administración central de programa. Es importante destacar que durante éste período se ha logrado obtener más de 10 millardos de bolívares por medio del referido programa, lo que ha permitido fortalecer las divisiones de extensión de las facultades participantes. Habría que revisar los logros alcanzados por las facultades donde se lleva a cabo el programa en función de los recursos asignados.

Si bien es cierto que se observa la reconfiguración de la función como un todo, en términos de una mejora sustancial de sus procesos y resultados, ésta obedece no sólo a la buena disposición de la gestión rectoral por establecer nexos más cercanos con las comunidades, sino también como resultado de las presiones provenientes desde el Estado en el marco de la reforma universitaria y de la sociedad que exige un papel más dinámico y pertinente de la institución universitaria.

Pareciera que la función de extensión está alcanzando una nueva posición en institución universitaria, haciendo frente a las dificultades tradicionales que afectan su actividad, mediante una visión innovadora y amplia del espectro que comporta la función así como un mayor acercamiento a su entorno.

EL SERVICIO COMUNITARIO ESTUDIANTIL: UNA MODALIDAD DE EXTENSIÓN

En los últimos años la institución universitaria, ente social generador de conocimientos y formador de capital humano, experimenta un fuerte cuestionamiento en relación a su desconexión con el entorno. Situación que ha incidido en la pérdida paulatina de su pertinencia social. Pertinencia que trasciende las demandas de la economía, del sector laboral o profesional hasta cubrir las necesidades y carencias de la sociedad en la que esta inmersa. Al respecto, Lovera (1998) expresa la necesidad de construir un espacio de encuentro entre la universidad y su entorno, donde ella a través de sus actividades de extensión responda a las necesidades de la comunidad.

En este orden de ideas, con la recientemente aprobación de la Ley de Servicio Comunitario del Estudiante de Educación Superior (2005), se da un giro a la extensión universitaria y se tiene la oportunidad de rescatar la relación directa universidad-sociedad al incorporar de manera masiva al estudiante a las actividades extramuros. La mencionada Ley enmarcada en el texto constitucional pretende que la universidad asuma un rol de mayor impacto en la sociedad; vinculándose en la solución de los problemas que afectan a las comunidades desde el punto de vista económico, científico, cultural, social, político, educativo, entre otros. Este planteamiento tiene asidero en la Ley de Universidades, por cuanto ésta plantea que la finalidad de la universidad es una en toda la Nación y atenderá a las necesidades del medio donde cada universidad funcione.

El Servicio Comunitario, se refiere a las actividades que deben desarrollar los estudiantes de educación superior que cursen estudios de formación profesional en las comunidades, aplicando los conocimientos científicos, técnicos, culturales, deportivos y humanísticos adquiridos durante su formación académica, en

beneficio de la comunidad, para cooperar con su participación al cumplimiento de los fines del bienestar social (Asamblea Nacional de la República Bolivariana de Venezuela: 2005).

De esta manera se tiene el escenario propicio para potenciar la formación profesional que el estudiante universitario ha venido adquiriendo durante el desarrollo de su carrera al apoyar con sus conocimientos la capacitación de las comunidades. Desde otra perspectiva, podría contribuir también en la formación del capital social de nuestra sociedad. Asociado de acuerdo con Putnam citado por Kliksberg (1999) con cuatro dimensiones: los valores éticos dominantes en una sociedad, su capacidad de asociatividad, el grado de confianza entre sus miembros y la conciencia cívica; elementos evidenciados de la riqueza y fortaleza del tejido social interno de una sociedad.

Esta Ley representa según Hernández (2006: 61), una oportunidad para que la universidad reflexione sobre su agenda social, repotenciando los programas ya existentes y creando otros nuevos, acordes a la problemática a resolver; además de un camino para reformular los mecanismos de vínculo con las comunidades y una vía para que los jóvenes y el conocimiento trabajen en pro de la eliminación de la pobreza, la creación de capital social y el logro del desarrollo sostenible de Venezuela.

En el caso de LUZ, para dar cumplimiento a la citada Ley, se aprobó el Reglamento de Servicio Comunitario del Estudiante de Pregrado en la Universidad del Zulia. De acuerdo a este reglamento, el servicio comunitario del estudiante en LUZ es una actividad académica concebida bajo la perspectiva de currículo integral y fundamentado en el desarrollo de competencias, centradas en el ser, el hacer, el conocer y el convivir. Así mismo el reglamento contempla la metodología para el desarrollo del servicio comunitario el cual está basado en el modelo educativo docencia-servicio, es decir vincular el saber con el hacer (teoría-práctica) (Consejo Universitario, 2006).

Según lo estipula el citado reglamento, las actividades relativas al servicio comunitario estarán a cargo de las Facultades y Núcleos mediante la creación de una Coordinación de Servicio Comunitario integrada por un coordinador, un representante por escuela, un representante de extensión y cualquier otro miembro que a criterio del Decano sea necesario. Estas coordinaciones trabajaran en correspondencia con la Coordinación Central de extensión a través de los programas o divisiones de extensión de cada Facultad o Núcleo.

De acuerdo con Bustos (2007), a pesar de que LUZ fue una de las primeras universidades en elaborar el reglamento para el servicio comunitario, fue también la última en aprobarlo, lo cual obedeció según sus palabras a intereses creados entorno a una gruesa asignación presupuestaria para ponerlo en marcha. El interés mostrado por parte de las facultades para manejar directamente el servicio comunitario, inclinó la balanza hacia la aprobación -en Consejo Universitario- de una dependencia distinta a la extensión, originando desde el punto de vista estructural nuevas unidades por cada Facultad o Núcleo encargadas de la administración del servicio.

En la práctica esta configuración estructural ha propiciado la descoordinación de la actividad así como la duplicidad de cargos y funciones propios de una institución burocratizada que tiende a crecer sin una argumentación válida, obstaculizando el proceso de transversalidad e integración que debe prevalecer entre las Facultades. En vista de la situación planteada el Consejo Universitario, recientemente, reconsideró la decisión tomada inicialmente y nombró un Coordinador del Servicio Comunitario a nivel central, manteniéndose los coordinadores por Facultad y Núcleo.

Otro elemento a considerar, es la diversidad de criterios presente en la institución respecto a las funciones que le son propias a la extensión. Es decir, no tenemos claro o al menos no hay acuerdo en relación a lo que es la extensión. Esto ha propiciado a lo largo del tiempo la creación de nuevas dependencias y estamentos que lejos de contribuir a la mejora del funcionamiento de la universidad generan solapamiento de funciones, crecimiento burocrático, crisis presupuestaria, entre otras situaciones. En este sentido, plantea Ramos (2007), que el Servicio Comunitario debe constituirse en el décimo programa de la Coordinación Central de Extensión, para ser ejecutado por las Facultades y Núcleos, pero coordinado por

el ente central. Este último encargado de establecer las líneas directoras de la política institucional en esta materia, así como la relación con el entorno.

Con el marco normativo aprobado y en virtud de la obligatoriedad de la Ley, LUZ ha comenzado a implementar el Servicio Comunitario Estudiantil. Ciertas facultades con mayor ánimo que otras, pero en términos generales se han puesto en ejecución algunos proyectos. Se mantiene aún problemas en el establecimiento de lineamientos claros que guíen la acción de los actores involucrados en el proceso (docentes, alumnos, autoridades), resultado fundamentalmente de la organización estructural.

CONCLUSIONES

En las últimas décadas, se han alcanzado avances significativos en relación a la revalorización de la función de la extensión, componente fundamental junto con la docencia y la investigación de las funciones básicas de la institución. Sin embargo, en la práctica se mantiene una mayor inclinación hacia la práctica docente y las actividades propias de la investigación. El rezago de la extensión en relación a la docencia e investigación -aún cuando forma parte de las actividades del académico- ha dado lugar a la discrecionalidad con la cual ésta se asume. En la generalidad de los casos el docente la ejerce si es de su parecer y/o conveniencia.

Si bien es cierto que se observa la reconfiguración de la función como un todo, en términos de una mejora sustancial de sus procesos y resultados, ésta obedece no sólo a la buena disposición de las autoridades rectorales por establecer nexos más cercanos con las comunidades, sino también como resultado de las presiones provenientes desde el Estado en el marco de la reforma universitaria y de la sociedad que exige un papel más dinámico y pertinente de la institución universitaria.

En este orden de ideas, con la recientemente aprobación de la Ley de Servicio Comunitario del Estudiante de Educación Superior (2005), se da un giro a la extensión universitaria y se tiene la oportunidad de rescatar la relación directa universidad-sociedad al incorporar de manera masiva al estudiante a las actividades extramuros. De esta manera se tiene el escenario propicio para potenciar la formación profesional que el estudiante universitario ha venido adquiriendo durante el desarrollo de su carrera al apoyar con sus conocimientos la capacitación de las comunidades. Desde otra perspectiva, podría contribuir también en la formación del capital social de nuestra sociedad

En el caso de LUZ, se cuenta con el marco normativo que ha permitido paulatinamente dar cumplimiento a su implementación. Ciertas facultades con mayor ánimo que otras, pero en términos generales se han puesto en ejecución algunos proyectos. Se mantiene aún problemas en el establecimiento de lineamientos claros que guíen la acción de los actores involucrados en el proceso (docentes, alumnos, autoridades), resultado fundamentalmente de una organización estructural por facultades y núcleos que ha propiciado la descoordinación de la actividad así como la duplicidad de cargos y funciones. Estas son características de una institución burocratizada que tiende a crecer sin una argumentación válida, obstaculizando el proceso de transversalidad e integración que debe prevalecer entre las Facultades.

NOTAS

¹ El movimiento reformista de Córdoba gestado en Argentina en 1918, constituye el primer gran cuestionamiento a la universidad latinoamericana, el cual surge como una iniciativa estudiantil para contrarrestar el control que ejercían los grupos conservadores y el clero sobre la universidad, así como los hechos de corrupción y autoritarismo existentes (Casas, 1998: 213).

² 1) Extensión Académica; 2) Cátedras Libres; 3) Cooperación con las Alcaldías del Estado Zulia; 4) Desarrollo y Participación Social; 5) Formación permanente para la capacitación, adiestramiento y habilitación ocupacional; 6) Fortalecimiento de la Función Extensión; 7) Investigación Extensiva; 8) Tecnología de la Comunicación y la Información; y 9) Vinculación con el Sector Productivo de la Región Zuliana. Estos programas constituyen la propuesta de desarrollo institucional de mediano a largo plazo con los departamentos, los cuales se configuran por una serie de proyectos estratégicos integrados, que

promueven la asignación y utilización de recursos en correspondencia con objetivos y metas definidos. (Coordinación Central de Extensión: S/F).

³ La Constitución de la República Bolivariana de Venezuela, en su artículo 135, expresa claramente que quienes aspiren al ejercicio de cualquier profesión, tienen el deber de prestar servicio a la comunidad durante el tiempo, lugar y condiciones que determine la ley (Asamblea Nacional Constituyente: 1999).

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Morela Pereira Burgos, Magíster en Gerencia de Empresas. Profesora Ordinaria en la Facultad de Ciencias Económicas y Sociales (FCES) de La Universidad del Zulia (LUZ). Investigadora adscrita al Centro de Estudios de la Empresa en FCES-LUZ. Cursante del Doctorado en Ciencias Sociales de FCES-LUZ. Participante del Programa de Promoción del Investigador, Nivel I. E-mail: atillero@cantv.net.

María Gabriela Díaz Nava Lic. en Administración egresada de la FCES-LUZ. Cursante de la Maestría en Gerencia Pública en la División de Estudios para Graduados de la FCES-LUZ. Auxiliar de Investigación del CEE en FCES-LUZ. E.-mail: gabydn80@yahoo.es

ESTRUCTURA ORGANIZATIVA Y ESTRATEGIAS GERENCIALES PARA UNA RED VIRTUAL.

María Gabriela García, Universidad Metropolitana
Javier Ríos Valledepaz, Universidad Metropolitana

ABSTRACT

Actualmente, los avances tecnológicos, la aceleración económica y la rapidez en la transmisión de información; han logrado derribar las barreras limítrofes dando paso a grandes mercados y generando una aceleración en el intercambio entre diferentes naciones. Igualmente, la utilización de Tecnologías de Información y Comunicación en la gerencia educativa ha cambiado la visión tradicional llevando incluso a “universidades presenciales” a interesarse por desarrollar experiencias a distancia. La Red Global de Aprendizaje para el Desarrollo (GDLN) como iniciativa del Banco Mundial ha sido un papel importante en el desarrollo de programas entre diversas instituciones de América en pro del desarrollo de los países. La presente investigación tiene por objetivo plantear la estructura organizativa y las estrategias gerenciales para la Red Global de Aprendizaje para el Desarrollo- América (GDLN-America’s) como caso de estudio.

Como resultados se tiene una propuesta de estructura para una organización virtual donde los Grupos de Trabajo conforman la parte dinámica de la organización y sirven de elementos claves para la misma, mientras que los órganos de gobierno se mantienen como parte más estática de la estructura. En torno a la estrategia, se plantea un esquema base de interrelación de tres aspectos sobre los cuales se articula la estrategia: la comunicación, el liderazgo y el aprendizaje organizacional. En base a este esquema se sugieren algunas estrategias para Aseguramiento de la Calidad Académica y Mercadeo de la Red.

INTRODUCCIÓN

Yip, (1993), plantea que la estructura organizacional es el factor que produce un efecto más obvio y directo en la estrategia global; este factor comprende las relaciones de mando y dependencia en una organización. En tal sentido, la presente investigación se plantea como objetivo proponer un rediseño de la estructura organizacional de la Red Global de Aprendizaje para el Desarrollo- América (GDLN-America’s) que sirva de apoyo en el cumplimiento de su misión; al mismo tiempo que proponer algunas estrategias gerenciales que faciliten el logro de los objetivos de la organización.

Actualmente, los avances tecnológicos, la aceleración económica y la rapidez en la transmisión de información; han logrado derribar las barreras limítrofes dando paso a grandes mercados y generando una aceleración en el intercambio entre diferentes naciones.

Incluso, como consecuencia de la globalización, encontramos que las empresas han logrado actuar casi a una escala planetaria; en la cual es difícil identificar propietarios individuales, si no más bien un gran número de accionistas distribuidos en todo el mundo. (Viloria, 2006) De hecho, León (1998) plantea como las nuevas tecnologías de información y comunicación han influenciado en todas las áreas del convivir social, incluso ocasionando que la producción basada en el uso de la fuerza de trabajo ha tenido que ceder su espacio al factor tecnológico sustentado estratégicamente en la información y en el conocimiento.

Del mismo modo, el uso de Tecnologías de Información y Comunicación en la educación ha cambiado la visión tradicional llevando a “universidades presenciales” a interesarse por desarrollar experiencias a distancia. La velocidad de estos cambios en el mercado educativo plantea la necesidad de un enfoque más

estratégico por parte de las Universidades, donde se pueda exportar conocimiento a relativos bajos costos satisfaciendo la demanda cambiante del entorno. (Karran, 1998)

La Red Global de Aprendizaje para el Desarrollo (GDLN en sus siglas en inglés,) como iniciativa del Banco Mundial ha jugado un papel importante en la expansión de la Educación a Distancia y el desarrollo de programas entre diversas instituciones de América en pro del desarrollo de los países.

El caso de esta Red Virtual de Organizaciones para América, ha ido cambiando desde su creación en el año 2000, encontrándose actualmente en una etapa de transición de ser dependientes de modo central del Banco Mundial a una formalización de una nueva figura donde el Banco Mundial sea un aliado más.

Al respecto, se considera que en el mundo actual muchas organizaciones no pueden satisfacer la demanda de sus clientes por sí solas; en este sentido recurren a actividades compartidas o recursos de otras organizaciones o empresas. Esta forma de cooperación ha generado distintos tipos de redes en general y sobre todo organizaciones virtuales. (Jansen, W., Jägers, H., Steenbakkers, G., 1997)

METODOLOGÍA

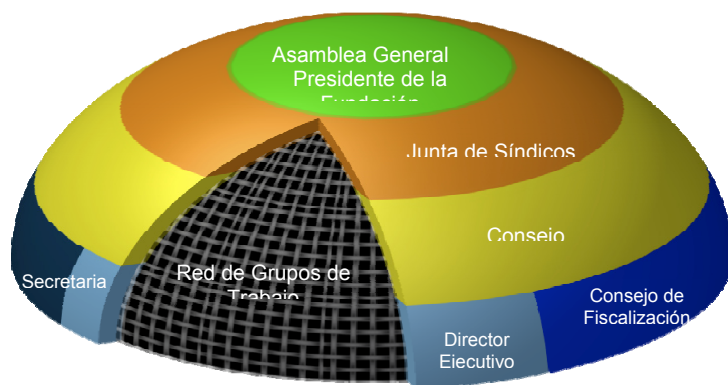
Para desarrollar la propuesta de organigrama, la metodología de la investigación corresponde a un diseño No Experimental, de tipo proyectivo. A la vez, se considera un Proyecto Factible, el cual según su fuente de apoyo es una investigación mixta dado que tuvo tanto apoyo documental, como, de campo, a través de entrevistas a profundidad. La variable de estudio fue la Estructura Organizativa de la Red Global de Aprendizaje para el Desarrollo de América, la cual se analizó a través de dos dimensiones: la estructura en sí misma y la estrategia gerencial.

RESULTADOS

En cuanto a la Estructura:

Como resultados se tiene una propuesta de estructura sistémica en forma de esfera en donde los “Grupos de Trabajo” como red conforman la parte dinámica de la organización y sirven de elementos claves para la misma, dándole a la organización la flexibilidad y el dinamismo que la misma requiere. Mientras que los órganos de gobierno se mantienen como parte más estática de la estructura, permitiendo la estabilidad y la gobernabilidad. A continuación se presenta de forma gráfica la estructura propuesta:

Figura No. 1: Organigrama Propuesto GDLN América



Fuente: Elaboración Propia

Como se puede observar, la jerarquía es sustituida por unidades autogestionadas y flexibles que se relacionan con otras unidades con capacidades complementarias dentro del sistema productivo por medio de acuerdos contractuales que se apoyan en el compromiso mutuo y la confianza. (Carmona y Céspedes, 2002)

Al reconocer entonces, los Grupos de Trabajo como la mayor parte de la organización y entonces comprender la importancia de los mismos, se plantea como necesario que los grupos de trabajo en las organizaciones virtuales tengan cada día más un alto nivel de innovación en el equipo de tal forma que puedan integrarse y tomar ventaja de la experticia de cada uno de los miembros del equipo. (Malhotra, Majchrzak y Rosen, 2006). Con base en esta premisa, se presentan los atributos más importantes que se deben tomar en cuenta para la formación y gestión de los grupos de trabajo de la fundación GDLN América:

Flexibilidad: Se propone que los grupos de trabajo pueden formarse por distintos objetivos, considerándose entonces *Permanentes o Temporales* y a la vez clasificarse como *Temáticos*; o por realidades parecidas regionales conformándose al mismo tiempo grupos *Nacionales, Regionales o Locales*.

Definición clara de su objetivo: Booz Allen & Hamilton Inc (1993) en Domínguez y Medina (2005) plantean entre las habilidades gerenciales de las organizaciones virtuales, la definición clara de los objetivos; de allí que se sugiera que los grupos de trabajo se planteen un objetivo al inicio de su gestión que pueda ser revisado y en torno al cual se diseñará un plan de acción.

Características de sus miembros: Se sugiere mantener la premisa de que los Grupos de Trabajo se formen en torno a las capacidades más importantes de los miembros.

Confianza entre los integrantes: La “confianza”; es concebida como la base de las relaciones entre las personas; Byrne, Brandt y Port (1993) en Domínguez y Medina (2005) explican como quienes forman parte de una organización virtual compartirán en cierta forma co-destino por lo que la confianza entre los participantes debe ser muy alta. Se sugiere, entonces, que los miembros de los grupos de trabajo se conozcan entre sí ofreciéndoles un momento de encuentro presencial.

Normas de comunicación: Los equipos virtuales requieren de normas que describan como se hará uso de las tecnologías de comunicación. Estas, describen aspectos básicos como cada cuanto revisar el repositorio del equipo, como asegurarse de que un repositorio sea dinámico, como informarse entre los miembros, entre otros. (Malhotra, Majchrzak y Rosen, 2006). Se plantea entonces, la necesidad de que cada grupo establezca sus propias normas de funcionamiento interno en los aspectos de comunicación.

En cuanto a la Estrategia

Se plantea un esquema base de interrelación de tres pilares sobre los cuales se articula la estrategia: la comunicación, el liderazgo y el aprendizaje organizacional. Estos tres pilares, dado el carácter de la organización virtual se convierten en esenciales en el trabajo que se ejecute en cualquier ámbito de la Fundación. A continuación, se presenta de forma gráfica como interactúan los tres elementos formando la base de la estrategia de la Red.

La idea de presentar estos pilares como base de la estrategia es consolidar que dado el gran dinamismo de la estructura explicada anteriormente a través de los grupos de trabajo, resulta necesario tener claros aspectos de cultura organizacional que favorezcan a la fundación en el cumplimiento de sus objetivos.

Figura No. 4. Pilares de la Estrategia de GDLN América



Fuente: Elaboración Propia

Con respecto a la Comunicación:

Garabito, Rivas y Galán (1997) en Domínguez y Medina (2005) plantean como el nuevo modelo de organización virtual entre otras cosas debe adaptarse a procesos directivos basados más en la información que en la jerarquía. De tal forma que la Comunicación juega un papel muy importante y resulta de gran importancia establecer canales o vías claras de comunicación, que no se ven tan evidentes en un organigrama pero que en Organizaciones Virtuales son el punto más importante. En el caso de GDLN América, podemos decir que uno de los canales más importantes de comunicación en los últimos meses ha sido la Secretaría, quien se ha encargado de centralizar las comunicaciones, enviar la información más relevante de la fundación a los afiliados, coordinar las evaluaciones con el comité académico, comunicar los nuevos cursos que se ofrecen, entre otras.

Con respecto al Aprendizaje Organizacional

Por ejemplo, con respecto al área de mercadeo se planteó como existen iniciativas de algunos centros o por país en mercadear su centro y la red a nivel local; de tal forma que se considera que estas iniciativas particulares pudieran ser compartidas y replicadas en otros lugares, con el fin de evitar duplicar esfuerzos y así poder medir la efectividad global de estrategias que se estén haciendo localmente.

Con respecto al Liderazgo

Bennis (1997) plantea que una de las tareas más importante de los líderes es hacer desarrollar arquitecturas sociales que animen a las personas muy brillantes para que trabajen juntas con éxito y desplieguen su propia creatividad. De tal forma que, para organizaciones virtuales se establece claramente una dificultad que la describen de forma muy sencilla Nabel y Allen (1993) en Domínguez y Medina (2005) cuando indican que los gerentes de organizaciones virtuales tendrán que establecer relaciones con gente que nunca vean y aprender a confiar y a ofrecer confianza.

CONCLUSIONES

Una vez descrita la propuesta organizativa para la Fundación GDLN América, con base en el análisis de los resultados de las entrevistas aplicadas, en conjunto con la revisión bibliográfica se plantea como conclusión general que La Fundación GDLN América comparte las características fundamentales de una Organización virtual, entendiendo que los integrantes de esta se encuentran dispersos geográficamente, pero tienen un objetivo común. Así pues se requiere de una estructura organizativa flexible y dinámica, así como una estrategia gerencial basada en pilares esenciales más que en tácticas.

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BIOGRAFIA

María Gabriela García (mggarcia@unimet.edu.ve)
Javier Ríos Valledpaz (jrios@unimet.edu.ve)

EL EFECTO QUE TIENEN LAS EMPRESAS TRANSNACIONALES EN LAS MIPYMES DEL MUNICIPIO DE TECOMÁN, COLIMA

Georgina Govea Valencia, Universidad de Colima
Arquímedes Arcega Ponce, Universidad de Colima
Héctor Priego Huertas, Universidad de Colima
Adolfo Robles Kosonoy, Universidad de Colima
Enrique Macias Calleros, Universidad de Colima

RESUMEN

El bum de las empresas trasnacionales en la entidad de Tecomán, Colima ha tenido un gran impacto sobre las micro y pequeñas empresas de la localidad. Es evidente que los empresarios se encuentran en una posición de desventaja ante tales empresas y por ello, es importante conocer el efecto directo que tienen en las MIPYMES del municipio, para así poder hacer frente a los problemas, desarrollar estrategias, aprovechar oportunidades e incrementar las fortalezas de los pequeños negocios. Las MIPYMES tiene la ventaja de tener un trato directo y personalizado con sus clientes aspecto que puede ser aprovechado para conocer mejor al mercado e identificar aspectos que se puedan convertir en fortalezas con el fin de asegurar una vida futura en el mismo.

INTRODUCCIÓN

Los procesos de globalización y apertura comercial han configurado un nuevo esquema de competencia, en el cual los microempresarios tendrán que hacer uso de toda su capacidad y experiencia para salir exitosamente de tal efecto.

El siguiente artículo analiza el efecto que las empresas trasnacionales han tenido en las MIPYMES del municipio de Tecomán, una vez analizados los factores que generan impacto, se pueden generar estrategias que minimicen el estado de crisis que actualmente caracteriza a estas empresas. La metodología de la investigación se fundamentó en el análisis de la literatura más importante sobre la competitividad de las MIPYMES y en cuestionarios dirigidos a empresarios.

La siguiente investigación se realiza con el fin de conocer las estrategias que las MIPYMES de Tecomán, Colima están aplicando para hacer frente a la competencia de las grandes empresas trasnacionales.

METODOLOGÍA

Para el cumplimiento de las expectativas planeadas en el presente trabajo se aplicara el método descriptivo, y a su vez se aborda un marco teórico en el cual se investigan aportaciones de especialistas en cuanto al problema planteado y las posibles causas. Se aplicaran encuestas a los dueños de MIPYMES para así comprobar o rechazar nuestra hipótesis.

Planteamiento del Problema: Determinar el efecto que tienen las empresas trasnacionales en las MIPYMES del municipio de tecomán, Colima.

Objetivo General: Determinar como los dueños de MIPYMES enfrentan la llegada de las empresas trasnacionales.

Objetivo Específico: determinar en forma detallada como los dueños de las micro, pequeñas y medianas empresas (MIPYMES) pueden lograr hacerle frente a la competencia, de la misma forma analizar cuales son las estrategias que dichos empresarios utilizan.

Hipótesis: La calidad en el trato al cliente y los bajos precios de los productos son determinantes que conllevaran a las MIPYMES para que puedan hacerle frente a su competencia.

La población de estudio esta en caminata a MIPYMES del municipio de Tecomán que tienen como máximo de un empleados hasta 50 en total, tanto remunerados como no remunerados, incluyendo al propio microempresario y a sus familiares que trabajen con él. Luego se hará una cuantificación de las respuestas a las encuestas aplicadas para corroborar o negar las hipótesis establecidas.

Universo de estudio es 512 MIPYMES en el municipio de tecomán (Información de CANACO). La Muestra aleatoria es del 10% del total de las microempresas. Se utilizó el programa MacStat 2.5 para el cálculo del tamaño de la muestra utilizando el modelo Z. El cálculo para determinar la muestra es el siguiente:

Tamaño de muestra

Usando el modelo Z

Tamaño de población [N]: 512

Proporción [P]: 0.5

Error permisible [E]: 0.05

Tamaño de muestra

al 90%: 177

al 95%: 219

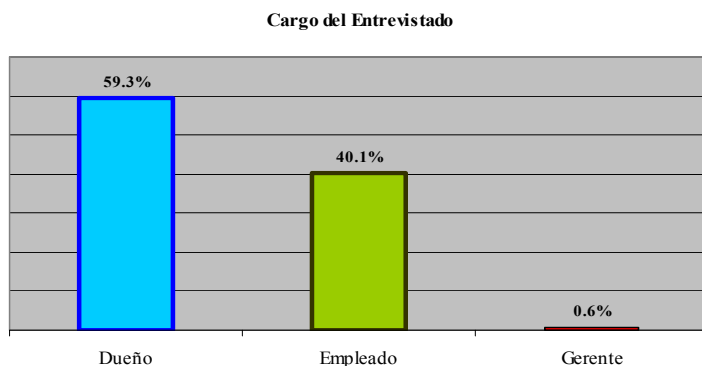
al 99%: 289

[Calcular]

Se aplicaron 177 encuestas a MIPYMES del municipio de Tecomán mediante las cuales se recabó la información.

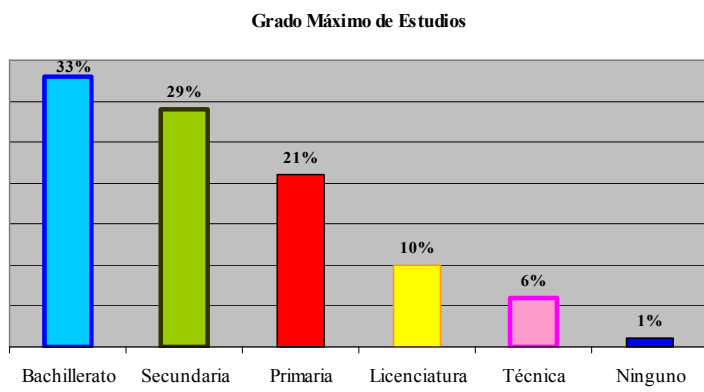
RESULTADOS

Figura 1: Cargo del Entrevistado



La mayoría de las personas encuestadas eran los dueños del negocio, se puede notar que las MIPYMES no cuentan con puestos gerenciales.

Figura 2: Grado Máximo de Estudios



El 33% de las personas encuestadas cuentan con un grado máximo de estudios de bachillerato, 29% de secundaria, 21% de primaria y 10% de licenciatura y 6% de educación técnica y solo 1% de las personas no cuenta con estudios.

80 personas encuestadas de las 177, las cuales representan el 45.2% opinó que la competencia es el factor que mas afecta a las MIPYMES seguido de las empresas grandes con un 29.9%, los factores que menos afectan a las MIPYMES son la economía informal y los nuevos negocios.

Figura 3: Que afecta más a las MIPYMES

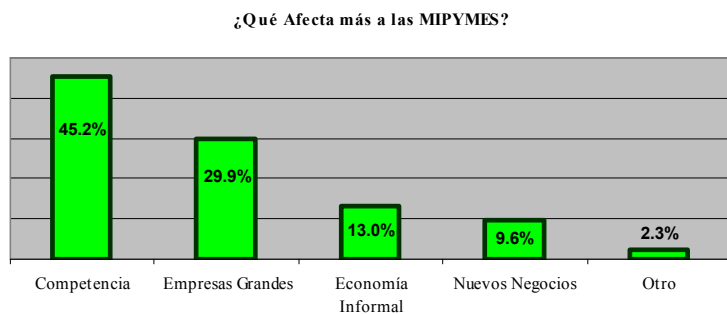
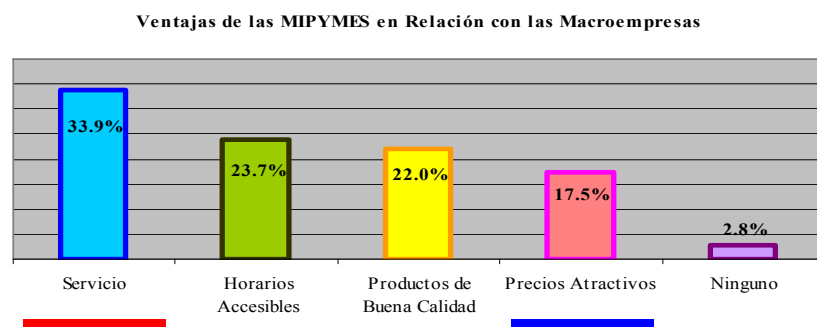


Figura 4: Ventajas de las MIPYMES en Relación con las Macroempresas



Las ventajas de las MIPYMES en relación a las MACROEMPRESAS son en orden descendente: servicio, horarios accesibles, productos de buena calidad y precios atractivos. Un 60.5% de las MIPYMES no recurre al financiamiento, el 19.8% recurre a préstamos de familiares, el 12.4% y solo el 4.5% recurre a préstamos gubernamentales.

Un 81.9% de las MIPYMES cuenta con familiares trabajando y solo 32 personas encuestadas de las 176 no tiene familiares trabajando en el negocio.

Figura 5: Tipo de Financiamiento

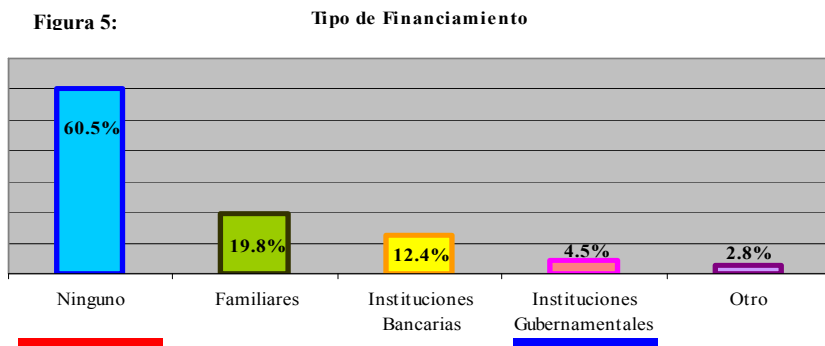
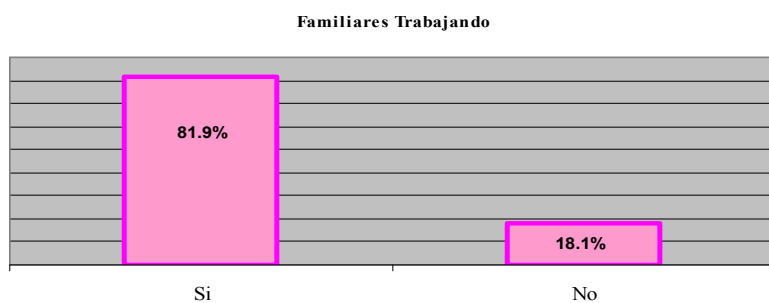
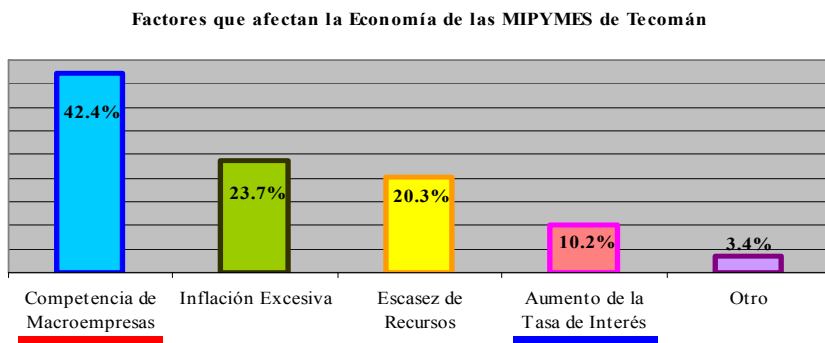


Figura 6: Familiares que Trabajan



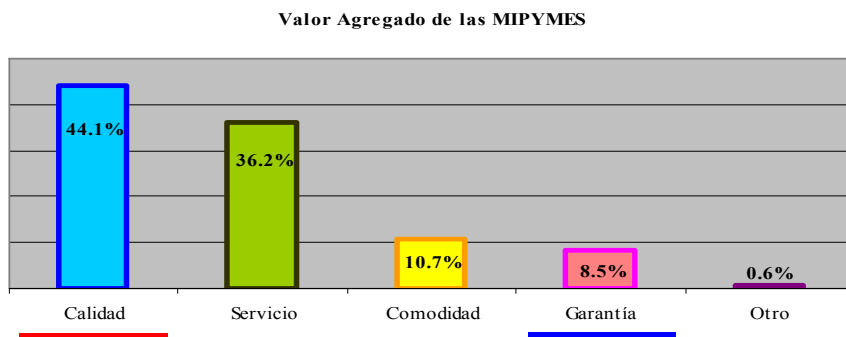
Las causas que afectan la economía de las MIPYMES en orden descendente son: la competencia de las grandes empresas 42.4%, inflación excesiva 23.7%, escasez de recursos 20.3%, aumento de las tasas de interés 10.2% y 3.4% otros factores.

Figura 7: Factores que Afectan la Economía de la MIPYMES



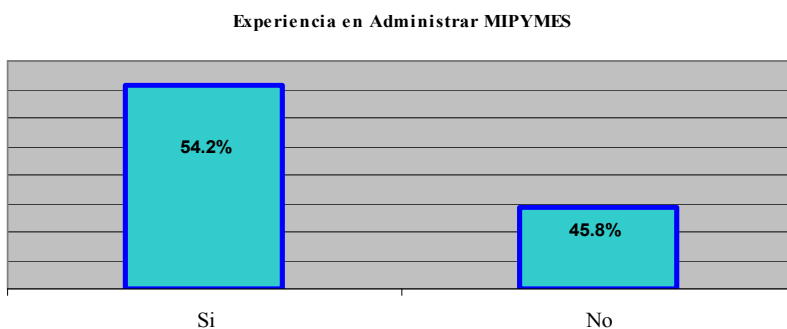
La calidad y el servicio son los principales factores que las MIPYMES utilizan como valor agregado.

Figura 8: Valor Agregado de las MIPYMES



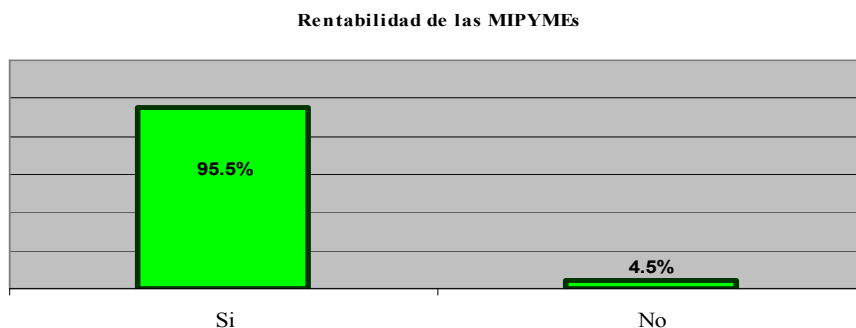
54.2% de las personas encuestadas si contaba con experiencia en administrar MIPYMES.

Figura 9: Experiencias en Administrar MIPYMES



El 95.5% opinó que si son rentables las MIPYMES.

Figura 10: Rentabilidad de las MIPYMES



CONCLUSIONES

Las MIPYMES actualmente enfrentan un periodo de crisis que las puede hacer desaparecer, uno de los principales problemas a los que se enfrentan es la falta de un pensamiento estratégico que les permita competir con las empresas transnacionales e incluso con pequeños competidores cercanos. Una persona

estrategia es aquella que logra anticiparse al cambio con el fin de obtener una mejor posición que el enemigo. No obstante, las personas que tienen una MIPYME son personas con perfil educativo básico cuyas técnicas empleadas son formas básicas que en realidad no aseguran la rentabilidad del pequeño negocio a corto ni mediano plazo, disminuyendo considerablemente la probabilidad de un futuro.

Tecomán es un municipio caracterizado por la aglomeración de pequeños negocios del mismo giro, consecuentemente las principales amenazas que tienen los empresarios son la competencia y las empresas grandes en la localidad. El servicio de las MIPYMES es considerado su principal fortaleza, ya que se brinda un servicio personalizado, el cual puede ser utilizado para conocer más cercanamente a los clientes y desarrollar estrategias que puedan transformarse en crecimiento.

El acceso a fuentes de financiamiento es una herramienta que no es aprovechada por los empresarios, ya solo el 60% nunca ha recurrido a ningún tipo de crédito y en caso de hacerlo, se prefiere acceder a créditos de familiares o bancarios. Las MIPYMES deben ver el acceso a crédito como una oportunidad ya se puede solucionar problemas de liquidez, invertir, acondicionar su negocio ó expandir en mismo. Es importante mencionar que los créditos menos utilizados por los empresarios son los gubernamentales que en ocasiones son créditos que se obtienen con facilidad, a mediano plazo y con muy bajos intereses. Un aspecto contradictorio del estudio es que los empresarios opinan que una de las principales limitantes para el crecimiento de su negocio es el acceso a recursos monetarios, cuando en realidad no consideran en su mayoría el acceder a un crédito.

Se concluye que las empresas grandes ganan mercado al ser entidades más activas que conocen, aprovechan, explotan información y estrategias del mercado, aspectos que dejan en gran desventaja a los pequeños empresarios de la localidad. Teniendo una posibilidad de mayor inversión las empresas transnacionales llevan a la mortalidad de las MIPYMES. Las pequeñas empresas deben aprender a tener ventaja y evitar ser parte de las estadísticas, deben anticiparse a los conflictos y saber pronosticar problemas, aprovechar las oportunidades y saber explotar sus fortalezas siendo la principal de éstas el brindar un servicio personalizado a los clientes, que puede desencadenar un amplio conocimiento del mercado traducido en la identificación de aspectos que deban las MIPYMES atender mejor para regenerar la dinámica del negocio.

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EJECUCIÓN PRESUPUESTARIA EN LAS FACULTADES DE LA UNIVERSIDAD DEL ZULIA (LUZ)

Marny Pacheco, Universidad de Zulia
Jazmín Díaz-Barrios, Universidad de Zulia

ABSTRACT

En el ámbito universitario público venezolano, la Oficina de Planificación del Sector Universitario, es la encargada de evaluar, la marcha del proyecto universitario en cada institución; sin embargo, esta evaluación es global, no por facultades. En ese sentido, el propósito de esta investigación fue evaluar la ejecución presupuestaria en las facultades de LUZ. El estudio descriptivo, uso como fuentes de información al Director de Planificación de LUZ, los Administradores de las facultades, la normativa legal vigente y la literatura especializada. Encuesta y entrevista fueron los instrumentos de recolección de datos. Los resultados alcanzados permitieron conocer la existencia de debilidades en los procesos de control y evaluación de la ejecución presupuestaria en las facultades, como rendiciones extemporáneas, falta de sanciones, de unidad de criterios y desconocimiento técnico del personal, entre otros. Adicionalmente, no se utilizan indicadores financieros y no es posible calcularlos porque las facultades no llevan la data necesaria para ello. Se concluye que las debilidades existentes propician la ineficacia e ineficiencia y que la no aplicación de indicadores, impide conocer el resultado de la gestión y tomar los correctivos pertinentes, desaprovechándose las ventajas que el control de gestión significaría en la utilización de los recursos asignados a la universidad.

INTRODUCCIÓN

El presupuesto es una de las herramientas más importantes dentro de la gestión de una organización, ya que como expresión financiera de los objetivos permite delinear planes, ejecutarlos, medirlos y evaluarlos de una forma precisa y expedita. Lo anterior, podríamos definirlo como las diferentes etapas que conforman la gestión presupuestaria y conceptualmente se mantienen bien sea en el sector privado o público, aun cuando en este último la nomenclatura difiere por razones de índole legal. Se comienza con la formulación del presupuesto, siguiendo con la discusión, aprobación, ejecución, control y la evaluación.

En el Sector Público Venezolano las mencionadas etapas están regidas por la Carta Magna, la Ley Orgánica de la Administración Financiera del Sector Público (LOAFSP, 2004) y sus Reglamentos; estando la coordinación en manos de la Oficina Nacional de Presupuesto (ONAPRE). Dicha Ley indica las instituciones que figuran como entes públicos, tanto centralizados como descentralizados funcionalmente, con o sin fines empresariales. En este último grupo se encuentran los Institutos de Educación Superior y específicamente, las universidades públicas, las cuales, amén de cumplir con la LOAFSP, están supeditadas a las directrices emitidas por la Oficina Nacional de Planificación Universitaria (OPSU) y el Consejo Nacional de Universidades (CNU).

La OPSU se encarga de evaluar la gestión para juzgar la marcha del Proyecto Universitario en cada una de las Instituciones, evaluándolas para determinar como se manejan los recursos asignados y cuales son las debilidades que se presentan en el cumplimiento de sus funciones. Sin embargo esta evaluación se hace en el ámbito global de cada universidad, y no a nivel de las facultades o núcleos. En atención a lo anteriormente planteado, el objetivo general de esta investigación es evaluar la ejecución presupuestaria en las 13 dependencias académicas (11 facultades y 2 núcleos) de la Universidad del Zulia, revisando la ejecución del presupuesto a través de la normativa existente, tomando como fuente de información tanto a los administradores de las facultades como a los directivos del máximo organismo planificador de la

Universidad. La investigación fue descriptiva y de campo, El diseño de investigación no experimental, transeccional descriptivo con un enfoque cualitativo.

REVISIÓN LITERARIA

El presupuesto público “es el sistema a través del cual se elabora, aprueba, coordina la ejecución, controla y evalúa la producción pública (bien o servicio) de una institución, sector o región, en función de las políticas de desarrollo previstas en los planes” (ONAPRE, 2005:1). Es decir, el presupuesto es el medio que utiliza el gobierno nacional para predecir y decidir los ingresos y egresos que se van a originar en un periodo determinado, favoreciendo la asignación de los recursos de las instituciones, sectores o regiones. Está regido por normas y leyes que deben cumplirse con carácter de obligatoriedad, que son aplicadas a todo el sector público.

Debido al complejo entramado jurídico que rodea el Sistema Presupuestario Público venezolano, su estudio pasa por el conocimiento de la normativa que lo rige, específicamente por: 1. La Constitución de la República Bolivariana de Venezuela (1999) en su título VI. Capítulo II, sección I: El Régimen Presupuestario, artículos del 311 al 315); El título III. Capítulo VI, de los derechos culturales y educativos, artículos del 102 al 110; En su artículo 109; 2. Ley orgánica de la administración financiera del sector público (LOAFSP,2004), específicamente en su Título II, del Sistema presupuestario, pero en términos generales en todos sus títulos ya que abarca el sistema de crédito público, sistema de tesorería, sistema de control interno, coordinación macroeconómica, estabilidad de los gastos y su sostenibilidad intergeneracional; todos ellos relacionados de una u otra forma con la ejecución presupuestaria; 3. Reglamento No.1 de la LOAFSP (2005), sobre el Sistema Presupuestario, expone detalladamente las obligaciones de los entes públicos en todas las etapas del ejercicio fiscal; 4. Ley de Universidades (1970) y normativas universitarias (CNU-OPSU).

La revisión de literatura también abarcó, además del marco jurídico, la literatura especializada. Básicamente, se utilizaron autores como Burbano (2005) y Welch et al. (2005) para las definiciones de presupuesto, etapas, proceso de control presupuestario. En el caso específico de la Universidad del Zulia (LUZ), la revisión documental contempló los procesos de planificación, control y evaluación en la universidad, dirigidos por la Dirección General de Planificación Universitaria de LUZ (DGPU).

METODOLOGÍA

Para alcanzar el objetivo de evaluar la ejecución presupuestaria en las facultades y núcleos de la Universidad del Zulia, se ejecutaron dos tareas previas: en primer lugar Identificar los reglamentos y normas técnicas utilizadas en la ejecución presupuestaria de LUZ y en segundo lugar caracterizar la ejecución presupuestaria de cada facultad y núcleo de la Universidad del Zulia. La primera tarea se ejecutó a través de una entrevista a la Jefe de Presupuesto de la DGPU, máximo organismo planificador de esta casa de estudios para lo cual se realizó una guía de entrevista. La caracterización de la ejecución presupuestaria en las facultades se hizo a través de una encuesta con preguntas mixtas (dicotómicas, selección múltiple y abiertas) a los administradores de cada facultad y/o núcleo.

La validez se realizó a través de juicio de expertos y para la confiabilidad de la encuesta se realizó una prueba piloto a siete elementos con las mismas características de la población original a fin de efectuar una valoración del proceso de análisis, lo cual es compatible con investigaciones cualitativas (Hernández y col, 2003). Al comparar las respuestas de los elementos encuestados, se encontró una alta consistencia de respuestas, excepto cuatro ítems que fueron modificados y/o eliminados.

RESULTADOS

Basados en el marco legal vigente (Constitución Nacional, LOAFSP, Reglamento N°1, normativas CNU-OPUSU) se preparó la guía de entrevistas que se aplicó a la Jefe de Presupuesto de la DGPU, con el objetivo de identificar aquellos utilizados por la Universidad y verificar el cumplimiento de la normativa. Un resumen de los resultados de la primera dimensión se pueden observar en la próxima tabla 1

Tabla 1: Reglamentos y Normas Técnicas Utilizadas en la Ejecución Presupuestaria de las Instituciones De Educación Superior.

<i>Dimensión</i>	<i>Resultados</i>
Reglamentos y Normas	<ul style="list-style-type: none"> • La Universidad del Zulia cumple de manera formal con los artículos de la Constitución referidos a las instituciones de Educación Superior, con las siguientes debilidades en planificación: <ul style="list-style-type: none"> • Ausencia de un Manual de Normas y Procedimientos. • Incumplimiento de los tiempos de entrega. • LUZ cumple de manera formal y medianamente con lo exigido en la LOAFSP. Conceptualmente, no todos los aspectos de la Ley se cumplen. • Ausencia de criterios y/o discrecionalidad en la asignación de los fondos. • Los requerimientos de los entes superiores (OPUSU, CNU) no van de acuerdo al espíritu de la ley. • El presupuesto por programa nunca se ha aplicado en el ámbito universitario. La técnica de elaboración presupuestaria real siempre ha sido incremental. • LUZ cumple medianamente con lo requerido por los entes contralores. • La rendición de cuentas es a destiempo, no existiendo una normativa interna. • Por ser la rendición de cuentas no-oportuna, la evaluación externa por parte de los entes contralores se hace a destiempo o no se efectúa. • No existen mecanismos de sanción que obliguen a las unidades a cumplir con su deber

Esta tabla presenta un resumen de los resultados de la dimensión Reglamentos y Normas

La segunda tarea planteada, fue caracterizar la ejecución presupuestaria de cada facultad y núcleo de la universidad. Para el logro de este objetivo específico, se utilizó la encuesta aplicada a los Coordinadores Administrativos de las facultades y núcleos de LUZ, lo que permitió describir la ejecución del presupuesto. La dimensión en estudio de este objetivo (Ejecución), se analizó a través de 5 indicadores a saber, según la literatura que sobre ejecución presupuestaria pública se encuentra en las leyes y reglamentos: Asignación de Recursos, Distribución por Unidades Ejecutoras, Ejecución del Gasto, Rendición de Unidad Ejecutora, y Rendición a la Administración Central. El resumen de los resultados obtenidos para los sub-indicadores de esta dimensión pueden observarse seguidamente, en la tabla 2.

CONCLUSIONES

Luego de haber finalizado el estudio de todas las etapas de la investigación, permitiendo el alcance de los objetivos propuestos, y con base en los aspectos teóricos que soportan el mismo y en función de los resultados, se obtienen las siguientes conclusiones.

En primer lugar, puede decirse que en los aspectos de planificación, LUZ acata de manera formal la normativa legal vigente, no así el espíritu de la Ley, se cubren los extremos legales pero el proceso de planificación no es real. En cuanto los aspectos de ejecución y rendición de cuentas, se cumple medianamente, de manera extemporánea. Esta situación es una cadena en toda la institución, ya que algunas facultades no cumplen y retrasan a la institución como un todo. Lo anterior se refuerza por una ausencia de mecanismos de sanción que haga indeseable eludir la norma.

Se caracterizó la ejecución presupuestaria de las facultades y núcleos, concluyendo, que se llevan todas las etapas del ciclo presupuestario (preparación, asignación, distribución, ejecución, control y evaluación); sin embargo se visualizan debilidades e ineficiencia en cada una; resaltándose que las etapas con mayores dificultades son la de control y evaluación. Sin embargo, se encontró que la

distribución de los recursos en el ámbito de las facultades es absolutamente discrecional y difiere enormemente de una facultad a otra; además se encontró un alto nivel de centralización de las decisiones financieras en el decanato, lo cual conspira contra la consecución planificada y sistemática de los objetivos. Por otra parte, y a diferencia de lo que normalmente se dice, las facultades generan recursos que superan con creces los recibidos por la vía oficial, lo cual lleva a pensar que existe alguna autonomía financiera que utilizada racionalmente puede jugar un importante papel en el desarrollo de las facultades y núcleos de la Universidad del Zulia.

Tabla 2: Ejecución del Gasto de Cada Facultad y Núcleo de LUZ.

<i>Dimensión</i>	<i>Indicador</i>	Resultados
Ejecución	Asignación	<ul style="list-style-type: none"> La asignación del presupuesto se efectúa según los programas existentes más normas CNU. El presupuesto aprobado normalmente es menor al presupuesto propuesto. La asignación de recursos a cada facultad depende de su tamaño. La asignación final del presupuesto a las facultades y núcleos se efectúa sin tomar en cuenta la programación efectuada. No existen criterios establecidos para la asignación interna a las unidades ejecutoras de las facultades y núcleos.
	Distribución	<ul style="list-style-type: none"> El CU dicta la resolución de la distribución general del presupuesto interno de LUZ. No existen criterios o lineamientos para la distribución a las facultades y núcleos.
	Realización	<ul style="list-style-type: none"> La ejecución se basa en el clasificador presupuestario y se realiza mensualmente por dozavo. Retraso en la ejecución presupuestaria por demora en el envío de los dozavos por parte del Gobierno Nacional. Endeudamiento a través de créditos a proveedores para cumplir con el funcionamiento institucional. Se generan traspasos presupuestarios por disminución del presupuesto asignado. Desconocimiento del personal en los artículos de la Ley que rigen los traspasos presupuestarios.
	Rendición	<ul style="list-style-type: none"> Ejecución no acorde a la programación de fondos efectuada. Rendición de cuentas a través del sistema SAILUZ. Rendición de cuentas mensual y trimestral al Dpto. de Contabilidad, VAD y DGPU. Rendición de cuentas extemporánea. Incumplimiento de la LOAFSP. Bajo nivel de responsabilidad por partes de los administradores. Carencia de mecanismos y medidas que obliguen al cumplimiento de la rendición. Fallas en el proceso de control por rendición extemporánea. Sólo el 50% de las Facultades y núcleos evalúan y toman medidas correctivas. No existe una evaluación oportuna. No existe cultura de evaluación. Las facultades y núcleos no utilizan indicadores de desempeño y financieros para su evaluación.

Esta tabla presenta un resumen de los resultados de la dimensión Ejecución del gasto

En atención a los comentarios anteriores, sería deseable que se elaborara un manual de normas y procedimientos para el proceso de planificación presupuestaria, ya según lo investigado se observó que los conocimientos de todo el proceso de preparación del presupuesto recaen en una sola persona, que es la Jefe de Presupuesto, lo que significa que en su ausencia estos conocimientos no están plasmados en un documento que permita unificar criterios y conceptos. Adicionalmente, es importante implantar mecanismos y sanciones para tratar de mejorar los incumplimientos de los tiempos de entregas de los planes operativos, rendición de cuentas de cada dependencia, facultades y núcleos, y así de esta manera poder la institución cumplir a tiempo con la entrega de su presupuesto anual, y la rendición de cuentas exigidas por el Gobierno Nacional. Lo anterior debe acompañarse con la creación en todo el personal universitario una cultura de evaluación, pertenencia, responsabilidad y compromiso ante LUZ, comenzando desde las autoridades, donde comprendan que la evaluación no es para juzgar ni perjudicar al personal, sino para llevar un control que permita mejorar cada vez la gestión universitaria.

Se considera pertinente proponer la descentralización de la Contabilidad, para que cada facultad y núcleo cumpla con llevar sus registros contables, y que el Departamento de Contabilidad sea el centro de control de la misma. Y de esta manera contar con la data necesaria para la aplicación de los indicadores

financieros; Mejorar el registro de los activos y de las unidades de transporte, donde se pueda presentar registros individuales, por dependencias, facultades y núcleos; mejorando así el control de los mismos; Finalmente, se propone que la aplicación de los indicadores financieros tenga un carácter de obligatoriedad, a nivel de facultades y núcleos, para poder llevar un mejor control financiero y por ende una mejor evaluación de la gestión de la unidad.

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ESTUDIO COMPARATIVO DE LA DIRECCIÓN ESTRATÉGICA BAJO LA PERSPECTIVA DE AUTORES LATINOAMERICANOS

Ero Del Canto, Universidad de Carabobo
Laura Valverde, Universidad de Carabobo
Carmen Varela, Universidad de Carabobo

RESUMEN

Cuando se habla de dirección estratégica hay tres elementos interrelacionados que la sustentan: Estrategia, Cultura y Estructura; sin embargo, la acción de los directivos está enmarcada en factores intuitivos que inevitablemente solicitan del responsable en la toma de decisiones un Pensamiento Estratégico. En este sentido la presente investigación tuvo por finalidad hacer un análisis comparativo de tres autores latinoamericanos: Humberto Serna de Colombia, Antonio Francés de Venezuela y Juan Pablo Stegmann de Argentina tomando como basamento teórico estos tres elementos, con el objetivo de presentar un análisis comparativo basados en las fases del proceso estratégico y de los componentes del direccionamiento estratégico entre otros. La investigación fue de tipo documental en la cual se hizo una profunda revisión bibliográfica. Se llegó a la conclusión que los autores presentan divergencias en cuanto a las herramientas internas y externas, y convergen en destacar la importancia de conocer y evaluar el entorno, su impacto y las acciones a aplicar, destacan la importancia de los grupos de interés dentro del proceso estratégico y coinciden en el equilibrio entre estrategia, cultura y estructura como elementos clave de éxito.

PALABRAS CLAVES: Pensamiento Estratégico, Estrategia, Cultura, Estructura.

ESTRATEGIAS DE ENSEÑANZA QUE MOTIVEN A LOS ALUMNOS A UN APRENDIZAJE MÁS EFICAZ EN LA ASIGNATURA INTRODUCCIÓN A LAS TEORÍAS DE LAS ORGANIZACIONES EN LA ESCUELA DE ADMINISTRACIÓN COMERCIAL Y CONTADURÍA PÚBLICA DE FACES-UC

Ero Del Canto, Universidad de Carabobo

RESUMEN

La Investigación tuvo como finalidad proponer estrategias de investigación de campo en las organizaciones en la asignatura Introducción a las Teorías de las Organizaciones que motiven a los alumnos en su proceso de enseñanza y aprendizaje. Se establecieron aspectos teóricos basados en la motivación, cambios en el sector educativo, estrategias de aprendizaje y lineamientos de la Investigación Acción Participante (I.A.P) donde el docente hace un diagnóstico de esa realidad sintetizándola en las expectativas de los alumnos principalmente en el dinamismo de la asignatura; se diseñaron estrategias que permitieron intervenir en la situación problemática. Fue ejecutada y observada con la finalidad que el estudiante analizara las prácticas organizacionales más comunes en el contexto actual, finalmente se realizó una evaluación para comparar los resultados de la ejecución de esa estrategia y de la situación particular.

El trabajo se desarrolló en seis sesiones, se aplicó y evaluó la estrategia, con la participación del alumno, el docente, el asesor metodológico y observadores externos, quienes aportaron a esta investigación. Los resultados permitieron lograr el objetivo, ya que los alumnos manifestaron por medio de la encuesta para evaluar el proceso haber cubierto sus expectativas logrando un proceso de enseñanza y aprendizaje motivante, incrementando el rendimiento académico.

PALABRAS CLAVES: Investigación-Acción, Estrategias de Aprendizaje, Proceso de Enseñanza-Aprendizaje.

PROPUESTA DE ESTRATEGIAS DE CREATIVIDAD QUE CONTRIBUYAN AL DESARROLLO Y AFIANZAMIENTO DE LOS RASGOS COVIMI EN LA FORMACIÓN DEL PERFIL DEL PROFESIONAL DE LA ADMINISTRACIÓN EGRESADO DE LA ESCUELA DE ADMINISTRACIÓN COMERCIAL Y CONTADURÍA PÚBLICA DE FACES UC

Ero Del Canto, Universidad de Carabobo

RESUMEN

Las organizaciones buscan ser más competitivas para poder afrontar con eficiencia los retos de la globalización, por lo cual requiere de profesionales de la Administración con mente flexible, visión sistémica, creativo, capaz de manejar la incertidumbre y la complejidad entre otros rasgos. El objetivo de la investigación fue proponer estrategias de creatividad que contribuyan al desarrollo y afianzamiento de los rasgos COVIMI (Complejidad, Visión Sistémica, Manejo de la Incertidumbre e Innovación) en la formación del perfil del profesional de la Administración. Para su ejecución se propuso la modalidad de proyecto factible, de tipo de campo, descriptivo transaccional. Se tomaron muestras representativas de los egresados en administración, docentes, directivos, y estudiantes de los últimos semestres de la carrera de administración, así como una revisión teórica del perfil del profesional de la Administración que forma la Facultad de Ciencias Económicas y Sociales de la Universidad de Carabobo, para determinar la presencia de los rasgos COVIMI y hacer una comparación entre estos. Se concluyó que los rasgos COVIMI tienen escasa presencia en la formación del perfil del profesional de la administración; lo que conlleva a proponer estrategias creativas que estimulen el pensamiento no lineal para desarrollar y afianzar dichos rasgos.

PALABRAS CLAVES: Perfil, Complejidad, Visión Sistémica, Incertidumbre, Innovación.

EVALUACIÓN ECONÓMICA FINANCIERA DE UN PROYECTO DE INVERSIÓN PARA LA CAPACITACIÓN ECONÓMICA A DIRECTIVOS DE PEQUEÑAS Y MEDIANAS EMPRESAS EN MÉXICO

Liliana Elisa Cueto Aguiar, Universidad Panamericana México

RESUMEN

El Modelo de Capacitación que se evalúa, cuyo objetivo es la capacitación en el área económica a directivos de las pequeñas y medianas empresas, en México, tiene como antecedentes, una fundamentación teórica, técnica, de mercado y administrativa. En este trabajo se presenta el resultado de la evaluación económica financiera de dicho proyecto, a desarrollar por una Universidad. Queda demostrada su factibilidad, a través del Valor Presente Neto, de los Flujos de Efectivo Descontados, de los cálculos del Punto de Equilibrio Operativo y del Análisis de Sensibilidad. El punto de equilibrio operativo se alcanza entre 67 y 70 horas de capacitación para los dos escenarios proyectados y según la demanda estimada, el número de horas totales de capacitación, en un año, es de 502. Aún considerando un escenario pesimista, con sólo un tercio de la demanda cubierta, las horas de capacitación, rebasarían las mínimas establecidas en el punto de equilibrio. El costo de oportunidad de los accionistas del proyecto es de 18% y 23.3 %. La investigación desarrollada, sirve como ejemplo para otras evaluaciones de esta naturaleza, en proyectos relacionados con capacitación empresarial, en los que el monto de inversión es bajo y se presentan elevados flujos de efectivos futuros. De acuerdo a la capacidad y estimación de la demanda para el proyecto, se capacitarían en cinco años, un total de 4 375 directivos, teniendo cada uno de ellos un efecto multiplicador como mínimo, en cinco directivos más, en su respectiva empresa, lo que le confiere al proyecto de inversión analizado, un mayor impacto social, por su influencia en la competitividad empresarial y nacional, facilitando una toma de decisiones más eficiente y eficaz, centrada en el espíritu empresarial.

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GESTIÓN MEDIOAMBIENTAL Y EFICIENCIA EMPRESARIAL: EL CASO DEL SECTOR HOTELERO

Antonio Arbelo Alvarez, Universidad de La Laguna
Pilar Pérez Gómez, Universidad de La Laguna
Felipe Manuel Rosa González, Universidad de La Laguna
Libertad Ramos Sequeira, Universidad de La Laguna

ABSTRACT

Las cuestiones medioambientales y la responsabilidad de las empresas en la conservación del entorno, están cobrando un interés creciente. Este trabajo analiza las repercusiones tanto desde el lado de los costes como de los ingresos tiene una gestión responsable de las empresas con el medioambiente. Para ello se estima las eficiencias de costes y beneficios en el sector hotelero en Canarias, empleando la técnica paramétrica denominada “distribution-free approach”. Los resultados muestran que los hoteles con gestión medioambiental certificada presentan una mayor ineficiencia en costes, mientras que la ineficiencia en beneficios son menores en relación a los hoteles no certificado.

INTRODUCCIÓN

Desde la revolución industrial, las concentraciones de dióxido de carbono se han incrementando de una manera nunca observada anteriormente, haciendo sospechar que la actividad humana en el planeta amplificaba los efectos de procesos naturales como el calentamiento del aire. La identificación de los aspectos medioambientales y la evaluación de los efectos asociados a una actividad empresarial o industrial, es fundamental para conocer el impacto medioambiental que generan las actividades, productos o servicios y poder establecer unos objetivos y metas medioambientales.

A pesar de parecer una amenaza o significar coste adicional, las cuestiones medioambientales pueden ser fuentes de oportunidades, innovación y ventajas competitivas para la empresa (Porter, 2006), afectando, de esa manera, su resultado financiero (Berman, Wicks, Cota y Jones, 1999). Entre los argumentos que sostienen esa afirmación, destacamos;

- (i) La incorporación de aspectos medioambientales en la empresa puede reducir riesgos de incumplimiento de las leyes en el presente y futuro (Dechant, Altman, Downing, Keeney, 1994; Hart, 1995; Shrivastava, 1995).
- (ii) La responsabilidad medioambiental aumenta la eficiencia de la empresa, reduciendo costes (Russo y Fouts, 1997; Shrivastava, 1995).
- (iii) Las empresas pueden crear ventaja competitiva al producir “greentech” (Shrivastava, 1995).
- (iv) El compromiso de las empresas en cuestiones medioambientales puede además de evitar costes de sanciones por parte de los stakeholders, mejorar la imagen, la reputación y aumentar la lealtad de los clientes (Hart, 1995; Shrivastava, 1995).

Las empresas responsables con el medio ambiente cuantifican y califican sus impactos en el medio ambiente con el objetivo de hacer una adecuada gestión medioambiental, teniendo en cuenta que esos impactos podrán repercutir en sus costes y/o beneficios. La relación coste/beneficio en ese contexto juega un papel más complejo de lo que puede aparentar, pues no se reduce a la simple ecuación: más costes, menos beneficios (Russo y Fouts, 1997).

La idea de que una empresa maximice su rendimiento adoptando un comportamiento respetuoso con el medioambiente puede ser posible siguiendo lo demostrado por Berger y Mester (1997) de que la eficiencia de beneficios no esta positivamente relacionada con la eficiencia del coste, lo que sugiere que

empresas con altos costes pueden compensar esa aparente ineficiencia, alcanzando un mayor rendimiento que la competencia, utilizando una composición distinta de vectores de producción o beneficiándose del poder en los precios de mercado derivados de su especialización (Maudos, Pastor, Pérez y Quesada, 2002).

Esa línea de investigación nos conduce a la posibilidad de que en el caso de que se produjera mayores costes de producción al introducir mejoras ambientales en la empresa, eso no significaría necesariamente la disminución en el rendimiento. En este sentido, el objetivo del presente trabajo es doble:

- 1) Analizar cómo repercute la gestión medioambiental en la eficiencia de las empresas.
- 2) A partir de este análisis, cuantificar la relación entre gestión medioambiental y eficiencia.

SISTEMA DE GESTIÓN MEDIOAMBIENTAL EN EL SECTOR HOTELERO

España es el país europeo que concentra más establecimientos de hostelería, con más de 64.000 locales. El sector en 2006 ingresó 116.000 millones de euros, un 6 % más que en 2005, lo que revela la importancia del mismo en la economía Española. Las cuestiones medioambientales están cada vez más presente en el sector, bien por la preocupación real de los impactos en medioambiente, bien por el endurecimiento de las normas de protección ambiental o por conseguir mayores cuotas de mercado. Para lograr un determinado resultado medioambiental se suelen utilizar métodos desarrollados por organizaciones que identifican y corrigen impactos perjudiciales o peligrosos del hotel en el medioambiente. Esas organizaciones exigen una política medioambiental corporativa que describa medidas y actividades de gestión concretas.

El proceso de implantación de esos métodos incluye normalmente cuatro fases principales: planificación, implantación, verificación y evaluación. Posteriormente se documenta y publica este proceso, certificando los sistemas de gestión medioambiental. Este proceso tiene objetivos ecológicos, económicos y organizativos. Los sistemas de gestión medioambientales impulsan la mejora continua de las empresas, que mediante el sistema de certificados incorporan conceptos estratégicos corporativos como la organización, las responsabilidades y la conducta. El sistema de certificación que utilizaremos en esta investigación es el EMAS (Ecomanagement and Audit Scheme), ya que es la acreditación que tiene mayor incidencia en el sector hotelero en Canarias.

Actualmente esos datos han cambiado un poco, de acuerdo con Ashotel (Asociación hotelera y extrahotelera de Tenerife, La Palma, La Gomera y El Hierro), han aumentado el número de establecimientos con la certificación EMAS para 14. Sin embargo, para nuestra investigación es interesante apreciar las posibles consecuencias de la adhesión al EMAS. Permitiéndonos analizar incluso se ha habido alguna modificación en los resultados financieros de los establecimientos en los años de 2006 y 2007. Siendo así, tomaremos como bases, los datos de las empresas que ya eran adheridas al EMAS en 2005.

El certificado EMAS únicamente se puede obtener en la Unión Europea y representa la alternativa pública al certificado ISO 14001. En 1995 se publicó la primera versión de este sistema de gestión medioambiental europeo, que fue revisado posteriormente en marzo de 2001 (EMAS II). Tal y como ocurre con la norma ISO 14001, el principio orientador, los objetivos del certificado EMAS consisten en “mejorar de forma continua la actuación medioambiental”. La organización de la política medioambiental corporativa se debe promover y coordinar junto con labores de relaciones públicas, y cuyo proceso de implantación comprende las cuatro fases principales de la norma ISO: planificación, implantación, verificación y evaluación.

La publicación de una declaración medioambiental relativa a la política de gestión medioambiental es obligatoria para obtener el certificado. De hecho, el certificado EMAS II exige una serie de exhaustivas auditorías ecológicas de la organización antes de la expedición del certificado. Un auditor ecológico

externo de la Cámara de Industria y Comercio se encarga de realizar la declaración de conformidad. Esto garantiza un gran prestigio ante los clientes.

Posteriormente, el certificado se incluye en el Registro EMAS y tiene un periodo de validez de tres años. Para poder utilizar el logotipo una vez finalizado este periodo, la empresa hotelera debe redactar una nueva declaración medioambiental, actualizar su programa medioambiental y someterse a una nueva auditoria ecológica externa.

El reglamento del certificado EMAS II está basado en la norma internacional ISO 14001, pero además incluye otras normas más precisas. Por ejemplo, la validez de la etiqueta ISO es ilimitada, mientras que la etiqueta EMAS debe renovarse cada tres años. Asimismo, el certificado EMAS va acompañado de labores de relaciones públicas más exhaustivas y un mayor nivel de transparencia, dado que se publican las cifras exactas. La participación de los empleados es voluntaria en el caso del certificado ISO, pero es un elemento obligatorio para el certificado EMAS. Gracias a estas condiciones, los hoteles que reciben la etiqueta EMAS disfrutan de una enorme y valiosa aceptación.

CONCEPTO Y MEDIDA DE LA EFICIENCIA

Una cuestión fundamental a la hora de medir la eficiencia es decidir que concepto utilizamos. En este sentido, consideramos que los dos conceptos más importantes de eficiencia económica son la eficiencia de costes y la eficiencia de beneficios, ya que están basados en la optimización económica como reacción a los precios y competencia en los mercados y no tanto en el uso de una determinada tecnología; en otras palabras, estos dos conceptos de eficiencia responden a su vez a dos importantes objetivos económicos: minimización del coste y maximización de beneficios (Berges y Mester, 1997; Maudos, Pastor, Pérez y Quesada, 2002).

Eficiencia de costes

La ineficiencia de costes nos dice cuánto más alto son los costes de una empresa en relación con los costes de la empresa más eficiente que produce con la misma combinación de output y precio de los inputs, y la diferencia no puede ser explicada por un error aleatorio. La especificación de una frontera de costes permite estimar una función de costes que relaciona los costes observados para un conjunto de outputs, los precios de los inputs, un error aleatorio y la ineficiencia. Esta frontera puede expresarse como:

$$C = C(y, p, u_c, v_c) \quad (1)$$

donde C mide la variable costes, y es el vector de las cantidades de outputs, p es el vector de precios de

$$\ln C = f(y, p) + \ln u_c + \ln v_c \quad (2)$$

las variables inputs, u_c representa las ineficiencias encontradas y v_c representa el error aleatorio. El factor de ineficiencia u_c incorpora tanto la ineficiencia asignativa, consecuencia de una reacción no óptima a los precios relativos de los inputs, p , como la ineficiencia técnica, debido al empleo de demasiados inputs para producir y . Para facilitar la estimación de la ineficiencia, se asume que el error aleatorio y la ineficiencia, v_c y u_c son separables del resto de la función de costes. Tomando logaritmo neperiano en ambos lados de (1), tenemos:

donde f representa la forma funcional elegida y los términos, $\ln u_c + \ln v_c$, se considera como un término de error compuesto. En este trabajo la eficiencia de costes de la empresa i (EC_i) se estima como la ratio entre los costes mínimos necesarios para producir el vector de output y el coste de la empresa i , esto es:

El rango de las eficiencias de costes está entre $(0 - 1)$ y es igual a uno para la empresa más eficiente de las que integran la muestra. En la práctica, las eficiencias son generalmente definidas en relación a la

$$EC_i = \frac{\hat{C}_{i \min}}{\hat{C}_i} \quad (3)$$

empresa más eficiente observada en el sector, más que en referencia al verdadero coste mínimo, ya que la tecnología subyacente es desconocida. Afortunadamente, para la mayoría de las hipótesis económicas es más apropiado usar el concepto de eficiencia relativa en lugar de la eficiencia absoluta.

Sobre la base de la estimación de la forma funcional de la expresión (2), la eficiencia de costes puede estimarse como (Maudos, Pastor, Pérez y Quesada, 2002):

$$EC = \frac{C^{\min}}{C} = \frac{\exp[f(y, p)] \exp(\ln v)}{\exp[f(y, p)] \exp(\ln u) \exp(\ln v)} = \exp(-\ln u) \quad (4)$$

Eficiencia de beneficio

El concepto de eficiencia de beneficios es mucho más amplio que el concepto de eficiencia de costes ya que considera los efectos de la elección del vector de producción tanto sobre los costes como sobre los ingresos. Dentro de las eficiencias de beneficio, la literatura distingue entre eficiencia de beneficio estándar y eficiencia de beneficio alternativa. Este trabajo emplea la eficiencia de beneficio alternativa ya que es preferible cuando una o más de las siguientes condiciones están presentes (Berger y Mester, 1997): (a) hay diferencias sustanciales en la calidad de los productos o servicios de las empresas, (b) los productos no son completamente variables, una empresa no siempre puede alcanzar todas las escalas o combinación de productos posibles, (c) los mercados de bienes y servicios no son perfectamente competitivos, de forma que alguna empresa puede tener cierto poder de mercado sobre el precio, y (d) el precio de los bienes o servicios no puede medirse con certeza y, por tanto, hay dificultades para utilizar la función de beneficio estándar. Estas cuatro condiciones están presentes en el sector hotelero en Canarias.

En contraste con la función de costes, la función de beneficio alternativa recoge como variable dependiente el beneficio en lugar de los costes y mantiene como variables exógenas las mismas que la función de costes. Así, la variable cantidad de output es constante mientras que su precio varía libremente y afecta al beneficio. De este modo, definimos la función de beneficio alternativa como:

$$\pi = \pi(y, p, u_{\pi}, v_{\pi}) \quad (5)$$

donde π es la variable beneficio, y es el vector de las cantidades de outputs, p es el vector de precios de las variables inputs, u_{π} representa las ineficiencias encontradas que reducen el beneficio y v_{π} representa el error aleatorio. Para facilitar la estimación de la eficiencia, se asume que el error aleatorio y la ineficiencia son separables del resto de la función de costes. Tomando logaritmo neperiano en ambos lados de (5), tenemos:

$$\ln(\pi + \psi) = \pi(y, p) + \ln v_{\pi} - \ln u_{\pi} \quad (6)$$

donde ψ es una constante que se añade a la variable beneficio de todas las empresas para asegurarnos un valor positivo del mismo y poder así aplicar logaritmos neperiano (la constante ψ se tendrá en cuenta a la hora de rescatar los valores de la eficiencia). La eficiencia de beneficio alternativa (EB_i) se define en este

$$EB_i = \frac{\pi_i}{\pi_{\max}} \quad (7)$$

estudio como la ratio entre el beneficio actual de la empresa i (π_i) y el nivel máximo que podría alcanzar la empresa más eficiente de la muestra (π^{\max}) esto es:

Sobre la base de la estimación de la forma funcional de la expresión (6), la eficiencia de beneficios puede estimarse como (Maudos, Pastor, Pérez y Quesada, 2002):

$$EB = \frac{\pi}{\pi_{\max}} = \frac{\exp[\pi(y, p)] \exp(\ln v) \exp(-\ln u) - \psi}{\exp[\pi(y, p)] \exp(\ln v) - \psi} \quad (8)$$

METODOLOGIA Y MODELO EMPÍRICO

Muestra y selección de variables

La base de datos que se utiliza en esta investigación está compuesta por 65 empresas hoteleras de Canarias, que compiten por ofrecer similares productos a sus clientes y por buscar similares factores de producción y de las cuales 10 tienen la certificación EMAS. El estudio se realiza para el año 2004 y 2005 y la información utilizada se ha obtenido de la base de datos SABI. Las variables seleccionadas del modelo son,

Outputs: Y1= Importe neto de las cifras de Ventas, Y2= Otros ingresos de explotación.

Inputs: P1= gastos de personal / nº de empleados, P2= aprovisionamientos / ingresos de explotación, P3= (otros gastos de explotación+ dotación amortización del inmovilizado) / ingresos de explotación.

Coste total: C= gastos del personal + aprovisionamientos + otros gastos de explotación + dotación amortización del inmovilizado.

Beneficio: π = beneficio de explotación.

En este trabajo, como disponemos de datos de panel, usaremos la *distribution-free approach* para estimar la eficiencia de costes y beneficios en la empresa hotelera. Esta metodología asume que existe una eficiencia constante a lo largo del tiempo estudiado para cada empresa, mientras que el error aleatorio tenderá a compensarse a lo largo del periodo, siendo su promedio, por tanto, cero.

En general, en los modelo paramétrico se establece una comparación entre las diferentes empresas y se dice que una empresa es mas o menos eficiente en función de aquella de la muestra que sea la mejor o la peor, respectivamente, después de haber eliminado el posible error aleatorio existente en nuestros datos. Si consideramos una expresión general de estos modelos, esta podría venir dada, en el caso de la función de costes, por

$$\ln C = f(p, y) + \ln u + \ln v \quad (9)$$

donde f es la forma funcional, C representa los Costes, p es el vector de precios de los inputs, y es la cantidad de outputs, u representa la ineficiencia y v es el error aleatorio. La función de beneficios es exactamente igual a la de costes, sólo varía la variable dependiente que en este caso es el beneficio, π . Dado que el beneficio puede ser negativo, para poder aplicarle logaritmos se le suma a todos los valores de la muestra el valor menor de la misma más uno (ϕ), de forma que todos los valores de esta variable sean positivos. Así, la función de beneficio podría expresarse como,

$$\ln(\pi + \phi) = f(p, y) + \ln u + \ln v \quad (10)$$

Una vez estimadas tanto la función de costes como la función de beneficios por mínimos cuadrados generalizados, los residuos obtenidos estarán compuestos tanto por la ineficiencia, $\ln u$, como por el error aleatorio, $\ln v$, pero como se ha asumido que el promedio de este error a lo largo del tiempo es cero, calcularemos el promedio de todos los residuos obtenidos para cada una de las empresas de la muestra, obteniéndose así la estimación del término de la ineficiencia $\ln u$. Para aquellas empresas con muy altas o muy bajas estimaciones se propone un ajuste, llamado truncamiento, para asignarles valores menos extremos de ineficiencia, ya que dichos valores podrían indicar que no se ha eliminado del todo el error aleatorio mediante el promedio. Esto puede deberse a un número demasiado corto de periodos en el estudio, como es el caso que nos ocupa. Esto hace que el promedio del error aleatorio no tenga suficientes elementos para su compensación. En cambio, si elegimos un número de periodos demasiado grande, la eficiencia individual pudiera perder algo de significado, pues no se estarían considerando posibles cambios en la gestión, del entorno y otras situaciones que no serían constantes a lo largo del tiempo.

Una vez definida la técnica de estimación, tenemos que precisar la forma funcional. La más común en la literatura revisada para la estimación de eficiencias de costes y beneficios es la Translog con efectos principales y sin interacciones. La aplicación de dicho modelo no difiere del modelo Translog completo tal como se recoge en Rosa-González, González-Dávila y Arbelo (2007). La expresión utilizada es:

$$\ln(C) = \alpha + \sum_{i=1}^2 \beta_i \ln(y_i) + \sum_{i=1}^4 \delta_i \ln(p_i) + \ln u + \ln v \quad (11)$$

RESULTADO Y CONCLUSIONES

La tabla 1 presenta la media de la estimación de la eficiencia de costes y beneficio obtenidas. Los resultados se calcularon para distintos puntos de truncación (0, 1, 5 y 10%), y se observó que el nivel de las eficiencias medio de costes y beneficio dependían fuertemente del nivel de truncación elegido, siendo el 5% el nivel más razonable de truncación ya que el incremento que se produce al pasar del 5 al 10% no altera sustancialmente dicho nivel.

Tabla 1: Media de la eficiencia de costes y eficiencia de beneficio^a.

	Eficiencia de costes hoteles certificados	Eficiencia de beneficio hoteles certificados	Eficiencia de costes hoteles no certificados	Eficiencia de beneficio hoteles no certificados
Media	0,75	0,31	0,78	0,25
Desv. típ.	0,076	0,107	0,094	0,173

^a Nivel de truncación del 5%

Estos resultados ponen de manifiesto que los hoteles certificados presentan una eficiencia de costes inferior en un 3% respecto a los hoteles no certificados. Ello puede ser debido: (1) a que conseguir la certificación exige de unos mayores costes, al menos en los primeros años, esperándose que se corrija en años posteriores, (2) a que el análisis se ha realizado solo para dos años, sería interesante ampliar los años de estudios y (3) a que los efectos positivos de la certificación se ponen de manifiesto sobre todo en la eficiencia de ingreso, estimada mediante la eficiencia de beneficios.

Por el contrario, la eficiencia de beneficios para los hoteles certificados es un 24% superior a los hoteles no certificados. La eficiencia de beneficios es un concepto mucho más amplio que la eficiencia de costes, ya que recoge mejor tanto las ineficiencias de costes como las de ingreso. Consecuentemente, este resultado de la eficiencia de beneficios nos estaría indicando que las empresas con gestión medioambiental certificada tienen una eficiencia de beneficios superior a los hoteles no certificados, por lo que podríamos concluir que la gestión medioambiental mejora la eficiencia de la empresa.

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BIOGRAFIA

Antonio Arbelo Alvarez (aarbelo@ull.es) Universidad de La Laguna

Pilar Pérez Gómez (mpperez@ull.es) Universidad de La Laguna

Felipe Manuel Rosa González, (frosag@ull.es) Universidad de La Laguna

Libertad Ramos Sequeira, (lramos@ull.es) Universidad de La Laguna

EL ESTADO VENEZOLANO COMO PROMOTOR DE LA INVESTIGACIÓN CIENTÍFICA

Wendolin Suárez Amaya, Universidad de Zulia-Venezuela
Lilia Pereira de Homes, Universidad de Zulia-Venezuela

RESUMEN

El trabajo tiene como propósito explorar la influencia que ha tenido la política de promoción a la investigación del Estado venezolano a través del Fondo Nacional de Ciencia y Tecnología (FONACIT) en la Universidad del Zulia (LUZ) durante el período (1996-2006). La metodología utilizada consistió en la revisión documental, normativa y entrevistas a informantes clave. Los resultados más significativos que ha tenido la política de investigación en la institución se reflejan tanto en el incremento del número de profesores acreditados por el Programa de Promoción al Investigador (PPI), como en la productividad científica generada. Se concluye que tal incentivo a la productividad científica ha permitido el incremento de la creación de equipos de investigadores, vínculos con comunidades científicas nacionales e internacionales, evaluación y reconocimiento a los investigadores, incorporación de personal de relevo y formación de investigadores, para lo cual se ha contado con el apoyo del Consejo de Desarrollo Científico y Humanístico (CONDES).

INTRODUCCIÓN

La complejidad creciente de la sociedad de finales del siglo XX y principio del XXI ha provocado que el conocimiento ocupe un lugar estratégico como recurso valioso más allá de los bienes de capital. En este contexto, la universidad tiene un papel fundamental en la producción, difusión y uso del conocimiento, lo cual permite el avance científico, tecnológico y la innovación en todas sus manifestaciones.

En tal sentido sostiene García (1995:16) que el saber no puede ser concebido solamente como un fenómeno altruista, donde la verdad es su principal objetivo, sino que el conocimiento representa una fuente de poder y como tal representa un instrumento importante para aumentar tanto el poder individual como el de los grupos sociales y el de las naciones.

Ello explica el porqué después de la Segunda Guerra Mundial en la medida que se fue consolidando la sociedad del conocimiento, se comienza en EEUU a promover desde el Estado políticas destinadas al desarrollo de la actividad científica y tecnológica a través del proyecto Manhattan (1941-1945). De acuerdo con Mercado et al (2002:7) la difusión de ese modelo de intervención público fue propiciada por la UNESCO desde 1948, procurando entonces una caracterización y organización de esta actividad a fin de generar mecanismos de intervención y estímulo apropiados para su desarrollo. A partir de ese precedente, los diferentes países han propiciado políticas de Estado dirigidas a promover el desarrollo científico y tecnológico.

Ante un panorama de continuas presiones que recibe el Estado venezolano provenientes de un contexto dinámico y complejo, se imponen nuevos desafíos para la promoción de la ciencia y la tecnología con influencia en las universidades, las cuales juegan un papel fundamental dada la misión que están llamadas a cumplir en la sociedad.

LA INVESTIGACIÓN CIENTÍFICA EN VENEZUELA

En América Latina el Estado ha jugado un papel protagónico en la formulación de la política científica. Su intervención se empieza a visualizar a partir de la creación de organismos internacionales a escala

mundial, los cuales buscaban la recuperación social y económica de la posguerra¹ y que dieron lugar a la creación en 1948 de la Comisión Económica para América Latina y el Caribe (CEPAL), organismo especializado en la economía latinoamericana, cuya propuesta fue impulsar políticas de sustitución de importaciones² a partir de una activa intervención del Estado para regular el funcionamiento de la economía. Para García Guadilla (2002) en Venezuela este modelo estuvo acompañado de grandes recursos dirigidos a la creación y dirección de industrias estatales básicas de gran alcance y a la expansión del sector servicios, con enorme incidencia en la educación superior, reflejada en la creación de nuevas instituciones y en la formación de recursos humanos.

En este marco, los países de América Latina influidos por los lineamientos de organismos internacionales comenzaron a abrir el campo de la política científica y tecnológica creando a partir de la década de los cincuenta instituciones destinadas a la política, planeamiento y promoción de la ciencia y la tecnología que en el caso venezolano daría lugar a la Asociación Venezolana para el Avance de la Ciencia (ASOVAC), conformada por un grupo reducido de investigadores provenientes de las universidades para promover la ciencia en Venezuela.

Con el advenimiento de la democracia a finales de los cincuenta, comienza a promoverse en el plano educativo reformas que buscaban colocar a la enseñanza en función de satisfacer las necesidades del entonces nuevo modelo de sustitución de importaciones. Se aprueba una nueva Ley de Universidades (1967), a través de la cual se crean los Consejos de Desarrollo Científicos y Humanísticos (CDCH)³ en las universidades venezolanas; se da inicio a programas de becas y creación de centros e institutos de investigación, política que se mantiene con ciertas limitaciones en la actualidad. El citado modelo asociado a las ideas de desarrollo planteadas por la CEPAL, fue asumido por los países latinoamericanos como un proceso modernizador caracterizado por un alto intervencionismo del Estado. De acuerdo con Esté (1998:33) ese modelo permitió una significativa ampliación de las oportunidades educativas, dado el creciente proceso de urbanización y al notorio crecimiento de los servicios y de la burocracia estatal que exigía nuevas y mayores demandas de personal calificado.

En esa época se buscaba la creación de capacidades científicas, razón por la cual diversos países latinoamericanos incluso desde la década anterior, comenzaron a crear y consolidar Consejos Nacionales de Investigaciones Científicas y Tecnológicas. Según Marí (1982:13) estos organismos son instrumentos de los gobiernos para coordinar y fomentar la investigación, el desarrollo y la innovación tecnológica en campos prioritarios para el desarrollo global de estos países.

Como respuesta a lo anteriormente planteado se formuló un proyecto para la conformación y coordinación de la ciencia y la tecnología bajo un modelo lineal de innovación, el cual propugnaba la creación de infraestructura y la promoción de la oferta en ciencia, fundamentalmente a través de la investigación básica; a través de ella se desprenderían por añadidura las aplicaciones tecnológicas.

La época de bonanza petrolera vivida en las décadas de los 60 y 70 permitió al Estado realizar importantes inversiones encaminadas al desarrollo de la actividad científica. Según Montilla (1990:08) en esas décadas la investigación científica venezolana vive su mejor momento, con importantes avances en la construcción de infraestructura, dotación de equipos, fortalecimiento de bibliotecas y formación de recursos humanos hasta el cuarto nivel en prestigiosas universidades de diversos países. Las universidades, espacios donde se realiza la mayor parte de la investigación científica en Venezuela, se vieron beneficiadas económicamente con asignaciones presupuestarias incrementales. A su vez las instituciones se manejaron discrecionalmente, sin mayores exigencias de justificación pública de sus rendimientos, en una relación Estado-Universidad denominada por Brunner en Lovera (2001:101) “benevolente”.

En este sentido, las inversiones desde el Estado en ciencia y tecnología permitieron que la investigación alcanzara en los 80 un nivel importante de institucionalización. Sin embargo, en esa misma década las

universidades se debatieron entre la crisis económica producto de la caída del modelo de sustitución de importaciones y la masificación estudiantil. Señala Montilla (1990) que en este período se debilitan los programas de apoyo al sector de ciencia y tecnología, evidenciado en la reducción del valor real del presupuesto para las universidades; el deterioro del salario real de los investigadores; la no incorporación de nuevos investigadores; la desatención a los Institutos y Centros de investigación.

En este contexto según Yero (1991:8) se impulsaron procesos que definen una nueva etapa de la investigación para pasar de populista-estadista-rentista a utilitaria-selectiva-competitiva-rentable-privatizada y por otra parte sostiene Esté, (1998:37) se suplanta la concepción humanista-liberal de la educación por una percepción de alcance eficientista-productivista. Es decir, tiene prioridad una investigación dirigida a la solución de problemas que se consideran urgentes y concretos, así como también una formación profesional encaminada a cubrir las demandas del sector productivo y las distintas demandas del sistema socioeconómico.

En los 90 se profundiza la crisis en la comunidad científica venezolana y en la sociedad en general. Para Mercado et. al. (2002:14) en América Latina la década estuvo marcada por la desregulación económica y severas crisis de las economías en desarrollo. En la política científica, tecnológica e industrial se acentúa la orientación hacia la innovación y surgen nuevos mecanismos de apoyo que consideran la participación de organismos multilaterales en el área de financiamiento.

A finales de los noventa, se dan cambios en la política científica al final de la década de los noventa con la elección presidente Hugo Chávez, gestión que plantea un gobierno para la gente basado en la justicia social, contrario a la visión de mercado. Para ello se modifica la Constitución Nacional con el propósito de incorporar de manera explícita el apoyo del Estado al destinar recursos a través del Sistema Nacional de Ciencia y Tecnología, así como también prevé el cumplimiento de los principios éticos y legales que deben regir las actividades de investigación (Asamblea Nacional Constituyente, 1999: Arts. 109,110). Adicionalmente se retoman diversas proposiciones que habían sido manejadas pero no acometidas en gobiernos anteriores, tal fue el caso de la propuesta para la creación de un Sistema Nacional de Ciencia y Tecnología, la cual había sido tratada por la Comisión Presidencial para la Reforma del Estado (COPRE) a principios de los noventa. Es a partir de 1999 cuando se crea el Sistema Nacional de Innovación⁴ y el Ministerio de Ciencia y Tecnología (MCyT), organismo encargado de orientar la investigación en el país. El gobierno actual ha tomado como bandera en el ámbito de la política científica los enfoques de desarrollo endógeno, sustentable y humano expresados. El enfoque de Desarrollo Sustentable expresado en el articulado relativo a los derechos ambientales y culturales que garantizan el disfrute de los recursos naturales y culturales de la nación a las generaciones futuras; 2) El Desarrollo Humano contemplado en la totalidad de derechos económicos y sociales que propician la generación de capacidades y potencialidades propias de los ciudadanos para superar las condiciones de iniquidad y exclusión; y finalmente, 3) El Desarrollo Endógeno con énfasis en la territorialidad del potencial económico y cultural de las regiones para apuntalar las vocaciones productivas locales.

Otro de los postulados que sirve de basamento a la política científica es la innovación, tomado de los aportes de Schumpeter en 1939 según los cuales la innovación se basa en el desarrollo científico y tecnológico y cuenta con una figura central “el innovador”. Como parte de la evolución que ha soportado la teoría, el término de innovación que maneja el gobierno en la actualidad se ha profundizado, acuñando la aplicación de un paradigma proveniente del sector empresarial a las necesidades de la política científica y tecnológica promovida por el Estado venezolano. De acuerdo con Genatios y Lafuente (2004:27) ya no se considera a la innovación como un hecho aislado que surge solamente a partir de iniciativas de emprendedores, sino que se trata de proceso complejo inscrito en las en la dinámica del Sistema Nacional de Innovación.

Basados en estos postulados y bajo un proceso de consulta nacional se formula el Plan Nacional de Ciencia Tecnología 2005-2030 formulado con la finalidad de “construir una cultura científico-tecnológica que oriente las potencialidades y capacidades nacionales hacia la transformación de la sociedad venezolana a partir de la configuración de valores y modelos de acción que promuevan una ciencia, tecnología e innovación pertinente, integral de producción colectiva, comprometida con la inclusión y la vida en el planeta” (MCyT, 2005)

En suma puede decirse que la investigación realizada en el país durante cincuenta años ha ido conformando una comunidad científica dotada de cierta infraestructura, siendo la crisis económica junto con el modelo burocrático-clientelar característicos en estas instituciones, las principales trabas para acometer los cambios y transformaciones que se requieren para la consolidación de una comunidad científica con condiciones para el desarrollo de la ciencia.

EL PROGRAMA DE PROMOCIÓN DEL INVESTIGADOR (PPI)

Como resultado de una serie de presiones en la década de los ochenta provenientes de la sociedad para que la comunidad científica rindiera cuentas de sus actividades, y al mismo tiempo, desde el medio académico para ganar reconocimiento, se crea el PPI en 1990 con la finalidad de promover la actividad científica y tecnológica del país y en función de ello favorecer el mantenimiento de la calidad, la permanencia y el incremento del número de investigadores activos, estimular la eficiencia y calidad de los productos de investigación en las instituciones de educación superior, mantener activos aquellos investigadores que lo deseen para aprovechar su experiencia, integrar y actualizar los sistemas de información científica y tecnológica por disciplina (FVPI, 1990).

La iniciativa fue impulsada por un grupo conformado por la ASOVAC, la Asociación para la Investigación Universitaria de la Universidad Central de Venezuela, la Asociación de investigadores del Instituto Venezolano de Investigaciones Científicas (IVIC) y la Sociedad Galileana de la Universidad Simón Bolívar. La idea es asumida por el CONICIT adaptando los lineamientos de una experiencia previa adelantada en México. Los niveles que contemplaba inicialmente el programa (1990) eran cuatro (candidato, nivel I, II y III); la evaluación por pares y los criterios de valoración están relacionados con la productividad del profesor sobre la base del número de publicaciones en revistas arbitradas nacionales e internacionales de reconocido prestigio, organización de eventos, contribución a la formación de recursos humanos calificados, participación en actividades de planificación de desarrollo de ciencia y tecnología. Este programa ha permitido atraer jóvenes con alta formación académica e incentivar a los investigadores activos a permanecer en el país favoreciendo el incremento de la productividad científica. Es decir, con ello se intentaba también aumentar la cantidad de personas dedicadas a la investigación y por otra parte, detener la fuga de cerebros de personal altamente especializado que emigraba a otras latitudes en búsqueda de reconocimiento de su talento, cuestión que no ha podido evitarse dada la profunda crisis económica y el deterioro real de las remuneraciones que reciben.

Desde mediados de la década de los noventa los criterios empleados para admitir a los investigadores se han flexibilizado. Uno de ellos ha sido la eliminación de la edad límite de 35 años para la incorporación al nivel candidato y permitir el ingreso a personas sin Maestría, siempre y cuando tengan una productividad excepcional. Otro de los cambios fue la distinción que se otorgó a los investigadores eméritos, es decir a aquellos que han contribuido a la aplicación del conocimiento y a la formación de recursos humanos. Uno de los cambios de mayor repercusión fue la valoración que se le otorgó a las publicaciones en revistas nacionales, ya que hasta finales de esta década de los noventa se consideraba como criterio para ingresar al PPI la productividad del investigador medida en trabajos publicados en revistas extranjeras o nacionales que aparecían registradas en índices internacionales.

Esta apertura favorece la difusión de los resultados de las investigaciones a escala nacional e internacional, al tiempo que se promueve el uso de los conocimientos producidos de acuerdo con las necesidades particulares, e incluso, abre la posibilidad de utilizar los resultados de las investigaciones como referencia para estudios de naturaleza similar en otros países, o como datos para estudios comparativos. Finalmente, como resultado de un proceso de revisión y reestructuración del programa, se promulga el reglamento en el año 2002 donde se incorpora el nivel IV, con el objetivo de incentivar a los líderes de investigación a permanecer en el programa, promover su productividad científica y contribuir a la formación de investigadores noveles. La cantidad de estos últimos ha crecido significativamente a partir de los cambios propiciados en la política de promoción del investigador los cuales han conllevado hacia una mayor consolidación del programa.

Cabe destacar que este programa ha recibido críticas por parte de los investigadores aduciendo principalmente precariedad en la remuneración y rigidez en los criterios de evaluación y ascenso entre los niveles. No obstante, según Vessuri (1998) y Parra (2001) existe una actitud positiva hacia el programa respecto al reconocimiento de su impacto en el desarrollo de la investigación, a la creación de grupos de investigadores, al auge de las publicaciones científicas y al reconocimiento del investigador por sus méritos.

Por otra parte, la política del PPI ha influido en las universidades nacionales al romper con el problema de la homologación salarial del personal académico que remunera por igual tanto al productivo como aquel que no lo es. Se introduce entonces la evaluación externa por pares, la cual no había sido aceptada por los académicos por considerarla una intromisión. A lo interno de las universidades surgieron premios y reconocimientos, en el caso de LUZ, se creó en 1992 el premio Francisco Eugenio Bustamante otorgado anualmente por el CONDES y destinado tanto a los investigadores activos de LUZ calificados para recibir este premio, como también a los profesores acreditados por el PPI.

Conviene precisar que el número de PPI es uno de los criterios adoptados por el Consejo Nacional de Universidades (CNU) para efectos de la asignación presupuestaria anual a las universidades. En este sentido, destaca Parra (2001:13) que las instituciones han entrado en una competencia no declarada oficialmente en cuanto al número de profesores adscritos al programa, lo que las ha llevado a promoverlo por distintas vías. En LUZ la cifra de investigadores acreditados por el PPI durante el período 1996-2004 se puede observar en la siguiente tabla

Tabla1: Número de Investigadores de LUZ Acreditados por el PPI por Nivel Durante el Período 1996-2006

Año	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Nivel											
Candidato	51	51	59	62	76	101	173	237	305	310	321
Nivel I	94	108	144	156	205	267	274	263	305	421	457
Nivel II	13	17	19	20	26	29	88	114	140	168	209
Nivel III	05	05	05	06	07	07	27	35	37	65	62
Nivel IV	*	*	*	*	*	*	05	10	12	13	22
Total	163	181	227	244	314	404	567	659	799	957	1071

Fuente: Memoria y Cuenta CONDES-LUZ (1996-2006).

Como se muestra en la tabla anterior, la cantidad de profesores de LUZ acreditados en el PPI en los diferentes niveles se ha mantenido en ascenso. Las cifras más elevadas se muestran en los niveles Candidato y I, por ser de iniciación en la carrera, o porque en su mayoría gente joven que incursiona

tempranamente en la investigación. Con relación al resto de los niveles se observa un ritmo de crecimiento más estable, debido a que los requisitos exigidos para ascender a éstos son más rigurosos.

Al observar estas cifras puede determinarse que estamos presenciando la conformación de una comunidad científica joven en franco crecimiento, cuestión que resulta digna de mérito si se considera el acelerado envejecimiento de la comunidad científica cuyas repercusiones son inmediatas en la formación de investigadores para el relevo.

Según Ochoa (2006) son variadas las razones que explican el incremento de los profesores de LUZ acreditados por el PPI, entre los cuales destaca que cuando se creó ese programa, en la institución se decidió premiar a los investigadores que ingresaran con una bonificación similar a la que otorga el PPI. En la mitad de los noventa, el Vicerrectorado Académico introduce algunos cambios para impulsar la investigación, dos de ellos son clave: 1) Se convirtió el becario docente en becario académico con la obligación de hacer investigación y 2) se realizó concurso para elegir el Coordinador-Secretario del CONDES, resultando ganador un investigador de trayectoria en publicaciones. A partir de este momento se sentaron las bases de un proceso de financiamiento a la investigación con base en la productividad científica publicada en revistas arbitradas e indizadas, en un contexto en el cual se había creado el PPI, de esta forma LUZ se posicionó de acuerdo con la política promovida por el Estado venezolano. Como parte de ese proceso, todo financiamiento otorgado por el CONDES exige productividad en revistas arbitradas.

Se asume además una política de financiamiento a revistas arbitradas, con variaciones en el tiempo. En la actualidad se está garantizado financiamiento para la edición, distribución y un asistente en las 22 revistas calificadas por el CONDES, sin posibilidad de ofrecer apoyo en otros rubros necesario para su funcionamiento, ni para otorgar apoyo a nuevas revistas, debido a limitaciones presupuestarias. Otra política existente como apoyo a la productividad científica es el impulso a la creación y fortalecimiento de los doctorados, cuya demanda ha tomado fuerza en los últimos años. A este respecto, el gobierno actual estableció el pago de primas a los profesores que tengan concluido este nivel académico. Asimismo, la exigencia de productividad científica publicada en revistas científicas arbitradas es una característica en la mayoría de los doctorados.

Una de las políticas que merece especial atención es la formación de personal académico que se incorpora a la Universidad del Zulia por medio de dos vías; una de ellas la constituye la formación de becarios académicos a través del convenio LUZ-Fundadesarrollo⁵ y por el otro, los investigadores noveles financiados por el convenio LUZ- FONACIT. Ambos programas proveen a la Universidad del Zulia de personal que se somete a un plan de formación por dos años, período en el cual se desarrollan habilidades y destrezas que proveen a la universidad recursos humanos formados en investigación para formar parte de su planta profesoral. De esta manera se está contribuyendo con la incorporación de personal docente ante la congelación de ingresos en las universidades producto de la permanente crisis económica en la cual está inmersa la actividad universitaria, y se da respuesta al mismo tiempo a la elevada demanda estudiantil. Los programas para formación de recursos humanos antes señalados han tenido efectos positivos que permiten expandir las cifras de profesores acreditados por el Programa de Promoción del Investigador en la institución.

En suma, el PPI es un reconocimiento a la actividad académica y un símbolo de prestigio, a través del cual se evalúa y valora la actividad investigativa; a la vez constituye un incentivo económico de estímulo a la productividad. En LUZ los profesores acreditados reciben una asignación adicional desde el CONDES contemplada en el “Reglamento para el manejo del Fondo para promover la investigación en LUZ Dr. Francisco Eugenio Bustamante” (1995). El monto que se asigna no está estipulado, depende de la decisión de la Comisión Conjunta del CONDES. Los investigadores de LUZ acreditados por el PPI reciben también la asignación que proporciona el FONACIT, a través de un baremo que estipula el monto a otorgar para cada nivel.

En definitiva, las restricciones presupuestarias que en cierta forma limitan el normal desenvolvimiento de la actividad de investigación no ha disipado la disposición de los profesores de dedicarse a esta actividad, muy por el contrario se ha observado un incremento considerable en el número de profesores acreditados por el PPI, influido por diversos factores, entre ellos: la política de difusión del programa desde el FONACIT, cuyo impacto se hace más evidente desde mediados de la década de los noventa; la flexibilidad en algunos criterios antes señalados y la toma de conciencia por parte de los académicos, cuya importancia más que la cantidad está asociada a los valores implícitos en el sentido de pertenencia como criterio certificador de calidad y prestigio académico.

A modo de conclusión

Los diversos cambios que se han producido en el contexto mundial presionan al Estado venezolano a formular una política científica acorde con los requerimientos de la economía. Los cambios por lo general se han producido en lo formal a través de la definición de planes y reglamentaciones, sin instrumentar los medios para llevarlos a la práctica ni concertar la vinculación con el entorno. En este contexto se ha cuestionado fuertemente el papel de las instituciones y del propio Estado venezolano en el fomento de la ciencia y la tecnología.

Tratando de neutralizar esta tendencia, en los últimos años se ha concebido el sistema nacional de innovación para la formulación de políticas públicas en ciencia, tecnología e innovación con la participación de diversos actores de la sociedad, así como la definición de áreas prioritarias apoyadas por financiamiento internacional y la flexibilización de las instituciones. El reto que se le plantea a la universidad venezolana es acoplar su estructura y funcionamiento para dar cabida a los necesarios cambios que la realidad impone.

La política científica promovida desde el Estado venezolano indudablemente tiene influencia en LUZ, siendo las de mayor impacto el Programa de Promoción al Investigador, tal política ha sido asumida y promovida por la institución favoreciendo el incremento de la productividad científica y del número de investigadores, la formación de recursos humanos y el apoyo a la difusión del conocimiento generado. Este impulso le ha otorgado a LUZ un rápido ascenso al primer lugar en cuanto al número de profesores acreditados por el PPI, lo cual le ha concedido prestigio a esta casa de estudios.

Si bien es cierto que las políticas de estímulo desde el Estado venezolano y de LUZ han favorecido este incremento, no puede menospreciarse que el factor determinante de estos resultados ha sido el interés de los investigadores, motivado posiblemente a su toma de conciencia respecto a los beneficios individuales e institucionales, lo cual ha permitido su incorporación cada vez mayor a la labor de investigación, cuya importancia más que la cantidad, está asociada a los valores implícitos en el sentido de pertenencia como criterio certificador de calidad y prestigio académico.

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NOTAS

1. Tal es el caso del Fondo Monetario Internacional (FMI), el Banco Interamericano de Desarrollo (BID), el Banco Mundial (BM), la Organización de Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO), la Organización de Cooperación y Desarrollo Económico (OCDE) y la Organización de Estados Americanos (OEA).

2. El objetivo del modelo de sustitución de importaciones era fomentar el crecimiento de una base industrial nacional sólida que abasteciera al mercado interno para lograr mediante la reducción de la competencia externa en el mercado venezolano, con lo cual se levantaron barreras a las importaciones

3. El objetivo primario de los CDCH es promover la investigación, los procesos creativos y el desarrollo del conocimiento en ciencia, tecnología y áreas humanísticas y sociales en las diversas facultades, tomando en cuenta las necesidades regionales y apoyar la captación de investigadores. Estos organismos según Morles et. al. (2003) tienen representación en los grandes sectores del conocimiento (el científico-tecnológico y el humanístico) y reciben un mínimo del 3% del presupuesto de la institución para financiar becas a egresados, proyectos de investigación, equipamiento de centros, publicaciones y participación en eventos nacionales e internacionales.

4. El Sistema Nacional de Innovación (SNI), es definido por Freeman en Mercado et al (2002:7) como la red de instituciones públicas y privadas cuyas actividades e interacciones generan, modifican y difunden nuevas tecnologías. El SNI venezolano se conformó sobre la base de tres niveles: 1) diseño de políticas; 2) organismos de intermediación y promoción de la actividad de ciencia, tecnología e innovación y 3) el nivel de ejecución conformado por universidades, centros de investigación públicos y privados y la industria.

5. FUNDADESARROLLO es una institución creada en 1992 con el objetivo principal es la formulación, administración, desarrollo, gestión, ejecución y control del proyecto de desarrollo académico integral de la Universidad del Zulia, financiado con recursos provenientes de Leyes de Crédito Público (Nacionales y regionales) y de los organismos multilaterales, producto de negociaciones con el Ejecutivo Nacional.

INCREMENTANDO LAS HABILIDADES EN GESTION ADMINISTRATIVA DE LÍDERES DE GOBIERNOS LATINO AMERICANOS

Luz M. Escobar, Southeastern Louisiana University
Michael Budden, Southeastern Louisiana University
Aristides R. Baraya Southeastern Louisiana University

RESUMEN

La efectividad en la administración departamental y municipal son la llave del éxito y el fomento de un sistema democrático, dado que es en los departamentos y ciudades donde se establecen las reglas y procesos para una estabilidad política, social, económica, educativa y cultural; constituyéndose al mismo tiempo en un marco organizado, transparente y eficiente en la administración de estas entidades. Si estas entidades son deficientes, todo el sistema será frágil. Modernización de los departamentos y municipios, fortalecer sus canales de cooperación con las otras dependencias administrativas del gobierno, son los pilares fundamentales que marcan el desarrollo y la democracia de las departamentos, ciudades, regiones, y países

En Southeastern, reconocemos que una visión global acompañada con el fortalecimiento de de una cooperación entre los gobiernos son elementos fundamentales para el desarrollo del capital humano necesario para garantizar el desarrollo socio-económico y al mismo tiempo mejorar la competitividad y fortalecer la democracia. Entendiendo los cambios globales, las relaciones internacionales, los cambios en la sociedad, las ventajas de la tecnología de la información y los procesos multiculturales son elementos esenciales para enfrentar los desafíos de hoy.

ÉTICA Y COMPETITIVIDAD FACTORES DE DESARROLLO EN LA GESTIÓN PÚBLICA LOCAL

Norcka Fernández, Universidad del Zulia

Nora Belloso, Universidad de Zulia

Francys Delgado, Universidad de Zulia

RESUMEN

La competitividad es vista por la gestión pública municipal como las oportunidades para la atracción de nuevas inversiones que motoricen el desarrollo local, a través del crecimiento de las organizaciones. Para ello, los gestores locales deben presentar una imagen ética a través de la prestación de servicios de calidad que optimicen su gestión. El objetivo de este estudio fue explorar la ética y la competitividad como factores de desarrollo en la gestión pública local. A tal efecto, se realizó una investigación documental basada en la revisión de referentes teóricos y en el análisis de enfoques conceptuales relacionados con el tema. Los resultados indicaron: a) la competitividad es un factor decisivo para el desarrollo de la gestión pública local por cuanto le permite brindar a los ciudadanos satisfactores del bienestar social; b) la ética determina el comportamiento en la toma de decisiones de los gerentes de manera que la competitividad pueda realizarse exitosamente. Se concluye que la ética es un factor predominante en el comportamiento y toma de decisiones de los gestores públicos con responsabilidad social a fin de promover ventajas competitivas que impulsen el desarrollo de la gestión pública local.

PALABRAS CLAVE: Ética, Competitividad, Gestión Pública Local.

ABSTRACT

Competitiveness is seen by the public municipal management as the opportunities for the attraction of new investments that motorize the local development, through the growth of the organizations. For it, the local managers must present an ethical image across the quality rendering of services that optimize their management. The objective of this study was to explore the ethics and the competitiveness as factors of development in the public local management. To such an effect, it was realized a documentary investigation based on the revision of theoretical referents and on the analysis of conceptual approaches related to the topic. The results indicated: a) the competitiveness is a decisive factor for the development of the public local management because it allows giving satisfaction to the citizen for the social well-being; b) the ethics determines the behavior in the take of decisions of the managers so that the competitiveness could be realized successfully. It is concluded that the ethics is a predominant factor in the behavior and take of decisions of the public managers with social responsibility in order to promote competitive advantages that stimulate the development of the public local management.

KEYWORDS: Ethics, Competitiveness, Public Local Management.

INTRODUCCIÓN

La ética está presente en cada proceso que lideramos por lo cual debe verse reflejado en lo estratégico, táctico y operativo, es decir, debe manifestarse en las organizaciones públicas y privadas tanto en los directores como en el personal que lo conforman, con ello se garantiza una gestión fundamentada en

principios y valores éticos que permitan tomar acciones socialmente responsable que produzcan beneficios individuales y comunitarios

La ética es un factor clave para la competitividad de la Gestión Pública Local, si definimos la competencia como las características que permiten lograr la misión de una Organización de forma más exitosa, una imagen ética en la organización pública fortalece el compromiso, el deseo de trabajar, la unión y la cooperación comunitaria.

En las organizaciones actuales lo que emerge es la ventaja competitiva, esta ventaja fundamentada en la propiedad de las tecnologías a las cuales se accede fácilmente, indica que la única diferencia posible entre empresas, no es otra cosa que la competitividad humana, la cual es necesario explicarla a la luz de tres enunciados: a) la inteligencia y el conocimiento del talento humano, b) los valores éticos y c) el compromiso con su actividad o profesión. Éstos enunciados aportan a la gestión pública local las herramientas fundamentales que permiten enfrentar retos, asumir riesgos, tener una clara visión de las oportunidades, coordinar el grupo, trabajar en equipos, anticiparse a las crisis y adelantar gestiones de diversa índole tales como: políticas, sociales, económicas, entre otras. La competitividad humana es capaz de prever, actualizar, invertir, conquistar mercados con clara visión de compromiso con las comunidades. Es la mejor ventaja que pueda tener la gestión pública local; sin embargo, de nada sirve la inteligencia y el conocimiento si se observan debilidades en valores éticos empresariales, pues el reto sería para beneficio propio y no de los ciudadanos.

REVISIÓN LITERARIA

Antes de internarnos en lo referente a competitividad vinculado al desarrollo de la gestión local como nuevo paradigma adoptado por algunos países del mundo, se hace necesario referirse al concepto en sí “ se entiende por competitividad la capacidad de una organización pública o privada, lucrativa o no, de mantener sistemáticamente ventajas comparativas que le permitan alcanzar, sostener y mejorar una determinada posición en el entorno socioeconómico (www.acercar.org.co/industria/biblioteca/documentos/msay/gestion_competitiva.pdf)

Las ventajas comparativas estarían representadas en su habilidad, conocimiento, recursos y atributos de los que dispone dicha organización, es decir, que le permite tener rendimiento superior a los de otra, de modo que, actualmente éstas enfrentan cambios constantes del entorno a los cuales deben adaptarse para sobrevivir. No obstante, con la globalización de los mercados, el desarrollo de las tecnologías y las comunicaciones, las organizaciones tienen que identificar y desarrollar ventajas comparativas y brindar servicios y productos de calidad. En este contexto, se desarrolla una creciente importancia entre los gestores y las organizaciones por elevar sus estándares de calidad, ser competitivos y mantenerse. Para Ivancevich, citado por Márquez Pérez, (2002:6), la competitividad nacional, es la medida en que una nación, bajo condiciones de mercado libre y leal, es capaz de producir buenos servicios que puedan superar con éxito la prueba de los mercados internacionales, manteniendo y aun aumentando al mismo tiempo la renta de sus ciudadanos.

Krigier (2008;15) señala que el concepto de competitividad abarca factores económicos agregados, políticos legales, sociales e institucionales que son fundamentales para crear riqueza y el bienestar de una nación pero que por si solos no lo logran Estas definiciones pueden adaptarse al desarrollo de la gestión pública local, cuando afirmamos que ésta requiere de una delimitación territorial, para aprovechar las ventajas de las negociaciones y estrategias del asociacionismo. En este sentido, Vargas Hernández, (2001:9), señala que esta nueva forma de asociarse los municipios para la producción y entrega de servicios trasciende la división política misma para encontrar soluciones conjuntas más efectivas a problemas similares y mediante la generación de servicios, dadas las limitaciones en sus capacidades.

Asimismo, afirma el autor, los municipios orientan su desarrollo económico en función de las expectativas del mercado por lo que la satisfacción de los requerimientos y demandas de los agentes económicos tienen como finalidad incrementar la competitividad. Por otra parte, consideramos que en la medida que la organización municipal sea capaz de producir servicios de calidad que logren éxito y aceptación en los ciudadanos, cumpliendo con eficiencia, eficacia y efectividad, ésta será competitiva. Asimismo, la prosperidad se consolida cuando la gestión pública es eficiente y productiva para generar bienes y servicios, crear empleos, y satisfacer las necesidades de la población

En este mismo orden de ideas, creemos que la gestión pública local se puede considerar competitiva si tiene éxito manteniendo, a través de la satisfacción de los ciudadanos, basándose en su participación política la mejora sostenida de servicios y cultura organizacional; para lo cual fomentan determinadas competencias. La participación ciudadana debe ser alentada por los gobiernos locales en la competitividad de la gestión pública, tales como las decisiones presupuestarias, de gastos e ingresos, y sobre todo decisiones que afectan el uso eficiente de sus propios recursos y el aprovisionamiento de bienes públicos.

Partiendo de estas definiciones, asumimos competitividad como el paradigma que vincula productividad con valores éticos, procesos que agregan valor, enfoque en, los ciudadanos, presencia en los mercados internacionales, capacidad innovadora, apoyo tecnológico, calidad en los servicios, es decir competitividad múltiple y real.

Ahora bien, ¿podría la gestión pública local asumir todos los elementos de la competitividad? A nuestro juicio algunos son compatibles con la gestión pública, tales como:

- Gerencia y direccionamiento estratégico.
- Salud financiera y sostenibilidad.
- Calidad en los productos y servicios.
- Apoyo tecnológico.
- Responsabilidad social.
- Innovación.
- Adaptación al entorno competitivo.

Sin embargo, consideramos que la gestión pública local para ser competitiva debe cumplir con programas primordiales, tales como, proveer la infraestructura completa y moderna con servicios de calidad a un precio adecuado, entregando, a los ciudadanos, satisfactores del bienestar social, de forma clara, justa y democrática, como lo es, por ejemplo, empleo digno y bien remunerado, seguridad pública y personal, salud, educación con calidad, vivienda digna, entre otros.

En este sentido, los gerentes de esta época, al decir de Saldivar, (2000:6), deberían dirigir sus esfuerzos hacia la consolidación de una serie de estrategias que tienen como fin lograr una gestión más eficaz y eficiente, más productiva y por ende de mayor competitividad. Continúa diciendo el autor que la competitividad, es decir, la capacidad de competir y lograr un resultado exitoso, no es una cualidad exclusiva de la iniciativa privada, como se pudiera pensar, sino que en algunas ocasiones, se ha demostrado que la gestión pública es más eficiente.

En otro orden de ideas, Grosso, (2000), señala que la realidad que rodea al actual mundo enfrenta a la gestión local cualquiera sea su contexto, su tamaño y actividad, a un sinnúmero de crecientes desafíos que pueden sintetizarse en una única expresión: Obtener una competitividad sustentable. Asimismo, señala que construirla implica crear las bases para un desarrollo continuo de la organización municipal, que genere habilidades únicas y distintivas que le permitan mantener su ecuación de valor frente a la diversidad del interés público. Ya que el proceso de desarrollo de la competitividad involucra la

generación de estas habilidades, que facultan el desarrollo de los mecanismos necesarios para crear y mantener la satisfacción de los ciudadanos tanto en el entorno interno como el externo.

La creación de estos mecanismos de integración y organización una vez que la gestión establece programas, se auto gestiona, generando así un círculo de experiencias positivas que se manifiestan en esa idea de sustentabilidad. Por consiguiente, podemos inferir que en la organización municipal el desempeño está vinculado al comportamiento de las personas que lo integran e interactúan con ella, este comportamiento está estrechamente condicionado por los valores éticos compartidos y los hábitos adquiridos, es decir, por la cultura organizacional.

La competitividad en el desarrollo de la gestión local, no se forma a partir de una serie de competencias extemporáneas, sino, por el contrario, al decir de Grosso, (2000), estas tienden a mutar a lo largo del tiempo y en función de las condiciones particulares del entorno y los cambios estructurales que el mismo sobreviene, puesto que es en definitiva éste el que transforma los intereses de las personas y, en consecuencia, el tipo de respuestas que las organizaciones deben crear para ellas. Esto no es otra cosa que la exigencia de los mercados.

La mayoría de las organizaciones municipales que han obtenido resultados extraordinarios en su gestión, cuentan con dos factores críticos de desarrollo: la calidad en el servicio y la capacidad de innovación. El primero, se manifiesta como una práctica cultural que lleva a los miembros de la organización hacia la satisfacción de los ciudadanos. El segundo, se refiere al conjunto de habilidades que permite crear mecanismos que brinden a los ciudadanos experiencias únicas satisfactorias.

Otros elementos que deben revisarse en la gestión competitiva son: liderazgo, trabajo en equipo, creación de oportunidades, valores, y una administración interfuncional, estos elementos deben mantener en equilibrio y dinamismo los intereses de los distintos actores, que pueden ser contradictorios operacionalmente, pero no en lo estratégico. De modo que la gestión local debe transformarse así, ante todo, en una eficaz administración, conservando siempre el vínculo con los ciudadanos que, al decir de Fernández, Primera y Olivar, 2005:24, las autoridades municipales mediante su gestión han de necesitar de información para el logro de su objetivo y de las tecnologías que garanticen el acceso oportuno al ciudadano de manera que este puede utilizarlo efectivamente para participar en los asuntos públicos y hacerla más competitiva. De manera que desarrollar, fomentar y mantener la competitividad constituye, en una organización pública o privada, una importante estrategia para el logro de los objetivos propuestos.

La Competitividad Vista desde la Gestión Pública Local

Los mercados globalizados tienen su impacto en toda organización y han representado el motor impulsor de toda economía, por cuanto ha significado la ampliación geográfica del intercambio comercial de cualquier tipo de bienes y servicios; y para que una empresa logre insertarse en este mundo requiere, tomar decisiones estratégicas sobre las diferentes innovaciones en sus productos o servicios, tecnología, entre otros. Es decir, volverse competitiva.

Para Fernández et al (1997), estas decisiones estratégicas requieren por parte de las organizaciones, capacidades de innovación en la gestión y de adaptación a realidades dinámicas, cambiantes e imprevisibles. Esta situación obliga a los gestores locales a introducir reformas que optimicen sus participaciones en la sociedad, en pos de una mayor competitividad regional, nacional e internacional. Ello exige de los funcionarios públicos y privados una permanente adecuación a los cambios que se deben producir con el propósito de potenciar el atractivo de sus espacios económico-sociales.,

En consecuencia debe existir una relación entre, las acciones que emprenden las organizaciones en su producción (infraestructura, tecnologías, incorporación de estándares internacionales de competitividad),

en la calidad del personal (el conocimiento como factor competitivo fundamental), en su capacidad organizativa y de gestión y en el potencial de una ciudad o región, para dinamizar sus recursos endógenos y atraer inversiones directas tanto nacionales como internacionales.

Fernández et al (1997), manifiestan que las organizaciones deben comenzar por conocer su potencial de desarrollo. Se refiere, a determinar sus recursos humanos, financieros, de capital, infraestructura y tecnología; para continuar un proceso de focalización. Esto es, utilizar criterios para la selección del segmento del mercado en el cual se pretenderá ser competitivo, a través de la elaboración de productos segmentados, economías de escala, bajos costos, diferencias en tecnología, innovación, entre otros. Mientras que, la gestión local debe identificar qué productos tiene para ofrecer; sean estos servicios públicos, producciones, facilidades recreativas o culturales.

De este modo, los gobiernos locales amplían su espacio de actuación, agregando a sus funciones tradicionales (construcción de carreteras, provisión de servicios básicos, entre otros), el diseño e implementación de estrategias de desarrollo local y regional destinado a la generación de ventajas competitivas territoriales y de asistencia a la competitividad empresarial.

Lo anterior trae como consecuencia que a nivel local surgen nuevos roles que para Silva (2003:49) estos se refieren a:

La creación de un entorno favorable para el desarrollo local

Un rol de liderazgo, capaz de activar y canalizar las fuerzas sociales en pos de un proyecto de desarrollo común

Un rol articulador público-privado y de impulso a la capacidad asociativa

Un rol de fomento productivo y de impulso al desarrollo de un entorno innovador para el fomento empresarial, y garantizar el cambio tecnológico en el tejido productivo y empresarial existente.

Dentro de estos roles, el papel de liderazgo local estimula la movilización y participación de actores locales, además de construir los equipos de liderazgo que aseguren la continuidad de los proyectos de desarrollo común; por cuanto, estos proyectos deben tener como fundamento la reconstrucción territorial considerando sus necesidades, recursos y capacidades.

Para Albuquerque (2004) los más legitimados para la convocatoria de estos actores locales y la búsqueda de espacios de concentración público-privada son los funcionarios públicos, quienes han sido elegidos en procesos democráticos y que administran recursos y capacidades de decisión.

Si estos procesos de desarrollo local tienen como objetivos principales la transformación de su sistema productivo, el crecimiento de la producción, la generación de empleo y la mejora en la calidad de vida de la población, es necesario desarrollar estilos de gestión pública locales que propicien la ejecución de políticas de desarrollo que apunten a la transformación de los sistemas locales de empresas en un clima de mayor competitividad

En este sentido, Silva (2003) plantea que se hace imprescindible diseñar instrumentos y políticas públicas de gestión dirigidas a estimular el aprovechamiento de los recursos locales endógenos para impulsar nuevos estilos de desarrollo basados en las potencialidades de las economías locales como complemento indispensable de las políticas nacionales de desarrollo.

Lo anterior nos hace comprender cómo desde la gestión pública local se induce, o puede inducir, el desarrollo de redes de empresas organizadas con asiento en un particular territorio (*clusters*), donde la

colaboración y la asociatividad de empresas son elementos centrales para impulsar la competitividad de las mismas (Silva, 2003). En este sentido Hermelrick (2001) define al desarrollo local como un proceso basado en alianzas entre actores y procesos de cambios para el mejoramiento de su bienestar colectivo.

Estas alianzas pueden ser impulsadas a través de redes de producción bajo la forma de "*clusters*", es decir "conglomerados", planteados por Silva (2003) dando origen a nuevas alternativas de desarrollo local. Otros autores como, Vargas (2001) consideran que el papel de las agencias estatales subnacionales como socios de empresas y asociaciones de negocios energizan las redes de acción económicas ubicadas localmente, es una de las formas de apoyar el crecimiento económico y el desarrollo social

En este sentido, se puede afirmar que el desarrollo de ventajas competitivas comienza desde lo local, debido a que la estructura económica nacional se puede expresar en torno a cadenas productivas locales que propician el desarrollo de las pequeñas y medianas empresas, las cuales, buscan formas asociativas y articuladas para conseguir ventajas competitivas, ya sea bajo el impulso de aglomeraciones de empresas organizadas sobre el territorio (*clusters* de producción) o de otros tipos de asociaciones productivas, donde la consecución de economías de escala se concibe como externas a las empresas pero internas a los territorios (Silva, 2003).

Sin embargo, Fernández et al (1997) plantean que esta competitividad territorial no sólo está relacionada con el potencial disponible de recursos aprovechables y con la atracción de recursos e impulsos exógenos seleccionados. También depende y cada vez más según lo expresa Cotorruelo, citado por Fernández et al (1997), de:

La creación y mantenimiento de ventajas competitivas a largo plazo, básicamente a través de la movilización y valorización de su potencial endógeno.

El posicionamiento estratégico que se adopte;

La formación y consolidación de una identidad que exprese una cultura emprendedora; y de la proyección a escala nacional e internacional de una imagen de marca territorial positivamente diferenciada.

A través de la inversión en obras públicas, las municipalidades incorporan valor económico en la localidad y colaboran en la competitividad territorial de su base productiva local. Del mismo modo, los servicios urbanos que la municipalidad presta están también vinculados a la competitividad económica territorial, ya que la calidad de dichos servicios incrementa los atractivos de la localidad para la inversión privada. Así, una función importante de las municipalidades, es la de crear las condiciones necesarias de infraestructura básica y servicios de desarrollo urbano para que el sector privado empresarial asuma su papel de productor y dinamizador de la economía local. Por cuanto, el desarrollo endógeno se logra con gobiernos que generen un entorno regional favorable para el desarrollo de ventajas competitivas.

Otro punto a considerar va referido a la identidad local, la cual debe ser vista en un sentido de pertenencia basado en pautas de organización social, valores culturales, medio geográfico, entre otros, compartidos por la población local. En la práctica, este sentido de identidad se construye a partir de procesos de participación y de una adecuada definición y difusión de la imagen propia (Fernández et al, 1997).

Ética, Responsabilidad Social y Valores

En el ámbito organizacional, cada vez más complejo, productivo y comprometido globalmente, se puede observar como las instituciones se enfrentan constantemente a los continuos cambios que se presentan a

consecuencia de las tecnologías, la información, y el conocimiento. Fuerzas productivas, que convergen en una sola misión, para generar transformaciones, que dinamizan el mercado y enfrentan a las organizaciones, a nuevos paradigmas que de hecho, van a producir impactos a nivel social, e inclusive institucional, debido a los diversos intereses que se manejan. Es importante acotar, que de acuerdo a lo expresado por Guédez, (2006:85), “una empresa es ante todo, un conjunto de relaciones e intereses, o más explícitamente: es un sistema de relaciones interesadas o de intereses relacionados”. Éstos, deben obedecer a una actitud tanto por parte de la empresa como del personal. Este manejo requiere de lo lícito, de la transparencia, a objeto de que puedan ser compartidos y no distorsionados en la forma de operarlos.

En este sentido, la ética juega un papel fundamental, tanto en lo personal, como en lo institucional, por cuanto rige el comportamiento humano a través de su objeto de estudio que es la moral. Esto tiene relación con la dignidad del ser humano, por cuanto, “se expresa en querer ser, en querer ser más y mejor, y finalmente, en querer ser autónomo y vivir en libertad para ejercer la responsabilidad de ser y de ser más y mejor.” (Guédez, 2006:37)

Competir representa un desafío para las organizaciones y de hecho, un compromiso para las personas que se tienen que enfrentar a esos cambios. El impacto social que generan, pueden afectar los estilos de vida de las personas. Esta afectación está relacionada con el aspecto ético- moral del hombre. “La ética vendría a ser todo el proceso reflexivo que, a partir de los principios, me permite decidir, actuar y evaluar los impactos que partan de todo proceso.” (Guédez: 2006,37) . La Competitividad entonces, se puede afirmar, es la misión que tiene toda institución, bien sea de carácter público o privado, de lograr satisfacer a sus clientes y permanecer en el mercado con éxito

Desde este punto de vista se observa que en las organizaciones actuales fundamentalmente, la competitividad empresarial se refiere al logro de rentabilidad que bien pueda ser igual o estar por encima de las empresas que compiten en el mercado. Implica una serie de consideraciones, dada su estrecha asociación con el personal que la integra. Es decir, la intervención del factor humano en todos los procesos. El problema se ubica, no en la necesidad que intervenga el hombre, sino en la forma como se involucre, por cuanto se ponen en juego los intereses, compensación y necesidades, o por el contrario, una participación sin conciencia del ser humano frente al gran reto.

La competitividad se asocia a una nueva visión de lo actual, a la necesidad de intervenir en el mundo contemporáneo, incluyendo sus valores y la diversidad de criterios, manifestaciones, tendencias, formas de conducir las organizaciones, y donde debido a la presión del mercado, a la necesidad de competir, de ocupar el liderazgo organizacional, a la lucha tenaz por lograr posicionarse en el mercado, se olvidan los valores. “La laboriosidad, el orden, la confianza, la disciplina, la sintonía para trabajar en equipo, son valores que no representan sino ventajas competitivas”. Ortiz Ibarz,(1998:1). Estos valores requieren de aceptación y práctica. Se vulneran cuando en función de las oportunidades, se pretende construir una barrera o un límite, contraria a ellos, y se somete a prueba la ética tanto institucional como de quienes manejan la organización.

La competitividad resulta compleja debido a los estadios por los cuales debe pasar, sobre todo a nivel institucional, donde competir involucra la calidad, la eficiencia y por supuesto celeridad en los procesos. Por otra parte, el reto del segundo estadio, se refiere a la relación con el estado, donde se desarrollan las políticas e intervienen las personas que ejecutan esas políticas, y son las que canalizan el proceso para competir, y es en este sentido, donde los valores institucionales, sociales y personales, entran en juego. Por otra parte, la continúa presión de las empresas relacionadas con el desempeño, crean un ambiente de tensión por competir donde al factor humano le corresponde la misión de enfrentarse a una lucha casi feroz por lograr dominar el mercado.

Por supuesto, en esta situación global, las organizaciones que entran mayormente son las grandes corporaciones, aun cuando las medianas y pequeñas, con los riesgos que eso implica, lo pueden hacer también. Pero es en este competir de la modernidad, de la era de la tecnología, donde se pueden alterar los

valores, donde la ética desaparece de la conciencia empresarial y donde se pueden poner de manifiesto situaciones poco escrupulosas, que merman la posibilidad de vivir y convivir.

De manera que, la competitividad se realiza en medio de pasiones, desafíos, presiones, donde los actores sociales van en procura del logro del objetivo propuesto. Es esa lucha titánica donde, la moral, la ética y los valores se ponen de manifiesto. Para Pinilla Castillo (2006:9), la moral, antes de ser normativa y de ser una forma imperativa del bien social, tuvo su asiento indiscutiblemente en la conciencia humana. Las organizaciones también se rigen por patrones morales: los actos lícitos, la responsabilidad social al igual que el bienestar social, el manejo probo de los recursos, la lealtad de competencia, son actos que ponen de manifiesto la conciencia moral de la empresa, y de sus empleados. No obstante, cuando existen procesos falsos, operaciones dudosas, evasión fiscal, sobornos, tratos ilegales, entre otras, la empresa no tiene estabilidad moral en su forma de actuar, y por supuesto se observa que “la decadencia de la sensibilidad moral libera los aspectos más negativos de la naturaleza humana..”. Dalla Costa (1999:101). Por supuesto, a través de ella, actúan los empleados, y es en este sentido, donde lo ético traspasa barreras de libertad, prosperidad, honestidad, equidad, justicia, valores, necesarios para el buen desempeño de la gestión pública local, y en consecuencia, competitiva.

En el contexto organizacional, al cual estamos haciendo referencia, la ética conforma un punto de interés sumamente importante, por cuanto está implícita en el desarrollo de todas las actividades humanas y empresariales. Su objeto, la moral, es inherente al hombre y por supuesto, a las organizaciones. Al referirse al objeto de la ética Vargas Elizondo, (2005:18), expresa que, “es la determinación de aquello que es ‘bueno’, ‘correcto’, ‘deseable’ y, por tanto, sus opuestos constituyen aquello que no debe procurarse. Representa, actuar en función de lo que como seres humanos debemos ser. Constituye el primer acto de valoración hacia lo personal. La valoración que tengo de mi mismo. Esto significa, la autoestima.

De igual manera las organizaciones tienen, como asevera Guédez,(2006:7), factores importantes que entran en juego en el mundo de la responsabilidad social, pero que en su desempeño, pueden influir altamente en la competitividad de la empresa. Estos conceptos como él los denomina están representados por la identidad, la imagen, reputación y posicionamiento). La identidad por ejemplo, constituye el primer deber de la empresa. En ella, está implícita, su estilo de desempeño .La identidad, se asocia” con lo que la empresa ha sido (su historia), lo que hace (sus productos y servicios), la forma como lo hace (su comportamiento), lo que es (su misión y visión), lo que dice que hace(sus contenidos de publicidad) y el espacio que ocupa(su infraestructura); la imagen, como otro de los conceptos importantes concebidos en las organizaciones, representa la percepción general que tiene los clientes y público de la empresa. La imagen lo es todo. Es una concepción colectiva, que igualmente puede afectar a la empresa, cuando ésta, tiene tendencia a no conducir bien su identidad; Reputación, es un concepto, que resulta complejo por cuanto depende podríamos decir, de la identidad, y de la imagen, en la medida que éstas, sean moralmente estables. Guédez, “2006:73), sostiene, que “la reputación, sugiere la valoración y admiración de la empresa, después de haberla comparado con el resto de las organizaciones que ofrecen lo mismo que ella”. Esta apreciación, no deja de ser interesante para la ética. Hasta donde pueden ser los límites de lo que se propone y mantiene, dentro de ellos, Tal vez podría ser objeto de una reflexión. En cuanto al posicionamiento, éste, se refiere a la preferencia y selección del producto, o de un servicio.

Cabe destacar que en el manejo de estos cuatro conceptos, al igual que para los valores, la ética juega un papel sumamente importante. Conforman una reflexión dimensionada hacia la moralidad, a la capacidad de procurar el bien tanto individual como organizacional. Para ser competitivo, los conceptos a los cuales nos referimos constituyen un norte, y si a ello le agregamos, los valores, aunados por supuesto, a la capacidad para competir, se podría afirmar, que todo está previsto para satisfacer necesidades y servicios de manera sostenible. Para Ferrer (2001:71-72), las empresas competitivas son las éticas, por dos razones

fundamentales, merecen credibilidad y generan confianza”. Se refiere a la credibilidad y a la confianza como valores morales, inherentes tanto a las personas, como a las empresas o instituciones.

Afirma la autora mencionada, citando a Cortina (1998), que el elemento ético es un elemento de imaginación implícito en la calidad que lleva no solamente a generar ventajas competitivas sino que además fomenta la apertura de mercados con un poco de imaginación y racionalidad. Estos últimos, unidos la credibilidad y la innovación favorecen la supervivencia de la empresa, su prosperidad, sin tener que salir de la lógica empresarial del mercado.

Aun cuando cueste verlo de esta forma, los comportamientos antiéticos, pueden generar el fracaso de una organización, afectar su imagen, y producir un caos general en la empresa. La competitividad necesita de procesos, transformaciones y estrategias. No obstante, para su fortalecimiento, requiere de una visión de lo ético, para la convivencia y supervivencia en el mercado competitivo.

METODOLOGÍA

El objetivo del presente trabajo fue explorar la ética y la competitividad como factores de desarrollo de la gestión pública local. Para ello se realizó una investigación de tipo documental, basada en la revisión de referentes teóricos de varios autores, artículos electrónicos y en el análisis de enfoques conceptuales sobre el tema objeto de estudio, lo cual permitió estudiar dos variables importantes como son la ética y la competitividad, enfocadas hacia las organizaciones públicas locales.

RESULTADOS

Los resultados indicaron: a) la competitividad es un factor decisivo para el desarrollo de la gestión pública local por cuanto le permite brindar a los ciudadanos satisfactorios del bienestar social; b) la ética determina el comportamiento en la toma de decisiones de los gerentes de manera que la competitividad pueda realizarse exitosamente

CONCLUSIONES

A manera de conclusiones, se puede afirmar que: La ética constituye un factor esencial en la gestión pública local que le permite crear, decidir, confiar, actuar en libertad y poder ejercer el derecho de la responsabilidad social, manteniendo una conducta responsable, en procura del bienestar individual y colectivo.

La gestión pública local puede considerarse competitiva, si tiene éxito, manteniendo la satisfacción de los ciudadanos, basándose en su participación política. Por consiguiente, la mejora sostenida de servicios y cultura organizacional, forman las competencias para hacer la gestión pública local competitiva.

La competitividad de la gestión pública local debe contener elementos tales como: apoyo tecnológico, personal con competencias, dedicado a la función empresarial y social, con beneficios salariales, seguridad, capacitación, calidad y sobretodo, con sentido y conciencia de lo ético-moral

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Norcka Fernández Colina: Venezolana, Dra en Ciencias Gerenciales PPI adscrita al Centro de Estudios de la Empresa. Profesora Titular de La Universidad del Zulia. Correo electrónico: norkalibertad@gmail.com. Telf: 0416-6606770.

Nora Beloso: Venezolana, MG en Gerencia de Empresas PPI adscrita al Centro de Estudios de la Empresa. Profesora Asociado de La Universidad del Zulia. Correo electrónico: nbellosor@yahoo.es Telf: 0416-8615832. (Ponente)

Francys Delgado: Venezolana, Dra en Ciencias Mención Investigación. PPI Investigadora adscrita al Centro de Estudios de la Empresa. Profesora Titular de La Universidad del Zulia. Correo electrónico: fradel16@yahoo.com. Telf: 0414-3628975.

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EXPERIENCIAS EN LA MEJORA CONTINUA DE CURRÍCULO BASADO EN COMPETENCIAS PROFESIONALES

Manuel Medina Elizondo, Universidad Autónoma de Coahuila
Sandra López Chavarría, Universidad Autónoma de Coahuila
Víctor Molina Morejón, Universidad Autónoma de Coahuila
Liliana Guerrero Ramos, Universidad Autónoma de Coahuila

ABSTRACT

El proceso curricular consta de tres etapas fundamentales: El diseño curricular, etapa enmarcada por lo cultural, es considerada la columna vertebral del currículo; el desarrollo curricular, etapa enmarcada en lo didáctico general, es considerada como la concreción del proceso de enseñanza aprendizaje en términos de orden, jerarquía, programación y medios, y la gestión curricular, etapa enmarcada en la didáctica específica o acción del docente, donde se pone en práctica lo previsto en las etapas de diseño y desarrollo curricular es considerada como etapa de planeación, alistamiento y ejecución de la acción docente específica. El proceso de formación basado en competencias profesionales que desde inicios de esta década lleva a cabo la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, Sede Torreón, aplica métodos de mejora continua para mantener actualizado su proceso curricular. De esta manera son entonces continuamente analizados y/o perfeccionados entre otros, las características de la profesión, las funciones claves, los contenidos, las competencias, las unidades de competencia y las evidencias, todos enmarcados en un conjunto de saberes relacionados con lo cognitivo, lo operativo y lo cogno-socio-afectivo. En esta ponencia se explican algunas experiencias puestas en práctica y que han logrado mantener la actualidad del currículo.

INTRODUCCION

El plan de estudios tradicional enunciaba la finalidad de la formación en términos generales, enumerando las materias a enseñar, según (Barner 1989) se centraba en estudiar “de una vez y por todas para obtener un título y posteriormente con su capital humano iniciar un a práctica profesional; en cambio el diseño curricular basado en competencias es un documento elaborado a partir de la descripción hecha de los desempeños esperados de una persona en un área ocupacional, para resolver los problemas propios del ejercicio de su rol profesional en un mundo en constante cambio científico, tecnológico y social, “las certezas, como dice Barner, han desaparecido y la constante es el cambio” .

En esta ponencia se referencian un grupo importante de autores e instituciones que han incursionado en el campo de las competencias tanto profesionales como laborales, estas últimas dieron pie a que las instituciones educativas (en este caso la universidad) decodificara, tal como señala (SENAI 2002) las informaciones del mundo del trabajo para el mundo de la educación, traduciendo pedagógicamente las competencias del perfil laboral al profesional.

Desde los primeros años de esta década la Facultad de Contaduría y Administración (FCA) de la Universidad Autónoma de Coahuila (UAdeC), Sede Torreón, inició un plan piloto para implantar un modelo experimental de enseñanza. Este primer modelo fue denominado de Educación Basada en Competencias (EBC) y tenía dos principales objetivos, uno relacionado con minimizar la deserción estudiantil, reprobación, falta de pertenencia y pertinencia y baja eficiencia terminal y otro relacionado con resolver una problemática detectada en las empresas, consistente en la falta de personal capacitado para los mandos medios y operativos y la baja calidad en personal de los puestos de primer y segundo niveles.

Este modelo EBC mantuvo su vigencia durante dos cursos y luego de determinado proceso de mejora continua se decidió ampliarlo continuando entonces con un proyecto de investigación donde se escalaba de un modelo de educación a un Modelo de Formación Basado en Competencias Profesionales (FBC) el cual finalmente evolucionó y que de manera abreviada hoy se identifica como Modelo FBC-UAdeC-Torreón.

El proceso de mejora continua se ha venido produciendo mediante la renovación curricular y la validación bienal, que de la misma se hace por carreras, con apoyo y colaboración del sector productivo. La idea fundamental es mantener la flexibilidad y pertinencia de las carreras, y servir de pauta real de la acción docente, hasta lograr un egresado acorde con el perfil deseado y diseñado de conjunto con las empresas.

Ruíz Iglesias, M. señala que en los años 80 es cuando toma auge la gestión por competencias dividida en dos grandes bloques: uno representado por la corriente anglosajona, refiriéndose a las cualidades de los trabajadores, acumulando estudios y teorías centradas en un ángulo del problema: los desempeños idóneos; y otro representado por Francia y Alemania que se centraron en los ámbitos del conocimiento, específicamente el saber hacer del trabajador. (Ruíz Iglesias, M., s.a, p. 26). Esta misma autora señala que posteriormente en los años 90 se desarrollan otros modelos, tales como: Modelo del Colegio Northeast Technical en Minnesota, E.U., Modelo de la Universidad del Sur de la Florida para un programa de entrenamiento basado en competencias, Modelo Québec Canadá, Holland College Canadá, Sistemas de Calificación inglés NVQ y GNVQ, Modelo del Colegio Richmond Australia, Modelo Holístico de la Universidad de Sydney Australia. Un análisis que realiza de los mismos destaca:

LOS MODELOS ESTADOUNIDENSES CONSERVAN LA BASE CONDUCTISTA

Los modelos ingleses tienen una fuerte base funcional que los convierte en sistemas de calificación, con competencias dictadas por empresas líderes y evaluaciones ajenas tanto a las instituciones como a la propia industria. En los modelos canadienses se mezclan las tendencias, pero la del Holland Collage es más constructivista que la del modelo Québec, que partiendo del método DACUM se centra en ocupaciones específicas, pero definidas por comisiones locales, integradas por los sectores oficial, productivo y académico. Los modelos australianos por su parte tienen una fuerte base constructivista.

MODELO DE FBC-FA DE UAdeC

La evolución del Modelo de FBC-FCA-UAdeC pretende no descuidar las características del contexto cultural en el que se desarrolla, por lo que aunque se han tenido en cuenta todos esos referentes internacionales, el punto de comparación han sido los esfuerzos regionales y la propia evaluación continua del funcionamiento del Modelo. Por tal motivo el procesamiento realizado se basa en el análisis y tratamiento de los modelos de proceso curricular enfocado por varios autores latinoamericanos importantes, o instituciones como Cinterfor, dedicada a competencias laborales. Luego de presentar la metodología y datos de la investigación, se pasa a un primer epígrafe de datos y resultados donde se comparan o confrontan los variados enfoques que los autores referenciados hacen sobre las diferentes etapas del proceso curricular, e incluso el enfoque que Cinterfor (CINTERFOR 2001) hace para el diseño de las competencias laborales. Se muestra el esquema de trabajo del primer y segundo Modelo EBC y la comparación que el grupo experto que trabaja estos temas hace con los otros modelos ya estudiados. Posteriormente en otro epígrafe de análisis y resultados se muestra cómo evoluciona el Modelo EBC hacia un Modelo FBC, así como el proceso de mejora continua, que se ha desarrollado durante estos años con la participación de empresarios, académicos y graduados, hasta arribar a lo que actualmente es el Modelo FBC-UAdeC-Torreón. Se presenta también la evolución que ha operado la Certificación de Grados Intermedia y el sistema propuesto por el grupo experto y aprobado por la dirección académica acerca de los aspectos y períodos en los que se deben chequear la actualidad del Modelo. Finalmente se

presentan las conclusiones las cuales enfatizan los resultados más relevantes y en donde incluso se dejan las puertas abiertas a nuevas interrogantes sobre la continua mejora del último modelo. Se presenta además una extensa bibliografía consultada por los autores sobre estos temas tan actuales y relevantes.

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AUTODIRECCIÓN: PROPENSIÓN ORGANIZACIONAL DEL SIGLO XXI

Daniel E. Meléndez Cordero, Universidad del Zulia

RESUMEN

Esta investigación tiene como objetivo, analizar la fundamentación teórica referida a los supuestos sobre la dirección de los subordinados, planteada por la teoría “Y” de Douglas McGregor en la era industrial neoclásica, su relación y vigencia como concepción teórica en la conformación de equipos autodirigidos.

Considerando como base fundamental el talento humano y su comportamiento en las organizaciones de la era de la información y el conocimiento, tendencia que impulsa la importancia y conformación de equipos de trabajos con características particulares, diferenciando claramente entre grupos y equipos de trabajo autodirigidos. Esta investigación se sustenta en la revisión y análisis de bibliografías y documentos especializados a través de métodos lógicos. Se expresan también algunos resultados finales que revelan la importancia de la implementación de la autodirección en las organizaciones como estrategia, para su óptimo funcionamiento y como propensión organizacional del siglo XXI.

PALABRAS CLAVE: Desarrollo Organizacional, Teoría del Comportamiento, Equipos de Trabajo, Autodirección.

INFLUENCIA DEL MODELO BUROCRÁTICO-POPULISTA EN LA GESTIÓN DE LA INVESTIGACIÓN: CASO UNIVERSIDAD DEL ZULIA

Lilia Pereira de Homes, Universidad del Zulia
Jazmín Díaz Barrios, Universidad del Zulia
Morela Pereira Burgos, Universidad del Zulia
Wendolin Suárez Amaya, Universidad del Zulia

ABSTRACT

The Venezuelan public administration is impregnated of the bureaucratic-populist model established at the beginning of the democratic period, however the either public or private research process, has demonstrated to follow its own patterns. The present work had ace purpose testing out the investigation process in three representative abilities of the academic chore in the University of the Zulia, throughout the aforementioned model, in order to know if the investigation departments, show signs of that model. A documental research was made supported by interviews and surveys, which were analyzed under cuali-quantitative approaches. It was found that the investigative process exhibits multi-functional and flexible ways according to the circumstances; nevertheless, the others process of the university follow the bureaucratic-populist model. It was concluded, that the university continues with traditional ways of management, meanwhile, the researchers change according the environment needs.

INTRODUCCIÓN

En términos generales la administración pública venezolana obedece a criterios burocráticos y clientelares, los cuales se manifiestan en la jerarquización de sus instituciones, en decisiones centralizadas, excesiva departamentalización, múltiples niveles y una carga laboral superior a las necesidades reales. El modelo antes descrito se instituyó en las universidades nacionales por ser el fiel reflejo de lo que acontece en la política nacional. Ahora bien, cabría preguntarse si el proceso investigativo que en ellas se realiza está influido por el modelo descrito. Investigaciones previas Pereira et al. (2007); Suárez y Pereira (2006), indican que el trabajo investigativo es sui generis, con roles poco diferenciados y una jerarquía achatada que favorece la participación en lo que a planeación y ejecución se refieren, pero burocrática en los aspectos administrativos; con una organización macro matricial y una organización micro de grupos y equipos de trabajo.

En tal sentido, la investigación en LUZ presenta una dualidad paradigmática, por cuanto los investigadores le imprimen a sus proyectos o programas modelos de organización flexibles, polifacéticos y vigentes, pero se encuentran enclavados en un régimen burocrático, lento y anquilosado. Sin embargo, no todas las dependencias de investigación tienen la misma organización, incluso dentro de cada facultad, programa y/o proyecto de investigación, se plantean diferentes formas de organizar el trabajo atendiendo al tipo de investigación que realizan (básica, aplicada) o a las distintas áreas a través de las cuales se desarrolla la investigación (ciencias exactas, humanas, sociales, de salud).

En atención a lo anterior, el presente trabajo revisa el proceso de la investigación en la Universidad del Zulia, vista a través del modelo burocrático-populista, específicamente en tres facultades representativas del quehacer académico de nuestra casa de estudios. Para lograr el objetivo planteado se tomaron las siguientes facultades: Ciencias Económicas y Sociales (FCES), Ingeniería (FI) y Experimental de Ciencias (FEC), atendiendo a las siguientes consideraciones: 1. Criterio organizativo: Dos facultades tradicionales (con división de investigación y sin ella) y una facultad experimental; y 2. Criterio por área (humanística, científica y técnica).

Si bien el análisis de tres facultades (de un total de 11) no permite una generalización metodológicamente hablando, y ese no es el objetivo, también es cierto que todas las facultades de LUZ tienen la misma estructura de dependencia matricial (facultad-ente financiador); están orientadas por la misma política de investigación y de hecho, cada una de las tres facultades seleccionadas representan un área del conocimiento (humanística, científica y técnica). Por lo anteriormente expuesto, se considera que es posible realizar algunas inferencias generales a partir de los resultados particulares encontrados.

En cuanto a la metodología, se hizo una revisión documental del modelo burocrático-populista, a fin de determinar sus características. Basado en estas dimensiones se elaboraron dos instrumentos: una entrevista (aplicada a los jefes de las unidades de investigación) y una encuesta (aplicada a los investigadores adscritos al Programa de Promoción del Investigador (PPI), con el propósito de conocer hasta qué punto las características determinadas estaban presentes en la población estudiada.

EL MODELO BUROCRÁTICO-POPULISTA EN LAS UNIVERSIDADES PÚBLICAS

El término burocracia en su concepción original designa un cuerpo profesional de funcionarios, organizado en forma jerárquica piramidal, que sigue reglas y procedimientos uniformes e impersonales. Los elementos que configuran este modo de organización son: División del trabajo, autoridad, cargos o posiciones y modo de regulación de las relaciones entre los individuos (Weber, 1964).

Ahora bien, la aplicación de sus postulados en las organizaciones modernas ha conducido a diferentes apreciaciones acerca del fenómeno. Ander Egg (1998:181) plantea cuatro perspectivas distintas, a saber: 1) Un sistema de organización definida por un conjunto de actividades precisas para la consecución de unos fines dentro de una estructura jerarquizada de funciones, no de personas, en el cual los derechos y deberes están fijados de manera impersonal y, en principio racional; 2) Un tipo de funcionamiento de los organismos marcado excesivamente por la letra de los reglamentos y por una rutina que resiste la transformación de esos reglamentos; 3) Influencia excesiva de los funcionarios y empleados de las grandes organizaciones, especialmente de la administración pública; y 4) Se utiliza peyorativamente para designar una capa social separada de la masa, que se dice al servicio del pueblo o de los afiliados, pero que se aprovecha de la situación de dominio.

Las dos primeras perspectivas formuladas por Ander-Egg están en consonancia con el pensamiento weberiano, en tanto, éste plantea que la razón decisiva para explicar el progreso de la organización burocrática ha sido siempre su superioridad técnica sobre cualquier otra organización. Otros autores, sin embargo, se apoyan en las últimas dos perspectivas para destacar sus limitaciones. Tal es el caso de Kliksberg (1989) quien considera irreal el hecho de entender la burocracia como el medio para maximizar el rendimiento de cualquier orden de organizaciones, convirtiéndose más bien en un campo propicio para el desarrollo vigoroso de fuertes disfuncionalidades.

Por otro lado, autores como Prats i Catalá (1998:21) defienden la concepción burocrática destacando que las fuertes críticas de que es objeto derivan de una aplicación inadecuada del modelo. En tal sentido, el autor sostiene que el modelo ha dado y continúa dando un excelente rendimiento, sin embargo la falta de adecuación al medio en torno a los aspectos políticos, económicos y sociales ha llevado -en el caso de América Latina- a su aplicación de forma parcial, dando lugar a lo que denomina <<buropatologías>>.

En cuanto al término populismo, a pesar de tener sus orígenes en la <<voluntad del pueblo>> fue evolucionando hasta un contexto en el cual:

“... lo ‘popular’ implicaba a gentes sujetas no tanto a la explotación y a la pobreza, cuanto a la ignorancia y al atraso cultural y político. Esas masas eran, por eso, susceptibles de ser atraídas y movilizadas por discursos que se referían vagamente a las necesidades y posibles demandas ‘populares’ y a los liderazgos

que además de esos discursos desarrollaban técnicas de manipulación y de control de tales masas para lograr acceso al poder político y mantenerse en él ” (Quijano, 1998:175).

Ahora bien, en el ámbito latinoamericano, el populismo surge según Burbano de Lara (1998:10), como resultado de una crisis institucional tanto de la democracia como del Estado; de un agotamiento de las identidades conectadas con determinados regímenes de partidos y ciertos movimientos sociales; de un desencanto general frente a la política y finalmente, del empobrecimiento generalizado tras la crisis de la década perdida. Por otra parte, Laclau (2005) establece que el populismo es el resultado de la incorporación de las masas populares a la arena política, dando lugar a una forma de liderazgo no ortodoxa. Lo define como una forma de articulación de lo político que actúa según lo que él denomina “la lógica de la equivalencia”, es decir, cuando hay un conjunto de demandas específicas que se oponen a algo que las niega. Así se crea entre ellas una pertenencia mutua, y eso constituye, en forma incipiente, un cierto pueblo. Con tal afirmación hace frente a la visión peyorativa del populismo y sostiene que lejos de ser un obstáculo, garantiza la democracia, evitando que ella se convierta en mera administración. Esta posición es respetable, pero por demás debatible, y definitivamente opuesta a Quijano y Burbano

Basándonos en las posturas anteriormente señaladas, tanto de burocracia como de populismo, en la presente investigación se asumirá burocracia como una forma de conducción rígida de la organización que a pesar de sus múltiples virtudes funcionales, hoy en día, no necesariamente responde a las variadas exigencias de una sociedad compleja, dinámica y en constante transformación. Mientras que, el populismo será entendido como el ejercicio de la política a través de una oferta atractiva a las masas, con el fin de manipularlas y a la vez legitimarse y permanecer en el poder.

Ochoa et al (1996:41) conjugan estos fenómenos en lo que denominan modelo “burocrático-populista” para denotar la conducción del aparato público basada en la colaboración de clases a través del gasto público para el logro de los objetivos. En el modelo referido interactúan tres elementos fundamentales: *El populista* centrado en la figura del líder y su carisma para relacionarse con las masas; *el clientelar*, como mecanismo de intermediación e intercambio entre el líder y sus seguidores sobre la base de adhesiones partidistas y promesas electorales, y finalmente; *el burocrático*, como forma de funcionamiento del aparato público en respuesta a las exigencias clientelares.

En América Latina el modelo burocrático-populista es un fenómeno asociado al estado de bienestar keynesiano, cuyo objetivo fundamental es la intervención en la economía para lograr el beneficio de la colectividad mediante la búsqueda del pleno empleo, fomento de los servicios de bienestar social e integración cultural y social. Por su parte, en Venezuela, se manifiesta a partir del proceso democratizador experimentado en el país a finales de la década de los cincuenta, el cual pretendía promover el crecimiento acelerado de la economía, el impulso al sector industrial, las inversiones en infraestructura de carácter social, entre otros aspectos. En este contexto se impulsó un modelo de desarrollo basado en la economía por sustitución de importaciones, cuyo objetivo estaba dirigido al fortalecimiento del mercado interno a través de políticas públicas de estímulo a la industria nacional con disminución de las importaciones. Asimismo se experimentó un incremento considerable del gasto, expresado en la ampliación del aparato público como respuesta a las diversas y crecientes demandas sociales. A tal efecto, hubo un marcado apoyo al sector educativo, para garantizar el libre acceso de la población a la educación.

En el ámbito de la educación superior la política de puertas abiertas estuvo soportada en la expansión y diversificación del sector, como una forma de responder a la creciente demanda insatisfecha de la población estudiantil. En consecuencia, se crearon diversidad de instituciones cuya naturaleza resulta bastante heterogénea: Universidades nacionales experimentales, universidades privadas, institutos politécnicos y pedagógicos, institutos universitarios, colegios universitarios, entre otras. La proliferación de estas instituciones requirió, entre otros aspectos, una significativa incorporación de personal docente,

administrativo y obrero. Sin embargo, parte de este personal ingresó para dar respuesta a las demandas clientelares y al nepotismo en efervescencia en el aparato público nacional. En consecuencia, se incrementó la hipertrofia burocrática característica de la administración pública venezolana.

La diversificación de la educación superior, según Lovera (2001:104), respondió, no sólo a un deseo genuino de dar atención a la demanda de educación superior, sino primordialmente, a la búsqueda del debilitamiento de la hegemonía de las universidades autónomas, que se mostraron díscolas ante los intentos de dominarlas. No obstante, las nuevas instituciones fueron sometidas por una lógica clientelar de grupos de poder, lo cual produjo –fuera de contadas excepciones- instituciones sin proyecto académico, más pendientes de atender las apetencias burocráticas que las necesidades de formación.

Basados en el análisis anterior, y en los elementos propuestos tanto por Albornoz (1998) como por Ochoa (1997) sobre el modelo burocrático-populista se identificaron los elementos fundamentales que caracterizan el modelo burocrático-populista en las universidades autónomas del país, siendo los más relevantes: toma de decisiones, planificación, mecanismos de asociación, mecanismos de regulación, evaluación, crecimiento, criterios de dirección, selección de personal, elementos del discurso y manejo de conflictos. Los aspectos señalados se constituirán en las dimensiones que sustenten esta investigación, motivo por el cual serán abordados individualmente a continuación.

Toma de decisiones: El modelo de universidad pública imperante en el país, centraliza las decisiones en reducidas instancias de la estructura organizacional, tales como Consejos de Escuelas, Consejos de Facultad y Consejo Universitario (CU). En este último se concentra la mayor parte de las decisiones, de las más simples a las más complejas. Desde la aprobación del presupuesto, pasando por los ascensos o cambios de dedicación hasta la aprobación de la preparaduría de una cátedra. Para Ruíz (2001) en la toma de decisiones de estas instancias influyen otros actores o grupos que ostentan poder y tienen el control sobre el manejo de los recursos (partidos políticos, gremios, asociaciones).

Planificación: En líneas generales, la cultura de planificación pareciera no estar muy internalizada en las universidades venezolanas, Según Esté (1998) las universidades primordialmente se enfocan en la ejecución de los recursos asignados, en problemas ya existentes; no planifican y por ende no anticipan los problemas futuros. Agrega la autora, que muchas universidades no cuentan con un sistema que les permita conocer, entre otras cosas, cuál es su matrícula, su inventario y hasta el registro de sus deudas.

Básicamente, la elaboración de planes y proyectos en los distintos niveles de la estructura organizacional tiene el propósito de responder a las exigencias de instancias superiores. No funciona como un verdadero soporte a la administración en tanto está desvinculada de la toma de decisiones. La planificación tiende a ser un proceso legitimador institucional y social de la gestión.

Mecanismos de asociación: Los universitarios se asocian tanto a los gremios como a los grupos políticos que hacen vida a lo interno de la institución. A los gremios, en la búsqueda de beneficios socio-económicos y apoyo laboral, entre otros. Mientras que la asociación a grupos políticos se hace como una forma de detentar el poder y lograr intereses particulares, dando lugar al clientelismo como práctica regular enraizada en la estructura universitaria (Ochoa, 1997).

Mecanismos de regulación: El funcionamiento del aparato universitario está regido por lo establecido en nuestra Carta Magna, la Ley Orgánica de Educación y la Ley de Universidades, así como por los reglamentos, normas, disposiciones y decretos aprobados por el Consejo Universitario de cada universidad. Para Melich (1995) existe una tupida malla de reglamentos o prescripciones abstractas tendentes a dirigir y/o reprimir la conducta de la comunidad universitaria, la cual fomenta el reino de la irresponsabilidad más absoluta. En términos generales, al revisar la normativa nos encontramos con una

reglamentación excesiva, más bien dispersa, punitiva y en algunos casos contradictoria, dando lugar al entramamiento de los procesos, promoviendo el ejercicio discrecional de los funcionarios.

Evaluación: Las iniciativas en este campo han tenido poca o ninguna repercusión en el mejoramiento de las instituciones universitarias, a lo sumo han sido coyunturales y/o parciales. Para Villarroel (2005) a pesar de una experiencia evaluativa intensa y variada, no puede decirse que se haya sembrado una cultura evaluativa en la universidad venezolana. En todo caso, podría decirse que la evaluación universitaria ha sido modesta en sus propósitos y más aun en sus logros.

Crecimiento: La hipertrofia burocrática que aqueja a la administración pública venezolana, toca igualmente a las universidades autónomas, las cuales además de una masificación estudiantil creciente, presentan según Fuenmayor Toro (2004) elevados índices de personal administrativo y obrero por encima de los criterios establecidos por la Oficina de Planificación del Sector Universitario (OPSU) (La relación establecida por la OPSU es de dos profesores por cada miembro del personal obrero y de tres profesores por cada miembro del personal administrativo). Adicionalmente, debido a la rigidez burocrática, en vez de enriquecer los cargos, añadiéndole otras funciones, se tiende a crear unidades para cada necesidad sin análisis previo de viabilidad e incluso a la medida de las necesidades individuales.

Criterio de Dirección: Puede decirse que la universidad es eficaz: gradúa, investiga, pero sin reparar en costos o calidad, amparada en el subsidio total del Estado y sin una oportuna rendición de cuentas. Sostiene Méndez (2004) que el modelo de gerencia universitario vigente, totalmente desfasado de los requerimientos de la academia, mantiene velada y oculta la crisis del sector, al no establecer mecanismos administrativos que permitan justificar ante la sociedad la inversión educativa. A decir de Lanz (2004) las marañas administrativas legitiman los modos de gestión burocráticos.

Selección de Personal: La universidad venezolana cuenta con reglamentaciones que contemplan el ingreso y permanencia de personal académico, sin embargo, para Fuenmayor Toro (2004) existen diferencias que pudieran reflejarse en un relajamiento de los requisitos de ingreso y ascenso en algunas instituciones o la aplicación muy estricta de los mismos en otras. Adicionalmente, el proceso está permeado por la existencia de intereses clientelares que inciden en la ejecución, con lo cual se desvirtúa la selección.

Elementos del discurso y manejo de conflictos: Puede decirse que, existe una documentación densa, amplia y profusa, sobre la problemática universitaria; pero, al mismo tiempo, está planteada una crítica generalizada en el sentido de que ésta se queda en pensamientos retóricos, sin crítica a los problemas profundos; simples propuestas del deber ser. No hay discusiones, los análisis permanecen en la superficie que no compromete. En opinión de Téllez (2003) existe una avalancha discursiva sin reflexión, ante la cual no cabe más que preguntarse si el exceso y la agitación no estarán impidiendo saber ver y escuchar lo que acontece en el entorno universitario.

Los elementos antes esbozados, dan cuenta de una universidad comprometida con el statu quo, sin deseos reales de cambio y/o transformación, que utiliza la planificación y la evaluación como elementos legitimadores, más que como instrumentos de gestión, con decisiones muy centralizadas orientadas al individualismo, al hacer clientelar y una ejecución procesal altamente discrecional. Es de suponer, que estas realidades han permeado el proceso investigativo de las universidades, y por ende la Universidad del Zulia. En tal sentido, se pulsó la opinión tanto de los directivos de las unidades de investigación como de los investigadores que hacen vida académica en LUZ para conocer su percepción en cuanto a las presencia de características y comportamientos propios del modelo burocrático-populista en las unidades de investigación en esta casa de estudios.

PERCEPCIÓN DE LOS DIRECTORES DE LAS UNIDADES DE INVESTIGACIÓN DE LUZ

Para captar la percepción de los jefes de unidades de investigación de las Facultades de Ciencias Económicas y Sociales, Experimental de Ciencias e Ingeniería, se elaboró un instrumento contentivo de 19 preguntas, abiertas y cerradas, según la caracterización previamente efectuada del modelo burocrático-populista. El instrumento fue validado a través de juicio de expertos, y la confiabilidad cualitativa (Martínez Miguélez, 2004) se basó en el análisis, interpretación y observaciones del equipo de investigación, la colaboración de sujetos informantes y la utilización de medios técnicos que permiten preservar la realidad para futuros análisis. El instrumento fue aplicado en forma de entrevista a los jefes de las 22 unidades de investigación adscritas a cada una de las tres facultades estudiadas.

El instrumento contiene elementos identificados en la universidad en los cuales se exhiben comportamientos propios del modelo burocrático-populistas, tales como control del proceso de investigación, toma de decisiones, planificación, sujetos de decisión, regulación, asignación de recursos, costos, criterios de dirección, cumplimiento de normas, legitimación de las autoridades en cuanto a forma de elección y al cumplimiento de promesas, manejo de conflictos y sectores atendidos. A continuación se presentan los resultados de las entrevistas efectuadas:

En cuanto a la *organización de la investigación* encontramos que, la forma básica de organización son las líneas de investigación adscritas a centros, institutos, o departamentos dependiendo de la facultad. A su vez, estos entes se inscriben en una división de investigación, excepto en la Facultad de Ciencias Económicas y Sociales, donde la creación de la división de investigación está todavía en discusión. Sin embargo, aún cuando éste es el modelo general, subsisten proyectos aislados, no adscritos a línea alguna.

Con respecto a la *forma de comunicación y discusión interna*, se encontró que no se llevan a cabo asambleas de investigadores como herramienta de participación, cada unidad asume modelos diferentes. No está definida una política general en el ámbito de las facultades; se observa, desde unidades que jamás se reúnen y cada proyecto trabaja de manera independiente (FCES), hasta unidades donde todas las decisiones relevantes sobre ingreso de investigadores, aprobación de proyectos y asistencia a eventos son tomadas por el equipo en pleno (FEC y FI).

Al indagar sobre el *proceso de planificación*, se encontró que en LUZ se elabora un documento anual contentivo de la planificación general denominado Planificación Operativa Anual (POA), sin embargo éste sólo tiene fines de legitimación externa, mas no de aplicación y seguimiento real. A lo interno de las facultades, la planificación se hace en función de la formación gerencial que tenga el responsable de la unidad, es decir, si el jefe de la unidad tiene orientación gerencial, esa unidad posiblemente manejará una planificación formal y real; mientras que aquellas unidades dirigidas por individuos con formación no alineada con los principios administrativos, sólo cumplirá con los aspectos formales exigidos por los entes superiores, pero esa planificación no será guía de la acción.

La *toma de decisión* por parte de estas unidades de investigación, salvo las relativas a fecha de inicio, renovación de la investigación, organización y asistencia a eventos, no se realiza sobre la base de una planificación general, se toman de acuerdo a las situaciones que surjan. A lo interno de los programas y proyectos de investigación, se elabora un plan de acción contentivo de objetivos, metodología, recursos humanos y materiales, bibliografía, cronograma y posibles resultados. En este caso, a diferencia de otras instancias administrativas, la planificación si es soporte del proceso investigativo.

Con respecto al *nivel de centralización en la toma de decisiones*, depende del tipo de decisión a tomar: Las decisiones de índole financiero (montos a financiar, compras de equipos y materiales, selección de proveedores) y los procedimientos a seguir, tienen un alto nivel de centralización por parte del ente coordinador (CONDES). En el aspecto académico, la centralización es menor, ya que, generalmente las

decisiones son tomadas por los investigadores, siempre dentro de los parámetros establecidos por el CONDES.

En cuanto a los *actores que influyen en el proceso de toma de decisiones*, los entrevistados expresaron que son básicamente tres: Autoridades universitarias, las cuales centralizan la mayoría de las decisiones; las empresas, como entes financiadores también tienen su cuota de participación; y por supuesto, el gobierno, al definir cuáles son las áreas donde la investigación tiene posibilidad de ser financiada.

Al ser consultados sobre la existencia de *factores externos que inciden en el desarrollo de la investigación*, señalaron: En primer lugar y con mayor preponderancia, se encuentran los problemas financieros, debido a la escasa asignación presupuestaria a la investigación; seguida por la excesiva burocracia que desalienta a los investigadores y, recientemente, la incidencia de la política nacional en ciencia y tecnología con respecto a las áreas o temas de investigación.

Con respecto a la *escasez presupuestaria*, el Consejo Nacional de Universidades (CNU), en las llamadas “Normas CNU” establece como obligatoria la asignación de 3% del presupuesto anual de cada universidad a la investigación (CNU, 1992). Sin embargo, el CU de LUZ reorienta el presupuesto, de hecho entre el 2000 y el 2003 reasignó anualmente entre un 57 y un 73% de lo oficialmente asignado (Bozo, 2004).

Otro de los aspectos consultados a los jefes de unidades de investigación, fue el *nivel de regulación existente en el entorno investigativo*; al respecto los entrevistados opinaron que las regulaciones son excesivas en relación con las formalidades y requisitos administrativos a cumplir; pero al mismo tiempo, no aplicadas en cuanto a la obligación de investigar de los profesores a dedicación exclusiva, y escasa aplicación en lo referente a la garantía de calidad de las investigaciones, la cual es delegada a las revistas arbitradas que evalúan y publican los artículos.

Relacionado con el punto anterior, se encuentra *el sistema de evaluación a la investigación*, al respecto se encontró que desde el punto de vista de la norma es suficiente y aplicado, pero desde el punto de vista de la calidad y pertinencia es inexistente, debido a la ausencia de retroalimentación del CONDES hacia los investigadores. De hecho, la única evaluación real actual es por parte del Fondo Nacional de Investigaciones Científicas y Tecnológicas (FONACIT) a través del Programa de Promoción del Investigador (PPI), pero éste evalúa al investigador y no a las investigaciones.

Según los entrevistados, en ninguna de las tres facultades se hace *análisis costo beneficio que avale la viabilidad de las investigaciones*. Este tipo de análisis no constituye un criterio para la aprobación de proyectos, básicamente sólo se toma en cuenta la rigurosidad científica, la pertinencia institucional y social.

Al referirnos al *uso de los resultados de las investigaciones*, los jefes de unidad coincidieron en señalar que siempre es utilizado por el investigador (dentro del aula o en conferencias), generalmente por la facultad; y dependiendo del área y el ente financiador, es utilizado por las empresas y/o gobiernos. Pero, en términos generales, a los resultados de las investigaciones se les da muy poco uso e importancia. Las investigaciones se pierden en archivos, que se mantienen en el ámbito académico a pesar de su potencial para resolver problemas sociales.

Dentro del análisis planteado, se incluyeron preguntas sobre el *discurso de las autoridades, la forma en la cual se eligen, y la actitud de las mismas ante situaciones de conflicto*. Al respecto la mayoría opinó que no existe correspondencia entre el discurso de las autoridades y sus acciones, *se dice mucho y se hace muy poco, se hacen talleres y otras actividades y después todo sigue igual*. Según su percepción las autoridades universitarias al enfrentarse a situaciones conflictivas, simulan encararlas o las evaden, no

hacen realmente cosas importantes para solucionar los problemas de investigación. Lo anterior se corresponde con el modelo burocrático-populista presente en la institución, dada la avalancha discursiva sin crítica ni reflexión profunda sobre los problemas que aquejan a la universidad o al país.

Con respecto a la *selección de las autoridades relacionadas con investigación* (directores de centros e institutos, delegado ante el CONDES y Coordinador-secretario del CONDES), los entrevistados puntualizaron que, en algunos casos, son designados de acuerdo a intereses clientelares de las autoridades universitarias de turno, sin tomar en cuenta, si cumplen con el perfil establecido en la normativa existente. Esta actitud es claramente consistente con el modelo burocrático-populista en el cual los grupos de poder se alimentan con seguidores e incondicionales que garanticen la defensa de sus propios intereses y no los de la institución.

Con respecto a la *vía de asignación de recursos para la investigación*, los entrevistados respondieron que la fuente primaria la constituyen el CONDES y el FONACIT y en menor medida la empresa privada. Se encontró diferencia en la forma de distribuir los recursos descentralizados en cada facultad. La FI tiene criterios definidos, tales como asignación equitativa de un porcentaje a cada unidad y el resto repartido de acuerdo con la productividad, número de PPI, proyectos de años anteriores, artículos publicados el año anterior; mientras que en otras facultades (FCES) la distribución es discrecional.

Finalmente, se pulsó la opinión general de los directivos en cuanto a la *situación de la investigación*; para ellos, se hacen trabajos importantes pero con escasa presencia en la sociedad. También manifestaron que a pesar de los problemas existente en la institución: déficit presupuestario, ausencia de políticas, atraso tecnológico, escasa disponibilidad de información y de equipos actualizados, burocracia excesiva, falta de apoyo y divulgación, entre otros, la productividad de los investigadores es relativamente alta; aun cuando responde más a iniciativas individuales que institucionales.

Resumiendo, de acuerdo a lo expuesto por los directivos, podría decirse que la gerencia universitaria en las unidades de investigación estudiadas exhiben comportamientos acordes con los identificados en el modelo burocrático-populista, ya que si bien el esquema básico de funcionamiento y regulación es burocrático, la puesta en práctica toma expresión en el fenómeno, por lo tanto, es posible, aseverar que todos los aspectos de la investigación relacionados *la institución en su conjunto*, adquieren esa forma de operar; vale decir, en la mayoría de los casos los planes son formalidades, no para cumplirlos, los proyectos tienen financiamientos definidos, independientes de su importancia, se evalúa sólo la forma, no el fondo, y finalmente, las investigaciones tienden a ser usadas más por los investigadores que por la sociedad en general.

Ahora bien, una vez conocida la percepción desde el punto de vista directivo, es importante determinar como perciben estos elementos los investigadores de LUZ; en atención a lo anterior se pulsó su opinión sobre la ejecución del proceso investigativo en las unidades de investigación de LUZ para identificar los aspectos enmarcados en del modelo burocrático-populista.

LOS INVESTIGADORES OPINAN

En este apartado se expone la opinión de los investigadores adscritos al PPI sobre diversos aspectos de la investigación, especialmente en lo atinente a su autonomía en la toma de decisiones relativas al proceso de investigación. En primer término, se caracterizó a los investigadores en cuanto a número, forma de asociación, entre otros, para luego profundizar en los aspectos decisionales de su desempeño. Para cumplir el objetivo, a partir de la población de 320 PPI pertenecientes a las tres facultades investigadas, se definió una muestra estratificada de 47 individuos calculados sobre un 90% de confianza y un 10% de error estimado utilizando el software Stats (2003). La selección fue aleatoria a fin de poder generalizar los resultados a la población. Se elaboró una encuesta de 27 ítems con preguntas abiertas y cerradas. Al

igual que en la entrevista, la encuesta fue validada a través de juicio de expertos y la confiabilidad se obtuvo con la metodología cualitativa planteada por Martínez Miguélez (2004). La distribución de la muestra de acuerdo a la cantidad de académicos PPI pertenecientes a cada facultad estudiada, se presenta en el Tabla 1. Destaca una mayor participación de investigadores en las facultades orientadas a las ciencias exactas.

Tabla 1: Distribucion De Ppi Entrevistados Por Facultad

Facultad	Cantidad	Porcentaje
FCES	8	17,0
FEC	22	46,8
FI	17	36,2
Total	47	100,0

Fuente: elaboración propia

En el Tabla 2, se presentan las características principales de los investigadores, en cuanto a los siguientes aspectos: Motivo para incorporarse a la investigación formal, forma de asociación, número de investigaciones, forma de organización, financiamiento, condición y lugar de la investigación.

Tabla 2: Caracterización De Los Investigadores

Concepto	Alternativa 1	Alternativa 2	Alternativa 3	Alternativa 4
Motivo de incorporación a la investigación	Personal 68%	Institucional 32%		
Forma de asociación	Departamento 36%	Laboratorio 30%	Centros 19%	Institutos 15%
Número de investigaciones	Tres o más 59%	Menos de tres 41%		
Forma de organización	Proyectos 90%	Programas 10%		
Financiamiento	Financiados 93%	No financiados 7%		
Condición del investigador	Investigador responsable 29%	Coinvestigador 35%	Responsable y coinvestigador 36%	
Lugar de la investigación	Dentro de su unidad de adscripción 67%	En otras facultades 16%	Fuera de LUZ 17%	

Fuente: elaboración propia

Se encontró que para más de dos tercios de los investigadores la motivación para iniciarse en investigación corresponde a razones personales. Lo anterior demuestra que las personas se sienten atraídas a incursionar en la investigación motivados posiblemente por un contexto de impulso a la productividad científica a escala planetaria, pero al tiempo, demuestra la escasa existencia de políticas de apoyo institucional para impulsar la incorporación de un creciente número de académicos a esta actividad, a lo anterior se adiciona según los investigadores, las limitaciones impuestas por las trabas burocráticas que implica, no sólo abrir un proyecto, sino también asumir el proceso y cumplir con los resultados exigidos en un tiempo determinado, para lo cual en muchos casos, los recursos no son suficientes ni oportunos.

Los investigadores se agrupan básicamente en los departamentos y laboratorios y con menos frecuencia en centros e institutos. Esta distribución obedece fundamentalmente a que dos de las facultades estudiadas hacen investigación en ciencias exactas y técnicas.

Al analizar el número de investigaciones en las cuales participa cada investigador, se encontró, tal como aparece en el Cuadro 2, que la mayoría de los investigadores está comprometido con más de un proyecto de investigación; realidad que puede ser explicada por varias razones: En primer lugar, investigadores de trayectoria sirven de soporte como coinvestigadores a otros investigadores en proceso de formación; por otra parte, mayores niveles de productividad científica requieren vincularse con diversos grupos de investigación; y finalmente, esta diversificación permite un mayor crecimiento intelectual y profundización de la formación teórica-metodológica.

La forma de organización elegida por la casi totalidad de los investigadores es a través de proyectos, en el cual un investigador responsable y uno o varios coinvestigadores acometen un trabajo sobre una problemática determinada. Una minoría lo hace por programas, conformados por al menos dos proyectos simultáneos con un objetivo común a la línea de investigación y liderados por un investigador de trayectoria. Lo anterior implica que los jefes de cada proyecto que conforman el programa, tienen corresponsabilidad en la productividad, manejo de fondos y rendición de cuentas al ente financiador; por lo tanto, ante el incumplimiento de uno de los investigadores los demás se ven afectados en su solvencia académica. Eso explicaría la preferencia por los proyectos frente a los programas.

En cuanto al financiamiento, la generalidad de los proyectos y/o programas son financiados, siendo el sector público el que provee el mayor aporte a las investigaciones (87%) a través del FONACIT y CONDES, este último se constituye en el mayor contribuyente. El sector privado sólo financia el 13%. Algunos entrevistados plantearon que la empresa privada, a pesar de estar interesada en los servicios técnicos que puede ofrecer la universidad, no está dispuesta a comprometer recursos para ello. Esto puede deberse a la concepción de gratuidad y función social que se maneja en la colectividad.

En el Tabla 3, se considera el poder de decisión de los investigadores sobre los aspectos formales relacionados con su labor de investigación.

Tabla 3: Poder De Decisión De Los Investigadores

Concepto	Tiene poder de decisión	No tiene poder de decisión
Monto del financiamiento para proyectos	17%	73%
Monto de financiamiento para realizar eventos científicos	30%	70%
Conformación de equipos de trabajo	85%	15%
Selección del tema a investigar	53%	47%
Definición de objetivos de investigación	96%	4%
Participación en eventos científicos	93%	7%
Metodología	100%	
Inicio de la investigación	82%	18%
Desarrollo de la investigación	98%	2%
Finalización de la investigación	77%	23%

Fuente: elaboración propia

La mayoría opina que no tiene poder de decisión sobre el financiamiento, bien sea para proyectos o para organizar eventos, ya que aun cuando cada investigador responsable define lo que va a solicitar, lo hace de acuerdo a unos montos máximos establecidos por el organismo financiador (CONDES). Un porcentaje significativo de investigadores percibe que tiene poder de decisión sobre la conformación de su equipo de trabajo. Lo anterior indica autonomía para seleccionar a los miembros que lo conformarán y cuánto se le pagará mensualmente al personal de apoyo, siempre y cuando no rebase la restricción financiera de Bs. 3.000.000 anual (US\$ 1.395 al cambio oficial). Esto implica que personal universitario (graduado) reciba una remuneración máxima de Bs. 250.000 (US\$ 116) que representa el 40% de un salario mínimo nacional, lo cual restringe enormemente las posibilidades de incorporar personal de apoyo.

Los investigadores perciben independencia casi total para la definición de sus objetivos de investigación, metodología a utilizar, inicio, desarrollo, finalización de la investigación y participación en eventos científicos. Haciendo la salvedad que su solicitud pasa por las manos de una Comisión evaluadora en función de criterios establecidos por el ente financiador entre los que destacan la coherencia discursiva, metodológica y la pertinencia. Por otra parte, la selección del tema a investigar fue una decisión personal en más de la mitad de los casos, siendo las razones principales, la formación académica del investigador y/o simplemente su área de preferencia.

En términos generales, los resultados referidos al poder de decisión, se alejan del modelo burocrático-populista estudiado, por cuanto no están presentes los elementos característicos como estructura rígida, centralización, clientelismo político y/o discrecionalidad, salvo en lo referido al financiamiento en el cual persiste la centralización propia del modelo.

Por otra parte, se indagó sobre los *aspectos organizacionales de la investigación*, y se encontró que en el 70% de los casos la unidad de adscripción realiza una planificación anual. La mayoría de los encuestados percibe que esa planificación es base para la toma de decisiones; sin embargo, un grupo minoritario la ve como un simple requisito formal, administrativo, rutinario y burocrático. Esta última visión es consistente con los planteamientos de Esté (1998) descritos previamente, en el sentido de que la planificación en las universidades persigue sólo legitimación social y no soporte de la acción.

En relación con los *criterios de decisión por parte de las autoridades vinculadas a investigación*. El 78% de los investigadores estima que la rigurosidad científica es el criterio que priva para la aprobación de los proyectos, junto a la pertinencia institucional. Este resultado da cuenta que el clientelismo como manifestación del modelo burocrático-populista, no influye de manera determinante en los criterios establecidos para aprobar una investigación; ello imprime a este proceso objetividad y por tanto credibilidad a la investigación.

Continuando con los aspectos formales y burocráticos, se indagó sobre las regulaciones (normativas, reglamentos) y la evaluación practicada a las investigaciones. Al respecto, la experiencia de la mayoría de los investigadores es que las regulaciones son aplicadas atendiendo a criterios establecidos por la institución. Más del 50% las considera suficientes, el 29 % excesivas y 19% escasas. Los resultados muestran que buena parte de los investigadores está de acuerdo con la aplicación de regulaciones como elemento de control para la rendición de cuentas en lo académico y administrativo. No obstante, el hecho de que un importante porcentaje las considere como excesivas, denota la presencia de elementos burocráticos obstaculizadores del proceso.

En lo atinente a la evaluación consideran que se circunscribe más a lo formal (protocolo de investigación, cumplimiento de lapsos establecidos y productividad exigida para cierre de proyecto) y menos a los elementos sustanciales o medulares de la investigación (calidad y pertinencia del contenido de la productividad). Plantean que no reciben feedback del CONDES sobre las investigaciones y que la única evaluación real, tal como se señaló anteriormente, es la realizada por el FONACIT a través del PPI, haciendo la salvedad que este programa evalúa al investigador y no a la investigación en si misma.

Para finalizar, los investigadores expresaron que sus investigaciones son utilizadas básicamente a lo interno de la facultad (41%) y muy escasamente por las empresas y la sociedad.

La opinión emitida por los investigadores concuerda con la percepción que tienen los directivos del área de investigación, en lo atinente a los aspectos administrativos del proceso de investigación. Es decir, exhibe las características básicas descritas previamente del modelo burocrático-populista. Sin embargo, el desarrollo interno de cada proyecto y/o programa es flexible, abierto y creativo debido, fundamentalmente, a que los investigadores tienen la libertad de tomar sus propias decisiones.

A MODO DE CONCLUSIONES

El aparato administrativo venezolano y por ende el de nuestras universidades públicas, exhibe todas las características del llamado modelo burocrático populista, una suerte de esquema rígido y centralizado, sin las bondades teóricas de la burocracia, más bien, matizado con un clientelismo y discrecionalidad sin reservas. Nuestra institución universitaria no es ajena a estas formas de comportamiento, en la generalidad de los casos no existe una cultura de planificación ni de evaluación, por lo tanto, estos procesos claves en otras organizaciones, se constituyen en elementos de legitimación social y política, más que en instrumentos de gestión. Las decisiones tienden a ser centralizadas, con mecanismos de regulación excesivos, dispersos y hasta contradictorios, los cuales entran los procesos y promueven el ejercicio discrecional y clientelar de los sujetos de gestión.

En LUZ, específicamente en las tres facultades estudiadas, el proceso investigativo al estar enclavado en una estructura altamente burocrática y clientelar, ha sido permeado por los elementos del referido modelo, fundamentalmente desde el punto de vista de su gestión administrativa, ya que su funcionamiento está condicionado a los lineamientos, normas, reglamentos y políticas propias de la institución. Sin embargo, para los actores del proceso, estas normas y regulaciones no se van al fondo de la investigación, se quedan en la forma, por lo tanto, no ayudan ni a la calidad de la investigación, su difusión o divulgación; menos aún su utilización.

Todas las fuentes, tanto primarias como secundarias consultadas, coincidieron en señalar que, la labor de investigación propiamente dicha, se aleja de los patrones externos, y en parte esto tiene que ver con el grado de autonomía que tiene el investigador para gestionar y llevar a cabo su investigación manifestado en aspectos tales como: Selección del tema, definición de objetivos y metodología a utilizar conformación de equipos de trabajo de investigación y participación en eventos científicos, entre otros.

Finalmente, los directivos que gerencian estos centros de producción de conocimiento coincidieron en que a pesar de las múltiples limitaciones propias del modelo burocrático-populista que priva en nuestra casa de estudios, la productividad de los investigadores de las facultades estudiadas, es relativamente alta, pero responde fundamentalmente más a iniciativas individuales que institucionales. Por su parte, la mayoría de los investigadores PPI concuerdan con esta opinión. Lo anterior nos lleva a inferir que debido a los múltiples intereses que el modelo clientelar genera, y a la rigidez propia de un modelo burocrático, la universidad como institución se resiste a cambiar sus patrones de conducta, manteniéndose, si se quiere, alejada de las modificaciones y necesidades del entorno; sin embargo, nuestros investigadores han dado el salto cuántico y manejan modelos de organización, asociación y trabajo, flexibles y multifuncionales que le permiten estar a tono con los dinámicos cambios de la sociedad.

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¹⁾ Este modelo de universidad, es el resultado de un proceso de sedimentación de diferentes corrientes como la universidad medieval, la universidad napoleónica, la reforma de Córdoba, el modelo de los educadores latinoamericanos, entre otros; además de los elementos particulares producto de la historia venezolana como son la influencia de una visión liberal de la educación, visión populista, neoliberal y el resurgimiento del populismo en la actualidad.

²⁾ Las universidades autónomas venezolanas tienen una estructura organizacional rígida, piramidal, burocrática y vertical.

3) Constitución de la República Bolivariana de Venezuela, 1999

- 4) La relación establecida por la OPSU es de dos profesores por cada miembro del personal obrero y de tres profesores por cada miembro del personal administrativo.
- 5) Para el área de las ciencias sociales y humanas el monto máximo es de 16 millones de bolívares que en dólares oficiales alcanza la suma de 7.442 dólares, mientras que para las ciencias naturales y exactas es de 20 millones lo que representa 9.302 dólares.
- 6) Para julio 2007 el salario mínimo nacional mensual alcanza Bs. 614.790 (US\$.286 al cambio oficial)

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IMPLEMENTACION DE LA TECNICA 5'S EN LA EMPRESA WEST GRAND DE MEXICO

Juan Jorge Galán García, Instituto Tecnológico de Orizaba
Irania De la O Ortiz, Instituto Tecnológico de Orizaba

ABSTRACT

La empresa West Grand de México, dedicada a la obtención de Cafeína grado U.S.P., ubicada en Ixtaczoquitlán, Ver. Lleva a cabo diversas acciones para eficientar sus procesos, operaciones y condiciones de trabajo con la ayuda de un cuerpo asesor y del trabajo en equipo. Se observó que existen diversas situaciones anómalas tales como: malos hábitos; falta de orden en las áreas, mala ubicación de los equipos de oficina, carencia de señalización de espacios, documentos acumulados sobre escritorios, objetos que obstruyen el tránsito continuo, falta de higiene en sanitarios y comedor, actividades sin estandarizar, todo esto limita a los trabajadores y empleados en la calidad de sus actividades y afecta severamente la imagen de la empresa. Por la problemática mencionada anteriormente, la dirección de la empresa decidió implementar la técnica de la 5'S como la herramienta que ayude al personal a mejorar su eficiencia en el trabajo y a dar una mayor satisfacción a los requerimientos de sus clientes.

INTRODUCCION

Actualmente en las empresas de manufactura que desean mejorar la calidad en sus productos, se ha vuelto indispensable la práctica de las 5's. West Grand de México en su plan estratégico de desarrollo lleva a cabo diversas actividades pendientes a lograr cambios en sus operaciones y procedimientos para la obtención de Cafeína Pura grado U.S.P. dentro de las cuales se incluyeron mejoras en cuanto a las variables: Orden, Clasificación, Organización, Limpieza, Bienestar del Personal y Disciplina, decidiendo como muy conveniente implementar en la empresa la técnica de las 5's.

IMPLEMENTACION DE LA TECNICA 5'S EN LA EMPRESA WEST GRAND DE MEXICO

Objetivo General

Proponer e implementar un programa para la aplicación de la técnica 5's en un área piloto, para mejorar aspectos relacionados con el orden, la limpieza, la estandarización, la disciplina y el bienestar del personal, centrándose en el trabajo efectivo y mejorando la calidad.

Objetivos Específicos

1. Obtener el diagnóstico de la situación actual del área piloto
2. para detectar áreas de oportunidades de aplicación de las 5's.
3. Capacitar e informar al personal del área piloto acerca del concepto y aplicación de las 5'S
4. Aplicar los conceptos de las 5'S en el área piloto de la empresa West Grand de México para fomentar orden, limpieza y autodisciplina en el sitio de trabajo

Justificación

La situación del mercado altamente competitiva para la Cafeína Pura, principal producto que se elabora, requiere que tanto los clientes industriales, como la empresa West Grand operen con sistemas de

aseguramiento de calidad; que el producto en si reúna los estándares internacionales definidos por la USP y que sus procesos se lleven a cabo bajo los lineamientos de las buenas practicas de manufactura y de técnicas específicas que aseguren entre otras variables orden, limpieza, estandarización y disciplina. Recientemente la dirección de la empresa ha emprendido un programa de planeación estratégica, definiendo con un equipo de colaboradores seleccionados de entre los gerentes y jefes de áreas tres proyectos prioritarios; entre ellos, uno específico para solucionar el problema relacionado con las variables clasificación, orden, limpieza, estandarización y disciplina. Por todas estas razones se justificó un programa para la implementación de la técnica 5'S en la empresa West Grand de México.

¿Qué Son las 5'S?

Es una técnica de origen japonés enfocada a mejorar la clasificación, organización, limpieza, bienestar personal y disciplina dentro de una empresa, además de ser la clave para un ambiente de calidad en el trabajo.

Cada palabra tiene un significado importante para la creación de un lugar digno y seguro donde trabajar, a fin de tener un entorno productivo. Estas cinco palabras se traducen a continuación y son clasificadas en dos bloques, las cuales se presentan en la Tabla 1:

1. (Seiri) Clasificar
2. (Seiton) Orden
3. (Seiso) Limpieza
4. (Seiketsu) Limpieza Estandarizada
5. (Shitsuke) Disciplina

Tabla 1: Clasificación conceptual de las 5's

	Español	Japonés
Con las cosas	Clasificación	Seiri
	Organización	Seiton
	Limpieza	Seiso
Contigo mismo	Bienestar personal	Seiketsu
	Disciplina	Shitsuke

En la empresa West Grand de México, actualmente se ha identificado a través de encuestas realizadas a todo el personal el área piloto, resultando que Caféina cruda el lugar con mayor numero de deficiencias en cuanto a orden, limpieza, bienestar personal y disciplina, por tal razón se realizado las siguientes actividades.

Clasificación (Seiri)

De acuerdo a los procesos que se realizan para procesar caféina cruda, esta área de la planta se divide en tres niveles: planta baja, nivel 1 y nivel 2. ; teniendo a su vez varias secciones cada nivel:

Nivel de planta baja:

- Sección de bombas caféina cruda
- Sección de bombas de reactores
- Sección de bombas caféina pura

Nivel 1:

- Sección de cristalizadores de caféina cruda.
- Sección de reactores de caféina cruda.

- Sección de cristalizadores de caféina pura.

Nivel 2:

- Sección de extracción , destilación y filtró prensa
- Sección de Cuba
- Sección de autoclaves y oficinas

Clasificados los niveles y secciones del área piloto, se procedió a identificar los equipos, materiales u objetos que presentaban las siguientes características:

- Deteriorados
- Obsoletos o innecesarios
- Caducos
- Descompuestos, fraccionados, rotos
- Fuera de su lugar
- Peligrosos (tóxicos, contaminantes)

Identificación de Objetos a Etiquetar

En esta etapa fue muy importante la buena colaboración entre el equipo de las 5'S el jefe y el personal de esta área ya que esto enriqueció la selección de los objetos a étique haciendo mas efectiva esta fase. El equipo de trabajo recurrió a utilizar tres tipos de tarjetas con la finalidad de etiquetar objetos dentro del área que no están dentro del criterio "equipos obsoletos". La Tabla 2 presenta cada tarjeta

Tabla 2: Conceptos de Tarjetas de Colores

Color	Concepto
Roja	Equipo obsoleto
Verde	Material fuera de lugar
Amarilla	falta de limpieza y mantenimiento

Mencionado el material con el cual se trabajo en la primera "S" se muestran la lista de objetos encontrados en el área piloto, este levantamiento se llevo a cabo durante una semana asegurándose que ningún objeto quedara sin considerar. (ve Tabla 3)

Tabla 3: Lista del Equipo Etiquetado con Tarjeta Roja

No. De Etiqueta	Nombre del Equipo	Cantidad	Área de Localización	Plan de Acción para su Eliminación	Color
001	Tanque de almacenamiento	1	Planta baja caféina cruda	Vender	Roja
002	Centrifuga	1	Planta baja caféina cruda	Retirar del área Posible venta	Roja
003	Agitadores	3	Cuarto de compresores planta baja	Vender o donar	Roja
004	Motores	4	Cuarto de compresores planta baja	Vender	Roja
005	Compresores	4	Cuarto de compresores planta baja	Vender o donar	Roja
006	Conexión metálica	1	Cuarto de compresores planta baja	Vender o donar	Roja
007	Tarimas	2	Cuarto de compresores planta baja	Donar	Roja
008	Reactores vidriados	2	planta baja	Vender	Roja
009	Mezcladora	1	Planta baja	Vender	roja

Lo anterior es la lista de objetos a etiquetar identificados en el área piloto, done se observa un número significativo de artículos obsoletos y con falta de mantenimiento, siendo de ayuda el formato para poder

determinar que hacer con ellos. Existen planes de acción que son inmediatos y algunos como por ejemplo la venta de un equipo a veces depende de la necesidad que tenga otra organización o persona de adquirir este equipo así que en este caso se lleva un poco mas de tiempo el vender la maquinaria que realizar un simple mantenimiento dentro del área.

Organización (Seiton)

En esta segunda “S” nos enfocamos a los objetos que no fueron eliminados y que permanecerán en el área para ser utilizados en nuestro caso nos referimos a los objetos que están etiquetados con tarjeta amarilla y verde, pero en algunos casos objetos con tarjeta roja que aun no se ha podido vender, para un mejor desempeño en determinarles el lugar mas adecuado nos apoyaremos de las siguientes preguntas (ver Tabla4).

- ¿Dónde? Es la indicación del lugar donde deberá colocarse un cierto objeto y este Lugar debe respetarse siempre.
- ¿Qué? Es la identificación de que objeto se debe colocar en un determinado lugar Previamente seleccionado.
- ¿Cuántos? Indica la cantidad (en ocasiones el máximo o el mínimo) que debe existir de cierto objeto en un determinado lugar.

Tabla 4: Formato para la Organización

¿Dónde?	¿Qué?	¿Cuántos?
área trasera del almacén llamada área de archivo muerto (hasta su venta)	Tanque de almacenamiento	1
Almacén de materiales	Cable para reactor	1
Área en planta baja delimitada con color en el piso, a un lado del elevador	Tarimas	5
área trasera del almacén llamada área de archivo muerto (hasta su venta)	Mezcladora	1
Nivel 2 en el área previamente pintada con color rojo, indicada	Extintidor	1
área trasera del almacén llamada área de archivo muerto (hasta su venta)	Tanque de almacenamiento	1
área trasera del almacén llamada área de archivo muerto (hasta su venta)	Centrifuga	1
área trasera del almacén llamada área de archivo muerto (hasta su venta)	Agitadores	1
área trasera del almacén llamada área de archivo muerto (hasta su venta)	Motores	1
Bitácora para documentos en planta baja	Manual de limpieza	1
Bitácora para documentos en nivel 2	Manual de procedimientos	1
Materiales para la limpieza	Planta baja almacén de materiales de limpieza	Máximo 6
Materia prima	Área de recepción de materia prima	Máximo 8 bultos
Producto terminado	Área de recepción de producto terminado	Máximo 20 sacos
Equipo de seguridad	Área de colocación del equipo de seguridad en planta baja	Todos los necesarios para el personal

Es muy importante recordarle al personal que el empeño que ellos pongan en mantener los objetos en los lugares ya establecidos será el resultado de tener un lugar digno, agradable, en cual podrán realizar sus

actividades diarias de una manera mas rápida debido a que ahora ya existen espacios mas despejados y pasillos bien delimitados así como áreas de almacenamiento. Hasta el momento ya se ha ordenado y organizado el área piloto, estamos listos para la limpieza.

Limpieza (Seiso)

Los pasos que se siguieron para la implementación de la limpieza describen a continuación

Campaña o jornada de limpieza: Se realizó una campaña de orden y limpieza como un primer paso para implantar las tercer “S”. En esta jornada se eliminaron los elementos innecesarios como son: maquinaria obsoleta que permanecía dentro del área (centrifuga, compresores, motores tarimas, etc.) y se realizo la limpieza de equipo como son todos los reactores que se encontraron sucios y llenos de grasa, también se retiro la suciedad del área de filtro prensa y la cuba, se limpiaron pasillos, armarios, almacenes, entradas principales en las cuales se encontraba agua derramada con frecuencia, se retiro polvo de las lámparas para una mejor iluminación etc. Esta jornada de limpieza ayudo a obtener un estándar de la forma como deben estar los equipos permanentemente. Como evento motivacional ayudo a comprometer a la dirección y operarios en el proceso de implantación de las 5S.

Planificar el mantenimiento de la limpieza: El jefe del área de cafeína cruda asigno un contenido de trabajo de limpieza interna. En el caso de los equipos de gran tamaño, fue necesario dividir la actividad y asignar responsabilidades por partes a cada trabajador. Esta asignación se debe registro en un gráfico en el que se muestre la responsabilidad de cada persona.

Preparar el manual de limpieza: en este caso el manual ya existía solo se hizo una revisión para determinar algunos ajustes, y se encontró bastante completo para el área de cafeína cruda, ya que conteniente:

- La forma de utilizar los elementos de limpieza, detergentes, jabones, aire, agua; como también,
- La frecuencia y tiempo medio establecido para esta labor.
- Inspección antes del comienzo de turnos, tanto para las actividades de limpieza que tienen lugar durante el trabajo, y las que se hacen al final del turno.
- Tiempos para estas actividades esto con el objetivo de que lleguen a formar parte natural del trabajo diario.
-

Preparar elementos para la limpieza: Los elementos de limpieza, son almacenados en lugares fáciles de encontrar y devolver. se aseguro que todo el personal conociera el manual y con esto estar entrenado sobre el empleo y uso de estos elementos desde el punto de vista de la seguridad y conservación de estos

Implementación de la limpieza: Las acciones que se realizaron son: retirar polvo, aceite, grasa sobrante de los puntos de lubricación, limpieza de la suciedad de las grietas del suelo, paredes, cajones, maquinaria, ventanas, lámparas etc., fue necesario remover capas de grasa y mugre depositadas sobre las guardas de los equipos, se delimitaron nuevamente con pintura nueva los colores de los pasillos o alguna indicación de un equipo que permanecían ocultas por el polvo.

Durante la limpieza se tomo información sobre las áreas de acceso difícil, ya que en un futuro será necesario realizar acciones kaizen o de mejora continua para su eliminación, facilitando las futuras limpiezas de rutina. Ciertamente, la limpieza es una de las actividades esenciales dentro del sistema de las “S” y esta ligada a cualquier trabajo no importa la naturaleza del mismo, es decir, no existe actividad que no involucre y requiera limpieza.

Bienestar Personal (Seitketsu)

Para asegurarse que esta “S” la dirección de la empresa determinó un equipo encargado de supervisar las áreas de trabajo evaluando conceptos como son orden, limpieza, bienestar personal y disciplina tanto en las cosas como en las mismas personas. A su vez asegurándose que las instalaciones estén en perfecto estado en cuanto a mantenimiento, iluminación, espacios bien delimitados, ya que esto hará que el trabajador se sienta seguro en el lugar de trabajo. Este equipo supervisor estará encargado de supervisar una vez por mes, y evaluará el área piloto (caféina cruda) cada 6 meses de ser necesario lo hará antes de este periodo, esto lo logrará apoyándose de la hoja de verificación para las 5’S propuesto se presenta en la Tabla 5. El avance evaluará específicamente criterios relacionados con el orden, limpieza, bienestar personal y disciplina con una escala del 0 al 4.

Tabla 1.5 Hoja de verificación para la evaluación de las 5`s

SEIRI : CLASIFICAR					
PLANTA BAJA	INDICADOR	CAUSA	ACTIVIDAD A REALIZAR	MEDICION DEL AVANCE	OBSERVACIONES
SECCION					
Área de bombas caféina cruda					
Área de bombas de reactores					
Área de bombas caféina pura					
NIVEL 1					
SECCION					
Cristalizadores de caféina cruda					
Área de reactores de caféina cruda					
Cristalizadores de caféina pura					

Valor de 0: *Malo*

Valor de 1 : *Regular*

Valor de 2: *Bueno*

Valor de 3: *Muy bueno*

Valor de 4: *Excelente*

Para facilitar esta evaluación a continuación se determinan los criterios:

Malo: se evaluará a una situación que nos muestre que en el área no se ha presentado ninguna mejora a partir del último diagnóstico.

Regular: es la situación donde se ha mejorado la condición pero aun no es aceptable y la situación no ha mejorado significativamente.

Bueno: este valor se asignará cuando a simple vista pueda observarse el cambio de mejora, sin embargo, en el lugar existen aun muchas áreas de oportunidad.

Muy bueno: esta es una situación en donde es muy difícil detectar anomalías, no obstante haciendo una revisión exhaustiva se logra ver áreas sujetas a ser mejoradas.

Excelente: es una situación que no resta mas que mantenerse permanentemente ahí, ya que se ha alcanzado el objetivo de tener un área en condiciones perfectas para que el personal se sienta bien y labore de una manera rápida y efectiva.

Con todo esto se ha logrado alcanzar las siguientes metas dentro del área piloto de la empresa (Cafeína Cruda):

Identificación de material obsoleto, fuera de su lugar, sucios y con falta de mantenimiento

Ubicación de objetos en lugares adecuados para su fácil identificación.

Limpieza en equipos, pasillos, herramientas de trabajo.

El personal se encuentra mas preocupado por ser mas organizado y limpio tanto en el lugar de trabajo como en su persona.

La disciplina ha mejorado significativamente

CONCLUSIONES

Este plan de trabajo realizado en la empresa West Grand de México esta dando resultados favorables, debido a que se ha mejorado significativamente: el orden y la limpieza en el área de trabajo, se han estandarizado las operaciones y los procesos; el personal es mas disciplinado y como consecuencia de todo esto, los trabajadores y empleados laboran mas a gusto en un lugar digno y con mayor seguridad, lo cual se ve reflejado en la productividad de su trabajo.

DIAGNÓSTICO DEL ACCESO AL FINANCIAMIENTO BANCARIO DE LA PYME DE CANCÚN

Oswaldo Aguilera Muñoz, Universidad del Caribe
Abelardo Castillo Galeana, Universidad del Caribe
Miguel Ángel Olivares Urbina, Universidad del Caribe

ABSTRACT

The following document presents the current situation with respect to the access to the banking financing of the SMB in the municipality of Benito Juárez, in the state of Quintana Roo. The sector of the SMB in Mexico seeks to make efficient its productive cycles, to increase its productivity and to manage to be competitive to national and international level, nevertheless these objectives return almost impossible to achieve but counts on adequate financing that contribute to the strengthening of the SMB in the country, motive by which is vital to know the main obstacles and needs that face the SMB from Cancun to the Financing, for the purpose of developing instruments that impact in the competitiveness of the same. Due to the importance that the SMB has in the economy of the country, contributing of important form to the GDP and to the generation of jobs and considering the access to the banking financing as one of the main obstacles for the development and growth of the same, this investigation acquires importance upon giving answer to the following questioning ¿which are the factors by the one that the banks not Of credit they are carried out and approved?, ¿which are the motives by which the businesses do not utilize the banking credit?, ¿which are the main sources of financing?, ¿which are the types of guarantee offered?, and to identify ¿which are the main destinies of the credits offered in the municipality?

INTRODUCCIÓN

En México, según datos del INEGI, la pequeña y mediana empresa (Pyme) emplea a más del 72% de la población económicamente activa y aportan el 52% del PIB del país (Datos del INEGI 2002). La importancia de la Pyme como generadoras de empleo e impulsoras del crecimiento económico, las convierte en verdaderas protagonistas de la estructura productiva del país. Sin embargo, la situación financiera desfavorable con la que cuentan, dificulta su competitividad, impidiendo alcanzar su máximo potencial de desarrollo y crecimiento. Los pequeños y medianos empresarios señalan el acceso al financiamiento como uno de los principales obstáculos para el desarrollo de sus empresas (Banco mundial 2000).

La competitividad constituye un factor crucial para generar una mayor presencia en los mercados caracterizados por la globalización de la economía, Cancún no se encuentra exento de los efectos de esta nueva dinámica económica, sin embargo a pesar de su demanda turística no solo debe ser competitivo en este sector sino que debe buscar y generar la competitividad en otros sectores productivos. Este panorama refuerza la necesidad de contar con programas de financiamiento adecuados a la Pyme de Benito Juárez basados en la identificación de los factores que obstaculizan el acceso al crédito.

MARCO METODOLÓGICO

El estudio esta sustentado en una investigación documental y de campo de tipo descriptiva, en el que se describe el panorama actual del acceso al financiamiento de la Pyme en el municipio de Benito Juárez (Cancún), Quintana Roo. Para el logro de los objetivos se realizó el siguiente procedimiento:

- a) La población objeto de estudio fue la correspondiente a 11,875 Pymes de diferentes sectores económicos: servicios 95, comercial 11,383 e industrial 397, las cuales aparecen registradas en el

SIEM de Benito Juárez obteniendo una muestra representativa de 372 empresas, las cuales fueron seleccionadas de forma aleatoria.

- b) Se definió Pyme a toda aquella que tuviera de 10 a 100 empleados.
- c) Se realizó una investigación documental para definir los aspectos básicos del financiamiento.
- d) El estudio se basó principalmente en información obtenida por medio de un cuestionario dirigido a propietarios y/o ejecutivos responsables del área financiera de la empresa. (El cuestionario aplicado corresponde al utilizado por la Secretaría de economía para la elaboración del observatorio Pyme 2002 en México, en el apartado # 9 financiamiento empresarial. Se realizaron algunas modificaciones al cuestionario original relacionadas con el orden de las preguntas y en algunas de ellas las opciones de respuesta).
- e) Finalmente el procesamiento de los datos cuantitativos se realizó mediante estadística descriptiva y los resultados son mostrados mediante cuadros y gráficos, “el nivel de confianza utilizado es de 95% de probabilidad en la validez de los resultados, considerando un error de estimación de 5% en la proporción utilizada, cuya muestra fue de 372 empresas.

ANTECEDENTES Y MARCO CONCEPTUAL

Una definición de financiamiento en el entorno de las finanzas es “*Captación de fondos a través de préstamos o aportaciones de capital*” (Ortega Castro Alfonso (2002) “Capítulo 1 Función financiera” Introducción a las Finanzas 1ª. Edición, p.8), la obtención de un financiamiento debe hacerse en las mejores condiciones y de acuerdo a las necesidades del empresario, por lo que se requiere de una adecuada administración financiera. Por lo tanto, es importante que el empresario conozca y tenga claridad:

- En qué va a invertir, cuánto dinero y de qué manera.
- Cuándo y cómo devolverá el dinero recibido

La adecuada administración operacional y financiera de una Pyme es la clave para ser beneficiarios de los productos de financiamiento, ya que es necesario cumplir con ciertos requisitos que las instituciones financieras específicamente establecen para ser acreedor a estos.

Respecto al financiamiento Pyme podemos resaltar que:

1. La pequeña y mediana empresa acude al mercado de dinero y de capitales con las mismas posibilidades que la gran empresa, aunque sus condiciones y necesidades específicas sean diferentes.
2. A veces existe una necesidad y deseo de obtener financiamiento sin estudiar y analizar la potencialidad de las fuentes de financiamiento.
3. Los ajustes y factores económicos producen en las instituciones financieras una cierta rigidez en sus políticas de concesión de créditos a corto y largo plazo, lo cual se traduce en una dificultad para la pequeña y mediana empresa que necesitan un financiamiento comercial y el costo de este puede comprometer la rentabilidad de la inversión.

FINANCIAMIENTO PARA LA COMPETITIVIDAD:

Un paradigma de competitividad es: “*Las empresas, las instituciones y los gobiernos tienen que comprender en primer lugar que la competitividad de las empresas, regiones, países o bloques económicos, está basada en las capacidades de actualización y de innovación (...) es un paradigma basado en la especialización y en la rapidez de actuación*”. Porter

El financiamiento es un medio para hacer más competitivas a las empresas y es una de sus principales demandas.

Continuar abriendo opciones y flexibilizar las condiciones para que las PyMES y los emprendedores puedan tener acceso al financiamiento en mejores condiciones, con una mayor accesibilidad, oportunidad y competitividad.

El 95.3 % Arranca con recursos propios. (Fuente: Secretaria de Economía)

El 1% Recibe financiamiento directo de algún programa de gobierno, y (Fuente: Secretaria de Economía)

El 8.7% Recibió financiamiento bancario en los dos últimos años. (Fuente: Secretaria de Economía)

Problemática de las Pymes que les resta competitividad Presentación: "Financiamiento y apoyos para la Competitividad: El sistema bancario mexicano y la competitividad en la Pyme"; Diputado Jorge Salum.

Limitado acceso al financiamiento
Limitada capacidad de respuesta
Reducido poder de negociación
Altos costos de maquinaria y equipo
Bajos niveles de innovación y tecnología
Limitada capacitación
Falta de reinversión de las utilidades
Altos costos de gestión
Reducidos niveles de calidad.
Altos niveles de competencia por precio.
Falta de sistemas modernos de información administrativa.

Según informes de la OCDE, México retrocedió 3 lugares y se colocó en el lugar 33 de las 45 naciones más competitivas del mundo.

En el ranking internacional del *World Economic Forum*, la competitividad de México pasó del lugar 58 de 125 países en 2006, al 52 de 131 en 2007.

Las Pequeñas y Medianas Empresas en el mundo participan en el PIB y en el Empleo de la siguiente manera:

Tabla 1. Participación de las Pymes en el Mundo

PAIS	PIB	EMPLEO
México	52	72
Unión Europea	55	70
Estados Unidos	51	52

Esta tabla resume la participación de las Pymes en las principales regiones del mundo

Apoyo a las PYMES en el mundo. (Presentación: “Una propuesta para alcanzar un desarrollo acelerado en México” C.P. Fernando Turner MPA; Semana Nacional Pyme 2007, noviembre 5, 2007, México, D.F.)

Como parte de la justificación del retroceso de nuestro país dentro del comparativo de las naciones más competitivas, se puede observar:

La Unión Europea:

El potencial actual de la Unión Europea, se debe al fomento y apoyo que se les da a las PYMES.

75 Millones de Empleos

99% de las empresas

Estados Unidos:

La Agencia Federal para el Desarrollo de la Pequeña Empresa otorgó \$94.6 mil millones de dls. En préstamos a pequeños negocios.

22.9 millones de establecimientos.

50.1% de la fuerza laboral privada.

40.9% de las ventas privadas.

39.1% de los trabajos en el sector de alta tecnología.

Japón:

1949 se crea una ley para la promoción de las PYMES

1970 se adoptó la Corporación de Promoción de Pequeños Negocios

2004 se crea la Small & Medium Enterprises and Regional Innovation, Japan (SMRJ)

99% del total de los establecimientos

77% de las fábricas instaladas

50.2% de las ventas minoristas y mayoristas del país.

Corea:

1979 se crea la Corporación de Pequeños Negocios (SBC)

1996 se establece la Administración de Pequeñas y Medianas Empresas (SMBA)

86% del Empleo

Un tercio de todos los créditos bancarios

0.8% PIB en financiamiento directo del gobierno

6.1% PIB en fondos estatales y garantías al sector por parte del gobierno

México:

2003 La cifra de financiamiento bancario total alcanzó un 5.5% del PIB contra 22% en 1994

2007 No existe organismo de gobierno especializado para ayuda al sector MiPyMEs

RESULTADOS DE LAS ENCUESTAS DEL ACCESO AL FINANCIAMIENTO BANCARIO DE LA PYME DE CANCÚN.

Es importante señalar que las empresas encuestadas reflejan un buen acceso al sistema bancario, casi en la totalidad de la muestra (98%) mantienen vínculos con el sector bancario, y solo un mínimo de 2% no operan con ningún banco. Asimismo podemos destacar que un 78% de las empresas opera con uno o dos bancos comerciales. A pesar de mantener una relación importante con los bancos, esto no significa que se tenga mayor acceso al crédito, ya que el porcentaje de empresas que realizaron una solicitud de fondos

fue del 27.50 % siendo el porcentaje de aceptación alto con un 88%. Asimismo la participación de la banca comercial privada es superior con un 89%, seguida de la banca de desarrollo con una participación mínima de 3%, en otros los entrevistados mencionaron a las Uniones de crédito y a las empresas de factoraje, reflejando muy pocas opciones de financiamiento para las Pyme en el municipio.

Con respecto al plazo otorgado en su mayoría (64% aproximadamente) fue a mediano plazo entre uno y tres años y tan solo un 22% a más de tres años. Los tipos de garantía ofrecidas por la empresa son en primer término las hipotecarias con un 54% y las prendarias con un 20%. Asimismo el porcentaje de empresas que no requirieron presentar garantías corresponde a un 12 %, por lo que respecta a otros fue mencionado el requisito de presentar un aval. Respecto a la tasa de interés anual otorgado por los bancos las Pymes han obtenido en un 90% tasas entre el 9 y 24 por ciento, es importante señalar que solo una pequeña proporción de las mismas ha obtenido financiamiento a tasas por abajo del 8%, como también es mínimo el porcentaje de empresas que han pagado arriba del 25% anual. Los principales motivos según la importancia para solicitar crédito fueron en primer lugar para la adquisición de activos fijos con un 41%, seguido del capital de trabajo con un 28%, asimismo el pago a pasivos representó un 19%, otros de los destinos enunciados fueron la adquisición de tecnología. Según las encuestas los motivos por los que las empresas no obtuvieron el crédito se debió principalmente a la falta de información con un 82%, a la de garantías con un 10%, asimismo el desinterés del banco hacia el sector y a un exceso de pasivos con un 4% respectivamente.

Se puede concluir que las Pymes pueden ser competitivas logrando que tengan accesos a apoyos de diferente índole ya que se ha demostrado que su participación es muy importante para el país, pero que tienen ciertas limitantes económicas que el pensar en un financiamiento externo para ellas se les vuelve un obstáculo, por lo que tanto la banca comercial privada y pública, así como la banca de desarrollo tienen que darse a la tarea de restablecer sus políticas considerando las características individuales y principales de las Pymes para permitirles acceder a sus productos de financiamiento.

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MERCANTILISMO CONTRA LIBERALISMO EN COMERCIO INTERNACION: EL CASO DE OMC

Raymond Cairo, University of Surrey

ABSTRACT

Sin mucha duda las ideologías más dominantes en el área de economía política internacional (EPI) son el mercantilismo y el liberalismo. En relación de muchos aspectos de EPI estas ideologías se enfrenten con mucha profundidad. En el campo de comercio internacional las diferencias en punto de vista entre estas ideologías se han realizado en varios aspectos relacionado con la Organización Mundial del Comercio (OMC). Esto refiera a la misma organización, además a su manera de funcionar y, lo que tiene más conexión con la actualidad, las maneras posibles para resolver el estancamiento persistente que domina la organización desde la fracaso de la Conferencia Ministerial de Cancún. Mientras partidarios del liberalismo acentúan las ventajas mundiales de la promoción de comercio en una manera transparente, libre y guiando por la eficacia, los mercantilistas afirmar que su “compás” es más realista porque incluye consideraciones políticas lo que por los liberalistas están culpables de los problemas que ocurren la OMC. Aunque el papel central que tiene la economía en la filosofía del liberalismo causa algunos conflictos entre sus partidarios, el papel central de la política propagando por los mercantilistas abre mucho más una variedad de puntos de vista en la escena internacional donde los estados diferir tremendos en sus planteamientos de comercio internacional. Como una organización creado por el Acuerdo General sobre Aranceles Aduaneros y Comercio (GATT) y como la substitución en su lugar actuando como protagonista del régimen internacional de comercio durante casi 50 años, la OMC refleja la dicotomía por medio del marco liberal con compromisos mercantilismos. Sin embargo, parece que las fundaciones de esta construcción afectada solo aguantaran una vida de una década y la OMC esta sometido a presión enorme para superar de sus problemas actuales y evitar un fracaso del sistema comercio internacional simultáneamente de la derrota de su mejor protagonista. Los liberalistas afirman que tienen las soluciones claras pero no pueden efectuarlas sin atención a los aspectos mercantilistas de la OMC. Pero casi cualquier esfuerzo para dar soluciones se enfrenta con otro y así el estancamiento continúa. Mientras los superiores de la OMC han prometido un gran paso adelante esta primavera, la estructura de la organización basado en pilares de tradición liberalista y tradición mercantilista contiene suficiente contradicción para tener sentimientos escépticos sobre esto gran paso adelante y para dudar la durabilidad de la OMC en su forma presente

LA UNIVERSIDAD DEL ZULIA Y LOS RETOS DE MODERNIZACIÓN DE LAS FINANZAS UNIVERSITARIAS

Elvira Annicchiarico, Universidad del Zulia
Jazmín Díaz-Barrios, Universidad del Zulia
Carmen Salazar, Universidad del Zulia

ABSTRACT

En el proceso de modernización financiera de las universidades públicas se propuso el Sistema de Asignación, Seguimiento y Control Presupuestario (sasecop). Este modelo de financiamiento requiere la unificación de procesos de información por parte de las universidades públicas, desde el ente que ejecuta el gasto, hasta los niveles gerenciales de la Educación Superior en Venezuela. Estas exigencias, obligan a la Universidad del Zulia (LUZ) a revisar y ajustar el subsistema de información financiero a las nuevas exigencias. El presente estudio descriptivo tiene como finalidad estudiar la Gestión Financiera de LUZ ante los retos de modernización de las finanzas universitarias. Metodología: basada en el análisis de documentos oficiales, fuentes secundarias y entrevistas a responsables de las Finanzas de LUZ. Resultados: no se sigue el modelo plasmado en el SASECOP, sino más bien se plantea la integración bajo otro enfoque de desarrollo unificado, integral, capaz de suministrar información oportuna y relevante a las autoridades y a los entes externos. Sin embargo los usuarios del sistema perciben que el soporte técnico es escaso y el desarrollo es lento. Se concluye que el desarrollo e implementación de los Sistemas de Información Financiero se ha constituido en LUZ, en la expresión de un proceso institucionalizado y a lo interno se trabaja para ello.

MEDIDA DE SATISFACCIÓN DE LOS TURISTAS SOBRE EL SERVICIO DE GUÍAS EN LAS ZONAS ARQUEOLÓGICAS DE TULUM Y COBÁ EN EL ESTADO DE QUINTANA ROO, MÉXICO

Lucila Zarraga Cano, Universidad del Caribe
Enrique Corona Sandoval, Universidad del Caribe

RESUMEN

Este estudio ayuda a conocer la medida de satisfacción de los turistas con respecto a los guías que ofrecen su servicio en las zonas arqueológicas de Tulum y Cobá, lugares de cultura maya que año con año reciben alrededor de más de un millón de visitantes, se busca identificar áreas de oportunidad que den paso a mejoras en el servicio que se ofrece, debido a la importancia que estos representan en el estado de Quintana Roo. El estudio comprende una investigación descriptiva la cual fue aplicada a los turistas de diferentes nacionalidades para obtener información sobre la satisfacción que encontraron al contratar los servicios del guía con respecto al idioma, trato, duración de recorrido, pago entre otros. Es importante resaltar la importancia de que el turista se lleve una buena imagen del servicio, que sea una experiencia memorable ya que detonará que las personas regresen además de ser un medio de publicidad de boca en boca para promocionar nuestras bellezas culturales.

INTRODUCCIÓN

Derivado de la importancia que tiene la llegada de turistas en el estado de Quintana Roo por ser el principal generador de ingresos, existe una preocupación constante por parte de la Secretaria de Turismo del Estado por mantener y mejorar los servicios que se ofrecen.

Una de las principales atracciones con las que se cuenta son las zonas arqueológicas de Tulum y Cobá, patrimonio de México y de la Humanidad.

Tulum, sitio arqueológico muy compacto, sobre todo comparado con otros sitios arqueológicos mayas, está situado sobre un promontorio a la orilla del Mar Caribe, y es uno de los sitios mayas mejor conservados. Está rodeado por importantes sitios y desarrollos turísticos de la Riviera Maya. Tulum es el tercer sitio arqueológico más visitado de México, solo por detrás de Teotihuacán y Chichen Itzá.

La zona arqueológica de Cobá se localiza al oeste del poblado de Tulum; por su importancia histórica y por su belleza natural, es una visita obligada para cualquier persona interesada en conocer la arqueología de Quintana Roo.

Cuando un turista viaja al estado, espera encontrar a México, su cultura, tradiciones historia y bellezas reflejado en todas partes incluso en el guía de turista que los atiende.

Problemática

Los guías de turistas juegan un papel importante, son los que tienen el contacto directo con los visitantes y por lo tanto son la imagen que ellos se llevan del estado; sin embargo existe una problemática con respecto al servicio que ofrecen los guías debido a una falta de supervisión por las autoridades competentes, con respecto al trato amable del guía, imagen del guía, dominio del idioma, dominio del tema, calidad en el servicio del guía, duración del recorrido y pago del servicio entre otros.

Por lo anterior es necesario conocer la satisfacción de los turistas para tomar medidas pertinentes y capacitar y formar a los guías en las áreas de oportunidad para aumentar la satisfacción de los turistas sobre la calidad en el servicio.

Objetivo General

Este estudio pretende conocer la satisfacción que tienen los turistas sobre el servicio que ofrecen los guías de turistas en las zonas arqueológicas de Tulum y Cobá del Estado de Quintana Roo para incrementarla

REVISIÓN LITERARIA

Antes de la Revolución Industrial el comercio estaba dirigido por pequeños artesanos que atendían directamente a sus clientes estableciendo un vínculo personal con ellos por lo que contaban con una retroalimentación sobre sus deseos y necesidades de forma directa e inmediata. Después de la Revolución Industrial ese esquema de comercialización cambia y las organizaciones empiezan a producir en escala, rompiendo ese contacto directo con el cliente y preocupándose cada vez más por vender sus productos no importando si satisfacían las necesidades de sus consumidores.

En las últimas décadas las organizaciones se dan cuenta de la importancia que tienen sus clientes para su crecimiento, empiezan a preocuparse y buscan un acercamiento con ellos para conocer sus percepciones y expectativas sobre los servicios y productos que ofrecen, es decir buscan satisfacer al cliente.

Hoy en día las organizaciones reflexionan cada vez más sobre la importancia de la percepción y expectativas que el cliente tiene sobre los productos y servicios. Las empresas adoptan el concepto de calidad en el servicio para atraer y retener a sus consumidores. Gurus en el tema de calidad como Deming, Juran, y Crosby realzan la importancia del cliente, se crean modelos para medir la satisfacción del cliente con respecto a la calidad del servicio como SERVQUAL (Zeithaml y Berry, 1985), Modelo de Kano (Kano, Seraku, Takahashi y Tsuji, 1984), Modelo EFQM de Excelencia (European Foundation for Quality Management, 1988).

La información que proporciona el cliente cada vez tiene un valor más alto y una de las disciplinas que inicialmente comenzó a tocar este tema, fue el área de investigación de mercados abanderada por Philip Kotler, la investigación de mercados constituye el vehículo clave para comprender las expectativas y percepciones del cliente acerca del servicio.

La investigación debe centrarse en temas de servicios como las características más importantes para los clientes, qué niveles de estas características esperan y que piensan que la compañía puede y debería, hacer cuando ocurren fallas durante la prestación de servicios

Las organizaciones deben invertir tiempo, dinero y esfuerzo para efectuar mediciones de satisfacción del cliente, analizar e interpretar adecuadamente la información recolectada y lo más importante tomar acciones pertinentes para mejorar. (Alberto Alexander, 2002)

La medición conlleva un enfoque metodológico:

1. Identificación de los clientes.
2. Establecimiento de método de muestra.
3. Identificación de los requerimientos de los clientes.
4. Elaboración del cuestionario.
5. Aplicación del cuestionario.
6. Análisis e interpretación.

7. Acción correctiva

No hay manera de hacer crecer a las organizaciones, sino se satisfacen las expectativas de los clientes. Esta medición debe realizarse de manera periódica buscando mejorar cada vez más la calidad en el servicio.

METODOLOGÍA DE LA INVESTIGACIÓN

La fase I identificación del problema de investigación

Determinar y aclarar las necesidades de información sobre la investigación, a través de una búsqueda de datos secundarios en donde se analiza la Ley Federal de Turismo como la Ley Estatal de Turismo en los capítulos que hablan del servicio de guías de turistas, además de la Nom – 08 – Tur – 2002 que nos indica los elementos que deben sujetarse los guías en temas o localidades específicas de carácter cultural. Con el fin de identificar la reglamentación que los guías deben de cumplir para dar un buen servicio. A la par de esto los funcionarios de la Secretaría de Turismo del Estado, expusieron sus comentarios ante esta problemática, y manifestaron:

“Hay poco interés de los guías en seguir capacitándose y un deficiente manejo de idioma inglés muestran muchos guías de turistas que laboran en las zonas de Quintana Roo. Se requiere calidad del servicio en cuanto al manejo de idiomas, habilidad para conducir al grupo, y el conocimiento sobre arqueología e historia.”

El problema de la investigación es conocer el índice de satisfacción de los turistas que visitan las zonas arqueológicas de Tulum y Cobá sobre el servicio que ofrecen los guías.

Los objetivos de la investigación son los siguientes:

- a) Conocer el índice de satisfacción de los turistas de las zonas arqueológicas de Tulum y Cobá, con respecto a: Trato del guía, presentación (imagen), facilidad de encontrar guías que hablen su idioma, dominio del idioma, dominio del tema, calidad en el servicio, duración del recorrido, el pago del servicio de guía.
- b) Analizar los cruces necesarios para identificar que tipo de turista (por nacionalidad) esta menos satisfecho.

La fase II elaborar del diseño de la investigación

El diseño de la investigación para elaborar el estudio, fue a través del método de investigación descriptiva se basa en procedimientos científicos para recolectar datos puros y crear estructuras de datos que describan las características actuales de una población objetivo definida o una estructura de mercado. La encuesta fue cuantitativa, debido a que pone énfasis en preguntas formales normalizadas y con opciones de respuestas predeterminadas en cuestionarios.

Determinar el plan muestral y el tamaño de la muestra; El estudio requiere de la aplicación de un Muestreo Aleatorio Simple este tipo de muestreo supone que cada elemento de la población tiene una probabilidad de selección conocida y todos tienen la misma probabilidad de ser seleccionados. Este tipo de muestreo es equivalente a seleccionar al azar.

De acuerdo con la información proporcionada por la Secretaría de Turismo del Estado de Quintana Roo, contenida en un reporte del INAH (Instituto Nacional de Antropología e Historia) del mes de enero del 2007; La afluencia promedio diaria es de 3500 visitantes para Tulum y de 1200 para Cobá, para determinar el tamaño de la muestra se conjuntaron ambos visitantes dando un total de 4700 visitantes a fin de obtener un nivel de confianza del 95% en los resultados generales de la investigación.

La muestra fue determinada del siguiente modo:

$$r = \frac{4}{(p)(q)} N$$

$$s^2(N - 1) + 1 \quad (1)$$

Donde:

r = tamaño de la muestra.

p y q = posibilidad de que ocurra un evento

N = tamaño de la población

s^2 = desviación estándar

Esto da como resultado tener una muestra para la zona arqueológica de Tulum de 257 encuestas y para Cobá de 112 encuestas.

En los primeros días de enero del presente año, fueron realizadas **257** encuestas a los visitantes de la zona arqueológica de Tulum y **110** a la zona arqueológica de Cobá, como se muestra en la Tabla 1.

Tabla 1: Ficha Técnica

	Turistas	
	Tulum	Cobá
No. Total de la Muestra	257	110
Duración de la Entrevista	4 minutos	4 minutos
Horarios de levantamiento	10 hrs. a 16 hrs.	10 hrs. a 16 hrs.
Días de levantamiento	Sábado 15 de Diciembre del 2007; Miércoles 09, Jueves 10 y Viernes 11 de enero del 2008	Sábado 12 y Domingo 13 de enero del 2008

Esta tabla indica datos técnicos del levantamiento de las encuestas. En Cobá se tomaron en cuenta 110 encuestas debido a que 2 de ellas se desearon por estar incompletas.

El levantamiento de los turistas tuvo lugar antes de abordar el tren que los transporta a la salida del sitio en el caso de Tulum, y en el caso de Cobá se abordaron justo al salir.

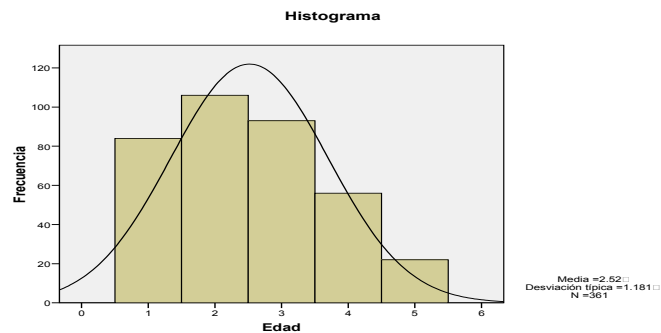
El levantamiento de encuestas fue de manera personal por alumnos de sexto y séptimo semestre de servicio social previamente capacitado de la Universidad del Caribe en Cancún Q. Roo.

Durante este levantamiento la tasa de rechazo fue casi nula, es decir al intentar aplicar la encuesta, se obtuvo una respuesta favorable en el grupo de estudio. (Turistas)

La validación del número de encuestas se basa en el teorema de límite central, en donde la desviación estándar nos indica el error muestral permitido en este caso se considera de 0 a 5 como se muestra en la figura 1; La variable edad a través de la desviación típica y un histograma con curva normal indican si es valido el número de encuestas aplicadas.

La muestra representativa fue de 367 visitantes, con una desviación estándar de 1.18, lo que valida el tamaño de la muestra.

Figura 1: Histograma con Curva Normal de la Variable edad.



Esta figura representa el histograma con curva normal de la variable edad, de las 367 encuestas aplicadas en las zonas arqueológicas de Tulum y Cobá, del Estado de Quintana Roo, México.

Los temas y escalas de medición del cuestionario dirigido a los Turistas están conformados en bloques para recabar información de los siguientes aspectos y se clasificaron las preguntas como lo indica la tabla 2, los cuestionarios fueron aplicados en varios idiomas (español, inglés, francés e italiano)

- a) Pregunta filtro. (*si contrato los servicios de un guía de turista*)
- b) Datos de identificación.
- c) Acceso a la zona arqueológica
- d) Satisfacción respecto a guías de turista.

Tabla 2: Clasificación de preguntas del instrumento aplicado

Clasificación	% en la encuesta
Dicotómicas	16.6%
Opción Múltiple	61.1%
Abiertas	22.3%

Esta tabla indica el tipo de preguntas que se utilizó en el cuestionario

La fase III es la ejecución de diseño de la investigación.

El procesamiento consistió en formar una base de datos de 376 casos (turistas) y 33 variables utilizadas en este análisis.

El análisis de datos fue mediante estadísticos de tendencia central (moda) y de dispersión (desviación típica) además de frecuencias y porcentajes acumulados.

La medida de satisfacción esta conformado de la siguiente manera. Primero, establecer un valor asignado como lo indica la Tabla 3. Segundo, Multiplicar el número de casos por el valor asignado y obtener el promedio.

Tabla 3: Medidas y Valores

<i>Medida</i>	<i>Excelente</i>	<i>Bueno</i>	<i>Regula r</i>	<i>Mal o</i>
Valor	5	4	3	2

Esta tabla indica la ponderación de los valores de las preguntas del cuestionario.

RESULTADOS DEL ESTUDIO POR ZONAS ARQUEOLÓGICAS

Zona Arqueológica de Tulum (Datos de Identificación)

El 29.6% de los turistas encuestados se encuentra en el rango de edad de 41 a 50 años. Por lo que el segmento que se encuentra entre este rango de edad valora en mayor proporción la calidad del servicio recibido.

El 55.1% de los turistas encuestados fueron mujeres.

El 46.3% de los turistas son estadounidenses, el 20.2% son europeos, (de los cuales el 5.8% es de Francia, el 4.7% de Italia, el 2.7 % de España), el 19.5% son mexicanos. Los turistas americanos requieren más calidad en el servicio, mientras que los europeos inquieren más sobre la base histórica de las zonas arqueológicas.

El 55% de los turistas hablan inglés, el 26% hablan español el 6% francés; Por lo que los idiomas más demandados en los guías de turista es el inglés y el español. Lo anterior no significa que los demás idiomas carezcan de importancia.

Zona Arqueológica de Tulum Acceso a la Zona Arqueológica

Entre las 10:01 y las 11:00 es cuando hay una mayor afluencia de turista en la zona arqueológica. Lo anterior complica dar un buen servicio en la operación. Las razones que más dan los turistas para visitar la zona arqueológica de Tulum es por conocer, por que van de vacaciones y por cultura y conocimiento. Se comprueba la importancia de los centros arqueológicos de Quintana Roo como atractivo central para los turistas, como lo indica la tabla 4.

Tabla 4. Razón Principal de su Visita a Esta Zona Arqueológica (Tulum)

Conocer	34.3%
Vacaciones	23.1%
Cultura y conocimiento	10.1%
Historia	9.3%
Educativo	9.3%
Turismo	3.4%
Visitar	3.0%
Placer o entretenimiento	2.2%
Interés	1.1%
Curiosidad	1.1%
Playa	1.1%
Trabajo	0.4%
Relajación	0.4%
Recomendación	0.4%
Fotografiar	0.4%
Aventura	0.4%

Esta tabla indica las razones que dijeron los turistas y sus porcentajes.

El 67% de los turistas se informan sobre la cultura maya.

Satisfacción con Respecto a los Guías De Turistas

El 90% no tuvo problemas para encontrar un guía que hablará su idioma y el 10% si. Se observa una mayor afluencia de turista entre las 10:00 y las 11:00 hrs. En cuanto al trato el 80.5% de los turistas lo considera excelente, el 17.9% lo considera bueno y el 1.6% lo considera regular.

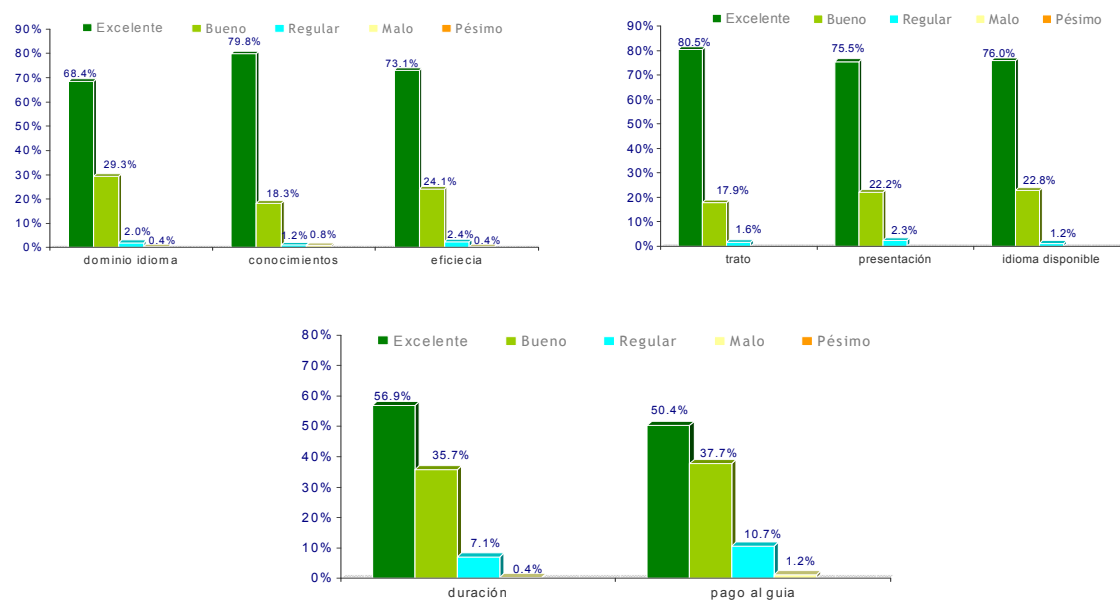
En cuanto a la presentación, el 75% de los turistas lo consideran excelente, el 22.2% lo considera bueno y el 2.3% lo considera regular. En cuanto a la facilidad de encontrar un guía disponible que hable su idioma, el 76% lo considera excelente, el 22.8% lo considera bueno y el 1.2% lo considera regular.

El dominio del idioma: el 68.4% lo consideran excelente, el 29.3% lo consideran bueno, 2.0% regular y el .4% malo. El dominio del tema: el 79.8% lo consideran excelente, el 18.3% bueno, el 1.2% regular y el .8% lo consideran malo.

El 73.1% consideran como eficiente el servicio de los guías, 24.1% lo considera como bueno, el 2.4% como regular y .4% como malo. En cuanto a la duración del recorrido el 56.9% lo considera excelente, el 35.7% lo considera bueno, el 7.1% regular y el 0.4% lo considera malo.

En cuanto al pago del servicio del guía el 50.4% lo considera excelente, el 37.7% lo considera bueno, 10.7% regular y el 1.2% malo.

Figura 2: Porcentaje de Turistas Que Calificaron desde Excelente Hasta Pésimo el Servicio de los Guías en Diferentes Aspectos en la Zona Arqueológica de Tulum



Esta figura muestra gráficamente el porcentaje de turistas que calificaron como excelente, bueno, regular, malo y pésimo el servicio del guía en varios aspectos.

El 45% de los turistas que visitan la zona arqueológica de Tulum otorgó propina. De esos el 42.9% otorgo entre \$50.00 y \$60.00 pesos de propina, el 34% otorgo \$100.00 pesos

El 91.5% considera que hay suficientes guías que hablan su idioma.

El 94% disfruto totalmente haber conocido la zona arqueológica utilizando los servicios de un guía.

Zona Arqueológica de Cobá- Datos de Identificación

El 38.0% de los turistas encuestados se encuentra en el rango de edad de 31 a 40 años. El 53.7% de los turistas encuestados fueron hombres.

El 46.4% de los turistas son europeos, el 29.1% son estadounidenses, el 16.4% son canadienses y el 5.5% son mexicanos.

El 49.1% de los turistas hablan inglés, el 21.9% hablan español y el 17.3% italiano.

Zona Arqueológica de Cobá- Acceso a la Zona Arqueológica

Entre las 9 y las 11:00 es cuando hay el mayor porcentaje de afluencia de turista en la zona arqueológica.

El 52.3% permaneció de hora y media a dos horas en la zona arqueológica.

El 77% de los turistas que visitan las zonas arqueológicas van en grupo y contratan un guía de turista. El 23% que visitan las zonas arqueológicas que van de manera independiente contratan los servicios de un guía

Las razones que más dan los turistas para visitar la zona arqueológica de Tulum es por vacaciones, por conocer y cultura, como lo indica la tabla 5.

Tabla 5: Razón principal de su visita a esta zona arqueológica (Cobá)

Vacaciones	36.1%
Conocer	24.6%
Cultura	12.3%
Historia	5.7%
Arqueología	5.7%
Interés	4.1%
Educativo	3.3%
Recomendación	2.5%
Curiosidad	2.5%
Placer	0.8%
Original	0.8%
Comparar	0.8%
Belleza	0.8%

Esta tabla indica las razones que dijeron los turistas y sus porcentajes.

El 67% de los turistas se informan sobre la cultura maya.

Satisfacción con Respecto a los Guías De Turistas

El 95% no tuvo problemas para encontrar un guía que hablará su idioma. El 79.1% lo considera excelente el trato, el 20.0% lo considera bueno y el 0.9% lo considera regular.

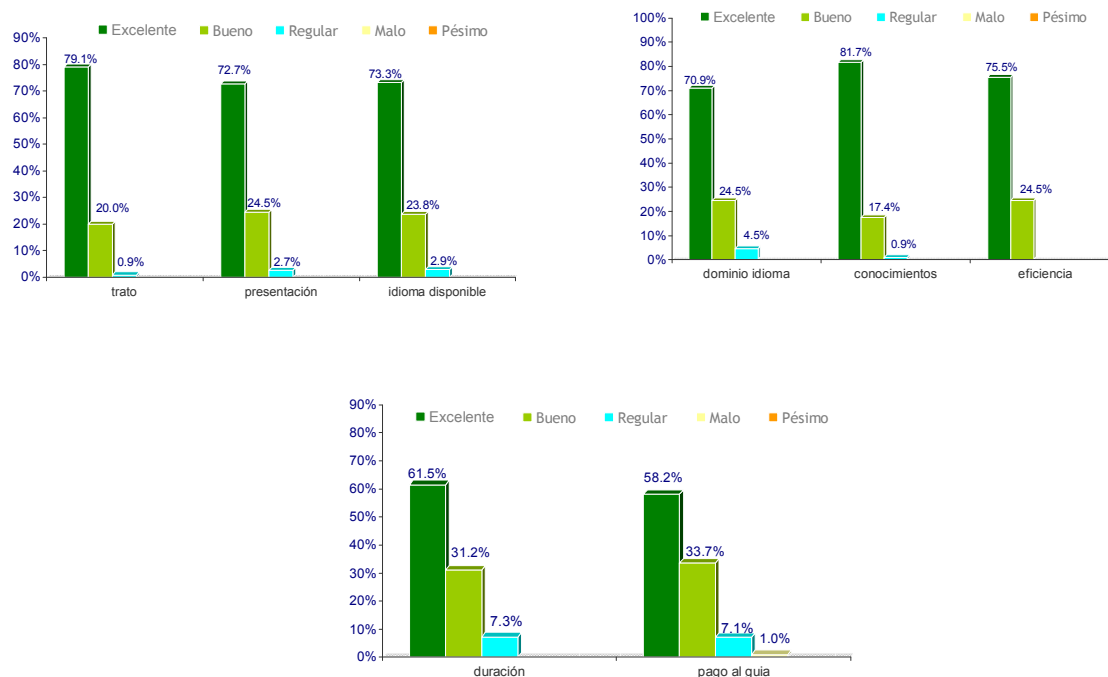
En cuanto a la presentación el 72.7% de los turistas lo consideran excelente, el 24.5% lo considera bueno y el 2.7% lo considera regular. En cuanto a la facilidad de encontrar un guía disponible que hable su idioma, el 73.3% lo considera excelente, el 23.8% lo considera bueno y el 2.9% lo considera regular.

El dominio del idioma: el 70.9% lo consideran excelente, el 24.5% lo consideran bueno y el 4.5% regular. El dominio del tema el 81.7% lo consideran excelente, el 17.4% bueno y el .9% regular.

El 75.5% consideran como eficiente el servicio de los guías, y el 24.5% lo considera como bueno. En cuanto a la duración del recorrido el 61.5% lo considera excelente, el 31.2% lo considera bueno, el 7.3% regular.

En cuanto al pago del servicio del guía el 58.2% lo considera excelente, el 33.7% lo considera bueno, 7.1% regular y el 1.0% malo.

Figura 3: Porcentaje de turistas que calificaron desde excelente hasta pésimo el servicio de los guías en diferentes aspectos



Esta figura muestra gráficamente el porcentaje de turistas que calificaron como excelente, bueno, regular, malo y pésimo el servicio del guía en varios aspectos.

El 39% de los turistas que visitan la zona arqueológica de Tulum otorgo propina.

El 46.2% otorgo menos de \$40.00 pesos y el 28.0% \$50.00 pesos.

El 98% considera que hay suficientes guías que hablan su idioma.

El 95% disfruto totalmente haber conocido la zona arqueológica utilizando los servicios de un guía, el 4% por algunos momentos y el 1% escasamente.

En la siguiente parte se realizan cruces para de identificar el número de casos de turistas que están insatisfechos.

En la zona arqueológica de Tulum un 4.7%, que corresponde a latinoamericanos, europeos y mexicanos si tuvo problemas para encontrar un guía que hablen su idioma.

En la zona arqueológica de Cobá el 10% de los turistas de nacionalidad americana, canadiense, latinoamericana, europea y mexicana si tuvo problemas para encontrar un guía en su idioma.

En la zona arqueológica de Tulum el 16% califica como regular el trato del guía de turista y en el caso de Cobá un .9% lo considera regular.

En la zona arqueológica de Tulum el 2.3% consideran que la presentación del guía es regular y en el caso de Cobá el 2.7

En la zona arqueológica de Tulum el 2% considera regular el dominio del idioma.

En Cobá el 4.5% considera regular el dominio del idioma inglés.

En la zona arqueológica de Tulum el 1.2% consideran regular los conocimientos del guía y el .8% lo considera malo. En Cobá el .9% considera como regulares los conocimientos del guía.

En Tulum el 2.4% considera regular la eficiencia de los guías y el .4% lo considera malo.

En la zona arqueológica de Tulum el .4% considera mala la duración del recorrido y el 7.1% lo considera regular. En Cobá el 7.3% lo considera regular.

En Tulum el 1.2% considera malo el pago del servicio de guía y un 10.7% lo considera regular. En Cobá el 1.0% lo considera malo y el 7.1% regular. Esto nos habla de que no están satisfechos con el valor que pagaron por el servicio.

En Tulum el .6% de los turistas dicen que son pocos los guías que hablan inglés este porcentaje aumenta a 10% cuando se busca a un guía que hable italiano y a 60% cuando se refiere al portugués. En Cobá el 25% de los turistas que habla francés dicen que son pocos guías.

Tabla 6: Medida de Satisfacción de los Turistas

<i>MEDIDA DE SATISFACCIÓN DE LOS TURISTAS</i>		
Aspecto	Tulum	Cobá
Trato amable del guía	4.8	4.8
Presentación (imagen del guía)	4.7	4.7
Facilidad de encontrar guía disponible	4.7	4.7
Dominio del idioma necesario	4.7	4.7
Dominio del tema (conocimientos)	4.8	4.8
Calidad en el servicio del guía (eficiencia)	4.7	4.8
Duración del recorrido	4.5	4.5
Pago del servicio del guía	4.4	4.5

Esta tabla indica la calificación que se otorgo a los turistas en varios aspectos donde la máxima calificación es 5

CONCLUSIONES

Por medio de la investigación se rechaza la hipótesis debido a que la relación en cuanto a capacitación-formación y satisfacción no fue comprobada. Sin embargo el índice máximo que representaría un mayor grado de satisfacción (5) no fue alcanzado por ninguna de las variables, por lo que podemos concluir que si hay áreas de oportunidad para mejorar con respecto del servicio que ofrecen los guías de turistas y

hay que destacar la participación que tienen las autoridades en cuanto a supervisión y control del equipo de guías de turistas.

Tomando las bases de datos tanto de Tulum como de Cobá, el 6.1% de los hombres no disfrutaron haber conocido las zonas arqueológicas con un guía.

Resulta una responsabilidad el hecho de saber que más del 60% de los visitantes de las zonas arqueológicas, se informan previamente acerca de la cultura maya, lo que nos deja ver un segmento culto y preparado, que requieren de guías con óptima formación en historia y cultura, para poder contestar cualquiera de sus dudas.

Cabe señalar que los turistas que utilizaron el servicio de guías, perciben positivamente el nivel de conocimientos que les mostraron, sin embargo tampoco llegaron al índice máximo que es 5. Los porcentajes negativos que se tuvieron fueron: en Tulum un .9% que lo calificó como regular y en Cobá un 1.2% como regular y un .8% como malo, por lo que nos indica otra área de oportunidad.

La mayoría de los turistas percibe el trato amable del guía que se hace eminente a la hora de desempeñar su labor; sin embargo en Cobá un .9% lo calificó como regular, pudimos observar que los norteamericanos eran los que no estaban satisfechos. En Tulum fue de 1.6% aquí las nacionalidades fueron variadas, es decir hubo americanos, europeos y latinoamericanos. Aunque el índice no es tan significativo se perciben varias diferencias entre los turistas según su nacionalidad, lo anterior presenta un área de oportunidad en cuanto al trato en el servicio.

El turista calificó como menos favorable la duración del recorrido y el pago que realizan por el servicio en ambas zonas arqueológicas, los casos que presentaron una situación regular sabemos que el recorrido fue de más de una hora, esto nos indica que el valor que ellos pagan por el servicio no es compatible con lo que reciben.

Un 4.7% de los turistas si tuvieron problemas para encontrar un guía en la zona de Cobá y en Tulum un 10% tuvo el mismo problema, esta puede ser una causa de insatisfacción del servicio que provoque el no visitar otras zonas arqueológicas del estado.

Un área de oportunidad significativa es la capacitación de los guías en idiomas, ya que hay una carencia o poco dominio del portugués, italiano, francés y alemán, problema que se ve reflejado en la insatisfacción de los turistas al no encontrar un guía que hable su idioma y esto se magnifica al conjuntarse la totalidad de los guías en la hora de mayor afluencia del día, dejando desatendidos los demás horarios.

Una conclusión final es que la percepción de los turistas con respecto a los guías, la cual no es del todo mala, sin embargo es recomendable que las autoridades supervisen y formen estrategias en las cuales capaciten y evalúen a los guías en los aspectos de idiomas, conocimientos del temas y cultura de servicio a cliente para que su labor se refleje, no debemos olvidar que ellos son parte de la imagen que los turistas se llevan al regresar a casa y contribuyen significativamente a la memorabilidad de la experiencia, la recomendación a terceras personas para visitar el lugar o en su caso realizar una posterior visita a nuestras zonas arqueológicas.

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COMPETENCIAS PROFESIONALES DEL LICENCIADO EN CONTADURÍA EN LA MICRO, PEQUEÑA Y MEDIANA EMPRESA EN MEXICALI, BAJA CALIFORNIA

Verónica Patricia Urías Montes, Universidad Autónoma de Baja California-Mexicali
Loreto Maria Bravo Zanoquera, Universidad Autónoma de Baja California-Mexicali
Plácido Valenciana Moreno, Universidad Autónoma de Baja California-Mexicali

ABSTRACT

El plan de estudios de licenciado en Contaduría de la Universidad Autónoma de Baja California, corresponde a un modelo educativo flexible, por competencias; en el cual los conocimientos, habilidades, destrezas y valores permiten transmitirse en diferentes modalidades de aprendizaje. En este contexto, a partir del ciclo escolar 2006-1, la Facultad de Ciencias Administrativas implementó las “estancias de aprendizaje” que realizan la totalidad de sus estudiantes en el último semestre, encontrándose atendidos por empresas, despachos, organismos sociales y gubernamentales de Mexicali, Baja California en sus prácticas y estadias profesionales. Para esta investigación se utilizaron dos cuestionarios para conocer la opinión de los empleadores y los estudiantes que participan en esta estrategia de aprendizaje, con el propósito de identificar las competencias profesionales que requiere el recién egresado de Contaduría, ya que deben considerarse los nuevos aspectos del ejercicio profesional que se abren ante nuevos temas del mundo del trabajo. Esto permitirá que los sistemas educativos fortalezcan su importante papel en la difusión y enseñanza del conocimiento científico y tecnológico, asimismo la vinculación entre el sector educativo y productivo para la formación e inserción activa de profesionistas en el mundo laboral.

PALABRAS CLAVE: competencias profesionales, estancias de aprendizaje.

INTRODUCCIÓN

Antecedentes

Tradicionalmente, en nuestro país, se ha impartido una educación dirigida a la memorización del conocimiento, predominantemente, basada en la exposición verbal del docente, lo cual ha ocasionado que el educando no llegue a comprender la utilidad de los contenidos de las materias. En muchos casos, estas materias están desvinculadas de la realidad social, y la problemática de las empresas públicas y privadas.

Los profesionales egresados de la universidad, en particular de la carrera de Contaduría, deben contar, entre otras habilidades, con la capacidad de integración de grupos de trabajo, comunicación efectiva oral y escrita así como estudio continuo.

Por tanto, la responsabilidad de las universidades es procurar un ambiente en que los conocimientos, habilidades, y actitudes se desarrollen en forma adecuada, pero que, además estén alineados con las necesidades del mercado laboral (Riveroll, 2006:40-41).

Justificación

Actualmente existe un creciente esfuerzo de profesores e investigadores, no sólo por evaluar sus métodos de trabajo sino por aprender a trabajar con distintos actores de los sectores productivos y sociales al organizar formativas estancias de aprendizaje con valor curricular para los estudiantes. Adicionalmente, cada vez son más los estudiantes que, cursando su último semestre, se encuentran atendidos por empresas, despachos, organismos sociales y gubernamentales, en sus prácticas y estadias profesionales (Mungaray, 2006).

Con base en lo anterior, la Facultad de Ciencias Administrativas implementó a partir del ciclo escolar 2006-1, la actividad de “estancias de aprendizaje” para los estudiantes de la carrera de Contaduría que cursan el noveno semestre. Asimismo se diseñaron tres proyectos de vinculación con valor en créditos, con el propósito de que el estudiante practique y fortalezca las competencias profesionales, destrezas, habilidades y valores adquiridos en el aula dentro de un ambiente real de trabajo.

Definición del Problema

¿Los planes y programas de estudio del Licenciado en Contaduría de la Universidad Autónoma de Baja California, proporcionan los conocimientos y habilidades necesarias para que el estudiante realice un desempeño satisfactorio en el mercado laboral?

Objetivos

- 1) Analizar las competencias profesionales dentro de los planes de estudio que proporcionan al alumno experiencias de aprendizaje en escenarios reales, que le permiten plantear y resolver problemas en las organizaciones.
- 2) Conocer la opinión de los empleadores y los estudiantes que participan en esta modalidad de aprendizaje

REVISIÓN LITERARIA

Competencias Profesionales

Conjunto de conocimientos, destrezas y aptitudes necesarias para ejercer una profesión, resolver problemas profesionales de forma automática y flexible y ser capaz de colaborar en el entorno profesional y en la organización de trabajo (Bunk, 1994).

Estas competencias profesionales consideradas dentro del diseño curricular, se pueden diferenciar en:

Básicas, que corresponden a las áreas relacionadas.

Genéricas, para cada área temática.

Específicas, que corresponden al área de especialidad a cursar en el último año de la carrera.

Típicamente, las áreas de especialización profesional se han identificado en: contabilidad nacional e internacional, contraloría, tesorería, auditoría, fiscal, finanzas (Vásquez y Durán, 2006:38-39).

Planes de Estudio Bajo el Modelo de Competencias Profesionales en la Universidad Autónoma de Baja California (UABC)

Las competencias profesionales son el conjunto integrado de elementos (conocimientos, habilidades, destrezas, actitudes, valores) que el sujeto aplica en el desempeño de sus actividades y funciones, las cuales son verificables, dado que responden a un parámetro, generalmente establecido por el contexto de aplicación.

El modelo curricular basado en competencias profesionales que actualmente priva en la UABC tiene como propósitos los siguientes:

- a) Centrar el aprendizaje en el alumno
- b) Alcanzar una formación integral del estudiante
- c) Favorecer la interdisciplina en tránsito hacia la transdisciplina
- d) Mantener actualizados y pertinentes los contenidos
- e) Favorecer la movilidad estudiantil
- f) Cerrar brechas entre la universidad y la sociedad (Cuadernos de Planeación y Desarrollo Institucional de la UABC, 2006)

Competencias profesionales del Licenciado en Contaduría en la Universidad Autónoma de Baja California

El egresado de la Licenciatura en Contaduría es competente para:

1. Elaborar estados y reportes financieros para la toma de decisiones.
2. Aplicar el proceso administrativo para la eficientización de los recursos de un ente económico desde la perspectiva nacional e internacional.
3. Aplicar las disposiciones fiscales y legales que le son relativas para el cumplimiento de las obligaciones que afectan al ente económico.
4. Realizar auditorías para emitir opiniones sobre la información administrativa, financiera y fiscal del ente económico que facilite la toma de decisiones.
5. Asesorar y consultar en la planeación financiera, administrativa y legal para la creación de un ente económico que sean útiles para la toma de decisiones.
6. Interactuar con el entorno con una actitud propositiva y de respeto al medio ambiente así como a las distintas culturas, siendo capaz de comunicarse en otro idioma en el desempeño de su práctica profesional.
7. Aplicar los métodos de investigación en las diversas áreas de la contaduría para su eficientización. (Plan de estudios 2002-1 de Licenciado en Contaduría)

Educación Superior Basada en Aprendizajes y Competencias: El Ideal del Profesional del Siglo XXI.

Los cuatro pilares de la educación del futuro, según el *Informe de la Comisión Internacional de la Educación para el siglo XXI*, conocido como *Informe Delors* (“*La Educación encierra un tesoro*”), serán: aprender a saber, aprender a hacer, aprender a ser y aprender a convivir.

La educación para el futuro debe priorizar la capacidad de dar respuestas y soluciones. La educación se proyecta hacia la acción, de modo que el proceso educativo transmita no el saber en sí mismo, sino el saber hacer (Tünnermann, 2003:211).

El modelo de generación de nuevos conocimientos y competencias académicas que se propone se caracteriza por ser “flexible e innovador y tiende a la formación de habilidades, capacidades y competencias para el trabajo independiente y a un aprendizaje permanente y diverso desde el plano de la atención a múltiples tareas y prácticas de aprendizaje individual y colectivo”.

Las competencias académicas, son un abanico extenso de habilidades intelectuales indispensables para el dominio de cualquier disciplina e incorporan el dominio de capacidades como las siguientes: identificar, comprender y organizar ideas; reconocer métodos de investigación; separar la posición personal respecto de otras; expresar las ideas en forma escrita; saber escuchar y contestar de manera coherente y concisa; formular y solucionar problemas; usar críticamente las tecnologías; y derivar conclusiones (Tünnermann,2003:214-215).

METODOLOGÍA

El estudio efectuado corresponde a una investigación aplicada, con la utilización de dos cuestionarios para conocer en que situación se encuentran las competencias profesionales de los estudiantes de noveno semestre de la carrera de Licenciado en Contaduría que están realizando sus prácticas profesionales mediante una estancia de aprendizaje en las unidades receptoras de la localidad de Mexicali, Baja California de los sectores comercial, industrial, de servicios y gubernamental.

RESULTADOS

De acuerdo a la información obtenida con la aplicación de la encuesta a 25 unidades receptoras, el (68%) corresponde al sector servicios, con un número que fluctúa entre 3 a 127 empleados, siendo el 52% de hasta 10 empleados. Los supervisores de las empresas, contestaron a la pregunta ¿si el estudiante de Contaduría tiene los conocimientos, habilidades, destrezas y valores para desarrollar un trabajo en su empresa? el 68% respondió estar totalmente de acuerdo y el 32% de acuerdo.

En el análisis de: ¿si el estudiante posee conocimientos suficientes para la solución de problemas en los diferentes campos de actuación profesional? los rangos obtenidos fueron de 24% y 36% en desacuerdo en las áreas de Auditoría y Finanzas respectivamente. En cuánto a ¿cuáles son las habilidades indispensables en el estudiante de Contaduría? la respuesta fue: trabajo en equipo 88%, liderazgo 80%, habilidad de negociación y comunicación en idioma extranjero (72%), tolerancia 44%, protección al medio ambiente 20%, y respeto a la diversidad cultural 16%.

Relativo a ¿cuáles son las destrezas indispensables que el estudiante debe manejar? los supervisores consideraron: 84% paquetes de informática, 76% comunicación verbal y escrita, 64% relaciones con compañeros de trabajo y directivos, y 52% relaciones con proveedores y clientes entre otros.

En la pregunta ¿cuáles son los valores indispensables que el estudiante debe manejar para desenvolverse en la época actual? el 96% opinó la puntualidad, 84% respeto, 76% objetividad y empatía, 56% discreción y 52% tolerancia y lealtad.

Por último 11 de los estudiantes de estancias de aprendizaje (44%), fueron contratados en la empresa al finalizar la práctica.

CONCLUSIONES

Conforme al problema establecido en esta investigación, los planes de estudio por competencias del Licenciado en Contaduría de la UABC, si cuentan con los conocimientos, habilidades, destrezas y valores que demanda actualmente el mercado de trabajo, ya que fueron contratados en las empresas el 44% de nuestros estudiantes al término de su estancia. Aún así, es conveniente fortalecer los conocimientos financieros y ciertas habilidades y destrezas para facilitarle al futuro egresado su desenvolvimiento laboral en las organizaciones.

Por otra parte, el conocer la situación actual de las competencias permitirá formular una propuesta de actualización para la mejora continua en la operación de los planes de estudio y la pertinencia de los perfiles de egreso conforme a los requerimientos del siglo XXI.

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Verónica Patricia Urías Montes, Contador Público Certificado, Especialidad en Fiscal, Maestría en Contaduría, maestra de tiempo completo de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, México.

Loreto Maria Bravo Zanoguera, Contador Público Certificado, Especialidad en Administración Financiera, Maestría en Administración Internacional, maestra de tiempo completo de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, México.

Placido Valenciana Moreno, Contador Público Certificado, Especialidad en Fiscal, Maestría en Impuestos, maestro de tiempo completo de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, México.

ESTUDIO DE LAS CONDICIONES ACTUALES DE LOS PROGRAMAS DE PREVISIÓN SOCIAL, EN LA MICROEMPRESA DEL SECTOR SERVICIOS DE ASESORÍA DE LA CIUDAD DE MEXICALI BAJA CALIFORNIA

Verónica Patricia Urías Montes, Universidad Autonoma de Baja California-Mexicali
Martha Elena Verdugo Saldivar, Universidad Autonoma de Baja California-Mexicali

ABSTRACT

Con base en el crecimiento de la microempresa en nuestro país y como una fuente generadora de empleos, que conforma el 50% del producto interno bruto, se consideró necesario realizar un estudio inicial exploratorio sobre la situación de los programas de previsión social en la microempresa del sector servicios de asesoría de la ciudad de Mexicali. El problema planteado fue determinar lo siguiente: ¿Conocen los empleadores de la microempresa de servicios de asesoría, el impacto que tienen los programas de previsión social, en la calidad de vida de sus empleados? Para llevar a cabo lo anterior, los objetivos principales fueron: primero, obtener un diagnóstico que permitiera establecer cual es la situación actual de este tipo de microempresas en cuanto a la existencia de programas de previsión social para el personal que participa como empleados y propietarios y el segundo objetivo definir las características demográficas de los que laboran en este tipo de microempresas. En la obtención de la información se aplicó un cuestionario a una muestra representativa de este sector de servicios considerando los padrones de los Colegios de Contadores Públicos de Mexicali e información estadística del Sistema de Información Empresarial Mexicano.(SIEM).

PALABRAS CLAVE: microempresa, servicios

INTRODUCCIÓN

Antecedentes

El segmento empresarial de la microempresa, pequeñas empresas y medianas empresas, representa el 97% de las empresas en México. Debido a la importancia de este sector económico y considerando que estas empresas en su mayoría están conformadas por familiares, fue necesario analizar la situación actual de los programas de previsión social que tienen establecidos para su personal por el crecimiento y apoyo económico que se vislumbra en un futuro para la microempresa, encontrándose como una fuente generadora de empleos importante en nuestro país, además de que es necesario revalorar el conocimiento del capital humano que labora en este sector de servicios de asesoría.

Justificación

Uno de las principales bases del crecimiento de las empresas en este siglo será el conocimiento, se estima que el capital intelectual tendrá un mayor valor respecto a los activos intangibles. Las empresas de cualquier tipo y tamaño se valorarán más por los talentos que tengan y no por el número de personal que labore, una empresa podrá tener pocos empleados, pero si tiene cerebros que mantengan y dirijan la empresa, esta tendrá un valor intangible mayor haciéndola más productiva. Toda empresa sin importar su tamaño, será cliente potencial de productos para el conocimiento, por lo que este se convertirá en un factor básico para cualquier negocio que quiera ser competitivo. La tendencia de los negocios será invertir

en conocimiento y capacitación, y las empresas que hagan este tipo de inversión tendrán mayores posibilidades de proyectarse y crecer compitiendo en el mercado del giro al que pertenezcan.

Por lo anterior es necesario replantear la existencia de programas de previsión social que motiven y retengan al capital intelectual valioso, en el cual se ha invertido en su conocimiento, capacitación y experiencia, y no tenga la necesidad de llevarse toda esta inversión a otra empresa.

Definición del Problema

¿Conocen los empleadores de la microempresa de servicios de asesoría, el impacto de los programas de previsión social, en la calidad de vida de sus empleados?

Objetivos

- 1) Obtener un diagnóstico para conocer cuál es la situación actual de la microempresa, en cuanto a la existencia de programas de previsión social para el personal que participa laboralmente como empleados.
- 2) Definir las características demográficas del personal que labora en la microempresa del sector servicios de asesoría.

REVISIÓN LITERARIA

Antecedentes históricos de la previsión social

La previsión social, aparece en Europa con motivo de la Revolución industrial, ello como una serie de medidas tendientes a otorgar la seguridad, emanada de la necesidad de proteger a los trabajadores de las enfermedades profesionales y accidentes de trabajo.

En México se configura la previsión social, en la etapa de la Revolución de 1910. La previsión social surge como parte fundamental del derecho del trabajo y es producto de la lucha de una clase social, que se incrusta como ideario y se plasma como ley, en la Constitución de 1917.

La previsión social ha rebasado los límites mencionados, dejando atrás el ser un simple sistema de vigilancia para convertirse además en parte de la dinámica política social del país, reteniendo su responsabilidad original de velar por la integridad física y moral del trabajador y su familia, pero con perspectivas nuevas de integración de un “algo” que planifique y coordine el desarrollo industrial y social del país.

Naturaleza Jurídica y Concepto de la Previsión Social

“La previsión social se engendra como parte del Derecho Social y del Trabajo de nuestro país. El Derecho Social se establece en nuestra constitución como un instrumento jurídico de integración y reconstrucción de la economía social y cultural, que tiene como fin proteger y dignificar a los individuos social y económicamente débiles, fincada en una ideología individualista y liberal que reconoce las desigualdades de los diferentes grupos sociales. En este Derecho Social, es donde precisamente se encuentra inmerso el Derecho del Trabajo, en la letra del artículo 123 de la Constitución, como un garantía social cuya prerrogativa primordial consiste en otorgar a los trabajadores una existencia digna a través del otorgamiento de mínimos igualitarios, de imperativa observancia para los patrones.” (Guerrero Villar, 2003)

La Ley Federal del Trabajo y la previsión social

En razón de que el trabajo humano puede considerarse como toda actividad capaz de modificar o conservar al ambiente o al hombre mismo, y trabajador a quien modifica su entorno y sus capacidades, es incuestionable que la protección al trabajador, es un deber ineludible, pues ello implica una mayor y mejor producción, así como la supervivencia, desarrollo y progreso de un país. Es por esta situación de protección que el legislador crea la Ley Federal del Trabajo (que rige las relaciones de trabajo comprendidas en el artículo 123, apartado “A”, de nuestra Ley eminente); ordenamiento que tiende a especificar todas y cada una de las reglas y condiciones que deben prevalecer en toda relación obrero patronal.

La Ley del Impuesto Sobre la Renta y la previsión social

En épocas de crisis como la actual, los incrementos de sueldos al personal dejan de tener características espectaculares por muy altos que estos sean, ya que se convierten en aumentos que escasamente nivelan el alza de precios generada por la inflación, lo que aunado al efecto que produce la carga tributaria, minimiza el efecto del aumento. Ante esta situación, se hace necesario tratar de diseñar fórmulas de remuneración al personal que, sin apartarse del marco legal, permiten reducir el impacto fiscal.

En materia fiscal resulta de suma importancia la implantación de remuneraciones al personal, estas remuneraciones comprenden, tanto el sueldo, como otros beneficios que coadyuvan a mantener o mejorar el nivel de vida del trabajador; sin embargo, dependiendo del tipo y la forma en que se otorguen, pueden producir un efecto fiscal positivo o negativo para el patrón y para el trabajador.

La Microempresa en México

Definición de microempresa de Joaquín Rodríguez Valencia: “*Microempresa*: Son las empresas industriales, comerciales o de servicios que emplean entre 1 y 15 asalariados y cuyo valor de sus ventas anuales sea el que determine la Secretaría de Comercio y Fomento Industrial. (SECOFI)” (Rodríguez Valencia, 2002:48). Una microempresa es una organización:

- a) Con propietarios y administración independientes
- b) Que no domina el sector de la actividad en que opera.
- c) Con una estructura organizacional muy sencilla.
- d) Que no ocupa más de 15 empleados
- e) Que sus ventas anuales no sobrepasen los 30 millones de pesos.

(Rodríguez Valencia, 2002:48)

Problemas de la Microempresa

Limitada capacidad para negociar por falta de organización y deficiente dirección, escasa cultura tecnológica, improvisación y carencia de normas de calidad, ausentismo del personal, constante aumento de los precios de las materias primas, mala calidad de los materiales, marginación respecto a los apoyos institucionales, falta de garantías para acceder al crédito, excesiva regulación gubernamental.

METODOLOGÍA

El estudio efectuado fue una investigación experimental, en donde se aplicó exclusivamente un postest, con el objetivo de obtener un diagnóstico de los programas de prestaciones que tiene implementado el sector de servicios de asesoría profesional. Esta investigación esta fundamentada en la realidad, sin embargo no es generalizable ya que los datos obtenidos fueron en la ciudad de Mexicali, Baja California. Este trabajo se realizó mediante la obtención de información estadística del Sistema de Información Empresarial Mexicana (SIEM) y en los dos Colegios de Contadores Públicos de Mexicali, determinándose una muestra no aleatoria del número de microempresas a encuestar.

RESULTADOS

De acuerdo a la información obtenida con la aplicación de la encuesta a 30 despachos de asesoría de la ciudad de Mexicali, el número de empleados que laboran en este tipo de microempresa fluctúa entre 10 y 20 empleados. En cuanto al género de su personal actual esta casi equilibrado, ya que laboran un promedio de 8 mujeres y 10 hombres por despacho.

En relación al complemento de su salario con prestaciones 18 si tienen algún otro tipo de prestación y 12 únicamente pagan su salario, o sea que el 60% si brinda prestaciones y el 40% no. La mayoría de los despachos no considera de gran impacto el que las prestaciones sean deducibles de impuestos, ya que 12 opinaron que si era de impacto y 18 consideraron que no, representando el 40% y 60% respectivamente.

El tiempo promedio que laboran los empleados es este tipo de microempresa va desde 1 año hasta 6 años como máximo. La edad promedio de sus empleados esta entre los 18 años hasta los 40 años. En el nivel de escolaridad del personal que labora en este tipo de microempresa esta clasificado como sigue: Bachillerato 8.3%, carrera técnica 8.3% y carrera profesional 83.4%.

Con relación a los problemas de rotación de personal en este tipo de microempresa la gran mayoría opinó que no tienen ese tipo de problemas y en un menor porcentaje que si. En relación a lo anterior la mayoría de los empleadores de estos despachos conoce las causas por las cuales renuncian sus empleados siendo estos 19 despachos y 11 las desconocen, representando el 63.3% y 36.% respectivamente.

Analizando las causas más comunes que originan la renuncia de los empleados en este tipo de microempresa son: salario 3.3%, prestaciones 6.7%, oportunidad de desarrollo en otras empresas 36.7% y otras causas personales 53.3%.

En cuanto a las causas de que el personal se sienta atraído para laborar en estos despachos de asesoría son:

Adquirir experiencia 30%, horarios flexibles 12%, trabajo profesional 22%, posibilidades de desarrollo 22%, salario 6%, ambiente de trabajo 6% y prestaciones 1%.

CONCLUSIONES

De acuerdo al problema planteado en esta investigación, los empleadores de la microempresa del sector servicios de asesoría, si conocen del impacto que tienen los programas de previsión social en sus empleados, ya que dos terceras partes de los entrevistados, brindan algún tipo de prestación a sus empleados aunque no están formalizadas en un plan de previsión social. Dichas prestaciones no han sido lo suficientemente atractivas ya que no se logra la permanencia en el empleo ni se logra mejorar la calidad de vida de los empleados.

Podemos concluir que la microempresa del sector de servicios de asesoría, no cuenta con un programa de previsión social conforme a las necesidades de su personal, por lo cual se requiere hacer un análisis particular para poder establecerlo de manera formal, apoyado de una estrategia financiera y fiscal.

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Verónica Patricia Urías Montes, Contador Público Certificado, Maestría en Contaduría, maestra de tiempo completo en la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, México.

Martha Elena Verdugo Saldivar, Licenciada en Administración de Empresas, Especialidad en Administración de Recursos Humanos, Maestría en Recursos Humanos, maestra de tiempo completo en la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, M

IMPACTO Y CONDICIONES DE IMPLEMENTACIÓN DE DIFERENTES MODELOS DE GESTIÓN ESTRATÉGICA EN LA FILOSOFÍA EMPRESARIAL EN EL SECTOR TURÍSTICO DE LA CIUDAD DE CARTAGENA DE INDIAS

Jorge Del Río Cortina, Fundación Universitaria Tecnológico Comfenalco
Juan David Sepúlveda Chaverra, Fundación Universitaria Tecnológico Comfenalco
Lourdes Isabel Meriño Stand, Fundación Universitaria Tecnológico Comfenalco

ABSTRACT

En este trabajo se analizan las variables de implementación de los modelos de gestión a partir del estudio de las propuestas de Mckinsey, Ohmae, Ansoff, Porter, Jack, y Kaplan, y su influencia sobre la filosofía empresarial como la fase inicial para el desarrollo de las condiciones de implementación de un proceso basado en la realidad de las pymes de la región. En la primera parte se muestra un resumen de los modelos y las conclusiones obtenidas desde el estudio de los trabajos referenciados en diferentes bases de datos; como conclusión de esta parte se presenta un mapa factorial de términos y variables; posteriormente se realiza un proceso de evaluación de expertos con la aplicación de análisis estructural para la reducción de los elementos identificados y por último se presentan los resultados obtenidos de un proceso de evaluación en una muestra piloto de empresas pequeñas y medianas en la ciudad. Como conclusión se muestra una aproximación al desarrollo de un sistema de gestión basado en los modelos analizados, de acuerdo a las características propias de la pequeña y mediana empresa del sector para posteriormente iniciar la exploración de un modelo más complejo que permita su replicabilidad en otros sectores productivos.

LA ADMINISTRACIÓN DE PERSONAL Y EL ROL DEL DEPARTAMENTO DE PERSONAL COMO PROMOTOR DE LA RESPONSABILIDAD SOCIAL. EL CASO DE LAS ORGANIZACIONES EMPRESARIALES EN CIUDAD JUÁREZ

Francisco Manuel Solórzano Chavira, Universidad Autónoma de Ciudad Juárez

ABSTRACT:

En México, el departamento de personal de las organizaciones empresariales y no empresariales deberá asumir más decididamente el rol que le corresponde como promotor de la responsabilidad social para que verdaderamente dichas organizaciones puedan decir con orgullo que son socialmente responsables y de clase mundial.

El gobierno mexicano pregona y asegura que las personas deben ser consideradas como el centro de todas las decisiones y las empresas como comunidades humanas productivas y comprometidas con su entorno social y natural, pero no está asumiendo un rol de tiempo completo para verificar que las empresas ajusten su actuación laboral y asegurar que esta filosofía o política nacional de equidad laboral se esté cumpliendo. El no cumplimiento de la igualdad de oportunidades y no discriminación en el empleo por parte de las empresas trae consigo alta rotación de personal, desmotivación, baja productividad y falta de calidad y compromiso por parte del trabajador en esta fronteriza ciudad.

INTRODUCCIÓN:

Siempre será pertinente, que existan personas genuinamente interesadas en el asunto de la igualdad de oportunidades en el empleo, para que le recuerden e insistan a las empresas de ciudad Juárez, de la región, del país y a sus directivos, que al reclutar, seleccionar, contratar y dirigir personal en o para los puestos y operaciones de trabajo que tienen disponibles o no en su estructura organizacional, lo hagan con base a perfiles que previamente hayan sido científica y competitivamente diseñados e implementados que deben establecer claramente conocimientos, habilidades, destrezas, aptitudes, competencias y actitud que las personas interesadas en obtener un empleo deben poseer, sea de acuerdo a dicho perfil y a las tareas/deberes que van a realizar en él; y no en la edad, origen étnico, preferencias sexuales, género, estado civil, apariencia personal y forma de vestir, condiciones de salud, embarazo, discapacidad o cualquier otra, que tenga por efecto impedir o anular el reconocimiento o el ejercicio de los derechos y la igualdad real de oportunidades en el empleo de las personas (CPM, 2006), en esta pujante y fronteriza ciudad mexicana.

REVISIÓN LITERARIA:

En México y en la ciudad de Juárez en el Estado de Chihuahua, el departamento de personal de las organizaciones empresariales y no empresariales deberá asumir más decididamente el rol que le corresponde como promotor de la responsabilidad social para que verdaderamente dichas organizaciones puedan decir con orgullo que son socialmente responsables y de clase mundial. Ya que una empresa socialmente responsable (ESR) es aquella que no daña a la sociedad y contribuye a elevar la calidad de vida (Garza, 2000), cumple con todas las leyes habidas y por haber nacionales e internacionales y que lo hace por que así lo desea, no porque se lo impone el mercado o porque la obligue alguien (Salazar, 2005), es una decisión propia por parte de la misma empresa que la toma con gusto y voluntariamente.

La responsabilidad social de una organización debe ser parte integral de su diario quehacer y debe serlo de una manera natural. La acción social en la empresa se puede practicar de diferentes maneras, con iniciativas hacia el exterior como el cuidado y preservación del medio ambiente hasta las prácticas de ética y de calidad de vida (Cemefi, 2000) dentro de la organización para sus integrantes; pero para que una empresa sea responsable socialmente no solo debe recurrir al cuidado del ambiente o preocuparse por hacer algo por la sociedad sino debe empezar por ser responsable con sus propios trabajadores/empleados, ya que un patrón socialmente responsable debe empezar por su propia organización (Fechac, 2005).

La Secretaría de Trabajo y Previsión Social mexicana (observatorio laboral, 2005) pregona y asegura que en México, las personas deben ser consideradas como el centro de todas las decisiones y las organizaciones empresariales como comunidades humanas productivas y comprometidas con su entorno social y natural, pero no está asumiendo un rol de tiempo completo para verificar que las empresas ajusten su actuación laboral y asegurar que esta filosofía o política nacional de igualdad de oportunidades en el empleo (IOE) y de equidad laboral se esté cumpliendo. Busca adaptarse a los nuevos lineamientos legales de corte jurídico internacional y se está esforzando por promover la aplicación de algunas leyes que ya existen y otras nuevas que buscan generar una nueva cultura laboral para proteger a las personas que desean emplearse en las diferentes organizaciones mexicanas pero que no se aplican en forma sistemática.

Esta nueva cultura laboral busca basarse en valores, que son los criterios conforme a los cuales la sociedad, un grupo o personas, juzgan la importancia de personas, acontecimientos u objetos socioculturales (Benavides, 2004), y promete proteger sobre todo a los individuos que son parte de grupos vulnerables (stps, 2005) que de una u otra manera buscan una oportunidad de trabajar en las organizaciones mexicanas, solamente en base a sus conocimientos, habilidades, destrezas, aptitudes, competencias, actitud y capacidades diferentes a las de otras personas, considerando que la cultura de una organización generalmente refleja la visión o misión de sus fundadores (Robbins y DeCenzo, 2002) y proyecta una imagen de cómo debería ser la organización.

México en el aspecto laboral es una sociedad que necesita aprender el valor de la democracia y del estado de derecho del ciudadano/a trabajador/a. Necesita construir un sistema laboral productivo que, junto con el educativo, garanticen la producción y distribución suficiente y equitativa de la riqueza. Necesita una economía y un desarrollo humano sustentado en un sistema competitivo e incluyente con una cultura del conocimiento, el bien ser de las personas y de sustentabilidad, para generar mejores oportunidades de empleo en México, que las actuales (Salazar, 2005)

Las relaciones laborales dentro de una organización deben darse de la manera más correcta posible, lo que implica contar con programas interesantes que puedan detectar actos de discriminación, acoso sexual y malos tratos en ella; ya que estos actos representan un tipo de actitud gerencial que origina que las personas que buscan trabajar lleguen a pensar, que para conseguir un buen empleo es necesario abandonar todo tipo de valores y principios, para poder ingresar y progresar en ella (Mondy y Noe, 2005). La IOE, debe ser la situación en que mujeres y hombres tienen iguales oportunidades para realizarse intelectualmente, física y emocionalmente, desarrollando sus capacidades potenciales sin distinción de género, clase, sexo, edad, religión y etnia (Consejo municipal de mujeres, 2006. octubre. Ciudad Juárez).

METODOLOGÍA:

La investigación es no experimental de campo, cualitativa con método de entrevista y de observación, en donde la muestra aplica principalmente a la fuerza laboral de niveles operativos y administrativos que son los más afectados, pero incluye a personas que pudieran ser considerados dentro de los grupos llamados vulnerables y a encargados (gerentes, supervisores o administrativos) del departamento de personal como testimonio de la realidad de las cosas.

RESULTADOS:

Si lo que se busca es revalorizar el trabajo humano, el trato digno, salarios justos y equitativos, capacitar y desarrollar al personal, crear condiciones de trabajo que impidan o cuando menos minimicen los riesgos de trabajo, promover el cuidado del medio ambiente y estimular la creación de nuevos empleos para fomentar la productividad y la competitividad empresarial local, regional y del país; entonces, gobierno-empresas deberán consolidar un diálogo social real y permanente con acciones afirmativas (STPS, 2005) de compromiso bilateral reales, exigibles (obligatorias) y mensurables, que permitan mejorar la calidad de vida de los trabajadores y erradicar costumbres arraigadas como lo son, los contratos a prueba que carecen de validez (Trueba, 2004) y la discriminación en el empleo al momento de reclutar, seleccionar, contratar, desarrollar y promover personal.

La STyPS debe preocuparse por conducir con justicia y equidad el bien común en el país e asegurarse de alguna manera de incrementar la equidad y la igualdad de oportunidades utilizando criterios que reconozcan las diferencias y desigualdades sociales con estrategias de política social dirigidas a ampliar y ofrecer igualdad de oportunidades a todos los hombres y mujeres mexicanos y mexicanas.

Las ESR se deben preocupar por impulsar y fortalecer una cultura laboral que promueva el trabajo como expresión de la dignidad de la persona humana, para su plena realización y para elevar su nivel de vida y el de su familia y fomentar el trabajo implementado condiciones de empleo digno y bien remunerado para todos incluyendo a los grupos en condiciones de vulnerabilidad, particularmente los excluidos del desarrollo, por lo tanto sería recomendable:

a) Sensibilizar a la alta dirección de cada empresa acerca de cumplir y hacer cumplir la responsabilidad social no sólo con programas de vinculación y de cuidado al medio ambiente sino con programas de trato digno, justo y responsable hacia todos y cada uno de los integrantes de la organización; y con directrices firmes que promuevan la responsabilidad social interna y externa de la organización en una forma sistemática y comprobable.

En la actualidad todo sistema productivo y, competitivo en el mundo, debe incluir competencias de todos los grupos sociales, y ser capaz de producir y distribuir con justicia y equidad la riqueza nacional, y, garantizar relaciones de trabajo con remuneraciones justas para con los trabajadores, que promuevan el bienestar de las familias y la sustentabilidad del desarrollo de la nación.

b) Preparar constantemente a todos y cada uno de los integrantes del área de personal para crear, implementar y hacer cumplir programas de igualdad de oportunidades en el empleo, de equidad y no discriminación, de trato justo y responsable y de no hostigamiento, con objetivos claros a lograr y seguimiento anual de resultados.

El departamento de personal debe asumir su rol de ser el directamente responsable de estimular los factores de producción; revalorizar el trabajo humano; propiciar niveles justos y equitativos de remuneración; impulsar la capacitación permanente; promover la reducción de los riesgos de trabajo, mejores condiciones de salud, higiene y seguridad de los trabajadores, el cuidado del medio ambiente, la

creación de empleos y el cuidado de los ya existentes, el diálogo social, el apego al derecho; y, fomentar el desarrollo de la productividad y, de la competitividad de los trabajadores, las empresas y del país.

c) Que el gobierno tanto municipal, como estatal y federal establezcan como requisito la preparación y presentación de reportes mensuales, trimestrales, semestrales o anuales a cada una de las organizaciones, según sea el caso para con la STyPS, de su localidad en donde se relate y describan las actividades y/o acciones realizadas y los resultados logrados en cada período.

Se deben diseñar, crear e implementar programas de acción afirmativa *ad hoc* para México, que deberán ser seriamente vigilados, reportados y controlados por la STyPS; ya que deben contemplar objetivos específicos a cumplir por las organizaciones empresariales y no empresariales mexicanas; objetivos que deben estar enfocados a producir mejorías anuales evaluables con respecto a lo que hacen las empresas para no discriminar a las personas, especialmente a esas que forman parte de los considerados grupos vulnerables, que en la actualidad sufren de diferentes actos y actitudes de discriminación en todas las áreas laborales ante una notoria indiferencia hacia dichos actos por parte de las autoridades laborales.

CONCLUSIONES:

En la actualidad, el trabajo o el trabajar, es un derecho social y fuente de toda riqueza, casi nadie puede negar la necesidad de tener que trabajar; sin embargo, la oportunidad de adquirir un empleo y desarrollarse en él puede depender de la decisión de una o varias personas.

Es triste y delicado cuando la ignorancia de los que dirigen y trabajan en el departamento de personal desconocen que el trabajo es un derecho sustentado en la historia social, lo que va más allá de la armonía entre la necesidad de contratar personal, la oferta y la demanda de él, y, la no contratación de personas por el simple hecho de su apariencia y vestimenta. Es aquí, en donde el departamento de personal debe asumir su rol de hacer respetar los derechos de los trabajadores/as procurando la armonía en el marco de la ley; promoviendo la creación de condiciones adecuadas para el bienestar de los trabajadores/as y asegurarse de que la organización actúa siempre apegada a derecho y a principios éticos en beneficio de la sociedad en que opera, ya que una organización que se jacte de ser socialmente responsable debe:

a) eliminar de inmediato el requisito de exigir una foto reciente en la solicitud de empleo o currículum vitae, como ya lo hacen algunos países; ya que esto da pauta a una primera discriminación a distancia.

b) eliminar requisitos tan incongruentes como: exigir a la mujer la presentación de certificación médica de que no está embarazada, para poder obtener un empleo; así mismo que sean despedidas por el simple hecho de estar embarazadas (Borrel, 1996).

c) el asedio sexual de que es objeto el trabajador /a por parte del patrón y/o de sus representantes.

d) eliminar los contratos a prueba, ya que de acuerdo a comentarios del eminente jurista mexicano, Trueba Urbina en la LFT vigente mexicana, este tipo de contratos no debe existir, ya que por sus propias características no son válidos en México.

e) eliminar los cambios bilaterales de trabajadores de una planta en una ciudad específica, en un estado dado, a otra ciudad, en otro estado a cientos de kilómetros de distancia, de la noche a la mañana con el simple fin de hacer renunciar a la persona trabajadora.

f) eliminar la exigencia de presentar Carta o certificación de no antecedentes penales como requisito obligatorio para ser contratado. La Procuraduría General de Justicia del D.F., prohibió la expedición de tales constancias, por acuerdo del mes de marzo de 1990 (Borrel, 1996).

Cierro este trabajo, con un excelente pensamiento acerca de la IOE ... *It is all one to me if a man comes from Sing Sing or Harvard. We hire a man, not his history.* Henry Ford

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Federación de Empresarios Chihuahuenses. fechac.gob.mx La Fechac es la principal organización en el Estado de Chihuahua que entre otras cosas, apoya y promueve que las empresas locales y regionales se preocupen por reunir los requisitos necesarios para ser consideradas ESR.

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POLÍTICA DE EXTENSIÓN DE LA UNIVERSIDAD DEL ZULIA EN EL MARCO DE LA REFORMA UNIVERSITARIA

Elizabeth Carolina Boscán, Universidad del Zulia

Lilia Pereira de Homes, Universidad del Zulia

RESUMEN

La reforma universitaria posee diversas aristas razón por la cual es importante delimitar su estudio. En este caso, se ha seleccionado la política de extensión por ser una de las funciones menos estudiadas, a pesar del alto potencial que posee como medio para contribuir a la necesaria democratización de la institución a través de un cambio cuantitativo y cualitativo de su función. Este trabajo constituye un avance de investigación conducente a la obtención del título Magister en Gerencia Pública otorgado por la Universidad del Zulia y tiene como objetivo explorar la política de extensión de la Universidad del Zulia en el marco de propuestas de reforma universitaria durante el período 1995-2006. La metodología consistió en el estudio de la política y la gestión de la extensión en la Universidad del Zulia, tomando como muestra tres Facultades: Arquitectura, Agronomía y Odontología. El criterio de selección de la muestra se sustenta en la experiencia que ellas detentan en la realización de actividades de extensión a través de diversas modalidades. Los fundamentos teóricos comprenden dos categorías conceptuales: Reforma Universitaria y Extensión Universitaria. Las conclusiones y resultados esperados se orientarán a ofrecer respuestas innovadoras que contribuyan con un nuevo modelo universitario necesario para el desarrollo del país.

PALABRAS CLAVE: Extensión Universitaria, Política Pública, Reforma Universitaria

INTRODUCCIÓN

En los momentos actuales las universidades oficiales están siendo interpeladas por el agotamiento del modelo universitario vigente, por ser altamente profesionalizante y dedicado fundamentalmente a la formación de profesionales para los sectores productivo y de servicios de la sociedad. Tal realidad las ha llevado a inclinarse a la función docencia en detrimento de las otras funciones sustanciales (investigación y extensión), y por ello han sido catalogados por algunos autores como “fábrica de profesionales”, lo cual conlleva a la pérdida de la pertinencia social.

Lo señalado ha suscitado en algunos miembros de la comunidad universitaria y del gobierno nacional, la necesidad de plantearse una Reforma Universitaria para generar respuestas a las necesidades actuales de la sociedad y el país, dado que estas instituciones han venido perdiendo influencia como impulsadoras del desarrollo local, regional y nacional. De acuerdo a lo anterior el tema de la Reforma se ha ubicado en las agendas del discurso político universitario y en los planes de gobierno de los aspirantes a autoridades académicas en los últimos años; sin embargo, acciones en este sentido han quedado en meras modificaciones administrativas con escasos cambios sustanciales.

La distancia entre la política formal y la real se explica por las características del objeto de estudio del presente trabajo, entendiendo la universidad en concreto como una institución atravesada por distintos intereses y además como parte del aparato estatal reflejan las contradicciones que se dan a lo interno del mismo. A su vez asume las propias contradicciones como parte del gobierno y cogobierno universitario. Es entonces, bajo estas premisas que la reforma como acción de cambio, no sólo tiene un carácter técnico sino también político, por cuanto responde a un proyecto de universidad deseable por parte de un grupo de actores que la formulan y esperan que su visión sea compartida y aceptada por los demás; lo cual no

siempre es así, ello implica la modificación de las relaciones de poder existentes en un momento determinado.

Para dar significado al proceso de reforma que actualmente necesita la universidad venezolana se requiere estudiar el fenómeno en concreto desde una perspectiva científica y consciente de la dimensión política del fenómeno. Para Ordorika (2002), existe buena cantidad de estudios en materia de gobierno y administración universitaria que no incluyen esta variable dentro de sus análisis. A efectos de este trabajo interesa explorar la política de extensión de la Universidad del Zulia (LUZ) en el marco de la reforma universitaria para conocer en qué medida se trata, fundamentalmente, de una preocupación por la legitimación ante presiones externas y además dónde esa política es útil para fomentar el cambio, la participación, la conciencia crítica, en esencia, avances tendentes a la reforma universitaria. Los objetivos específicos son: caracterizar la formulación de la política de extensión de la Universidad del Zulia; caracterizar la ejecución de la gestión de la política de extensión de la Universidad del Zulia e identificar los resultados de la política de extensión de la Universidad del Zulia.

Se pretende con ello ofrecer conocimiento teórico sobre la formulación y ejecución de la política de extensión de la Universidad del Zulia en el marco de la reforma universitaria propuesta por esa institución; brindar aportes para la toma de decisiones a actores con funciones de formulación y ejecución de la política y ofrecer avances en la reforma universitaria necesaria hacia una reivindicación de la institución con las comunidades.

FUNDAMENTACIÓN TEÓRICA

Reforma Universitaria

La palabra reforma etimológicamente de acuerdo a la Real Academia Española indica “aquello que se propone, proyecta o ejecuta como innovación o mejora en algo.”, es decir, está asociada a cambios que implica pasar de un estado actual a otro estado deseado. Sin embargo, es un término polisémico y como tal existe un rango de significaciones que adquiere en razón de los fines de la reforma o bien del cambio deseado.

Por su parte, Dávila (2000:1) precisa dos “campos” dentro del conjunto de significaciones que puede asumir el término reforma cuando éste tiene como objeto una institución: en el primer campo se encuentran las acepciones “reparar, restaurar, restablecer, reponer”, lo cual responde a una concepción de reforma que restituye el orden que previamente engendró la institución. Este modo de asumirla la ubica en el *extremo derecho*. El problema que subyace de este extremo es “el ajuste con un orden más o menos definido” delimitado en el campo derecho.

Siguiendo al autor el segundo campo, el izquierdo, en su versión extrema plantea la desaparición de la institución, siendo sus acepciones “extinguir o deshacer un establecimiento o cuerpo”. La reforma en este caso centra su atención “en el problema de la relación de la institución con cualquier orden”. El autor considera que no es posible para la universidad ver a la reforma como ajuste institucional a un orden dado, la universidad por su esencia le corresponde problematizar el orden y en función de ello “pensar en orden el orden”.

En este sentido, la direccionalidad del cambio proviene de una actividad reflexiva consciente de un orden social económico y político determinado. La universidad a diferencia de otras instituciones tiene como función la producción de conocimientos, en razón de ello, le corresponde según el autor pensar ese orden y cuestionarlo. En concordancia con esta línea de pensamiento, autores como Tunnermann (1999:64) y Lanz (2007a) apuntan que el cuestionamiento del orden deviene de la función crítica de la universidad e incluso va más allá, hacia una función subversiva del orden de cosas existentes.

El ejercicio de cuestionamiento del orden no es abstracto, ni tampoco neutral ante condiciones políticas, económicas y sociales existentes en un momento histórico determinado. Sin embargo, las propuestas de reforma en las universidades autónomas, por lo general, se adaptan a la dinámica internacional en educación superior lideradas fundamentalmente por organismos multilaterales, sin realizar análisis científicos previos que permitan constatar su factibilidad y pertinencia a las necesidades nacionales, regionales y locales. Esta adecuación acrítica en sus análisis constituyen deficiencias científicas de una institución que está llamada a repensarse desde su realidad particular, esto es una tarea que según Díaz-Barriga (2007) requiere “poner un pie en la historia de nuestro desarrollo económico y social y desde allí construir una nueva forma de identidad de las funciones fundamentales de las universidades”.

Adicionalmente, otras de las deficiencias en las reformas planteadas desde las universidades, es la dicotomía política-administración basada en la divergencia entre planificadores y ejecutantes; escasos esfuerzos teóricos por la diferenciación de los términos conexos con la reforma en cuanto a su contexto (transformación, innovación, cambio, entre otros), y traslado acrítico de la tecnología empresarial a la administración pública universitaria.

Lo anterior podría responder a una visión formalista de lo administrativo responder a deficiencias de conocimientos sobre administración, lo cual dificulta captar a la reforma universitaria como fenómeno administrativo en su complejidad. A juicio de Ochoa (1994) “la posibilidad de cambio de una organización sin su conocimiento es concebir como simple la administración que es un fenómeno complejo, de hecho es una de las dimensiones más difíciles de modificar en los procesos de transformación social”.

La visión parcial o formalista de lo administrativo se encuentra reflejada en los vacíos metodológicos propios de autores clásicos y neoclásicos de la administración, entre los cuales se encuentra la visión neutral de los directivos en donde el poder equitativamente distribuido (suma cero) y todos los actores tienen la misma posibilidad de participar en la definición de las problemáticas, se desvía la atención de los problemas políticos de información, de decisiones y de influencia (Monsalve, (1974); Kliskberg (1978). La reforma universitaria como fenómeno administrativo complejo en la universidad, es un fenómeno también político es producto de la política (policy) que responde a una designación de propósitos que se da en un proceso de interacciones y conflictos dentro del cual sobresalen acciones y resultados que constituyen en cambios o en otros casos las ideas con potencial para el cambio que pueden diluirse debido a intereses contradictorios y en conflicto, la implementación de la reforma por su parte implica la modificación de cuotas de poder y los actores algunas veces tienden a comportamientos irracionales para conservarlas.

Esta visión en el estudio del funcionamiento de los sistemas de educación superior viene ligada al enfoque denominado por Mollis (1995, 2002, 2003) como: el análisis organizacional que es relativamente excluyente al otro tipo de análisis llamado histórico-social. El primero se caracteriza por su énfasis interno y sincrónico, se analizan con detenimiento los procesos micro, adquiere relevancia la diferenciación, se preocupa por las relaciones entre las disciplinas y los académicos, y analiza el sistema de organización interna. El segundo da prioridad a las políticas públicas y luego a los actores universitarios, le otorga relevancia a los procesos macro por períodos o etapas, al sistema y a las relaciones de poder, tiene en cuenta el contexto social, político y económico que opera como fuente de transformación de las instituciones universitarias.

Nos inclinamos por el análisis histórico social de la reforma universitaria considerando a la misma como política pública de la Universidad del Zulia, cuya gestión está enmarcada en un contexto económico, social y político; y por tanto siguiendo a Thernborn (1987:34) los cambios que se dan a lo interno de las organizaciones responden también a cambios en el sistema de procesos sociales que se dan a lo externo de

la organización, de allí la complejidad del fenómeno administrativo. Ahora bien, las transformaciones ocurridas en la economía mundial en los ochenta marcan una etapa de cambios en el Estado y su aparato público, que se expresa con más intensidad en nuestro país a inicios de los noventa cuando se formulan e implementan políticas públicas dirigidas a impulsar la economía de mercado en reemplazo de la economía basada en la sustitución de importaciones, impulso vinculado a un proyecto modernizador del país. La modernización como categoría conceptual y finalidad de la reforma universitaria adquiere fuerza a finales de los noventa en el ámbito universitario público. Sin embargo, no es un fenómeno propio de esa década, ya que a partir de 1958 existen indicios de un proyecto modernizador asociado al Estado de Bienestar, cuyo efecto inmediato fue la *mesocratización* de la educación superior.

La modernización entonces como proyecto de cambio en la administración pública no es un proceso propio de los noventa, se ha invocado en otros períodos históricos, al respecto precisa Córdova (1999: 74) “es un proyecto del cual se ha echado mano cuando las condiciones del reacomodo económicos así lo han requerido, de tal manera que al intentar comprender el fenómeno es necesario poner atención a los períodos históricos en los cuales se produce”. Sin embargo, de acuerdo a Ochoa (2007) “En el campo de la gestión pública el uso de este término es más reciente, coincide con la promoción de la economía de mercado bajo principios neoliberales y sustituye al término Reforma de la Administración Pública”. En el sector universitario, el tema de la reforma se vinculó a la modernización fundamentalmente en términos programáticos y en algunas acciones dirigidas a la relación con el sector productivo.

En materia económica los cambios generados para impulsar la economía de mercado influyeron en las motivaciones ideológicas de algunas autoridades universitarias, quienes realizaron propuestas de reforma universitaria justificándolas ante el agotamiento del Estado Interventor soportado en el ingreso petrolero y la necesidad de adaptarse al fenómeno de la globalización. El retraimiento de lo público no sólo se evidenciaba en cambios cuantitativos con la proliferación de instituciones privadas de educación superior, sino de manera cualitativa al promoverse propuestas de reforma basada en tecnología administrativa empresarial manifestada en la promoción de técnicas calidad total y productividad, tal como se señalará más adelante.

Por otra parte, la universidad recibe presiones para una mayor vinculación con el sector productivo dado requerimientos de la apertura económica y políticas de ajuste estructural ortodoxo, en la cual el mercado se impone como ente regulador sobre el Estado; incluso señala Albornoz citado por Graffe (2005:247) el sector empresarial representado por el Consejo Nacional del Comercio y los Servicios (CONSECOMERCIO) reclamaron el otorgamiento de la concesión total del servicio educativo a sectores privados. Siguiendo a Graffe esto se da en torno a las demandas de la sociedad civil por una participación más activa en el sector educativo para pasar de un “Estado Docente a una Sociedad Educadora”. Lo anterior da cuenta que esta “participación activa” fue restringida a un sector de la sociedad, es decir, a aquellos actores sociales vinculados a la economía.

Las acciones de cambio en la educación superior se engranaron en la transformación productiva requerida para vincularse a la internacionalización del capital. En los noventa, esas acciones estuvieron influenciadas por la visión de universidad como proveedora de recursos humanos altamente competitivos en consonancia con la propuesta de la Comisión Económica para América Latina (CEPAL) denominada “Transformación productiva con equidad” en donde la educación y el conocimiento era uno de los ejes centrales, ya que, “es el progreso técnico lo que permite la convergencia entre competitividad y sustentabilidad social, y, fundamentalmente, entre crecimiento económico y equidad social (CEPAL, 1992:2)” bajo el contexto de la competitividad internacional como medio de acceso a bienes y servicios modernos.

Lo anterior sucedía en consonancia con el “juego político” latinoamericano característico de los 90 [que] tuvo como narrativa principal un discurso de tipo técnico economicista, con una connotación de

neutralidad, que creía que la mejor forma de organización social posible –y tal vez, la única- era la que surgía del mercado (Ochoa y Estévez, 2006:vii). Lo privado emerge como símbolo de eficiencia y buenas prácticas, plantea Gomá y Brugué (1994:219) “la modernización de las instituciones públicas se presenta como la sustitución de las prácticas anticuadas de la Administración por los métodos eficientes y profesionales del mundo privado”. Para algunos actores y consultores universitarios las acciones programáticas en torno a la problemática universitaria y su solución requería de una “buena gerencia” para ser eficientes y obtener mayor autonomía financiera a través de la generación de ingresos propios; incluso hubo propuestas a nivel mundial para la incorporación de una cuarta función universitaria “generación de ingresos” que también formó parte del discurso de algunas autoridades universitarias.

En este sentido, la universidad no escapó de la influencia del pensamiento tecnocrático y en razón de ello, se realizaron propuestas basadas en las técnicas de calidad y productividad de Edward Deming y sus “14 principios para transformar la gestión” asimilando la universidad como empresa de servicios educativos. Ellos constituyen un conjunto de principios para normalizar la conducta de los individuos en la organización hacia la calidad y productividad material, de poca utilidad para explicar científicamente los procesos de reforma en la universidad pública.

Bajo esta postura, el cambio consiste en la adaptación de la estructura y de las funciones de la organización a las condiciones del contexto a través de mecanismos instrumentales como modificaciones en la normativa legal, en la división del trabajo, en la tecnología organizativa, entre otros; sobre todo bajo la influencia de reestructuraciones económicas. En otros términos, según Chirinos (2007) representa la adecuación de la forma a lo que está pasando en un momento determinado. Todo parece indicar que las opciones de fondo o sustantivas, se diluyen en las propuestas de reforma y tienden a quedar fuera del núcleo de las discusiones o acciones de los actores de manera consciente o inconsciente.

Los organismos multilaterales también han sido promotores de este tipo de cambio, preocupándose poco por las inequidades de acceso, pertinencia social del conocimiento científico-técnico en la región, a través de condicionamientos a los países receptores de financiamiento. El Banco Mundial, en consonancia con otras agencias mundiales Fondo Monetario Internacional y la Organización para la Cooperación y el Desarrollo Económico en su política de financiamiento contempla que: “Seguirán recibiendo prioridad los países dispuestos a adoptar, con relación a la enseñanza postsecundaria, un marco normativo que haga hincapié en una estructura institucional diferenciada y una base de recursos diversificada y que de mayor importancia a los proveedores y al financiamiento privado (Banco Mundial citado por Yarzabal, 1999:219)”. En razón de ello, los procesos en la agenda se ubican en torno a: Diversificación institucional, autoevaluación académica, acreditación internacional (Guadilla, 2001; Rama 2003; Vaccarezza, 2006).

De igual modo, la concepción de reforma que maneja la IESALC-UNESCO se perfila como producto de los cambios incrementales que han experimentado los sistemas de educación superior durante su expansión. Las reformas se esquematizan como una prosecución de una primera reforma basada en un modelo *monopólico público*, hacia una segunda reforma con un modelo *dual (público privado)* y finalmente una tercera dirigida a la búsqueda de la internacionalización de la educación superior, con lo cual se pasa a un *modelo trinario* (público-privado-internacional). Esta última reforma denominada “masificación e internacionalización”, se sustenta en los avances de las nuevas tecnologías de la información y comunicación que según Rama (2006:13-14) presiona hacia nuevas pertinencias globales y locales (glocales), permite acortar distancias, expandir la educación transfronteriza y las modalidades de educación en red y no presencial.

Este modelo trinario no pareciera serlo, por cuanto se ha asociado a la internacionalización con la introducción de intereses privados internacionales en la educación superior y toma en cuenta según Estrada y Luna (2004:3) las presiones extraregionales en materia de liberalización del comercio y de los

servicios a través de los Tratados de Libre Comercio. Destaca Lanz (2007a) que el tema de la internacionalización de la educación superior disfraza usualmente a la mercantilización que presiona la unidad de la universidad como institución. Una vez más estamos en presencia de posturas tecnocráticas en la administración pública que como refieren Ochoa y Estévez (2006:vi) se orientan hacia sistemas más cerrados, elitistas y con fuerte contenido científico y economicista que no le preocupa tanto la inequidad social sino la productividad.

Si bien desde la postura asumida por la IESALC-UNESCO se promueven cambios en la educación superior, sólo actúan en una dimensión de la reforma, aquella que según Morles et al (2002:65) introduce o modifica prácticas, instrumentos o tecnologías de enseñanza o de aprendizaje diferentes a los tradicionales. De este modo la agenda para un proyecto de reforma universitaria es básicamente científico o quizás pragmática. Tal es el caso, de algunos de los cambios curriculares que se produjeron en los noventa, al eliminar la asignatura epistemología de la carrera sociología en LUZ; así como la concepción de la ciencia para la utilidad inmediata; la legitimidad social de la universidad prevista a partir de la cantidad de profesionales egresados, y énfasis en el cambio tecnológico y de infraestructura como fin y no como medio para la transformación.

En los noventa, las universidades autónomas y el sentido de la actividad académica recibieron presiones para su articulación con los sectores productivos con el fin de responder a las necesidades inmediatas de ese sector. Las universidades se preveían como instituciones articuladas al objetivo de crecimiento económico del Estado y al modelo de economía de mercado, considerando lo señalado por Rengifo (1991:157) la tecnología aparece como un espacio ineludible para insertarse en los mercados. Aunque hubo iniciativas de una universidad autónoma (Universidad Central de Venezuela) de involucrarse en el proyecto nacional de desarrollo de esa época, a través de la evaluación de la política social del Estado incluida en la Agenda Venezuela; iniciativa vetada por el Ejecutivo Nacional, quien privilegió la participación de universidades en proyectos tecnológicos vinculados a la explotación petrolera que si fueron incluidos en la Agenda Venezuela.

La función política de la universidad para la transformación social hacia un orden más humano e inclusivo, característica de la génesis de la Universidad Latinoamericana, se ve minimizada por la lógica de mercado que restringe la relación universidad sociedad a la búsqueda de la eficiencia sobre otros criterios que contribuye a la visión instrumental de los cambios y a la proximidad práctica de sus soluciones. Ahora bien, la reforma entendida bajo la perspectiva de la transformación según Chirinos (2007) tiene que ver con “la modificación de las relaciones de poder en un momento histórico” que dan sentido a un orden social, lo cual genera también situaciones de conflicto de intereses. Estas relaciones de poder no sólo se presentan en el campo económico, resalta Bourdieu citado por Casillas (2002: 132) las relaciones sociales de dominación se ejercen en múltiples espacios sociales, no todos los conflictos se reducen a las relaciones de producción en su idea económica, pero ese conflicto tendrá un objeto propio como su propio núcleo distinto al de otros espacios sociales.

En términos educativos, pasa por democratizar el conocimiento, romper con la visión de “experto” versus “iletrado” en donde el saber tradicionalmente lo tiene el educador, en tanto al educando le corresponde absorber sus conocimientos en una práctica imitativa más que creativa. Esto se imbrica según Lander (s/f) a nivel macro, con el desarrollo de la constitución histórica de las disciplinas científicas, siendo la tendencia eurocéntrica la que mayor peso ha tenido en Occidente por cuanto:

“Una forma de organización y de ser de la sociedad, se transforma mediante el dispositivo colonizador [modernidad] del saber en la forma “normal” del ser humano y de la sociedad. Las otras formas de ser, las otras formas de organización de la sociedad, las otras formas del saber, son transformadas no sólo en diferentes, sino en carentes, en arcaicas, primitivas, tradicionales, premodernas. Son ubicadas en un momento *anterior*

del desarrollo histórico de la humanidad, lo cual dentro del imaginario del progreso enfatiza su inferioridad. Existiendo una forma “natural” del ser de la sociedad y del ser humano, las otras expresiones culturales diferentes son vistas como esencial u ontológicamente inferiores e imposibilitadas por ello de llegar a superarse” y llegar a ser modernas (debido principalmente a la inferioridad racial)” (Lander, s/f:14).

Por tanto, la reforma universitaria representa también opciones de fondo, implica que todo estudio enmarcado dentro de esa categoría proporcione reflexiones sustantivas en función de develar la dimensión epistemológica en un “modo de pensar”, que se encuentra en los sustratos teóricos-metodológicos de la una práctica académica (docencia, investigación y/o extensión) y a la vez tienda a repensar la realidad particular para transformar, o por el contrario, indagar aquellas prácticas que legitimen un determinado modo de conocer algunas veces descontextualizado de nuestra realidad. La reforma necesaria requiere estar fundamentada en la función crítica y colectiva del académico y en el abordaje complejo de los problemas, para intervenir efectivamente en la realidad nacional e internacional contribuyendo a un desarrollo que promueva el bienestar social y el rescate de lo humano sobre lo netamente material. En la reforma, como acción racional en términos de Habermas, intervienen relaciones medio-fin que pretenden ser válidas y compartidas por un conjunto de sujetos equivalente comunidad universitaria en este caso. En el plano cognitivo-instrumental la racionalidad se expresa en opiniones fundadas y acciones eficientes; aunque si esas opiniones y acciones no se conectan con la capacidad de aprender de los desaciertos, de la refutación de hipótesis y del fracaso de las intervenciones en el mundo, esa racionalidad permanece contingente (Habermas, 2002:37-38).

La dimensión epistemológica de la reforma de las instituciones educativas adquiere importancia y es colocado en el centro del debate por Morín (2002), quien plantea que la reforma del pensamiento y de las instituciones es parte de un mismo proceso, su propuesta parte de que la finalidad de la enseñanza, más que acumular saber, implica tener “la cabeza bien puesta” bajo “(a) una aptitud general para plantear y analizar problemas, y (b) principios organizadores que permitan vincular los saberes y darle sentido”. Más específicamente, se interpreta que los saberes en plural no son una creación propia de los “expertos”, pasa por reconocer al conocimiento como creación colectiva al que todos tienen acceso y por tanto es una cuestión ciudadana. En este sentido la “democracia cognitiva” en términos de Morin, plantea no sólo separar para conocer sino también vincular a las partes para romper la tradicional fragmentación disciplinar.

El pensamiento educativo latinoamericano -previo a los aportes de Morin- realizó importantes aportes teóricos al conocimiento tendentes a su democratización, los cuales emergen para dotar de contenido a la reforma universitaria. En la etapa colonial Simón Rodríguez propuso la educación igualitaria y basada en la realidad concreta latinoamericana “educar con el medio”. A mediados del siglo pasado, Luis Beltrán Prieto Figueroa (1990) además de manifestar la situación de dependencia eurocéntrica referida por Lander, propuso el humanismo democrático como concepto para comprender la formación del hombre y a la vez sostuvo que la educación superior, como servicio público, no puede desligarse de las necesidades de la nación; los planes de estudio y las profesiones no deben obviar esa relación. En consecuencia, la autonomía universitaria no puede ser interpretada caprichosamente fuera de las preocupaciones colectivas (Prieto Figueroa, 1990:24).

1. El rescate del pensamiento educativo latinoamericano reivindica la práctica educativa como dialogo de saberes, al respecto sostiene Freire (2004:77) que es una práctica comunicativa y creadora entre múltiples actores que buscan la significación de los significados. Esencialmente, pensar la reforma en su dimensión sustantiva o académica refiere a pensar en desarrollo nacional, en lo humano, en un proyecto de sociedad; es una tarea política entendida como respuesta de la universidad a la sociedad en su condición de institución pública. También implica una visión plural dirigida al rescate de las soluciones

científicas-tecnológicas, no sólo para un sector de la sociedad (sector productivo) sino para otros sectores entre ellos, las comunidades.

Si bien existen obstáculos epistemológicos producto de la visión fragmentada de la realidad, en la cual la universidad tiende a alejarse de un abordaje complejo de los problemas en la sociedad, tomamos como hipótesis lo que expresa Ochoa (1999) respecto a la función de extensión universitaria que “ha tenido una dinámica político-administrativa diferente a las otras dos funciones universitarias, (...) la extensión en gran medida ha dependido de la buena voluntad de los docentes e investigadores extensionistas, lo que consideramos, ha facilitado una orientación pluralista tanto porque se han beneficiado diversos sectores sociales (empresarios y comunidades para mencionar sólo algunos) como por la diversidad de las posturas teóricas en cuanto al desarrollo y la transformación social”. No obstante, es “una actividad escasamente articulada y sistematizada” y por tanto poco se conoce de esta función y sus resultados como practica con potencial para la transformación social.

A finales de la década de los noventa, la postura de reforma universitaria para la transformación social adquiere fuerza, dados los cambios en el orden político, económico y social ocurrido en el contexto venezolano con el gobierno de Hugo Chávez, quien propone un proyecto de transformación del Estado venezolano distinto, bajo un modelo de acumulación capitalista alternativa a la tendencia neoliberal que caracterizó a los gobiernos anteriores. De acuerdo con Lanz (2007b:5) en el ámbito de la educación superior, la agenda de reforma universitaria propuesta por organismos como el Fondo Monetario Internacional ha quedado completamente desplazada de la agenda en ese contexto.

Estas transformaciones tienen influencia en la reforma universitaria, dado que en la universidad venezolana se ha evidenciado el protagonismo del Estado y su influencia en las reformas universitarias. Para Krotsch citado por Vaccarezza (2006), la universidad latinoamericana “tiene un estilo de cambio básicamente exógeno, pues este es fundamentalmente producto de la presión externa, ya sea de la demanda de expansión matricular o de las políticas de reforma que provienen del estado”. Más específicamente, las políticas públicas nacionales en materia de educación en la última década, se manifiestan en “contratendencia” con las tendencias neoliberales de los noventa, y tienen que ver con: la creación de la Universidad Bolivariana de Venezuela “como una alternativa al sistema educativo tradicional, al tiempo que da un vuelco a la vinculación de la Universidad con la realidad nacional y latinoamericana” además incluye en sus programas académicos la practica comunitaria de manera transversal; la creación en el 2005 de la Misión Ribas en donde se incorporan a la Educación Superior los sectores de la población más desfavorecidos en la distribución de la renta petrolera; la política científica expresada en la Misión Ciencia creada en el 2006 tiene como objetivo “la apropiación y popularización del conocimiento” y de acuerdo al Ministro del Poder Popular para la Ciencia y Tecnología “la ciencia y la tecnología deben aplicarse para satisfacer las necesidades y resolver los problemas de la población venezolana, siendo inapropiado el subirse en el tren de la tecnología, sólo para atender la demanda del llamado mercado” y recientemente la sanción de la Ley de Servicio Comunitario política nacional desde la cual el servicio comunitario se establece como requisito de grado en todas las carreras universitarias del país.

Estas acciones concretas en los últimos años han reubicado la agenda de la reforma hacia la difusión y uso del conocimiento en torno a la solución de los problemas sociales, trascendiendo de aquellas planteadas por el mercado y dirigidas más al pueblo. Sin embargo en este marco, la coyuntura actual de la reforma universitaria se debate a juzgar por Ziritt y Ochoa (2005:3) entre dos posturas diametralmente opuestas: una influenciada por el pensamiento neoliberal y mercantilista, la otra basada en un modelo populista-nacionalista que hoy está haciendo intentos por cambiar el curso de las reformas que se han venido proponiendo y/o ejecutando al interno de las universidades autónomas.

En este contexto, las universidades oficiales como espacios donde interactúan visiones y proyectos políticos, las propuestas de los actores sobre la reforma universitaria puede articularse con algunas de las realidades anteriores cuando se analiza una política específica como es la extensión. Estos no pueden ser supuestos definitivos, dada la compleja dinámica burocrática/disciplinar y su relación con procesos de formación de políticas públicas.

Se requiere entonces que todo esfuerzo intelectual dedicado al proceso de análisis de la política pública que se enmarque en la reforma universitaria, considere el movimiento de una política específica -política de extensión- desde una adaptación o ajuste hacia la transformación, o caso contrario, procesos trascendentes de cambio que se tornaron, en algún momento de la formación de la política, en adaptaciones instrumentales en un contexto determinado. En función de ello, se analizará cuales decisiones y acciones apuntan a una reforma universitaria para la transformación o el cambio.

Extensión Universitaria

La extensión universitaria es una actividad dialéctica donde el conocimiento se confronta con la realidad y se teoriza a partir de ella para promover la transformación social que tienda a la liberación de los pueblos, es una actividad inmersa en el proceso histórico y social latinoamericano. La idea de cambio radical o bien transformación se encuentra en la definición de extensión contemplada en la II Conferencia Latinoamericana de Extensión citado por Tunnermann (2000:188) donde señala “Extensión universitaria es la interacción entre la universidad y los demás componentes del cuerpo social, a través de la cual esta asume y cumple su compromiso de participación en el proceso social de creación de la cultura y de liberación y transformación radical de la comunidad nacional”.

Esta concepción se encuentra –de manera parcial- aún vigente, al menos formalmente, en la normativa universitaria en materia de extensión aunque se suprimió la finalidad liberadora de la extensión y el adjetivo “radical” de transformación, sin embargo no es menester detenernos en este momento en la práctica discursiva de este momento particular, lo cual se abordará en posterior oportunidad, siendo la estrategia metodológica de esta corriente la investigación-acción.

Otra corriente teórica basada en el paradigma del equilibrio considera “el cambio social y educativo en términos de progresión hacia etapas superiores de diferenciación y especialización cultural” (García Guadilla, 1995: 173). El poder no es una variable incluida dentro de las relaciones sociales y la educación, el cambio es un proceso natural de evolución. La modernización constituye en núcleo de significación que articula las ideas y dentro de este paradigma se incluye el estructural-funcional, en donde el mantenimiento del status-quo más que la noción de cambio radical es parte importante de este enfoque.

A menudo la visión de extensión se restringe a actividades de capacitación, predominio de la funcionalidad de la extensión como actividad generadora de ingresos propios y a su vez se considera comúnmente que la práctica profesional del estudiante constituye el nexo que tienen con la sociedad y por tanto, el profesional egresado representa el aporte correspondiente de la universidad. En palabras de Bozo (2007) el retorno social que la universidad retribuye a la sociedad. La lógica instrumental subyace en este tipo de aseveraciones, la cantidad de egresados sobre la cualidad y pertinencia de egresados, la pertinencia de esos egresados.

Si bien las posiciones teóricas nos proporcionan elementos conceptuales para analizar de forma sustantiva o bien epistemológica la política de extensión, la gestión de la extensión se encuentra altamente influenciada por: el modelo burocrático imperante en la estructura universitaria, la separación disciplinar, la visión fragmentada de la realidad en función de la disciplina, la normativa universitaria dificulta que frena la acción extensiva. Sin embargo, los actores de la política con ciertos niveles de autonomía y

movidos por el compromiso hacia la extensión pueden realizar acciones para superar obstáculos dada las condiciones señaladas anteriormente.

METODOLOGÍA

La presente investigación considera los aportes metodológicos del análisis de políticas públicas, la cual se define como “una metodología de investigación social aplicada al análisis de la actividad concreta de las autoridades públicas” (Roth, 2006:14) [3]. Bajo esta premisa, la metodología es apropiada para el estudio de las instituciones públicas entre ellas las universidades.

La muestra la integran la División de Extensión de tres Facultades, a saber: Arquitectura, Agronomía y Odontología. El criterio de selección de la muestra corresponde a la experiencia que detentan las facultades en la realización de actividades de extensión a través de diversas modalidades. La recolección de información se realizó mediante entrevistas individuales en profundidad a actores o informantes clave de la política de extensión en la Universidad del Zulia, representados por profesores que ocuparon cargos directivos en las gestiones rectorales del período de estudio (1995-2006). Asimismo se considerará la realización de *entrevistas estructuradas con guía* a otros actores clave como personal administrativo y profesores que intervinieron en las propuestas de reforma universitaria y políticas de extensión; con el objetivo de precisar elementos de las propuestas de reforma que incluya a la función de extensión universitaria. Se hace uso de la guía de entrevista para en ese aspecto particular, lo cual permite según Bonilla-Castro y Rodríguez (1997:162) [39] la sistematización y un adecuado manejo de la información.

La revisión bibliográfica se realizará a través de la consulta de fuentes primarias constituidas por: resoluciones del Consejo Central de Extensión, agendas y actas de reuniones Consejo Central de Extensión, agendas y actas de asambleas de las Divisiones de Extensión de las Facultades seleccionadas, así como entrevistas a autoridades, folletos informativos, publicación periódica de LUZ denominada “Semanario de LUZ” otros documentos oficiales; generados en el período de estudio 1995-2006.

RESULTADOS Y CONCLUSIONES

Las conclusiones que a continuación se esbozan son de carácter parcial dado que la presente investigación se encuentra aún en desarrollo por tanto no son definitivas. De manera general, la política de extensión se encuentra escasamente coordinada se realiza a discreción de cada división de extensión y en casos particulares existe cierto grado de coordinación. Los cursos de acción son mas el resultado de interacciones entre los actores que de actividades donde prime la racionalidad técnica. Ello evidencia el débil resguardo documental y registro de las actividades de extensión desempeñada por , es prácticamente inexistente en algunas facultades, lo cual también dificulta el análisis del movimiento de la política.

Específicamente, en cuanto al análisis de la política de extensión en el marco de la reforma se detectan los resultados para iniciar el análisis de abajo arriba y establecer vinculaciones con propuestas de reforma universitaria. En los actuales momentos es posible determinar algunos resultados de la política de extensión: En el caso de la Facultad de Agronomía se ha fortalecido a inicios del año 2000 la divulgación de los resultados de investigación a través de la circulación a nivel nacional de la Revista Agrotécnica, así como el incremento de la partida de ingresos propios de esta Facultad.

La Facultad de Odontología por su parte integra, bajo la concepción de docencia-servicio, sus actividades de extensión a las cátedras para brindar a la comunidad atención primaria en salud, se han vinculado para ello con instituciones públicas y privadas como la Fundación Kellogg. Finalmente, la Facultad de Arquitectura presenta una activa política de extensión, esta Facultad ha ejercido influencia en la formalización de las actividades de extensión al presentar una propuesta de registro de proyectos

aprobada posteriormente. En el nivel directivo, existe un compromiso por la inclusión de un mayor número de profesores a la actividad de extensión que se refleja en incentivos como financiamiento para la presentación de ponencias.

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Elizabeth Carolina Boscán Facultad de Cs. Económicas y Sociales. Universidad del Zulia, Maracaibo, Venezuela. elizabeth_boscan@yahoo.es

Lilia Pereira de Homes. Facultad de Cs. Económicas y Sociales. Universidad del Zulia, Maracaibo, Venezuela. lpereira14@yahoo.es

LA EFECTIVIDAD DE LOS SISTEMAS DE INCENTIVOS Y SU RELACIÓN CON EL DESEMPEÑO LABORAL

Josefa Melgar Bayardo, Universidad Autónoma de Ciudad Juárez
Marie Leiner De La Cabada, Universidad Autónoma de Ciudad Juárez

RESUMEN

La efectividad de los sistemas de incentivos resulta ser un tema interesante para algunos investigadores que han dedicado parte de su tiempo en evaluar las diversas estrategias que las empresas utilizan para lograr un óptimo desempeño laboral. El presente trabajo pretende, a partir de una revisión de literatura en diversas bases de datos y libros de texto, conocer la opinión de los expertos en el tema, en cuanto a los aspectos que deben ser considerados para que un sistema de incentivos sea realmente efectivo.

INTRODUCCIÓN

Dar las gracias a los empleados es una manera de reconocer el esfuerzo que realizan al desempeñar su trabajo, sin embargo, es necesario hacer algo más para que éstos sientan que son reconocidos. Ofrecer incentivos es una de las estrategias que con frecuencia es seleccionada. Este concepto es definido por la Real Academia de la Lengua Española como el estímulo que se ofrece a una persona, grupo o sector de la economía con el fin de elevar la producción y mejorar los rendimientos. Con frecuencia el término recompensa es utilizado como sinónimo de incentivo.

Los programas de incentivos son utilizados en las empresas para recompensar a los empleados con base en la producción. Es estrategia para lograr un fin, de tal forma que se convierte en una fuerza que impulsa al empleado a realizar su mayor esfuerzo para alcanzar determinado objetivo.

Así, los encargados de manejar los recursos humanos diseñan, adoptan o adaptan sistemas de incentivos para lograr un buen desempeño laboral, de tal manera que el rendimiento de los trabajadores dependerá tanto de las aptitudes personales como de las oportunidades proporcionadas por la organización para que los empleados apliquen sus talentos (Gómez-Mejía y Balkin, 2002)..

REVISIÓN DE LITERATURA:

Origen de los programas de incentivos:

Con el movimiento de la administración científica empezó el auge de los sistemas de incentivos financieros al proporcionar estándares objetivos de desempeño mediante los cuales fuera posible medir y retribuir la productividad del empleado. Cabe destacar que precisamente el pensamiento de la administración científica surgió, en parte, por la necesidad de elevar la productividad. A principios del siglo XIX, principalmente en Estados Unidos había escasez de mano de obra y la única forma de elevar la productividad era incrementando la eficiencia de los trabajadores. Frederick W. Taylor conocido también como el padre de la administración científica, tenía la convicción de que los empleados podrían dar su mayor esfuerzo si se les pagaba un incentivo (George y Alvarez, 2005).

Según (George y Alvarez, 2005) el final de los ochenta fue rico en planes para cambiar la forma en la que las organizaciones funcionaban con sus empleados. Estaban tratando de involucrar a su gente en los resultados de negocio mediante planes de participación en beneficios y programas de reconocimiento, sin tener idea de su eficacia. La participación en beneficios era básicamente un mecanismo de consolidación de planes de jubilación y la recompensa estaba tan lejana que tenía poco efecto sobre el desempeño de la gente.

McAdams (1997) señala que los programas de incentivos intentaban distinguir a los empleados sobresalientes, esperando que otros se inspiraran en ellos y que siguieran el mismo camino..

¿Por qué en ocasiones fallan los planes de incentivos?

Lévy-Leboyer (2003) atribuye el fracaso de un sistema de incentivos principalmente a dos causas: 1) El vínculo entre esfuerzo y resultados se debilita, esto es, un individuo no estará motivado si no está convencido de que su esfuerzo se verá recompensado y 2) La relación entre resultados y recompensas no está muy clara o puede ser demasiado vaga.

Los sistemas de incentivos permiten que los empleados compitan entre ellos, sin embargo, Levine (2003) destaca que en diversas ocasiones estos intentos fallan debido a que las metas planeadas son inalcanzables y los intentos suelen ser de breve duración y olvidados rápidamente.

Invancevich (2004) opina que para que un plan de incentivos funcione, tiene que estar bien diseñado y aplicarse correctamente, es decir, debe ser equitativo tanto para el empleador como para el empleado. Si se trata de incentivos individuales, éstos pueden ser más eficaces cuando: a) La tarea gusta; b) La tarea no es aburrida; c) El supervisor refuerza y apoya el sistema; d) El plan es aceptado por los empleados y administradores; e) El monto del incentivo es suficiente para generar el aumento de la producción; f) La calidad del trabajo no es particularmente relevante y g) Las demoras están casi todas bajo control de los empleados.

Gellerman (2002) afirma, tomando como ejemplo los sistemas de incentivos de las compañías norteamericanas que los programas más efectivos deben su éxito principalmente a seis elementos clave: 1) La selectividad al contratar; 2) La paga generosa y programas benéficos; 3) Alentar el empleo a largo plazo; 4) La implantación flexible de políticas, en lugar de reglas rígidas; 5) Los sindicatos cooperativos o ningún sindicato, y finalmente 6) Una política consciente de poner la motivación del empleado por encima de todas las demás prioridades.

Beaumont (1993) considera que es importante dar respuesta a una serie de preguntas antes de establecer un programa de recompensas al mérito, entre otros cuestionamientos se pueden mencionar ¿Qué tipo de recompensas aprecia el personal? ¿cuáles son las necesidades prioritarias actuales de los miembros del personal que tendrá en cuenta el sistema de recompensas al mérito?, ¿Qué sistema de compensación es coherente con la cultura y los valores de la empresa, con las obligaciones legales a nivel de los convenios colectivos, acuerdos del sector y de empresa?, ¿Es posible medir con precisión el comportamiento o el rendimiento evaluado? ¿Se van a distribuir las recompensas a nivel individual o colectivo, a un grupo, un servicio, un departamento, una región?

Por otro lado, Sammer (2007) invita a tomar en cuenta principalmente cuatro acciones, las cuales pueden ayudar a que los patrones no implanten un sistema de incentivos innecesario o ineficaz; éstas son:

- Involucrar a los empleados.
- Encontrar los incentivos adecuados.
- Establecer un claro enlace entre el rendimiento y el pago.
- Mantener un sistema de incentivos con un diseño simple.

¿Realmente funcionan los programas de incentivos?

Existen opiniones encontradas en cuanto a la efectividad de los sistemas de incentivos para lograr un alto desempeño laboral, por un lado (Das, García-Díaz y Hough, 1989; Gneezy y Rustichini, 2000; Cadsby, Song y Tapon, 2007; Sammer, 2007) señalan que éstos suelen tener un impacto positivo, sin embargo, algunas otras revelan que en ocasiones son poco efectivos o incluso pueden llegar a tener un efecto inverso (Deci, 1971; Jordan, 1986; Harvey, 2005) sobre todo cuando un plan de incentivos no es revisado periódicamente, pues esta acción permitirá cerciorarse de que sigue siendo efectivo; de lo contrario éstos pierden su fuerza para motivar, lo que puede ocasionar que sean vistos por los empleados como derechos (Sammer, 2007).

Los incentivos por desempeño ofrecen principalmente dos ventajas: 1) Atrae a los empleados de más alta calidad y 2) Motiva a los trabajadores a ejercer mayor esfuerzo para alcanzar objetivos (Cadsby, B., Song, F. y Tapon, F. 2007).

Gómez-Mejía y Balkin (2002) señalan que las retribuciones en su conjunto, es decir, el sueldo base, los incentivos salariales y las prestaciones tienen principalmente tres objetivos clave:

- 1) Atraer a los trabajadores de alta calidad del mercado de trabajo;
- 2) Retener a los mejores empleados que la compañía ya posee y
- 3) Motivar a los empleados para que desarrollen su trabajo con todo su empeño y ayuden a la organización a alcanzar las metas estratégicas.

Por su parte, Kanungo y Mendonca (1988) opinan que los incentivos pueden ayudar a:

1. Atraer a los individuos con conocimientos, habilidades y talentos demandados por las tareas específicas de una organización.
2. Retener a los empleados valiosos y productivos.
3. Motivar el deseo de desarrollo.
4. Promover actitudes que conduzcan a la lealtad, involucramiento en el trabajo y satisfacción laboral.
5. Estimular el crecimiento de los empleados que puedan estar disponibles para aceptar más cambios.

Lévy-Leboyer (2003) atribuye el fracaso de un sistema de recompensas principalmente a dos causas: 1) El vínculo entre esfuerzo y resultados se debilita, esto es, un individuo no estará motivado si no está convencido de que su esfuerzo se verá recompensado y 2) La relación entre resultados y recompensas no está muy clara o puede ser demasiado vaga.

CONCLUSIONES

La efectividad de un sistema de incentivos dependerá en gran medida de la habilidad que el gerente de recursos humanos tenga para su diseño y administración, ya que debe responder a las necesidades tanto de la organización como de los trabajadores.

Para garantizar la efectividad de un sistema de incentivos, es necesario tomar en cuenta ciertas acciones tales como: Involucrar a los empleados, encontrar los incentivos adecuados, establecer un claro enlace entre el rendimiento y el pago, mantener un sistema de incentivos con un diseño simple.

Existen opiniones encontradas en cuanto a la efectividad de los sistemas de incentivos como estrategia para mejorar el desempeño laboral al grado de que hay quienes opinan que su implementación puede llegar un sentido inverso al deseado, sin embargo, la opinión que diversos expertos comparten es que un sistema de incentivos diseñado considerando aspectos como cultura, grupo al cual va dirigido, necesidades de los trabajadores, etc. suele tener un efecto significativo en la satisfacción laboral de los empleados, y en consecuencia, en el desempeño laboral.

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IMPACTO DE LA IDEOLOGÍA POLÍTICA MUNICIPAL EN LOS TRABAJADORES DEL AYUNTAMIENTO CONSTITUCIONAL DE ARMERÍA, COLIMA, MEXICO

Víctor Aparicio Rosas, Universidad de Colima
Alfredo Salvador Cárdenas Villalpando, Universidad de Colima
Porfirio Rodríguez Espinoza, Universidad de Colima
Jesús Martín Santos Virgen, Universidad de Colima
Georgina Govea Valencia, Universidad de Colima

RESUMEN

Con el presente trabajo, se pretende determinar la satisfacción de los trabajadores del Ayuntamiento Constitucional de Armería, Colima en sus tareas cotidianas, ya que los trabajadores están agremiados a un sindicato filial del Partido Revolucionario Institucional (PRI) y por primera vez, después de tres décadas, la presidencia municipal ha sido gobernada por dos personas que representan a Partidos Políticos de ideología distinta, (PAN) y (PRD), lo que se considera, puede ser un factor que influya en una buena o mala relación laboral.

INTRODUCCIÓN

El buen desempeño de las instituciones está basado en la misión y visión de las instituciones así como sus metas, dichos elementos no serían exitosos si no se tiene unas buenas relaciones interpersonales e intergrupales de trabajo. El sistema social de un grupo indeterminado se caracteriza, por una serie infinita de relaciones que interactúan entre sí de muchas maneras, en las que resaltan, el comportamiento de los individuos que pueden ocasionar un impacto directo o indirecto sobre el grupo, y los límites del sistema que pueden provocar que éste, quede influenciado por las circunstancias del entorno. El clima organizacional y la motivación, son dos importantes indicadores del funcionamiento psicológico del recurso humano en las organizaciones. Las investigaciones vinculadas al tema, reportan una directa asociación entre estas variables y un nivel óptimo de funcionamiento en cada una de las entidades exitosas; además, se ha vinculado estos elementos con el desempeño y la satisfacción en el trabajo.

El siguiente artículo analiza la percepción de los trabajadores del Ayuntamiento Constitucional de Armería Colima, acerca del grado de motivación para realizar su trabajo y su grado de satisfacción en el mismo, ante el cambio de Dirección Política del Ayuntamiento (por el Partido Acción Nacional y el Partido de la Revolución Democrática), ya que desde su fundación (1967) el Ayuntamiento estaba gobernado por el Partido Revolucionario Institucional.

REVISIÓN LITERARIA

Los estudios realizados por la Organización Internacional del Trabajo (OIT), hacen referencia a las diferentes circunstancias laborales que enfrentan actualmente los trabajadores a nivel mundial y cuales son las circunstancias que ocasionan el que los movimientos organizacionales se muevan hacia otras perspectivas que deben tomarse en cuenta, como se ilustra en los siguientes extractos del libro "Organized Labor in the 21th Century". Los acuerdos de agrupación sindical ocurridos durante el segundo y tercer cuarto del siglo pasado, fueron significantes fuerzas que influenciaron el curso y el contenido del progreso económico entre las economías del Occidente. Durante ese período, las asociaciones sindicales se construyeron fuertemente en organizaciones para representar los intereses de los trabajadores y ellos guiaron el desarrollo de numerosas instituciones sociales que gobernaban los mercados laborales. Los beneficios, que las uniones han ganado para los trabajadores se han enmarcado

dentro de instrumentos regulatorios e instituciones del sistema de relaciones industriales que gobierna los mercados laborales. (A. V. José, 2002, p. 6).

Toda organización debe de estar comprometida a establecer un equilibrio social, este equilibrio llega a establecerse mientras los disturbios sean menores en proporción a la capacidad de la organización para autorregularse. Newstrom & Davish, (1999, p. 30). El mantenimiento de una buena cultura de trabajo dentro de las organizaciones, va a permitir optimizar los recursos de las instituciones y con ello realizar adecuadamente las metas para las cuales fueron creadas. Los resultados de satisfacción al trabajo se encuentran desarrollados en base a una serie de elementos que sean necesarios de llevarse a cabo; la experiencia del empleado y del jefe, el modelo de comportamiento como la creencia de la eficacia personal y su persuasión a otros en relación a la calificación de los logros personales y grupales teniendo que permanecer un estado físico-emocional adecuado. Kinicki & Kreitner. (2003, p36).

También, es de consideración la manera en que se trabaja en equipo. Rees, menciona que en diversos estudios realizados sobre los grupos de trabajo, han encontrado que es importante " El sentir un ambiente de trabajo " y de igual manera, establecer mecanismos para el desarrollo del personal y con ello establecer una continuidad en el fortalecimiento de los trabajos en equipo. As mentioned by Cris Rees (1999).

La manera de trabajar y el modo de ver las obligaciones obrero- patronales, es base de una cultura laboral como lo menciona Cantú, todas las instituciones tienen elementos que integran una cultura que repercuten en la forma de trabajo, en las cuales se podría considerar; las formas de convivencia, las reacciones ante los eventos comunes, los métodos de trabajo, las perspectivas ante otros grupos, la rapidez o lentitud con que se responde a cambios en el ambiente externo, su rigidez o flexibilidad y las normas tanto reales como las ideales, como algunas formas que integran el comportamiento de las sociedades y esto se complementa con las siguientes disposiciones culturales para el establecimiento del cambio; autonomía individual, estructura, apoyo, identidad, recompensa, tolerancia al conflicto y al riesgo " Delgado H. (2001. p. 68).

METODOLOGÍA

El presente trabajo se desarrolló con los trabajadores sindicalizados del H. Ayuntamiento de Armería, que son 219, representan el 88 % del total de trabajadores que laboran en dicho ayuntamiento. Se realizó un cuestionario uniforme a todos los trabajadores sindicalizados.

Se realizaron pruebas estadísticas paramétricas y no paramétricas. Dicho ayuntamiento presenta la característica, que es la primera vez que ha tenido un presidente municipal del Partido Acción Nacional y uno del Partido de la Revolución Democrática. Los 14 presidentes anteriores eran de origen del Partido Revolucionario Institucional, debido a ello se considera de importancia determinar el clima organizacional en dicho ayuntamiento.

Procesamiento de datos: De los datos obtenidos de las encuestas, se graficarán los cuestionamientos que se consideren más representativos, y se realizará un estudio estadístico consistente en pruebas de correlación y análisis de varianza si lo amerita el caso.

Planteamiento del Problema: ¿Qué tan motivados se encuentran para realizar su trabajo los trabajadores de dicho ayuntamiento? y ¿Cuál es su grado de satisfacción?

Objetivo General: Obtener información referente al clima laboral imperante en el H. Ayuntamiento de Armería, Colima para así sensibilizar a los funcionarios hacia la mejora del clima laboral y la motivación de los empleados que laboran en la institución, y con ello lograr que el ambiente laboral sea placentero logrando así mayor productividad.

Objetivos Específicos: 1.- Determinar que tipo de dificultades existen en el Ayuntamiento a nivel del recurso humano a causa del clima laboral imperante. 2.- Evaluar el grado de satisfacción de los trabajadores en conjunto, así como su división departamental. 3.- Establecer si hay correlaciones entre las diferentes opiniones generales encontradas, así como entre departamentos.

Hipótesis: 1.- Existen diversas controversias dentro del H. Ayuntamiento de Armería lo que genera un ambiente de insatisfacción en el trabajo. 2.- No existen controversias dentro del H. Ayuntamiento de Armería lo que genera un ambiente de satisfacción en el trabajo.

RESULTADOS

En general, se presentó un balance positivo hacia las relaciones laborales entre el personal sindicalizado y los mandos de confianza incluyendo al presidente municipal.

Como primera gráfica se observó, que una mayoría de los sindicalizados corresponden a las fuerzas de seguridad pública, seguido del personal de obras y servicios públicos. En general se observan pequeños grupos de trabajo. (Ver figura 1)

En la siguiente gráfica, se consideraron los departamentos que integran mayor cantidad de individuos, ya que ellos representan el 64 % del personal sindicalizado del ayuntamiento. De manera general se obtuvo un mismo comportamiento para todos los trabajadores, en la gráfica se aprecia que un 88 % del personal le gusta su trabajo y un 11% no completamente. Se considera un resultado excepcional para una institución gubernamental municipal. (Ver figura 2).

En la figura 3 se muestra cómo se considera al jefe inmediato, obteniéndose un 52 % de conformidad sobre el trato que tiene el jefe con el subalterno y hay un 21 % que muestra un buen nivel de agrado sobre el trato que se tiene con el jefe.

Otra pregunta fue, si las prestaciones son las adecuadas, se observa en la figura (4), que solamente un 33 % considera que son adecuadas y en el resto hay una inconformidad por estos, pero no a tal grado que cause un repudio por una falta de atención a dichas prestaciones otorgadas por el Ayuntamiento.

En la figura (5), se esta planteando sobre los conflictos en la institución, en este caso se presenta una cuestión interesante. Respecto al desarrollo de conflicto hay una aceptación mayoritaria aproximadamente del 60 %, que consideran que el inicio del conflicto es a causa de la relación con y entre los trabajadores y la directiva de la institución. Un 25 % lo considera en la relación que hay en la forma de trabajar.

Como complemento a ello se realizó un estudio estadístico en el cual se consideró si hay correlaciones entre dichas preguntas, en la tabla (1) se observa las variables relacionadas.

Tabla 1: Cuadro condensado de las correlaciones establecidas.

Variable	Variable	Coficiente	Variable	Variable	Coficiente
Considera buenas las prestaciones	Cómo considera al jefe	0.681	Cómo considera al jefe	Consideración del ambiente de trabajo	0.008
Cómo encuentra el puesto	Cómo considera el ambiente de trabajo	-0.132	Cómo considera al jefe	Quién se responsabiliza de los mal entendidos	0.139
Cómo encuentra el puesto	Cómo considera su salario	0.166	Como encuentra el puesto	Considera buenas las prestaciones	0.420

A nivel general se considera que hay pocas correlaciones que sean realmente significativas, encontrándose relaciones casi nulas; como es la consideración del jefe vs, consideración al ambiente de trabajo con un 0.008 y en como se considera al jefe vs, quién se responsabiliza de los malos entendidos con un 0.139, hasta correlaciones negativas con un -0.132 entre como encuentra el puesto vs, como considera que es el ambiente de trabajo. El resto presenta correlaciones menores que van de los rangos de 0.166 hasta 0.420, solamente el valor de 0.681 presenta una mayor proporción en Considera buenas las prestaciones vs, Cómo considera al Jefe, esto nos indica que un buen trato con el jefe considera el trabajador que tiene buenas prestaciones. En consideración a las pruebas no paramétricas, se realizó la prueba de χ^2 , a todas las preguntas realizadas y se obtuvo que, si hay una igualdad entre los resultados obtenidos y los esperados (Ver tabla 2), como dato complementario a este resultado se sometieron a análisis de pruebas de hipótesis, a dos pares de preguntas. (Ver tabla 3)

Tabla 2: Análisis de χ^2 a las preguntas realizadas

Prueba de χ^2		
Chi-Square	Df	P-Value
241.77	27	0.0000

Se observa, que en ambas preguntas hay una similitud de comportamiento y se establece que no hay diferencias en los resultados obtenidos.

Tabla 3: Pruebas de Hipótesis realizadas.

PRUEBAS DE HIPÓTESIS	
¿Está capacitado para su trabajo ? P-Value = 0.770967 Acepta Hipótesis Nula a un 95 % de Confianza	vs ¿Hay interés del Ayuntamiento por su trabajo? Valor calculado = -0.29161
¿Cómo considera su salario ? P-Value = 0.770967 Acepta Hipótesis Nula a un 95 % de Confianza	vs ¿Cómo considera su ambiente de trabajo? Valor Calculado = -0.29161

CONCLUSIONES

En el presente trabajo se observó que las relaciones trabajador- ayuntamiento, son en general buenas relaciones. La relación gobernador municipal y el personal sindicalizado presenta cierta confianza entre sí, aún con diferentes preferencias políticas.

Hay una gran influencia de satisfacción en el trabajo, con respecto a la manera en la cuál es tratado el trabajador por parte de su jefe. Esto se refuerza con la aprobación de que el trabajador recibe buenas prestaciones y en ella se incluye el trato que le da su jefe inmediato.

En relación a las bajas correlaciones entre los factores analizados, es necesario establecer un estudio más detallado a nivel departamental con el fin de evaluar si hay mayor correlación entre los factores analizados anteriormente, con el fin de corroborar la tendencia de este estudio.

Una posibilidad sobre la explicación de la satisfacción hacia el salario y el trabajo, puede ser por la grave situación económica que presenta el municipio por la carencia de fuentes de trabajo, debido a esto los trabajadores consideran como una gran ganancia el tener un trabajo de manera permanente.

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DETALLAS DE LAS FIGURAS PUEDEN SER SOLICITADAS DIRECTAMENTE A LOS AUTORES

ANÁLISIS DE LA PRESIÓN SOCIAL (MOBBING) EN LAS AGENCIAS ADUANALES, EN MANZANILLO, COLIMA, MEXICO

Enrique Macias Calleros, Universidad de Colima
Hugo M. Moreno Zacarías, Universidad de Colima
Adán Osuna Fernández, Universidad de Colima
Oscar Mares Bañuelos, Universidad de Colima
Arquímedes Arcega Ponce, Universidad de Colima

RESUMEN

Actualmente ya se habla sobre el mobbing o acoso moral en el trabajo, el cual se interpreta como una modalidad de la agresividad o un conjunto de ellas, cuya frecuencia en la actualidad parece alcanzar cifras verdaderamente preocupantes. Las organizaciones laborales implican la reunión de grupos de personas, más o menos grandes con un fin en común, lo que las convierte en organizaciones sociales. Paralelamente a esto, se está produciendo una serie de cambios en las condiciones de empleo con formas apáticas lo que permite la aparición de riesgos laborales ocultos. A su vez es más frecuente la rotación del personal y el ausentismo del mismo. El mobbing no hace distinción de raza, género, color o edad. Cualquier tipo de empresa sea micro, pequeña, grande, macro, familiar, comercial, industrial, puede ser objeto del acoso que propicia este fenómeno.

INTRODUCCIÓN

Investigaciones recientes han descubierto una forma esquemática que afectan las relaciones laborales entre patrones y empleados, denominado como acoso moral o presión social en el trabajo o Mobbing. No se trata de un nuevo fenómeno, sin embargo es por demás de preocuparse. Los trabajadores que constantemente padecen este acoso moral, se hacen así mismos una serie de preguntas en pro de encontrar una respuesta:

¿Es parte de la jornada laboral los insultos, amenazas, actos de sabotaje, el ridiculizar, las críticas, obligar a realizar labores que lastimen la autoestima, atacar la libertad laboral y personal?

Algo de estos comportamientos pueden ser familiares con la vida laboral de cada uno de nosotros e incluso en ocasiones los podemos observar con frecuencia en los trabajos desempeñados por nuestros amigos, familiares e incluso compañeros de trabajo.

Los comportamientos planteados en la pregunta anterior, son algunos identificados por el profesor Heinz Leymann, en su obra titulada "Mobbing"¹, nos explica que este fenómeno es un proceso de destrucción del trabajador, compuesto por una serie de actuaciones hostiles que, tomadas de forma aislada, podrían parecer superficiales pero cuya repetición constante tiene efectos perniciosos.

Aunque el término mobbing carece de traducción al español; sabemos que el sustantivo mob procede del idioma inglés, y "significa algo así como gentuza, cuadrilla, chusma. El verbo to mob puede traducirse por arremeter o lanzarse sobre alguien, injuriar groseramente".²

En nuestro país no existen estudios formales por instituciones gubernamentales que hayan realizado una investigación documental sobre la existencia de este fenómeno en centros laborales del país. Por lo que nos resulta fundamental, para poder comprenderlo, llevar a cabo una propuesta de análisis sobre el acoso moral o presión social en el trabajo en relación a las agencias aduanales en el municipio de Manzanillo, Colima.

JUSTIFICACIÓN

La necesidad de llevar a cabo este estudio surge de la creciente relevancia que presenta presión social en el trabajo o mobbing en los diversos sectores productivos en el estado. Las empresas del sector servicios se han vuelto más complejos en muchos aspectos, pues el cambiante ambiente del trabajo ha traído consigo importantes modificaciones en estas y se han adoptado diferentes formas de organización en las que dan cabida al uso de una serie de herramientas y estrategias diversas para la administración de las mismas.

Respecto al tema salud, está surtiendo efecto en los trabajadores, ya que los afecta en el aspecto físico, psicológico y organizacional. Estos son afectados con enfermedades laborales.

Encontramos la necesidad de investigar este tema para poder prevenir los efectos de la presión social en nuestra sociedad y sus trabajadores.

METODOLOGÍA

Esta investigación será realizada en el lugar donde se desarrolle el problema, es decir, por medio de la observación. También se hará descriptivamente, ya que los objetivos que se desean alcanzar tienen la misión de mostrar la forma en que ocurre el fenómeno que se estudia.

El tipo de investigación utilizada en esta investigación es descriptiva ya que esta consiste en llegar a conocer las situaciones, costumbres y actitudes predominantes a través de la descripción exacta de las actividades, objetos, procesos y personas. Siguiendo nuestros objetivos, este estudio es de tipo transversal ya que son “aquellos que se efectúan para estudiar determinado fenómeno en un periodo específico.”³

Su meta no se limita a la recolección de datos, sino a la predicción e identificación de las relaciones que existen entre dos o más variables. Los investigadores no son meros tabuladores, sino que recogen los datos sobre la base de una hipótesis o teoría, exponen y resumen la información de manera cuidadosa y luego analizan minuciosamente los resultados, a fin de extraer generalizaciones significativas que contribuyan al conocimiento.

El diseño de la investigación es no experimental y de carácter cuantitativo ya que en esta se utiliza la recolección y análisis de datos para dar respuesta a las preguntas planteadas y resolver una hipótesis.

Para obtener un resultado efectivo utilizaremos el muestreo estratificado, “ya que este requiere de separar a la población según grupos que no se traslapen llamados estratos, y de elegir después una muestra aleatoria simple en cada estrato. La información de las muestras aleatorias simples de cada estrato constituiría entonces una muestra global”⁴, además este método se utiliza cuando cada grupo de la muestra tiene una pequeña variación dentro de sí mismo, pero hay una palia variación entre los diferentes grupos. Con esto se podrá identificar de forma más exacta los estragos del mobbing en los diferentes empleados.

PLANTEAMIENTO DEL PROBLEMA

Para tener una idea clara de lo que necesitamos investigar, necesitamos tener con la mayor exactitud la información necesaria, para esto hemos planteado las siguientes preguntas:

¿Qué es el mobbing?

¿Cuáles son las características del acoso moral?

¿Qué efectos ocasiona el mobbing en una agencia aduanal?

¿En qué forma se puede identificar y prevenir el acoso moral?

Objetivo General: Definir el concepto de presión social o mobbing, sus tipos, clases, fases, causas y efectos dentro de la organización. Así como identificar la presencia del mobbing en la muestra que se tomara de las agencias aduanales, en Manzanillo, Colima, así como proponer una prevención y atención a dicho fenómeno.

Objetivos Específicos: Determinar el porcentaje de personas afectadas por el mobbing correspondiente al segundo trimestre del año 2007; Determinar que actos son los de mayor causa del mobbing en el segundo trimestre del 2007; y Proponer acciones para la detección, prevención y atención del problema del mobbing.

Hipótesis: Mario Tamayo y Tamayo, nos dice que una hipótesis es “un enunciado de una relación entre dos o más variables sujetas a una prueba empírica // proposición enunciada para responder tentativamente un problema”⁵, así también define la hipótesis descriptiva como aquella que tiene la capacidad de simbolizar la conexión ordenada de los hechos.

Nuestra hipótesis es la siguiente: La presencia del mobbing en las agencias aduanales provoca problemas laborales, emocionales y de salud.

VARIABLES Y SU DEFINICIÓN

Una variable “es un fenómeno o dimensión de un fenómeno que tiene como característica la capacidad de asumir distintos valores.”⁶

“La variable independiente es la que se considera como supuesta causa en una relación entre variables, es la condición antecedente, y al efecto provocado de dicha causa se le denomina variable dependiente.”⁷

Variable independiente: El mobbing en el centro laboral junto con la falta de normas claras dentro de la organización. Ya que se puede entender como mobbing “como el miedo o terror de un trabajador hacia su lugar laboral.”⁸ Así también podemos definir como norma laboral como una serie de reglas, directrices o características para actividades las actividades realizadas por empleados o sus resultados, con el fin de conseguir un grado óptimo de orden en un contexto dado por un organismo reconocido.⁹

Variables dependientes: Ambiente de trabajo, se entiende por la forma, clima y lugar en donde se llevan a cabo las actividades laborales.

Percepción del trabajador a cerca de sus labores dentro de la organización ya que esta nos permite observar la forma en que éste ve sus obligaciones como empleado y de qué forma las lleva a cabo con respecto a la autoridad de un nivel jerárquico superior.

Aplicabilidad de las normas laborales en los centros de trabajo, son las que nos indican que “tienden a conseguir el equilibrio y la justicia social en las relaciones entre los trabajadores y patrones.”¹⁰

UNIVERSO Y MUESTRA

Las empresas que integran nuestro estudio se clasifican como pequeñas y medianas y operan dentro del ramo aduanal en el municipio de Manzanillo, en el estado de Colima de acuerdo al total de trabajadores y su inversión. Nos enfocaremos a los trabajadores sin importar nivel social o sexo.

Participarán en proporción las agencias más importantes las dieciséis agencias aduanales inscritas a la “Asociación de Agentes Aduanales del Puerto de Manzanillo, Colima, A.C.”¹¹. Se tratan de las principales agencias aduanales locales, las de mayor magnitud y despachos aduaneros.

Según el comunicado 2173 realizado por la secretaría de gobernación indican “que los servicios de apoyo, aduanales, autotransportes y de agencias de carga, brindan ocupación a otras 2,500 personas”¹², de este dato se toma en cuenta el número total de la población.

Se utilizó el programa MacStat 2.5 para el cálculo del tamaño de la muestra utilizando el modelo Z.

Tamaño de la población (N) 2500

Proporción (P): 0.5

Error permisible (E) 0.05

Tamaño de la Muestra

Al 90% 244

Al 95% 333

Al 99% 524

RECOLECCIÓN DE DATOS

Como primer paso se solicitará una lista de los empleados de cada una de las agencias a investigar, que contengan el puesto y nombre de los empleados. Se recabará información por medio de encuestas para obtener mayor precisión en el tamaño de la muestra el cual permitirá centrar la atención en un estrato de importancia especial.

Las encuestas serán realizadas al capital humano dispuesto en la fase de aplicación de las mismas, mediante investigadores y personal de confianza que puedan ayudar en su aplicación.

La realización de la investigación se hará mediante preguntas que puedan proporcionar información sobre los diversos factores que determinen a clarificar los términos del problema investigado.

El tipo de encuesta que será aplicado es el “Cuestionario de La Escala de Cisneros”¹³ ya que este cuestionario maneja para la medición del mobbing, además que incluye el método cuantitativo y cualitativo. A petición expresa de las agencias, mantendremos sus razones sociales y nombres comerciales en el anonimato, situación que no influye en los resultados de la investigación.

APLICABILIDAD Y UTILIDAD DE LOS RESULTADOS

En la actualidad la mayoría de las empresas mexicanas no cuentan con una cultura organizacional totalmente sana ya que la estructura funcional en nuestro país es tradicionalista, por lo que conlleva a una mala administración del capital humano.

La falta de información sobre una cultura de prevención saca a flote entre las empresas los riesgos laborales así como las enfermedades ocupacionales. A esto también le podemos agregar la escasa información sobre el mobbing y sus efectos sobre los empleados.

Por estas razones entendemos que este fenómeno es un problema que necesita ser investigado para poder prevenir futuros efectos en los trabajadores de nuestra sociedad.

EL MOBBING EN LAS AGENCIAS ADUANALES

En esta investigación se presentan las cifras más representativas que se obtuvieron durante la recolección de datos. Todas estas fueron analizadas conforme a los objetivos de la investigación.

SITUACIÓN ACTUAL DEL MOBBING EN LA EMPRESA

Se aplicaron un total de 244 encuestas, todas por medio de la encuesta de la escala de Cisneros para la valoración del mobbing, esta encuesta cuenta con una frecuencia de tiempo la cual es representada de la siguiente manera:

Tabla 1: Ejemplo Estructura Encuesta

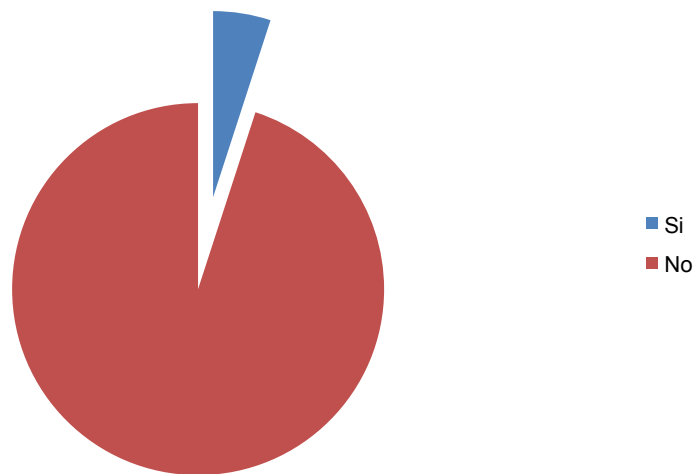
0	1	2	3	4	5	6
Nunca	Pocas veces al año o menos	Una vez al mes o menos	Algunas veces al mes	Una vez a la semana	Varias veces a la semana	Todos los días

En el cual las respuestas 4, 5 y 6 representan el grado de mobbing que han sufrido los encuestados en cada uno de los reactivos. Ya que la provocación de este tipo de acoso debe de ser constante en un plazo menor al de una semana.

En nuestra investigación se presentaron doce casos de acoso moral o mobbing el cual equivale al 5% del total de encuestados. Utilizando la escala de Cisneros ya que este cuestionario se maneja para la medición del mobbing, además que incluye el método cuantitativo y cualitativo

Debemos tomar en cuenta que el mobbing necesita de varios elementos para que se produzca éste fenómeno los cuales se mencionaron el con anterioridad de este documento. Con todo esto nos percatamos de que un trabajador en lo individual, puede ser víctima uno o varios actos que ocasionan de mobbing a la vez con las mismas y/o diferentes frecuencias de tiempo.

Figura 1: Evidencias de Acoso Moral or Mobbing



Respuesta a la pregunta: En los últimos 6 meses, Ha sido usted víctima de por lo menos alguna de las anteriores formas de maltrato psicológico de manera continuada (con frecuencia de mas de 1 vez por semana)

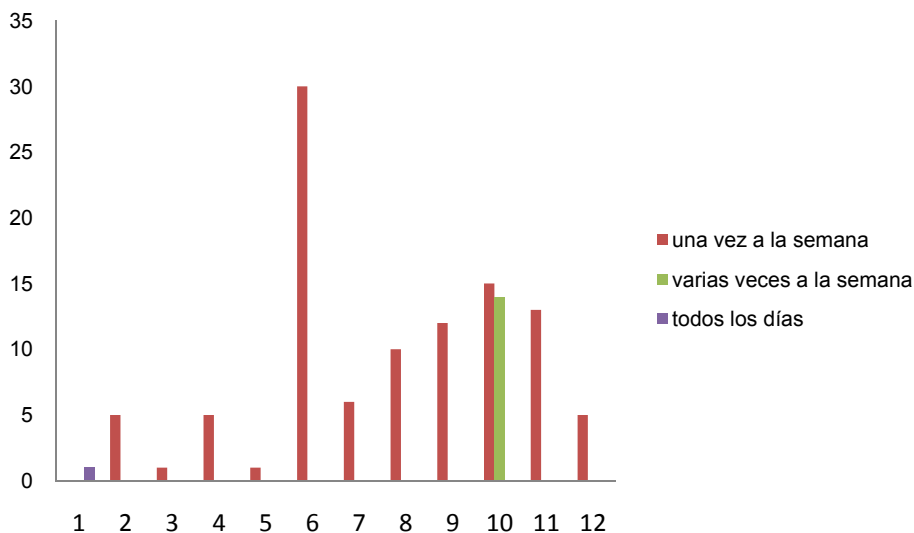
En la Tabla 2 se presentan los reactivos con la mayor frecuencia en que ocurren actos que causan mobbing en los trabajadores de las agencias aduanales

Tabla 2: Frecuencia en que ocurren Actos que Causan Mobbing

preguntas	una vez a la semana	varias veces a la semana	todos los días
1. mi superior restringe mis posibilidades de comunicarme, hablar o reunirme con el	0	0	1
3. me interrumpen continuamente impidiendo expresarme	5	0	0
6. me dejan sin ningún trabajo que hacer, ni siquiera a iniciativa propia	1	0	0
13. se me ocasionan gastos con intención de perjudicarme económicamente	5	0	0
17. recibo críticas y reproches por cualquier cosa que haga o decisión que tome en mi trabajo	1	0	0
25. hacen burla de mi o bromas intentando ridiculizar mi forma de hablar, de andar, etc.	30	0	0
27. recibo amenazas verbales o mediante gestos intimidatorios	6	0	0
31. se hacen bromas inapropiadas y crueles acerca de mi	10	0	0
32. inventan y difunden rumores y calumnias a cerca de mi de manera malintencionada	12	0	0
36. recibo una presión indebida para sacar adelante mi trabajo	15	14	0
37. me asignan plazos de ejecución o cargas de trabajo irrazonables	13	0	0
39. desvaloran continuamente mi esfuerzo profesional	5	0	0

En la figura 2 nos muestra la frecuencia con que se presentan las estadísticas de la Tabla 1, con esto podemos observar a variabilidad entre las frecuencias diversas de tiempo en las que se presenta el mobbing.

Figura 2: Frecuencia



Esta gráfica representa el mínimo de incidencias de mobbing, ya que la mayoría de las respuestas se encuentran en la frecuencia de menor valor según la escala de Cisneros, es importante recalcar que por medio de este gráfico nos damos cuenta realmente el grado de mobbing del cual sufren los trabajadores de las agencias aduanales.

ANÁLISIS DE DATOS OBTENIDOS

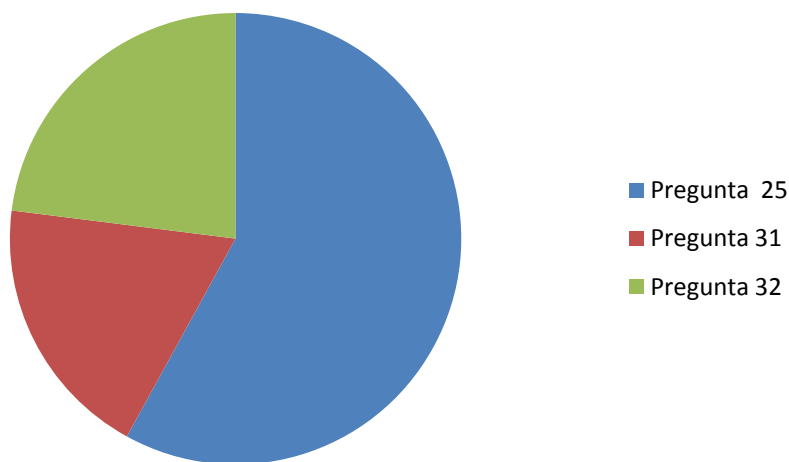
Al ver las estadísticas anteriores, nos percatamos de que existen ciertas preguntas tienen una relación entre sí. Esto nos permite ver que existe cierto patrón de conducta entre acosadores y acosados, en el acto y la frecuencia de tiempo.

Lo expuesto anteriormente lo podemos observar en las preguntas 17, 25, 31 y 32 de la encuesta de la escala de Cisneros, dichas preguntas muestran una similitud en cuanto al contexto y sintaxis de su redacción así como a la frecuencia de cada una de estas, como se muestra en la tabla 3 y el Figura 3.

Tabla 3: Preguntas

PREGUNTAS	UNA VEZ A LA SEMANA
25. hacen burla de mi o bromas intentando ridiculizar mi forma de hablar, de andar, etc.	30
31. se hacen bromas inapropiadas y crueles acerca de mi	10
32. inventan y difunden rumores y calumnias a cerca de mi de manera malintencionada	12

Figura 3: Preguntas de Sentido Personal



Gráficamente observamos que entre la pregunta 25 y 31 existe una relación mayor que entre la pregunta 25, esto se debe a que las bromas crueles e inapropiadas siempre se hacen con una mala intención para afectar a la persona a la cual va dirigida la broma y en un lapso no muy lejano se convierten en rumores y chismes con la intención en que fue manejada desde el principio.

Observando la pregunta 25, nos percatamos de que las bromas son de manera cotidiana en cualquier lugar de trabajo, ya que todo se hace como una burla no personal. Por lo tanto, debemos de tomar en cuenta de que todas las burlas empiezan como sanas, con tal de no afectar a la persona de la cual se hace dicha broma y poco a poco esto pasa a ser un rumor y llegar a convertirse en una broma malintencionada.

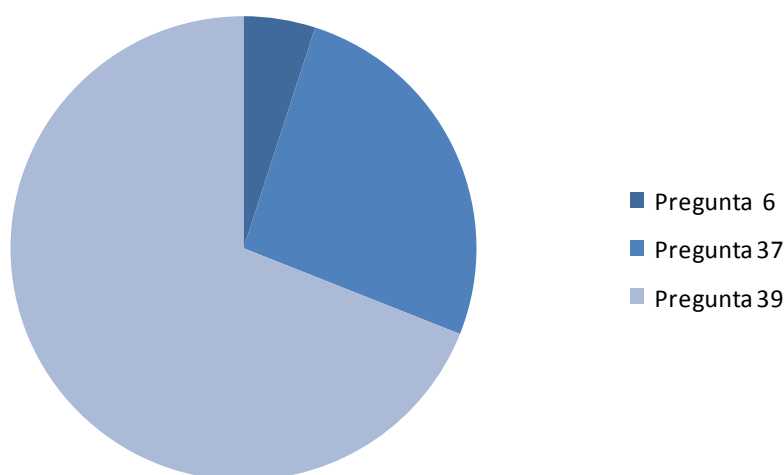
Desde esta perspectiva podemos decir que las bromas comienzan como algo social y gracioso ocurrido a una persona de manera espontánea y sin mala intención que, en diversas ocasiones, con el paso del tiempo cambian hasta llegar a convertirse en algo molesto para la persona afectada, aunque todo haya comenzado como algo inocente.

Otras preguntas que podemos relacionar entre si son la 6, 37 y 39 que se muestran en la tabla 1.4 y en Figuras 4. Estas preguntas van ligadas a la vida laboral diaria y las actividades realizadas por los trabajadores.

Tabla 4: Preguntas

Preguntas	Una vez a la semana
6. Me dejan sin ningún trabajo que hacer, ni siquiera a iniciativa propia	1
37. Me asignan plazos de ejecución o cargas de trabajo irrazonables	13
39. Desvaloran continuamente mi esfuerzo profesional	5

Figura 4: Preguntas de Sentido Laboral



Podemos observar una similitud a las preguntas de la tabla 3, la única diferencia entre unas y otras es el sentido de las preguntas, las de la tabla 4 van dirigidas más al ambiente de trabajo y las de la tabla 3 tratan sobre la vida personal del trabajador.

En el figura 4 observamos claramente que entre la pregunta 6 y 39 existe una relación más directa que con la pregunta 37, esto se debe a que cuando no son asignadas actividades a un trabajador, éste no está realizando dichas actividades con los estatutos, calidad y normas establecidas por la empresa, esto conlleva a la desvaloración de los resultados de dicha actividad.

Ahora podemos observar la otra cara de la moneda en la pregunta 37, ya que se refiere a que la carga de trabajo de un empleado es superior a la que él pueda realizar. Esto se debe a diversos motivos como el estrés mencionados en el capítulo dos. Esta misma pregunta también tiene relación con la pregunta 36 ya que ambas tratan sobre la carga de trabajo la cual podemos apreciar en la gráfica 1.5.

Las preguntas 17 y 27 afectan directamente en el ambiente y las relaciones laborales, esto se puede ver claramente a continuación.

Tabla 5: Preguntas Relación Laboral

Preguntas	Una Vez A La Semana
17. Recibo Criticas Y Reproches Por Cualquier Cosa Que Haga O Decisión Que Tome En Mi Trabajo	1
27. Recibo Amenazas Verbales O Mediante Gestos Intimidatorios	6

DISCUSIÓN DE LOS RESULTADOS

Como se ha tratado en los temas a lo largo de este documento, el mobbing es un acto de presión psicológica mal intencionada por parte de un superior o de los mismos compañeros de trabajo que daña la integridad emocional y física de los trabajadores, principalmente su autoestima, provocando en la mayoría de los acosados depresión y estrés.

Gráfico 1.6

La escala de Cisneros mide diversos parámetros los cuales muestran una la capacidad suficiente para distinguir entre los diversos grados de acoso así como la gravedad e intensidad del daño que recibe la persona acosada. Por consiguiente, con los resultados obtenidos poder encontrar la diferencia entre el mobbing y lo que no es mobbing.

El universo sobre del cual tomamos la muestra de nuestro estudio, es de la población económicamente activa del sector servicios de las agencias aduanales en el puerto de Manzanillo, Colima. Dentro de nuestra investigación, de un total de 244 trabajadores encuestados, se obtuvo un total de 12 trabajadores que dicen padecer mobbing los cuales representan un 5% de nuestra muestra grafica 1.1.

Para comprobar lo anteriormente expuesto y afirmar que realmente los 12 trabajadores padecen mobbing, se analizaron cuidadosamente los reactivos con mayor frecuencia de padecimiento de mobbing los cuales se encuentran en la tabla 1.2.

La investigación de campo se aplicó en todos los niveles jerárquicos de las empresas, la mayoría de las cuales se encuentran ordenadas por niveles como se encuentra en el organigrama general de la estructura jerárquica de las agencias aduanales.

Es común ver autocracia en las empresas de corte vertical, por lo tanto, entre más inferior sea el nivel jerárquico es más factible que sea propiciado el mobbing con una mayor frecuencia.

Por lo tanto en la pregunta 1 de la tabla 1.2, queda claro que es una persona de un nivel jerárquico de menor rango, ya que a esta pregunta sólo una persona de 244 contesto afirmativamente a la frecuencia mayor de tiempo de la escala de Cisneros. Esto indica que existe una comunicación fluida dentro del ambiente laboral de las agencias aduanales encuestadas.

Esto demuestra que la pregunta 3 no incurre en mobbing ya que estas interrupciones se hacen constantemente por querer sobresalir sobre los demás compañeros de trabajo.

En cuestión de los gastos ocasionados al trabajador que menciona la pregunta 13, no son de manera mal intencionada como lo requiere el mobbing, ya que estos son errores que cometen los mismos trabajadores y la empresa, a sus fines, puede absorberlos o no.

En este caso, el departamento de atención a clientes es el encargado de hacer una averiguación previa para verificar el cargo del error, y en caso de ser con cargo al trabajador, el departamento de recursos humanos

es el encargado de llevar un control de incidencias en los que incurre el trabajador al cual le es descontado esa multa o error ocasionado, siempre con el consentimiento del trabajador y de la empresa.

Observando la tabla 1.6 nos percatamos de que existen ciertas relaciones laborales inestables afectado directamente la autoestima de los trabajadores haciéndola baja, esta “tiene su origen en lo que nos rodea, a medida que nos desarrollamos desde que somos niños, la sociedad nos enseña a poner "etiquetas" de lo que está bien y de lo que no está, en muchos casos, sin tener en cuenta los verdaderos valores que como seres humanos debemos practicar”¹⁴.

El Dr. Amilcar Rios Reyes dice que una baja autoestima es provocada principalmente por mensajes negativos, los cuales repercuten directamente al estado de ánimo de los trabajadores:

Los mensajes negativos hacen que una autoestima baja provoque:

No escucharse a uno mismo, hacer caso de las críticas.

Tener pensamientos negativos.

Pensar que no tenemos cualidades.

Problemas interpersonales.

La negación de sentimientos.

Desatender a nuestra persona.

En conjunto, los mensajes negativos y lo que provocan, llegan a ocasionar en los trabajadores ansiedad, depresión, desmotivación e incluso pérdida de energía física. Estos síntomas son causa del síndrome BURNOUT. La psicóloga social Cristina Maslach lo describió como un síndrome de agotamiento emocional, despersonalización y baja realización personal que puede ocurrir entre individuos que trabajan con personas. Este síndrome se mide de manera similar al mobbing por medio de la escala MASLACH, el cual nos indica que las preguntas de desmoralización de la escala Maslach tienen relación con las preguntas de la escala de Cisneros:

Escala Maslach	Escala De Cisneros
6. Trabajar Todo El Día Con Mucha Gente Es Un Esfuerzo.	17. Recibo Críticas Y Reproches Por Cualquier Cosa Que Haga O Decisión Que Tome En Mi Trabajo.
8. Me Siento "Quemado" Por Mi Trabajo.	
20. Me Siento Acabado.	
22. Siento Que Los Pacientes Me Culpan Por Alguno De Sus Problemas.	27. Recibo Amenazas Verbales O Mediante Gestos Intimidatorios.

Por lo tanto, las preguntas 1.5 no son causa de mobbing en los trabajadores de las agencias aduanales. Sino más bien son causa de BURNOUT, ya que en mobbing todos los actos son de manejados de manera mal intencionada y en el BURNOUT se causan por medio de los síntomas antes mencionados.

En este caso, las afirmaciones a las preguntas de la tabla 5 no se hicieron de manera mal intencionada, sino fue provocado a causa de la presión del tiempo para sacar los despachos de los clientes en tiempo y forma. Esto se ve claramente por la frecuencia de tiempo y el número de trabajadores que se maneja como mayor en esta tabla.

La escala de Cisneros no solo mide el acoso moral de las relaciones laborales, también trata aspectos de problemas laborales y personales dentro de una organización.

En la tabla 3 y grafico 3, observamos las preguntas de mayor frecuencia de mobbing arrojadas dentro de nuestra investigación en relación a las preguntas que tratan sobre problemas personales entre los trabajadores. Estas preguntas giran alrededor de bromas y burlas hechas por los mismos trabajadores hacia otros compañeros de trabajo.

Este tipo de circunstancias son ocasionadas por que ocurren hechos graciosos para la perspectiva de las personas que se encuentran a nuestro alrededor. La mayoría de las bromas comienzan de forma inocente, sin intención de dañar a la persona que le fue propiciada.

Debemos de tomar en cuenta cual es el nivel de la conducta de la persona afectada, porque este “depende de muchos factores, los que afectan cada uno de los criterios acerca de la personalidad”¹⁶ de cada persona. Esto se ve reflejado en la autoestima el cual provoca depresión haciendo que la persona se desmoralice por completo.

El Dr. Héctor Lara Tapia¹⁷ nos dice que la depresión afecta:

El estado de ánimo.

Condición mental con ideas pesimistas.

Fatiga.

Baja de rendimiento.

Anergia.

Anhedonia.

Provocando en las personas:

Estado de ánimo de tristeza persistente.

Pérdida de interés o placer en actividades que antes disfrutaba.

Sentimientos de culpa, de minusvalía, impotencia, desesperanza y pesimismo.

Inquietud, irritabilidad o llanto fácil o excesivo.

Disminución de energía, fatiga fácil.

Dificultad para concentrarse, recordar o tomar decisiones.

Pensamientos de muerte o de suicidio.

Síntomas físicos, como dolor de cabeza, trastornos digestivos y dolor crónico.

Estos diversos sentimientos afectan psicológicamente haciendo que los trabajadores vean que todo lo que involucra esa broma se hizo de manera mal intencionada. En este caso, estas preguntas establecidas expuestas en la tabla 1.3 no son causa de mobbing ya que (como se mencionó anteriormente) el ambiente de trabajo es bajo presión y los estados de ánimo de los trabajadores es variable depende de la situación en la que se encuentre.

Algo muy común para estos casos es el observar esos días en los que decimos que todo nos va mal y recibimos, escuchamos y observamos una broma ha cerca de nosotros. Esto provoca coraje y resentimiento hacia la persona que difundió dicha broma, a la cual se le trata de hacer la vida imposible o simplemente hacerle al vacío. Aunque estas son actitudes de mobbing, se hacen de manera no intencional, por lo que no aplica a este fenómeno.

En la tabla 4 y figura 4 se observa una relación entre las tres preguntas con mayor frecuencia en lo que respecta más a la vida profesional de los trabajadores. Las agencias aduanales como cualquier otra empresa de servicios, lo primordial es la satisfacción del cliente así como ofrecer al mismo la información que este requiera en tiempo y forma.

Los ejecutivos de clientes, son los encargados de despachar la mercancía de los clientes de la aduana hacia su destino, por lo tanto depende del cliente el trabajo del ejecutivo. Depende de los despachos de los ejecutivos es el trabajo de las diversas áreas mencionadas en el organigrama general de la estructura jerárquica de las agencias aduanales.

También depende de los clientes y la mercancía que contengan sus contenedores, los días de despacho que se tarde por embarque. Esto quiere decir que si maneja productos perecederos tiene un lapso menor

de días para despachar la mercancía en comparación con los productos no perecederos (secos) esto implica una gran responsabilidad para el ejecutivo de cuenta y sus colaboradores de los diversos departamentos ya que estos se encargan de realizar las maniobras y pagos que los ejecutivos requieran.

Esto viene a ocasionar una gran tensión nerviosa en todos los trabajadores involucrados en el proceso del despacho de la mercancía, ya que es difícil controlar las situaciones impredecibles que sucedan durante este proceso; más si el cliente exige un lapso menor de días al que se pretende despachar la mercancía. En estos casos las personas que ejercen presión sobre los trabajadores son los gerentes de cada área para que el trabajo se haga de forma eficaz y eficiente, y ellos son presionados por el agente aduanal para seguir el objetivo principal de una empresa: “la satisfacción del cliente”. Esto hace que todos los trabajadores se encuentren en una situación muy conocida en la actualidad como estrés.

El estrés “es una situación de un individuo que por exigir de ellos un rendimiento superior al normal, los pone en riesgo próximo de enfermar”¹⁸.

¿Pero de donde viene esta presión que ocasiona un estrés enorme a todos los involucrados en el despacho? Todo es originado por parte del cliente, esta persona o institución que tiene todo su derecho en exigir una respuesta pronta y expedita sobre el avance de su mercancía. El comienza la presión en los altos mandos de las agencias aduanales repercutiendo en todos los niveles jerárquicos.

A causa de todo esto, el patrón presiona indebidamente al trabajador dándole plazos “irrazonables” de trabajo de manera no mal intencionada con tal de sacar la mercancía del cliente lo más antes posible.

Por todo lo anterior, las preguntas expuestas en las tablas 1.4 y 1.5, no son causa del mobbing, ya que la presión es originada por parte del cliente y no del mismo patrón o los compañeros de trabajo directamente como lo requiere este fenómeno.

CONCLUSIONES Y SUGERENCIAS

Ya se explicó ampliamente que es el mobbing y cuáles son las causas que le dan origen. Podemos concluir de acuerdo a los objetivos de nuestra investigación:

OBJETIVOS DE LA INVESTIGACIÓN	RESULTADOS
Definir el concepto de presión social o mobbing, sus tipos, clases, fases, causas y efectos dentro de la organización.	A este objetivo se le ha dado respuesta en los capítulos 1 y 2.
Determinar el porcentaje de personas afectadas por el mobbing correspondiente al segundo trimestre del año 2007.	Este objetivo fue alcanzado en la gráfica 1.1 que se encuentra en el anexo 2 y explicado en el capítulo 6.
Determinar que actos son los de mayor causa del mobbing en el segundo trimestre del 2007.	Este objetivo fue alcanzado en la tabla 1.2 que se encuentra en el anexo 3 y en la gráfica 1.2 que se encuentra en el anexo 4 y explicado en el capítulo 6.
Proponer acciones para la detección, prevención y atención del problema del mobbing.	Objetivo no alcanzado ya que no existe mobbing en las agencias aduanales.

Por lo tanto nuestra hipótesis no es comprobable ya que los hallazgos de la investigación los cuales se encuentran en este documento, explica la relación existente de este fenómeno y las diversas variables que no implican mobbing.

Aun cuando las ubicaciones geográficas que nos separan de los países desarrollados que tienen un gran problema de presión social en sus trabajadores, no nos deja exentos a padecerlo ya que este fenómeno no discrimina entre raza, color, nacionalidad o sexo y afecta por igual al ambiente laboral de cualquier país.

La presión social o mobbing, puede ser ocasionado por cualquier circunstancia dada en un momento normal de trabajo y una vez provocado, su propagación no es fácilmente detenida ya que el ambiente laboral es su hábitat de propagación, generando actos negativos importantes tanto en los trabajadores

como en la misma entidad económica. Se recomendaría la realización de pruebas psicológicas más específicas hacia los individuos con el fin de determinar si existe realmente una presión social.

Creemos que es necesario que los agentes aduanales, gerentes y la persona encargada del recurso humano en función de la administración, tomen conciencia del problema que es el mobbing así como la magnitud que puede alcanzar. Proponiendo lugares de trabajo libres de acoso o de cualquier otro fenómeno que afecte directamente a cualquier elemento de la empresa, cumpliendo así con sus responsabilidades como organización.

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ANÁLISIS DE REQUERIMIENTOS DE TECNOLOGÍA INFORMÁTICA EN LOS PRINCIPALES HOTELES DE LA COSTA DEL MUNICIPIO DE AQUILA MICHACAN, MEXICO EN EL 2007

Enrique Macias Calleros, Universidad de Colima
Oscar Mares Bañuelos, Universidad de Colima
Arquímedes Arcega Ponce, Universidad de Colima
Hector Priego Huertas, Universidad de Colima
Hugo M. Moreno Zacarías, Universidad de Colima

RESUMEN

Las empresas que aprovechen los avances tecnológicos mejorarán la competitividad en el futuro, mientras que los miembros de la industria que no aprovechen las oportunidades que ofrecen perderán mercado y se verán, finalmente, apartadas (Buhalis, 2002). En el caso de los establecimientos hoteleros, donde el trato humano tiene un papel primordial, podría parecer que el uso de las TIC's es incompatible con ese objetivo. Sin embargo, en la actualidad, se ha puesto de manifiesto que la tecnología no es incompatible con la calidad de servicio, más bien al contrario, un uso combinado de tecnología y atención personal puede mejorar la eficiencia, reducir los costos y aumentar el potencial del servicio personalizado (Miguel, 2000; Guevara, 2000; Sheldon, 1997). El propósito de esta investigación es comprobar cómo influye el empleo de tecnologías de la información en los establecimientos hoteleros sobre el resultado de la empresa. Para ello se plantean dos objetivos: identificar, en primer lugar, las TI disponibles y utilizadas por los establecimientos hoteleros y, en segundo lugar, comprobar si el empleo de esas TIC's influye en el desempeño de la empresa a través de la consecución de ventajas competitivas.

INTRODUCCION

Bajo los nuevos ambientes del desarrollo de las empresas hoteleras se hace indispensable el uso intensivo de recursos tecnológicos y comunicaciones (TIC's) que impacten positivamente sobre el proceso administrativo ya que sin ellas no tendrían participación a nivel mundial, por ello es de suma importancia su implementación en hoteles del Municipio de Aquila, Michoacán; por esto planteamos la necesidad de desarrollar el presente trabajo con el afán de desarrollar una adecuada solución a través de las TIC's, para impactar en el desarrollo de las mismas

A nivel empresarial, al hotel se le puede considerar una empresa tradicional, se utiliza a menudo el término "industria hotelera" para definir al colectivo, su gestión se basa en el control de costes de producción y en la correcta organización de los recursos (habitaciones) disponibles, así como en una adecuada gestión de las tarifas, muchas veces basadas en cambios de temporada (alta, media y baja) y en la negociación para el alojamiento de grupos de gente en oposición al alojamiento individual.

En los últimos años están apareciendo nuevas formas de gestionar hoteles basadas en técnicas conocidas en otros ámbitos como el condominio o el time sharing, pero no es, todavía, un sistema generalizado.

Las políticas y practicas administrativas en los Hoteles es muy obvia, o sea, para mantener un cliente a gusto en su estadía en un hotel debe tenerse un buen servicio y dar al cliente todo lo que desee para que el cliente salga complaciente de el mismo y con el anhelo de volver a este.

JUSTIFICACION

Dado que los egresados del área de informática han tenido que migrar a otros lugares para encontrar trabajo, hemos decidido realizar esta investigación con el fin de encontrar nuevos horizontes en el turismo

para los egresados de las licenciaturas en informática y relacionadas con el fin de que estos ya no tengan que hacer esos grandes recorridos a otras ciudades y exploten al máximo las fuentes de empleo de la región.

También identificamos a simple vista que la mayoría de los negocios turísticos en el área de estudio propuesta no cuentan con tecnologías informáticas ya sea por el desconocimiento de estas, la poca información sobre las TIC's e incluso la renuencia a adaptarse a los cambios tecnológicos y nuevas formas de darse a conocer.

La razón principal de nuestra investigación es de proporcionar información verídica del estado en que se encuentran los hoteles con respecto a la adecuada utilización de las TIC's en el Municipio de Aquila, Michoacán., y que esto sirva como base para los empresarios en la toma de decisiones.

HIPOTESIS

Parte fundamental del desarrollo de las empresas hoteleras es el uso de nuevas tecnologías de información y comunicaciones (TIC's) ya que sin ellas no tendrían participación a nivel mundial, por ello es de suma importancia su implementación en hoteles del Municipio de Aquila, Michoacán; por esto planteamos la necesidad de desarrollar el presente trabajo con el afán de desarrollar una adecuada solución a través de las TIC's, para impactar en el desarrollo de las mismas.

METODOLOGÍA

Para lograr los objetivos planteados se utilizara una metodología de desarrollo adecuada para nuestra investigación.

1.- Planteamiento del problema: En esta fase consideraremos identificar el problema, visitaremos la zona turística en cuestión para identificar las áreas con más afluencia turística, así como determinar los negocios que se tomaran como muestras relevantes identificando cuales son las TIC's que utilizan.

2.- Análisis de las pocas empresas que han implementado la tecnología informática para incrementar ingresos por el turismo y si la implementación de esta a sido remunerable o no en sus ingresos.

3.- Recopilación de información: En esta segunda fase realizaremos la tarea mas complicada de nuestra investigación ya que es donde tendremos que hacer visitas a los lugares y entrevistar a los administradores de empresas de servicios turísticos, turistas y personas expertas en el tema, aplicando cuestionarios que nos proporcionen la información necesaria para nuestra investigación, como: la tecnología con la que cuentan, los medios de comunicación, las necesidades, los conocimientos que se tiene sobre las nuevas tecnologías que apoyan al comercio, los recursos que están dispuestos a invertir en las TIC's, entre algunos otros datos importantes.

4.- Análisis y comparación de la información reunida: En esta fase se analizaran y clasificaran los datos obtenidos en la fase anterior, graficando las respuestas y datos obtenidos, procesando la información en documentos de texto que quede como base para alguna otra investigación similar y que nos sirva para obtener nuestras conclusiones.

5.- Propuestas de mejoras (conclusiones): En esta etapa nos dedicaremos a darle solución a los problemas por la falta de uso de TIC's en los servicios turísticos y propondremos las mejores soluciones a ellos, analizando las mejores opciones para promocionar la región, administrar las empresas, y dar mejores servicios aplicando las TIC's.

PLANTEAMIENTO DEL PROBLEMA

Con base en nuestra experiencia la región de Aquila carece del uso de tecnologías informáticas, por lo tanto la mayoría de las empresas realizan sus actividades sin apoyarse en una computadora, sin utilizar Internet o cualquier otro medio digital para su promoción o comercialización de sus servicios (renta de habitaciones, reservaciones, etc.).

Los encargados de empresas de la región desconocen las ventajas del uso de una computadora en la administración de sus negocios, es ahí donde entra nuevamente el egresado dando a conocer la importancia de la utilización de las TIC's basándose en investigaciones previamente realizadas de otras zonas turísticas.

Objetivo General: Hacer un análisis detallado de la situación actual de la tecnología informática usada y requerida en el área turística del municipio de Aquila Mich. con el fin de detectar áreas vulnerables para la economía y subsistencia de los sitios turísticos, así como detectar áreas de oportunidad laboral para egresados de las carreras de Informática Administrativa.

Objetivos Específicos: Identificar los lugares que requieran con mayor urgencia el uso de TIC's; Identificar los medios informáticos que mejor se adecuen a los requerimientos de la región; Hacer conciencia a las personas encargadas de empresas de servicios turísticos de los beneficios del uso de tecnologías informáticas aplicadas al comercio; y Que la investigación sirva como base a futuros egresados de cualquier área e identifique las oportunidades de trabajo en la región.

ANTECEDENTES DE LAS TIC's EN LOS HOTELES DEL MUNICIPIO.

El turismo en México esta en tercer lugar en cuanto a ingresos recaudados según la secretaria de turismo por debajo del petróleo que es esta en primer lugar y en segundo las remesas familiares y es por eso que nos vimos en la necesidad de realizar un análisis muy detallado acerca del uso de las Tecnologías de información y comunicación que usan los hoteles en la región turística del municipio de Aquila, Mich. Es muy sabido por muchos que los avances tecnológicos vinieron a tomar mucha importancia en nuestra vida ya que gracias a estos nos ahorran mucho tiempo y esfuerzo.

El uso de las Tecnologías de información y comunicación en la región de Aquila no ha sido explotada a su máxima capacidad esto lo constatamos al momento de realizar la investigación ya que utilizan pocos medios de información, notamos que solo muy pocos hoteles cuentan con un sitio Web que promocióne su hotel, un correo electrónico para poder comunicarse y así hacer preguntas con temas de interés del cliente con respecto a los servicios con que cuenta el hotel, programas para la administración hotelera como lo son la paquetería del Compaq para llevar un control en la contabilidad, y un control en los trabajadores y los clientes. Etc.

A continuación mencionaremos de los 37 hoteles con que cuenta el municipio de Aquila los que utilizan la Web y software a la medida como medios de difusión de sus hoteles

Hotel Paraíso Las Brisas, Las Brisas, Michoacán.

Cabañas Herrera's, Las Brisas, Michoacán.

Hotel hacienda trinidad, San Juan de Alima, Michoacán.

Los otros 34 utilizan básicamente los medios impresos como lo son tarjetas de presentación, volantes, trípticos y periódico; además de la radio y el teléfono siendo estos últimos los más usados.

TIC's más utilizadas en los hoteles del municipio.

Teléfono

El teléfono es el medio de comunicación que más se usa en la mayoría de los hoteles de la región, su principal uso es para pedir informes de la ocupación hotelera y para reservar cuartos esto lo hacen con más frecuencia los turistas provenientes de los estados de Jalisco y Colima; además de los turistas extranjeros la gran mayoría provenientes de los Estados Unidos de América.

Computadora

La computadora es un sistema digital con tecnología microelectrónica, capaz de procesar datos a partir de un grupo de instrucciones denominado programa, hoy en día es muy indispensable en las labores cotidianas de los hoteles ya que gracias a esta importante herramienta las empresas se ahorran tiempo y esfuerzo; por ejemplo, mantener y actualizar la contabilidad y los inventarios de los hoteles, además la computadora también usan para automatizar muchas de las tareas de recolección y procesamiento de datos y en algunos casos para realizar su propia publicidad.

Office

Office es un paquete de programas de Microsoft dirigido para el ámbito empresarial y de uso general, incluye procesador de texto, hoja de cálculo etc. esta paquetería es muy usada por los hoteles en las labores cotidianas de la empresa como lo son escritos, citatorios, reportes, cálculos etc. esto con el fin de llevar un control y una presentación más formal en las operaciones cotidianas de la empresa.

Compaq

Básicamente el uso de este software es para llevar un control más riguroso en las actividades administrativas del hotel como lo son todo lo relacionado con los activos e inventarios del hotel esto con la idea de optimizar las funciones administrativas y así tener en forma electrónica todos los registros que día a día se van realizando para poder consultar de manera más fácil y rápida cualquier dato que se requiera al instante.

Descripción de los medios de comunicación del área.

Teléfono

En la zona se cuenta con una sola compañía que ofrece el servicio de telefonía que es TELMEX por lo que todos los hoteles que cuentan con esta tecnología de comunicación son clientes cautivos de esta compañía telefónica.

Según nuestras entrevistas realizadas en los hoteles de la zona evaluada el uso de este medio de comunicación es de un 90% ya que se encuentra dentro de la categoría de medios electrónicos, (Véase gráfico 22 en los anexos).

Periódico

El uso del periódico para promocionar los hoteles del municipio de Aguila es una práctica que va en aumento esto lo notamos en nuestra investigación ya que los hoteleros nos mencionaron que era una forma económica y sencilla de promocionarse y así poder llegar a las personas y ofrecerles todo lo relacionado con los hoteles como son ubicación, instalaciones, precios, atención al cliente etc.

Los hoteles se contactan con los gerentes de los periódicos en este caso el más usado es el periódico el panorama y se ponen de acuerdo con respecto a la información que se va a manejar como lo son ubicación, teléfono, página Web, correo electrónico instalaciones, precios, atención al cliente etc. para que así den una idea clara y precisa de los servicios que se ofrecen.

Según nuestras entrevistas realizadas en los hoteles de la zona evaluada el uso de este medio de comunicación es de un 41% ya que se encuentra dentro de la categoría de medios impresos, (Véase grafico 3 en los anexos).

Esto nos demuestra que en la zona prefieren el medio impreso sobre los demás medios y la falta del uso de las TIC'S

Radio

El uso de la radio junto con el periódico son los medios de comunicación que más se utilizan para promocionar sus hoteles siendo la radio un medios de información que abarca un mayor extensión territorial esto con la firme idea poder llegar a mas personas.

La radio mas usada por los hoteleros es Radio Max la cual abarca muchos lugares lejanos y es una vía muy importante de comunicación, la cual ofrece servicio de publicidad a los hoteles los cuales se pueden anunciar y ofrecer todos sus servicios como lo son como lo son ubicación, teléfono, pagina Web, correo electrónico instalaciones, precios, atención al cliente etc

En la zona hay varias estaciones de radio por lo general en frecuencia FM; Según nuestras entrevistas realizadas en los hoteles de la zona evaluada, el uso de este medio de comunicación es de un 25% ya que se encuentra dentro de la categoría de radio, (Véase grafico 3 en los anexos).

Internet

Internet, se ha convertido en el medio más medible y de más alto crecimiento en la historia. Actualmente existen muchas empresas que obtienen dinero de la publicidad en Internet. Además, existen muchos valores que la publicidad interactiva ofrece tanto para el usuario como para los anunciantes.

Los hoteles de la región usan el Internet para promocionar su empresa y dar una clara idea de los servicios que se prestan como lo son: ubicación, imágenes del hotel, videos, teléfono, correo electrónico instalaciones, precios, atención al cliente etc ; además de que Internet a diferencia de los demás medios de información es que su alcance es mundial ya que tanto una persona en España, Portugal, estados Unidos o México por mencionar algunos pueden tener acceso a toda esta información desde la comodidad de su casa.

Hoy en día las empresas están confiando en los medios electrónicos para la publicidad, ya que son de fácil acceso y edición. Una campaña de medios dirigida por Internet le puede ahorrar tiempo y dinero a un departamento de publicidad al eliminar la necesidad de laborioso y costoso trabajo.

En la zona se cuenta con dos distribuidores del servicio de Internet que son TELMEX y UCOL (Universidad de Colima), aunque el que se utiliza es el de Prodigy de Telmex.

Según nuestras entrevistas realizadas en los hoteles de la zona evaluada, el uso de este medio de comunicación es de un 8%.

CONCLUSIONES Y OPORTUNIDADES IDENTIFICADAS

Problemática identificada. Gracias a las encuestas realizadas en los hoteles del Municipio de Aquila, Mich. pudimos observar y determinar que solo el 25% de los hoteles encuestados cuentan con computadora para el apoyo de las actividades que se realizan en el hotel, un 17% de los encuestados algunas veces han utilizado una computadora en las labores de su empresa y el 58% de los encuestados restantes nunca han utilizado una computadora,

Conforme a lo visto anterior mente pudimos determinar que la problemática principal es la falta de tecnologías de información y comunicación en la región costera del municipio de Aquila, Mich. ya que lo único con lo que cuentan casi todos los hoteles es el teléfono, pero es muy poco el porcentaje de hoteles

que cuentan con una computadora o un sitio Web promocional; ya que solo el 17% de los hoteles cuentan con un sitio Web.

Por observación y conforme a las respuestas de la encuesta aplicada notamos que solo los hoteles con mayor jerarquía cuentan con una computadora y a la vez, los administradores de estos son los que tienen un nivel de estudio de licenciatura esto lo podemos observar por las gráficas 1 y 4.

Por otro lado ninguno de los hoteles que cuenta con computadora tienen un sistema dedicado, solo manejan sistemas como office y Compaq, que son de uso general, con esto queremos decir que muchas empresas de diferentes ramos lo utilizan.

Solo el 8% de los encuestados cuentan con el servicio de internet, el 92% de los demás hoteles no cuentan con este servicio, y en comparación con los hotel que cuentan con computadora que son un 25%, solo el 33% cuenta con este servicio, esto debido principalmente a que el internet es vía modem y se tiene que utilizar una línea telefónica mientras se está conectado a internet.

Propuestas de optimización de las tecnologías utilizadas. Conforme a la problemática identificada en el uso de las tecnologías de información y la comunicación en el área de estudio, podemos sugerir algunas mejoras en las siguientes tecnologías.

Software: Ya que los hoteles que utilizan computadora tienen la paquetería de office, estos pueden tener un rendimiento mayor si se lo utiliza por ejemplo: con la hoja de cálculo, podemos tener un formato que nos permita saber la ocupación actual, futura o pasada; además, si se cuenta con conocimientos sobre el gestor de bases de datos, se puede desarrollar una pequeña aplicación que nos puede servir para controlar la ocupación, ya que maneja bases de datos y se desarrollan interfaces sencillas; también, podemos obtener beneficios al usar las demás herramientas de esta paquetería, como el procesador de textos, para la elaboración de documentación, propaganda, etc.; con el presentador de gráficos por otro lado, se puede crear una presentación donde demos a conocer los servicios del hotel, estos son algunos otros usos que se le pueden dar a la paquetería de office de Microsoft y que actualmente no se le están dando estos usos en la región.

Capacitación: Los administradores o usuarios con computadora en los hoteles solo cuentan con los conocimientos obtenidos en su preparación escolar, por lo tanto, los conocimientos en cuanto a las nuevas tecnologías y usos de estas se han quedado rezagadas.

Nuevas tecnologías sugeridas. Software de aplicación: permite a los usuarios llevar a cabo una o varias tareas más específicas, en cualquier campo de actividad susceptible de ser automatizado o asistido, con especial énfasis en los negocios (IEEE, 1993). Con base a la definición anterior, sugerimos algunas características del software para la gestión hotelera:

Administración total de habitaciones y carga de gastos a las mismas.

Manejo de reservas y delegaciones.

Interfase gráfica de fácil interpretación y sencillo manejo.

Historial completo de clientes, con gastos efectuados, habitaciones utilizadas, cantidad de visitas, etc, de anteriores estadías.

Manejo de cuentas corrientes personales, empresarias (comprendiendo varios huéspedes) y por delegación.

Manejo de temporadas.

Tarifador telefónico conectado a su central, cargando gastos a la ficha de la habitación.

Gestión integrada total (tesorería, stock, proveedores, etc).

Algunos software's comerciales dedicados son:

Hotel Express, Sistema de gestión hotelera; desarrollado por CQR Sistemas S. R. L.; módulos del sistema:

Hotel Express
Reservas (opcional)
Recepción
Caja y facturación
Auditoria nocturna
Telefonía (opcional)
Libro de IVA ventas
Administración y parametrización
Compatible con impresoras fiscales
ARGVS, desarrollado por Soluciones Informáticas Globales S.A., los módulos del sistema son:
Administración.
Contabilidad.
Reservas
Recepción
Punto de venta
Estadísticas y TDC
Proveedores y Stock

Así como estos, existe un gran número de aplicaciones especializadas en la gestión hotelera y que los podemos encontrar en Internet; también, hay varias empresas que desarrollan software a la medida. En cuanto a hardware (computador), la mejor computadora es aquella que cumpla las expectativas del usuario; dicho esto y tomando en cuenta las actividades de un hotel en cuanto al uso de una computadora, decimos que las características mínimas necesarias y que no estén obsoletas en poco tiempo, son:

Sistema operativo: Windows XP Pro español (SP2)
Procesador: 1.86GHz/2MB L2/1066MHz FSB (Intel Core2 Duo E6300)
Memoria: 1024MB RAM (512/0/512/0) DDRII-533
Disco duro: 80GB SATA @7200RPM
Unidad óptica DVD-Dual (DVD±RW) DL 16x
Monitor 17" color.

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TRANSFERENCIA DE TECNOLOGIA EN PROCESOS DE MANUFACTURA ENTRE UNA EMPRESA TRANSNACIONAL Y SU SUBSIDIARIA EN MEXICO.

Ricardo Melgoza Ramos Universidad Autónoma de Ciudad Juárez

RESUMEN

La búsqueda de las empresas transnacionales por conseguir mano de obra barata, en países con economías menos desarrolladas que de donde provienen, está provocando también la transferencia de conocimientos y tecnología. La transferencia es en varios rubros tanto en procesos de administración y de manufactura, como en procesos de innovación y diseño de productos. En el norte del México y bajo el amparo del decreto de la industria maquiladora, este proceso ha generado varios ejemplos de esta transferencia, en el presente trabajo analizaremos uno de estos casos, en donde el aprendizaje organizacional se presenta en forma de incremento de capacidades tecnológicas mejorando sustancialmente su desempeño.

INTRODUCCION

Ligada íntimamente a la industria automotriz (OEM- OEM Original Equipment Manufacturer, empresa dedicada a la fabricación de Vehículos automotores a nivel Mundial sus principales exponentes son General Motors, Toyota, Ford, Chrysler, Honda, Volkswagen, y Nissan.) las empresas de auto partes han tenido que proveer casi en su totalidad los componentes necesarios para que las ensambladoras produzcan sus vehículos, al mismo tiempo y como consecuencia lógica estas empresas han tenido que emigrar hacia los países emergentes siguiendo a las empresas ensambladoras y buscando mantener con estas la cercanía y por supuesto su preferencia.

Los principales actores del Mercado de Auto partes (Global Automotive Financial Review. Agosto 2006. Publicado por. PricewaterhouseCoopers) son: Bosch, Denso, Johnson Controls, Delphi, Bridgestone. Algunas de estas empresas, si no pueden establecerse en estos países, buscan otros en los cuales puedan utilizar la mano de obra barata, para de esta manera mantener su competitividad en precio y calidad. En ocasiones han descubierto la necesidad de trasladar sus capacidades no solo de manufactura, sino también de diseño de sus productos, incrementado con ello, su ventaja competitiva en la investigación y desarrollo y al mismo tiempo se da el fenómeno de la transferencia de tecnología y el desarrollo de las capacidades de diseño de procesos y productos. Esto último tiene seria connotación con la teoría del aprendizaje de la organización y el aprendizaje organizacional, propuesto por Starsky, Tempest y McKinlay (2003) y las capacidades de aprendizaje de Yeun, Ulrico, Nason y Glinow (2000).

REVISION LITERARIA

Con lo planteado anteriormente, ahora es factible presentar los argumentos de Sampedro, Dutrenit y Vera-Cruz (2002) sobre una investigación que realizaron sobre la transferencia de tecnología en la industria maquiladora, en la cual señalan, como se esta dando esta transferencia de conocimientos de este tipo de industria, su enfoque es mas hacia el desarrollo de nuevas empresas, (PYMES) desarrolladas por gerentes que surgen de la industria maquiladora, mas que la transferencia de conocimientos consecuencia de una descentralización corporativa de una multinacional a sus subsidiarias.

En México se han establecido las principales proveedoras de auto partes en el mundo, buscando producir productos para las ensambladoras establecidas en México, al mismo tiempo sacando ventaja de la diferencia del costo de mano de obra barata y utilizando el esquema de la industria maquiladora de exportación, han estado produciendo auto partes para los diferentes países en los cuales no tienen

presencia y están establecidos sus clientes. Más del 60% de las principales marcas, están establecidas en territorio nacional, con la excepción de algunas de capital japonés.

Respecto al esquema de la Industria maquiladora de exportación, Carrillo (2003), ayuda a la clasificación de la evolución de la industria maquiladora, cuando señala que son 3 las “generaciones” de esta industria, en donde en la tercera, se inicia el proceso de diseño de productos y no solo el ensamble de los productos de las multinacionales. La mayoría de las empresas de auto partes de capital extranjero están establecidas en territorio nacional bajo este esquema.

Existe una concentración muy alta de empresas maquiladoras en la frontera norte del país, Ciudad Juárez, Tijuana y Matamoros son las ciudades que acogen una gran cantidad de este tipo de empresas, esto como consecuencia de la cercanía con los estados unidos de Norteamérica y las ventajas que ello conlleva.

DELPHI

La observación de un caso de estos lo situamos en el estudio de la empresa *Río Bravo Eléctricos XX* (Refiérase a una empresa subsidiaria del grupo Delphi Corporation). Esta empresa es una de las principales organizaciones que han sacado ventaja de este esquema maquilador. La importancia de esta empresa queda establecida en el sentido de que compra anualmente 150 millones de material directo (Dutrenit, Vera-cruz, 2002), en cuanto a la generación de empleos, figuro durante mucho tiempo como el segundo empleador mas grande después del gobierno, llego a tener mas de 70,000 empelados en México.

Se han escrito varios artículos referentes a esta Multinacional, en los cuales se han abordado diferentes enfoques, en los que se describe su evolución como empresa maquiladora (Lara, Carrillo, 2003), hasta su protagonismo como generador de cadenas de suministro con alguna PYMES en la localidad de Cd, Juarez, Chihuahua (Dutrenit, Vera-cruz, 2002).

Delphi posee varias divisiones, de hecho en el 2007 tenia 6, cada una de ellas con su propia evolución y especificidades, siendo la de Sistemas Térmicos a la que pertenece *Río Bravo Eléctricos XX* sobre la cual versa este estudio.

La transferencia de tecnología se dio en dos sentidos, la primera en conocimientos respecto a los procesos de manufactura y la segunda en cuanto a los conocimientos de ingeniería. Esta segunda actividad se realizo en el MTC Centro tecnico de Mexico por sus siglas en Ingles, esto en coordinación con la planta manufacturera.

Asi mismo se puede señalar que la transferencia de tecnología en la planta se dio de dos dimensiones, en cuanto a transferencia de productos y la otra en cuanto a la transferencia de procesos.

Productos: En 1996 se inicio la operación de Manufactura en Mexico, inciendo con productos de bajo volumen, aires acondicionados, radiadores y condensadores, en 1998, se inicio el proceso de transferencia de otro de los productos de esta división, los acumuladores deshidratadores, que son cilindros de aluminio con una bolsa de disecante al interior, que sirve para remover la humedad del gas refrigerante y evitar con esto algún daño al compresor parte fundamental del sistema de refrigeración del automóvil.

Procesos : Integración Vertical. Para el 2002 se decidió iniciar con el proceso de Integración Vertical para mejorar la rentabilidad de la organización, uno de los primeros procesos que se trajeron fue el proceso de moldeo a través de la inyección de plástico. Información proporcionada en entrevista con: Ing. Víctor Parra Gerente regional de Calidad, Ing. Francisco Luevano Gerente de Calidad de Compresores e Ing. Salvador Arellano Gerente de Planta de Radiadores y Condensadores.

En el año 2005 se inicia el proceso de estampado de tubos para radiador, para el 2006 se inicia la producción de compresores y en el año 2007 se inicia la producción de evaporadores.

El proceso de manufactura fue cambiando y evolucionando como consecuencia del aprendizaje que se fue capturando. La Primera etapa, se caracterizó por la instrumentación del Sistema de manufactura de Delphi (DMS por sus siglas en ingles), el cual esta basado en el sistema de producción de Toyota (TPS), al igual que General Motors y otras grandes empresas que decidieron adaptar el sistema de producción de Toyota en sus procesos, Delphi no fue la excepción y en la primer etapa en RIO BRAVO XX, esa fue la característica, junto con las primeras incursiones en el conocimiento de la manufactura esbelta, comenzando los contactos de los primeros cursos y entrenamientos del personal con alto potencial de desarrollo. Las posiciones gerenciales estaban ocupadas por Norteamericanos, con la clara definición de que seria solo para el arranque, asesorando y capacitando a los mexicanos que se harían cargo de la Planta en el futuro. Se aplica el concepto de celda de producción tipo U, como manifestación de las primeras aplicaciones de manufactura esbelta.

En la segunda etapa se inicia la transición del cambio de liderazgo mayormente dominado por norteamericanos a un liderazgo con un alto porcentaje de mexicanos, uno de los puntos importantes aquí, es la creación de un grupo de personas dedicadas a realizar el mejoramiento continuo de las operaciones, este grupo era integrado por 3 o 4 personas, cuyo único trabajo era realizar los mejoramientos en los procesos productivos, a este grupo se le denomino Kaizen. Se contrata a un asesor que trabajara directamente en la planta con amplia experiencia en los sistemas de producción de Toyota, buscando mejorar la implementación de procesos de manufactura esbelta. Oka-san, fue el primer asesor (sensei) que comenzó a mostrar el camino de la construcción de procesos esbeltos, flexibles y productivos. Además en este periodo se tuvo un logro destacable, se obtuvo el premio “Shingo”, este premio lo otorga la Universidad del estado de UTAH a las 10 empresas en Canadá, Estados Unidos y México, que tengan las mejores prácticas en los procesos de manufactura esbelta.

En la tercera y ultima etapa, una de las grandes diferencias fue el compromiso, liderazgo e involucramiento de la alta gerencia en estos procesos, el presidente de la división junto con su comité ejecutivo, se integraron a los diferentes grupos que fueron entrenados en las técnicas del sistema de producción de Toyota, y realizan una revisión gerencial de los avances que se estén dando en este rubro en todas las plantas a nivel mundial, al menos una vez al año. Para este efecto se contrato a un experto en el sistema de producción de Toyota, el cual implemento 3 tipos de talleres enfocados al trabajo estandarizado, la solución de los problemas y el sistema de jalón, los aprendizajes en este sentido han sido varios por ejemplo:

METODOLOGIA

Se utilizo para la presente investigación un estudio de caso, en el cual se reviso la relación entre el centro técnico de Delphi ubicado en Cd. Juárez Chihuahua, y una de las plantas de manufactura perteneciente a la división de sistemas térmicos.

La Investigación es de tipo cuantitativo, cualitativo y de corte transversal, la primera incluye la observación directa y registros de actividad, en ambos centros de trabajo, que incluye desde 1997 que es el año en que se inicia el proceso de transformación de la división de sistemas térmicos, en ese año se inicia la aplicación de los conceptos de manufactura esbelta buscando darle un giro de 180 grados a la organización. La segunda incluye entrevistas a profundidad y grupos de enfoque.

RESULTADOS

Los resultados obtenidos por esta transferencia de Tecnología, en cuanto a procesos y productos han sido muy satisfactorios, la planta se convirtió en una planta modelo en cuanto a sistemas de producción de manufactura esbelta, recibiendo el nombramiento de una de las mejores plantas a nivel Mundial de la Corporación DELPHI, sus niveles de Calidad mejoraron de manera dramática, pasando de 431 PPM (PPM Partes por millón, es una unidad de medida de la calidad, que nos indica que si fabricáramos un millón de piezas solo se rechazarían el número que se indica como PPM's) a solamente 4 al cierre del año 2007, la productividad se mejoro de manera sustancial pasando de 285 PPH PPH Parts per Hundred Hours. Unidad de medida de la productividad que mide las piezas producidas entre el número de horas hombre utilizadas para producirlas) en los aires acondicionados a 558 en el 2007, las ventas se incrementaron de menos de 100 millones de dólares anuales en 1997 y en el año 2007 se encontraban arriba de 400 millones de dólares anuales.

CONCLUSION

En un mundo globalizado la transferencia de tecnología entre multinacionales y sus subsidiarias es inevitable, los países anfitriones de estas organizaciones deben de sacar provecho de estos procesos y estimular el desarrollo de su capital humano que le permita poder desarrollar su propia tecnología, y lo que es mejor su propia industria.

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LOS CRÉDITOS INFONAVIT (MÉXICO) ¿PRESTACIONES SOCIALES O NEGOCIOS?

Rufina Georgina Hernández Contreras, Benemérita Universidad Autónoma de Puebla-México

Azucena Leticia Herrera Aguado, Benemérita Universidad Autónoma de Puebla-México

Emma Rosa Cruz Sosa, Benemérita Universidad Autónoma de Puebla-México

Patricia Eugenia García Castro, Benemérita Universidad Autónoma de Puebla-México

RESUMEN

Al indagar acerca de los créditos que para vivienda otorga el INFONAVIT (Instituto del Fondo Nacional de la Vivienda para los Trabajadores) a los trabajadores mexicanos, se encuentra que se ha incrementado en los últimos cinco años; tanto que surgen algunas inquietudes como ¿cuál es la causa de estos incrementos? ¿Quién los están financiando? ¿Cuáles son las características de los créditos? ¿Cuándo los van a liquidar los trabajadores? Con lo anterior surgen problemas a resolver como ¿Por qué expresar los créditos del largo plazo como son los hipotecarios en expresiones diferentes a los Pesos Mexicanos? ¿Qué pasará cuando un “error” afecte las variables macroeconómicas del país? ¿Seremos la próxima economía en crisis por vivienda? Algunas de esas preguntas se tratan de responder en este artículo, haciendo uso de tablas de amortización.

INTRODUCCIÓN

En México es el INFONAVIT (Instituto del Fondo Nacional de la Vivienda para los Trabajadores) el encargado de proporcionar vivienda de “interés social” a los trabajadores. En el artículo 1º. de la Ley del INFONAVIT dice “El Instituto tiene por objeto:

I.- Administrar los recursos del Fondo Nacional de la Vivienda;

II.- Establecer y operar un sistema de financiamiento que permita a los trabajadores obtener crédito barato y suficiente para:

- a) La adquisición en propiedad de habitaciones cómodas e higiénicas.
- b) La construcción, reparación, ampliación o mejoramiento de sus habitaciones, y
- c) El pago de pasivos contraídos por los conceptos anteriores.”¹

REVISIÓN LITERARIA

Historia De Los Financiamientos Para Vivienda En México.

El decreto de creación del INFONAVIT lo promulgó en el Diario Oficial de la Federación el presidente Luis Echeverría Álvarez el 8 de febrero de 1972. Nombrándose como su presidente a Jesús Silva Herzog Flores. A partir de octubre de 2001 y hasta el día de hoy, el INFONAVIT ha otorgado 185 mil 252 créditos a nivel nacional, lo que representa un avance del 67% con respecto a la meta anual. El valor de los créditos al momento del otorgamiento era de 26 millones 894 mil 487 pesos.

El Crédito

La tasa de interés anual que cobra INFONAVIT va desde el 4% para trabajadores que perciben de uno hasta cuatro salarios mínimos, a una tasa de 9.5% para aquellos que perciben más de diez. La tasa de interés se determina una vez otorgado el crédito y permanece sin cambio hasta su liquidación.

TIPOS DE CRÉDITOS HIPOTECARIOS

Existen dentro del mercado muchos tipos de crédito. Los podemos clasificar de acuerdo al tiempo en el que se amortizan se pueden clasificar en créditos de corto, mediano y largo plazo.²

CRÉDITOS HIPOTECARIOS INFONAVIT²

Pueden ser: a) Crédito Infonavit. b) Cofinavit. c) Cofinavit Ingresos Adicionales. d) Apoyo Infonavit. e) Comprar tu vivienda con Subsidio.

FINANCIAMIENTO HIPOTECARIO

Las Sofoles

Las Sofoles son instituciones financieras no-bancarias autorizadas para financiar sectores específicos. Se pueden describir como bancos que se especializan o enfocan en un sector únicamente, es decir, podemos encontrar Sofoles que se dedican al sector de vivienda o construcción, Sofoles que se dedican al ramo automotriz o Sofoles que se encargan de operar tarjetas de crédito.

TENDENCIAS DE OTORGAMIENTO DE VIVIENDA A LOS TRABAJADORES MEXICANOS.

Es conveniente presentar algunas noticias tomadas del Boletín digital de la Dirección Sectorial Empresarial INFONAVIT.

Del 16 de enero 2006³:

- a) Vivienda motor económico: Gil Díaz. Prevé record de construcción y crédito de vivienda en 2006. Gutiérrez adelantó que la perspectiva para 2006 es otorgar créditos para la compra de 750 mil viviendas. De éstos 435 mil corresponden al INFONAVIT, 70 mil a FOVISSSTE, 115 mil a la SHF, 140 mil a FONHAPO y 110 mil a SOFOLES y Bancos, principalmente.
- b) BBVA-Bancomer destinará en 2006 52 mil mdp al segmento hipotecario.
- c) El sector vivienda crecerá 17% este año según IXE. Prevé SOFOLES otorgar 115 mil créditos hipotecarios en 2006, más del doble que el año pasado.

Del 30 de mayo 2007⁴:

- a) En el país ampliarán monto en créditos COFINAVIT. El INFONAVIT aprobará que el esquema "COFINAVIT" se amplíe a 1 mdp.
- b) Llamam a crear el Consejo de Defensa de la Vivienda. El gobierno Federal comercializó créditos. En conferencia de prensa dio cuenta de que 18 mil 702 créditos de cartera vencida fueron comercializados al 10 por ciento de su valor a la empresa estadounidense Capmark.

Por otra parte y de acuerdo a lo asentado en el Plan Nacional de Desarrollo 2007-2012⁵ de nuestro país, en su apartado 2.13 Construcción y vivienda, estos son los planes que dio a conocer Felipe Calderón, Presidente de México:

Las tendencias demográficas en un horizonte de 25 años (2005-2030) apuntan a que se incrementará la

necesidad de impulsar la oferta de 6 millones de viviendas. Por lo que la presente administración tendrá un objetivo general: Ampliar el acceso al financiamiento para vivienda de los segmentos de la población más desfavorecidos así como para emprender proyectos de construcción en un contexto de desarrollo ordenado, racional y sustentable de los asentamientos humanos.

METODOLOGÍA

Análisis De Créditos Hipotecarios Infonavit

Antes de iniciar con el mecanismo de VSM, cabe mencionar que la amortización de la deuda de los Tabla III y IV es una estimación, aclarando que existe un 0.01% de diferencia con respecto al estado de cuenta que emite INFONAVIT. En la Tabla I podemos ver que el salario mínimo crece cada año, (aún cuando el salario mínimo sólo es una unidad de medida). En la Tabla II se observa que el Salario Mínimo opera como un “Tipo de Cambio” que expresa no solo el importe de la deuda sino del pago que el empleado va a realizar. Los créditos que los trabajadores mexicanos reciben, a través del INFONAVIT, son expresados en VSM (Veces el Salario Mínimo), es decir, el monto a financiar será dividido entre 30.4 días de salario mínimo de la Zona “A” que en el momento de otorgar el crédito sea vigente.⁶

Tabla 2. Salarios Mínimos Como “Tipos De Cambio”

Vigencia	ZONA A	30.4 DÍAS EN SALARIOS MÍNIMOS
01/01/2008	52.59	1,598.74
01/01/2007	50.57	1,537.33

Al analizar el caso concreto de un empleado que solicitó apoyo a INFONAVIT para un crédito hipotecario que asciende a 221, 387 pesos mexicanos (aproximadamente 21,115 Dólares Americanos), los resultados son los siguientes:

Tabla 3. Crédito Infonavit Otorgado En Octubre De 2003, A Un Empleado

MES	SALARIO MÍNIMO	CAPITAL EN VSM	9% / 365	C x B	51.19 x A	PROMEDIO DE AMORT DE CAPITAL	A x B x 30.4
Oct-03	43.65	166.838	0.000246575	1.2753	2,234.44		221,387.35
Nov-03	43.65	166.838	0.000246575		2,234.44		221,387.35
Ene-07	50.57	125.038	0.000246575		2,588.68		192,224.42
Feb-07	50.57	125.038	0.000246575	1.8807	2,588.68	2.2000	192,224.42
Mar-07	50.57	122.838	0.000246575		2,588.68		188,842.30
Abr-07	50.57	122.838	0.000246575	1.8476	2,588.68	2.2000	188,842.30
May-07	50.57	120.638	0.000246575		2,588.68		185,460.18
Jun-07	50.57	120.638	0.000246575	1.8145	2,588.68	2.2000	185,460.18
Jul-07	50.57	118.438	0.000246575		2,588.68		182,078.05
Ago-07	50.57	118.438	0.000246575	1.7814	2,588.68	2.2000	182,078.05
Sep-07	50.57	116.238	0.000246575		2,588.68		178,695.93
Oct-07	50.57	116.238	0.000246575	1.7483	2,588.68	2.2000	178,695.93
Nov-07	50.57	114.038	0.000246575		2,588.68		175,313.81
Dic-07	50.57	114.038	0.000246575	1.7153	2,588.68	2.2000	175,313.81
Ene-08	52.59	111.838	0.000246575		2,692.08		178,799.44
Feb-08	52.59	111.838	0.000246575	1.6822	2,692.08	2.2000	178,799.44
					113,620.30	57.200	

Ahora se comparará el efecto que tiene el fenómeno anterior: el trabajador que solicitó un crédito en octubre del 2003 para adquirir una casa a una tasa de interés fija del 9% anual; INFONAVIT le otorgó un préstamo por \$221,387.35 pesos. En ese momento el salario mínimo de la zona A, era de \$43.65 pesos. Un mes de salario equivalía a \$1,326.96, porque el salario mínimo diario (\$43.65) es multiplicado por 30.4 días; calculando el cociente ($\$221,387.35/\1326.96 es igual a 166.838 VSM), ver Tabla III. Por otro lado INFONAVIT fijó al empleado un pago mensual de 51.19 VSM, es decir, en un principio la retención del empleado fue de \$2,234.45 mensuales resultado de $\$43.65 \times 51.19$ VSM.

RESULTADOS

En el esquema del INFONAVIT los créditos son de “interés social”, es decir, para las mayorías con menores ingresos, por lo tanto en los Tablas III, IV y V se consideró el calculo de interés simple sobre saldos insolutos. Por otro lado es impredecible el momento en que se extinguirá la deuda, eso dependerá del movimiento que tenga el salario mínimo. Tabla III. Al expresar los créditos en VSM, INFONAVIT y/o las instituciones financieras aseguran el valor del dinero otorgado a los usuarios del crédito, independientemente de la tasa de interés, lo anterior hace irrelevante que la tasa de interés sea fija porque la válvula de escape en caso de una depresión económica está en el salario mínimo de la zona A. En el caso expuesto la tasa fija es de 9%, casi cuatro puntos arriba de la tasa de inflación de 2004 que fue de 5.19%⁸; más de cinco puntos en 2005 cuando la tasa de inflación fue de 3.33%⁹; y dos puntos más que la tasa de CETES cuya tasa a 28 días es de 7.03% para la segunda semana de agosto del 2006.

Ahora el mismo caso pero suponiendo una depresión económica.

Tabla4. Crédito Infonavit Otorgado En Octubre Del 2003 A Un Empleado Que Cumplió Con Los Requisitos, En El Supuesto De Una Depresión Económica

mes	salario mínimo	capital en VSM	factor diario de interés.	interés en VSM	pagos en pesos	abonos al K en VSM	DEUDA EN PESOS
			9% / 365	C x B	51.19 x A	PROMEDIO DE AMORT DE CAPITAL	A x B x 30.4
Oct-03	43.65	166.838	0.00024658	1.2753	2,234.44		221,387.35
Nov-03	43.65	166.838	0.00024658		2,234.44		221,387.35
Dic-03	43.65	166.838	0.00024658	2.5094	2,234.44	2.2000	221,387.35
Ene-04	45.24	164.638	0.00024658		2,315.84		226,425.98
Dic-04	45.24	153.638	0.00024658	2.3109	2,315.84	2.2000	211,297.73
Ene-05	60.00	151.438	0.00024658		3,071.40		276,222.91
Feb-05	60.00	151.438	0.00024658	2.2778	3,071.40	2.2000	276,222.91
Mar-05	60.00	149.238	0.00024658		3,071.40		272,210.11
Abr-05	60.00	149.238	0.00024658	2.2447	3,071.40	2.2000	272,210.11
Nov-07	66.15	114.038	0.00024658		3,386.22		229,325.86
Dic-07	66.15	114.038	0.00024658	1.7153	3,386.22	2.2000	229,325.86
Ene-08	69.46	111.838	0.00024658		3,555.66		236,155.33
Feb-08	69.46	111.838	0.00024658	1.6822	3,555.66	2.2000	236,155.33
					141,829.06	57.20	

Suponiendo que una crisis hubiera incrementado el salario a \$60.00 en el año 2005, es decir, en el mes de enero del 2005, la deuda y el pago se incrementaría en el mes en vez de \$218539.28 sería de \$276,222.91; y el pago del empleado pagaría \$3,071.40 pesos a partir de 2005. De acuerdo a esta tabla el empleado tiene ahora una deuda mayor, lo que significa que de existir una depresión económica, INFONAVIT y/o las instituciones financieras que otorgaron el crédito no tendrían que solicitar la reestructura de un crédito ya que el mecanismo lo contempla. Ahora se analiza el caso del mismo crédito, solo que con tasa fija del 9% y expresado en pesos, asumiendo que los pagos del empleado se incrementarán con respecto a la inflación:

Tabla 5: Crédito Del Infonavit Expresado En Pesos Con Tasa Fija Del 9% Anual, Hasta La Extinción

MES	Capital	Factor diario de interés	INTERESES	AMORTIZACIÓN	PAGO	SALDO FINAL
Oct-03	221,387.35	0.0002466	1,637.66	596.78	2,234.44	220,790.57
Nov-03	220,790.57	0.0002466	1,633.25	601.19	2,234.44	220,189.38
Jul-13	28,456.87	0.0002466	210.50	3,225.35	3,435.85	25,231.52
Ago-13	25,231.52	0.0002466	186.64	3,249.21	3,435.85	21,982.31
Sep-13	21,982.31	0.0002466	162.61	3,273.24	3,435.85	18,709.07
Oct-13	18,709.07	0.0002466	138.40	3,297.45	3,435.85	15,411.62
Nov-13	15,411.62	0.0002466	114.00	3,321.85	3,435.85	12,089.77
Dic-13	12,089.77	0.0002466	89.43	3,346.42	3,435.85	8,743.35
Ene-14	8,743.35	0.0002466	64.68	3,542.96	3,607.64	5,200.39
Feb-14	5,200.39	0.0002466	38.47	3,569.17	3,607.64	1,631.22
Mar-14	1,631.22	0.0002466	12.07	3,595.57	1,643.29	0.00
			131,409.62	223,351.70	352,796.98	

Si se considera una tabla de amortización en pesos mexicanos, con los mismos datos del empleado, tendremos que el empleado extinguiría el crédito en la mensualidad 125, es decir, en febrero del año 2014, cuando se habrá amortizado el capital en su totalidad. Los pagos del empleado fueron incrementando en 5%, al esperar una inflación de tal cantidad, en ese sentido INFONAVIT no deja de percibir ingresos deteriorados con respecto a la inflación.

CONCLUSIONES

Si la inflación esperada es del 3% para el caso de México, la tasa de interés del 9% es mayor que la de inflación, por lo que cumple la expectativa. Y cuando el salario mínimo se incrementa se hace en función de la inflación; por lo tanto si existe una tasa de interés (del 9% en nuestro caso) y además se expresa el crédito en VSM, se está duplicando el cobro de la inflación. Quienes adquieren un crédito hipotecario con INFONAVIT y/o cualquier institución de crédito, se “amarran” a una espiral de deuda que puede llegar a treinta años para su extinción. Si un empleado quiere aumento de sueldo, éste desencadenará costos en los factores de la producción y estos costos se expresan en aumentos de precios a los bienes y servicios, de forma que si el salario mínimo aumenta aumentarán los pesos de las VSM. El INFONAVIT y/ instituciones de crédito que otorgan los financiamientos, no pierden valor del dinero prestado, porque el valor del dinero queda resguardado con la tasa de interés y con el mecanismo de las VSM. Al no existir una ley que prohíba créditos de interés social en otra cosa que no sea en moneda de cuenta corriente, los mecanismos como UDIS y VSM seguirán existiendo. Aspirar a un crédito INFONAVIT es aspirar a una vivienda que permita vivir dignamente a un trabajador, sin embargo al existir mecanismos alternos a la moneda en cuenta corriente, como el caso de las VSM; es parecido o casi un negocio de bienes inmuebles legal y redondo que disimula una prestación social.

ENDNOTES

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Rufina Georgina Hernández Contreras *	gehernan@siu.buap.mx
Azucena Leticia Herrera Aguado *	azucena.herrera@fconta.buap.mx
Emma Rosa Cruz Sosa *	emmarc2001@yahoo.com.mx
Patricia Eugenia García Castro *	patricia.garcia@fconta.buap.mx

* Profesora Investigadora del Departamento de Proyectos de Desarrollo Institucional y miembro del Centro de Investigación, de la Facultad de Contaduría Pública. Benemérita Universidad Autónoma de Puebla. México.

COMPETITIVIDAD, CALIDAD Y CULTURA DE SERVICIO EN LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS TURÍSTICAS EN LAS PLAYAS DE ARMERIA, COLIMA

Víctor Aparicio Rosas, Universidad de Colima
Alfredo Salvador Cárdenas Villalpando, Universidad de Colima
Porfirio Rodríguez Espinoza, Universidad de Colima
Jesús Martín Santos Virgen, Universidad de Colima
Hugo Martín Moreno Zacarías, Universidad de Colima

RESUMEN

El presente trabajo pretende determinar los factores que afectan a la industria hotelera de las playas del municipio de Armería que impiden la competitividad de las mismas, así como contrastar por medio de entrevistas a los empresarios hoteleros cuales son los factores que consideran afecta el desarrollo de sus negocios contra una encuesta a turistas para conocer los motivos reales por los que visitan las playas y lo que consideran necesario para mejorarlas.

INTRODUCCIÓN

En México debido a los atractivos naturales, a la variada gastronomía, al patrimonio histórico, la riqueza y diversidad cultural, cada año es mayor la demanda de servicios y lugares para vacacionar, el mercado, crece gracias a extranjeros y habitantes del país con las mismas necesidades de conocer, aventurarse o descansar. Sin embargo, el crecimiento no se ha dado de igual manera para todos los lugares que pueden considerarse turísticos. La capacidad de competir para estos pequeños pueblos turísticos es prioritaria; por lo que en esta investigación se dan a conocer diversos factores que afectan el pleno y óptimo desarrollo de la zona hotelera y la captación de un mayor mercado para las playas del municipio de Armería en el estado de Colima (Cuyutlán y el Paraíso).

REVISIÓN LITERARIA

Según la Organización Mundial del Turismo (OMT, 1994), “el turismo comprende las actividades que realizan las personas durante sus viajes y estancias en lugares distintos a su entorno habitual, por un periodo de tiempo consecutivo inferior a un año, con fines de ocio, por negocios y otros”.

Una ventaja competitiva es la particularidad que tiene un producto, servicio o empresa de diferenciarse de sus competidores, ventaja competitiva no sólo es una característica que se aprecia en una idea nueva, también puede desarrollarse de una idea existente igual o similar al de la competencia, presentado de manera diferente, y llevando esa idea más allá, es decir proporcionándole un plus que nos ayude a diferenciarnos de los demás. (Vázquez y Díaz, 1999).

La competitividad es un suceso, un fenómeno que ha venido a beneficiar a los clientes ya que con esta, es necesario plantear y desarrollar cualquier iniciativa de negocios, lo que está provocando inevitablemente que exista un continuo cambio en los modelos de las empresas y empresarios; aquellos que dejan atrás la competitividad, están condenadas al fracaso.

Las ventajas competitivas, conforman todos los recursos de la organización, la habilidad de encontrar sus fortalezas y debilidades, los atributos, etc., los mismos de los que carecen sus competidores o que estos

tienen en menor medida, esto hace posible eficiencia y eficacia en la organización y a su vez, la obtención de ventajas aun siendo MIPYMES.

La calidad en el servicio es el juicio global del cliente acerca de la excelencia o superioridad del servicio que surge de la comparación entre expectativas previas de los usuarios sobre el mismo y las percepciones acerca del desempeño del servicio recibido Zeithaml y Berry (1985, 1988).

METODOLOGÍA

El presente trabajo se desarrolló en las playas de mayor importancia turística (Cuyutlan, El paraíso) en el municipio de Armería, Colima, de la republica Mexicana. Las herramientas que se utilizaron durante la investigación, son entre otras la encuesta a 200 turistas, nacionales y extranjeros, así como entrevistas directas con empresarios de la región.

Los criterios para definir el universo se basan en la selección de los 14 hoteles localizados en las playas de Armería (Paraíso y Cuyutlán), los cuales han logrado un significativo desarrollo turístico, La selección muestral se realizará de manera casual utilizando 5 MIPYMES cercanas a cada playa para su estudio.

Procesamiento de datos: De los datos obtenidos de las encuestas, se graficarán los cuestionamientos que se consideren más representativos.

Planteamiento del Problema: La ciudad de Armería es un municipio pequeño con grandes recursos naturales como lo son sus playas, por lo que sea planteado realizar una investigación que detecte los factores que afectan estas zonas, principalmente hoteleras. ¿Que motivos y causas afectan a los siendo MIPYMES empresarios de la zona playera en la disminución del turismo?

Objetivo General: Determinar y hacer un diagnostico de los factores sociales y económicos que afectan a los MIPYMES de las playas del municipio de Armería.

Objetivos Específicos: Realizar la investigación del Mercado Turístico Provincial, concluir por medio de una encuesta a los MIPYMES de la región cuales son los factores comunes que afectan el desarrollo de la industria hotelera de la región.

Hipótesis: Los factores que afectan a las MIPYMES son la falta de financiamiento e infraestructura atractiva de los mismos, ya que no permiten que los visitantes opten por llegar a este lugar.

RESULTADOS

A pesar de contar con 14 hoteles (6 en paraíso y 8 en cuyutlan), la mayor parte del tiempo se ven pocos turistas y se sostienen con la venta de bebidas y comidas en sus restaurantes mientras llegan las temporadas altas que son las que mantienen aún vivos a los mismos.

La mayoría de los hoteles son negocios familiares renuentes al cambio, es por esto que no se dan a la tarea de investigar qué es lo que sucede con las personas o familias que visitaban el lugar y que ya no regresan.

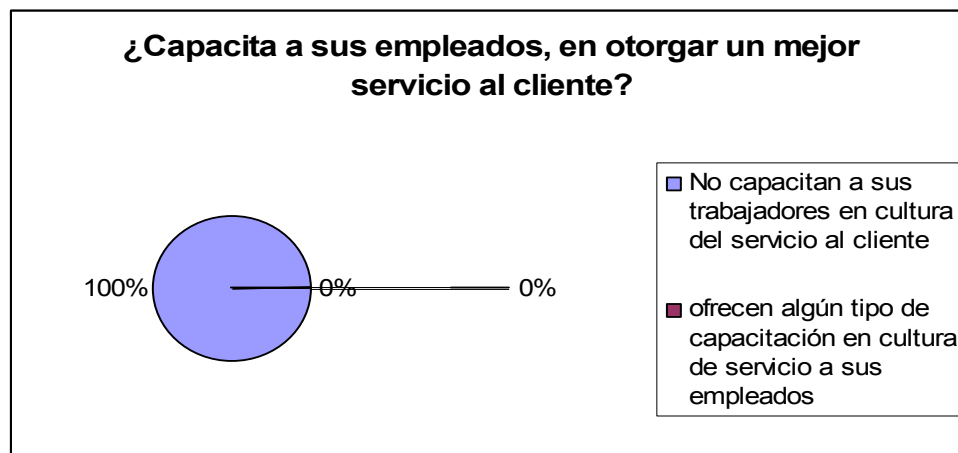
Es necesario que conozcan su nuevo mercado, mercado altamente cambiante y competitivo.

Dentro de la investigación se realizaron entrevistas a los empresarios, dueños y algunos administradores de PYMES, dando como resultado de que existen variadas deficiencias en su administración.

A continuación se enlista algunos puntos encontrados.

Aunque cuentan con suficiente personal, no tienen ningún tipo de capacitación y no existe algún manual o instructivo para proporcionar al cliente interno que les permita brindar un mejor servicio y eficientar sus procesos.

Figura1: 120 empleados de MIPYMES aledañas a ambas playas de Armería, Colima.



Los hoteles cuentan con una excelente localización por estar cerca del malecón y de la playa, otros por estar en avenidas principales y entradas, sin embargo no tienen la infraestructura necesaria ni equipamiento tecnológico en las habitaciones cuentan únicamente con lo necesario para hospedaje pero no existen servicios complementarios como alberca u otro tipo de distracción que puedan ofrecer a los turistas.

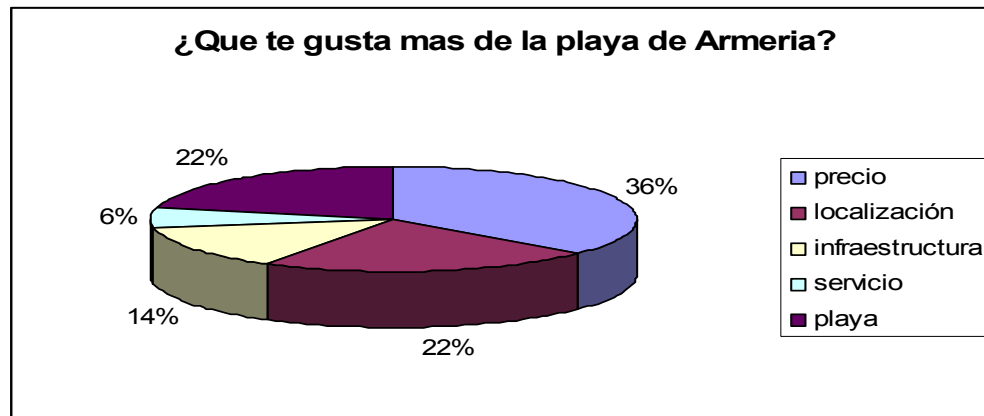
Un factor importante pero no determinante es el color de la arena que pudiera ser no muy agradable a la vista de los turistas. Los hoteles no son los únicos que se ven afectados con la falta de turismo, los restaurantes, fondas, tiendas de souvenirs también ven reflejada la falta de afluencia y esto evidentemente evita el desarrollo del pueblo, muchos negocios tienen que cerrar. (SECRETARIA DE TURISMO, 2007).

Por otro lado los resultados de las encuestas que realizadas a los visitantes enmarcan lo siguiente: Que el precio que ofrecen los hoteles son competitivos con los del municipio pero son precios elevados para los servicios que ofrecen.

El personal no está capacitado, no atienden de manera eficiente y en ocasiones atienden de mala gana. No todos los puestos de los alrededores cumplen con las normas de calidad e higiene establecidas.

No existe en el lugar que aliente a los jóvenes que no practican el surf a asistir a las playas, por lo que podemos deducir que el turismo en mayor porcentaje es familiar.

Figura 2: 400 turistas encuestados de ambas playas de Armería, Colima.



CONCLUSIONES

Con lo anteriormente expuesto podemos determinar que el nivel de competitividad es bajo, casi nulo, es necesaria la concientización y colaboración no solo de los empresarios sino de los habitantes, para resurgir esa zona que antes fue un atractivo turístico.

Las características del personal, deseadas por parte de los turistas, como su profesionalidad, trato cordial, aspecto cuidado y capacidad para ofrecer una atención personalizada/individualizada. Se trata de una dimensión que ya ha sido encontrada en otros estudios realizados en el sector turístico (Falces et al, 1999; Vázquez y Díaz, 1999).

También es necesario, informar e invitar a las autoridades a contribuir con el desarrollo de estos pueblos informándolos y ayudándolos con la promoción y difusión del lugar.

No podemos dejar atrás el tema principal de esta investigación la importancia de la competencia, debemos hacer lo necesario para competir y no solo con otros lugares sino entre ellos mismos para que así exista un proceso de mejora continua. Por eso para iniciar este proceso, es necesario llevar a cabo algunas acciones inmediatas, algunas recomendadas:

Analizar el atractivo de mercados.

Conocer su mercado meta y potencial.

Analizar otros pueblos turísticos similares con crecimiento reciente para captar sus estrategias y ventajas y los logros obtenidos.

Mejora de procesos internos de la empresa

Implementación de estrategias y tecnologías

Conocimiento y satisfacción de expectativas y necesidades del cliente

Entender el concepto de competitividad y dejar atrás paradigmas

Pensar en el desarrollo turístico con un enfoque orientado al logro de la competitividad.

Crear y mantener ventajas competitivas.

- Capacitación de personal a todos los niveles.

- Ofrecer servicios extras en el lugar.

- Atracción turística (conciertos en malecón, espectáculos, eventos deportivos)

- Infraestructura adecuada.

Ejecutar un programa de marketing efectivo e innovador apoyado por la secretaria de turismo y Gobierno del estado.

Publicidad y promoción del lugar y los hoteles.

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PROPUESTA DE UN MODELO DE MEDICIÓN DE CAPITAL INTELECTUAL PARA LA INDUSTRIA DE MAQUINADOS DE CD. JUÁREZ: EVOLUCIÓN Y ENFOQUES DE LOS MODELOS EXISTENTES

Blanca Lidia Márquez Miramontes, Universidad Autónoma de Ciudad Juárez

RESUMEN

En la actualidad las empresas dan mayor importancia a sus activos intangibles, ya que representan el valor oculto de la organización, existen gran cantidad de modelos para medir estos activos en las organizaciones, lo que también se conocen como Capital Intelectual (CI). Hay autores como Bueno, que se han dado a la tarea de hacer una clasificación de los modelos de Capital Intelectual, resultando tres enfoques: El primero, denominado “financiero-administrativo” (1992-2001), de clara influencia contable, el segundo o “enfoque estratégico corporativo” (1997-2001), y el tercero o “enfoque social-evolutivo (2000-2005) que inicia el desarrollo del Capital Intelectual. La mayoría de estos modelos están hechos a la medida de cada una de las empresas, y en esta ocasión la Industria de los Maquinados no es la excepción por lo que se propone un modelo de medición para sus activos.

INTRODUCCIÓN

Es importante analizar las causas que justifican la aparición del Capital Intelectual en la década pasada, para después mencionar la numerosa aparición de modelos de medición y gestión del Capital Intelectual. Desde el siglo pasado, existía la preocupación en la comunidad científica sobre finanzas y la economía de las organizaciones respecto al valor que agregan los activos intangibles a las organizaciones. De ahí que se deban considerar los orígenes del nuevo capital, investigar su nacimiento lo que llevará a relacionar ésta con el propio origen de la economía del conocimiento, proceso que nos trasladará al siglo XIX e inclusive, a finales del XVIII. La evolución del concepto de capital intelectual se puede ver en la medida en que surgieron los modelos para administrarlo y medirlo, desde el Modelo Skandia, hasta hoy en día, pasando por diferentes enfoques en que Bueno (2003) los clasifica.

Después de una revisión y análisis de los principales modelos se hace la propuesta de un modelo para la industria de los maquinados, que se espera se pueda aplicar en el futuro en cualquier giro empresarial. Éste se justifica empírica y teóricamente.

En lo que se refiere a la evidencia empírica, en el sector de Maquinados Industriales de Cd. Juárez, sector que, aunque ya hace algunas décadas que inició sus actividades, no ha tenido un desarrollo significativo, pues en su gran mayoría se integra con empresas micro, pequeñas y medianas, con estructura organizacional familiar, tecnología obsoleta, y tampoco da mucha importancia a cuestiones de certificación de procesos.

Entre los principales clientes de la industria de maquinados se encuentra la Industria Maquiladora de Exportación, sector integrado por más de 300 plantas además cuenta con proveedores de otros países, con esto se puede ver que existe un segmento de mercado que no está siendo aprovechado. Se estima que el sector de Maquinados Industriales cubre un 10 % de la demanda total de piezas, herramientas y partes para soporte de la producción y no más del 1.4% de partes para el producto, esta evidencia indica que hay poco desarrollo del sector.

En lo que se refiere a la evidencia teórica, hay varios modelos como los de Edvinsson, Brooking, Bontis, Saint Onge, Sveiby, Bueno, Kaplan y Norton, etc., mismos que no se pueden aplicar a la generalidad de las empresas, dado que sus contenidos son diferentes y ello genera confusión; tampoco existe uno que sea aceptado por los expertos para ser aplicado en la generalidad de los casos. Como puede observarse, hay problemas en la teoría respecto de los mismos modelos de Capital Intelectual, al origen y la clasificación del conocimiento y a los mismos propósitos de CI.

Empíricamente, en la industria local se puede ver que la administración del Capital Intelectual no es adecuada, ya que éste no se encuentra aprovechado al máximo, y también porque en la literatura especializada se observan modelos con diferentes enfoques teóricos.

REVISIÓN LITERARIA

La aparición del CI se argumenta de acuerdo a dos líneas explicativas según Bueno (2005). La primera, hace referencia a la publicación de los primeros informes o estudios de Capital Intelectual y su difusión en medios de comunicación, la segunda se relaciona con la preocupación de los analistas financieros y economistas sobre cómo explicar las diferencias del valor de mercado y del valor en libros de las empresas cotizadas en Bolsa intensivas en inversiones de Investigación y Desarrollo, lo que venía siendo justificado por las actividades intangibles que representan aquéllas inversiones y por la existencia, en suma de activos intangibles, no informados adecuadamente o de un Capital Intangible que en combinación con el capital físico-financiero tradicional estaba creando el valor en la economía de las organizaciones actuales (Lev y Sougiannis, 1996 y Bueno, 1998).

La segunda parte de la explicación del Capital Intelectual, concepto que se propagó entre los estudiosos del área, como fundamento teórico para la búsqueda de una explicación del elevado valor de mercado respecto al valor contable de las empresas que tienen mayor volumen de cotización y más apreciadas en la Bolsa de New York durante las décadas ochenta y noventa del pasado siglo. (Abramovitz y David, 1996; Amir y Lev, 1996; Aboody y Lev, 1998). Ratio del Capital Intelectual que se asemeja a la Q de Tobin (1969), tal y como señalan Bueno (1998), Cetin (2000), Edvinson y Malone (1997) y Megna y Klock (1993).

Este enfoque basado en los intangibles como creadores de valor lo comienzan Ball y Brown (1968) y Lev (1989) y concretado por éste, cuando clasifica los activos intelectuales o intangibles (“que no se pueden tocar”) en: innovación; prácticas organizativas y recursos humanos (Lev, 2001).

Como puede observarse en las últimas décadas del siglo XX fue creciendo el interés por explicar las diferencias entre el valor de mercado y la información que aparece en los libros de contabilidad, dada la existencia de unos activos intelectuales, de naturaleza intangible, consecuencia de la puesta en acción del conocimiento de la organización y a través de la función de Investigación y Desarrollo, lo que fue configurando los conceptos de Capital Intangible, Capital de Investigación y Desarrollo o Intelectual (Bueno, 2005).

Según Bueno y basándose en 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 (1841), quién lo define “referido a las naciones, o a la humanidad, por la acumulación de los descubrimientos, invenciones, esfuerzos, etc..., de las generaciones precedentes” (Bueno, 2005). Por otro lado surgen conceptos, aspectos y enfoques asociados al nuevo término en desarrollo, por otros economistas ingleses, caso de Senior (1836), quien introduce una primera visión del “capital relacional”; de Sidgwick (1883), que siguiendo la “tradición fabiana” incorpora un primer concepto de “capital social”; de J. Bentham (1789) y J.S.Mill (1848), quienes proponen fundamentos de base psicológica y ética así como de libertad, para justificar el desarrollo del valor intangible del “utilitarismo” (Bueno,2005). No se puede dejar de

mencionar al sociólogo francés A. Comte (1848) quién, con su dinámica social, pretende salvar la unidad orgánica del conocimiento humano, que tuvo gran influencia, junto a Sidgwick, en el pensamiento de Alfred Marshall, cuando en sus *Principios de Economía* (1890) declara que el conocimiento es el factor de producción que valoriza, por encima de los otros factores clásicos, la creación de bienes y servicios o la transformación económica. Con él se inicia la actual economía del conocimiento (Bueno, 2003).

Dada la importancia que se pone de manifiesto en la medición modelos de estos activos, surgen varios modelos para medirlos, a continuación se presenta una tabla enunciativa más no limitativa de los activos arriba mencionados.

Tabla 1: Modelos de medición del Capital Intelectual

MODELOS BÁSICOS	INDICADORES	ELEMENTOS
Navegador de Skandia (Edvinsson, 1992-1997)	Indicadores de medida absoluta del CI Índices de eficiencia del CI	Capital humano Capital Estructural Capital Cliente
Technology Broker (Brooking, 1996)	Indicadores no cuantitativos Auditoria del CI	Activos de mercado Activos de propiedad intelectual Activos centrados en el individuo Activos de infraestructura
University of Western Ontario (Bontis, 1996)	Indicadores de resultados organizativos	Capital humano Capital Estructural Capital relacional
Canadian Imperial Bank of Commerce (Saint Onge, 1996)	Indicadores de aprendizaje	Capital Financiero Capital Cliente Capital Estructural Capital humano
Monitor de activos intangibles (Sveiby, 1997)	Indicadores de crecimiento y renovación Indicadores de eficiencia Indicadores de estabilidad	Competencia de los colaboradores
Modelo Nova (Camisón, Palacios y Devece, 2000)	Indicadores de procesos dinámicos	Capital humano Capital organizativo Capital Social Capital de innovación y aprendizaje
Modelo Intellect (I. U. Euroforum, 1997-1998)	Indicadores de presente y de futuro	Capital humano Capital Estructural Capital relacional
MODELOS RELACIONADOS	INDICADORES	ELEMENTOS
Balanced Business Scorecard (Norton y Kaplan, 1992-1996)	Indicadores de intangibles Indicadores financieros	Perspectiva financiera Perspectiva de cliente Perspectiva de proceso interno Perspectiva del aprendizaje y rendimiento
Modelo de Dow Chemical (1993)	Indicadores de intangibles con impacto en los resultados organizativos	Capital humano Capital organizacional Capital clientes
Modelo de aprendizaje organizativo	Factores de aprendizaje	Compromiso organizacional

(KPMG, 1996)	Factores que condicionan los resultados de aprendizaje	Comportamiento y mecanismos de aprendizaje Desarrollo de infraestructuras
Modelo de Roos, Roos, Edvinsson y Dragonetti (1997)	Índices de C.I. que integran los diferentes indicadores en una única medida	
Modelo de Stewart (1997)	Indicadores internos Indicadores de clientes	
Modelo de dirección estratégica de competencias (Bueno, 1998)	Indicadores de competencias básicas distintivas	Capital humano Capital organizativo Capital tecnológico Capital relacional
Teoría de los agentes interesados (Atkinson, Waterhouse y Wells, 1998)	Indicadores de rendimiento de los agentes	
Modelo de creación, medición y gestión de intangibles: el diamante de conocimiento (Bueno, 2001)	Indicadores de información, aprendizaje, innovación y competencias básicas	
ICBS (Viedma, 2001)	Indicadores de competencias nucleares de <i>benchmarking</i>	
Directrices Meritum (1998-2002)	Indicadores de intangibles críticos	

Fuente: Elaboración propia.

Una vez que se analizaron los modelos mencionados en la tabla No. 1, se propone el Modelo que se detalla en la metodología.

METODOLOGÍA

El modelo que se propone se justifica de manera teórica y práctica.

CONSTRUCCIÓN DE LOS CONTENIDOS TEÓRICOS

Se revisó la literatura en el estado del arte para determinar los modelos para la medición del CA, sus elementos y funciones, su estructura y la aplicación. Del diagnóstico de los sectores de automatización y máquinas y herramientas se determinaron los modelos, elementos, funciones y contribución en los resultados.

DETERMINACIÓN DE LA ESTRUCTURA DEL MODELO

Se desarrolló una estructura formal que permite relacionar los elementos del CI (columna izquierda), los niveles relativos del desarrollo de ellos, medidos con atributos clasificados en categorías (MM: Muy Mala, M: Mala, B: Buena, MB: Muy Buena), con el nivel que debería de tener al compararse contra el líder del sector, estado del arte o la práctica industrial. Esta comparación tiene una perspectiva estratégica

puesto que se determinara la posición de ventaja o desventaja relativa y en la organización se podrá decidir desde una perspectiva normativa lo que se deberá hacer para construir la capacidad que se quiera adquirir.

También se desarrollo una función de agregación que refleje con cifras las fortalezas, debilidades, oportunidades y amenazas (FODA) como se muestra en la tabla No. 2

Tabla 2: Función de Agregación FODA

Elemento del CI	Líder del sector Práctica industrial Estado del arte												
	Empresa I				Empresa II				Empresa n			
	MM	M	B	MB	MM	M	B	MB	MM	M	B	MB	

Fuente: Elaboración propia.

INTEGRACIÓN DEL MODELO

Se integraron los elementos en dos matrices, la primera se elaboro con el fin de registrar y definir las variables de la forma que se ilustra en la tabla No. 3 y en la segunda los contenidos teóricos del CI (Elementos Variables y Unidades para la medición) como lo muestra la tabla No. 4.

Tabla 3: Intergración del Modelo

Nombre de la categoría	Definición	Propósito
1. Capital Humano		
1.1		
1.2		
.		
.		
1.n		
2. Capital Estructural		
3. Capital Relacional		
3.n		

Fuente: Elaboración propia.

Tabla 4: Elementos Variables y Unidades para laMedición

Elementos del Modelo	Dimensiones	Indicador	Unidad para medir

Fuente: Elaboración propia.

PRUEBA Y VALIDACIÓN

El modelo se aplico en empresas de maquinados industriales y en empresas de integración-automatización.

La determinación de los elementos del CI se basa en la relación de tipo predictor que se muestra en la figura No. 1, que muestra la relación directa que existe entre la administración del CI y la ventaja competitiva de las empresas.

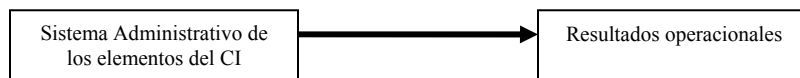


Figura No. 1 Modelo Predictor de CI – Resultados Operacionales

Esta relación se comprobará si se observa (en el diagnóstico) que el segmento de empresas que administran (mejor) el CI tienen mejores resultados operacionales que las empresas que no lo administran.

RESULTADOS

Al interior de un segmento de empresas con buenos resultados han de observarse similitudes en los elementos del CI. Incluso deberá observarse que ese conjunto de buenas prácticas de administración del CI no se identifica en el otro segmento, o que un subgrupo de empresas con los mejores resultados ha de mostrar diferencias contra el subgrupo con peores resultados.

Este estudio también indicará cuáles son los elementos de CI con mayor contribución, con aquello que distingue a las empresas y que ha de explicar las diferencias en los resultados que obtienen.

La recopilación de la información se llevará a cabo mediante un cuestionario con preguntas cerradas, a los gerentes de la industria metalmeccánica. El cuestionario incluirá diversas preguntas, mismas que tratarán de aspectos generales de la empresa tales como: tamaño, aspectos de dirección, de estructura organizativa, calidad, clientes, proveedores, innovación en los diseños, etc.

El cuestionario será aplicado en una primera fase como prueba piloto para comprobar si los datos recogidos son los esperados, en caso afirmativo se procederá a la aplicación definitiva del mismo.

Las variables a analizar serán la competitividad (variable dependiente) y el capital intelectual (variable independiente), estas se medirán en forma cualitativa y cuantitativa de percepción del directivo entrevistado. Los datos se analizarán a través del paquete estadístico OATS (Ortogonal Arrays Takechi Style).

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ESTRATEGIAS DE COOPERACIÓN EN EL SECTOR AVÍCOLA ZULIANO

Rosana Meleán Romero, Universidad del Zulia
Maria Elena Bonomie , Universidad del Zulia

ABSTRACT

El objetivo de la presente investigación consiste en analizar las estrategias de cooperación asumidas por tres empresas del sector avícola zuliano. Desde el punto de vista metodológico, se parte de una revisión bibliográfica para determinar la importancia de las estrategias de cooperación; para la recolección de la información empírica se diseñó un instrumento de recolección de información (cuestionario) aplicado a informantes clave, complementado la información obtenida con entrevistas semi- estructuradas. Los resultados obtenidos, indican que las estrategias de cooperación están representadas principalmente por redes, las cuales como forma de organización en este sector han proliferado en las últimas décadas por una característica particular de las mismas: la flexibilidad organizativa, por lo que se concluye que las mismas han permitido a las empresas analizadas: reducir costos operativos, controlar información esencial en la red, coordinar actividades, crear barreras de entradas, responder conjunta, solidaria y con cierta flexibilidad al mercado, entre otras.

PALABRAS CLAVE: Estrategias de cooperación, Redes empresariales, Sector Avícola

DIAGNOSTICO ESTRATEGICO DE LOS PEQUEÑOS Y MEDIANOS RESTAURANTES DE LA CIUDAD DE TIJUANA, B.C., MÉXICO: SECTOR DE IMPACTO PARA EL DESARROLLO DE LA CIUDAD

Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California-México
José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California-México
Jorge Antonio Valderrama Martínez,, Universidad Autónoma de Baja California-México
María Guadalupe Velásquez Romero, Universidad Autónoma de Baja California-México
Juan Carlos Flores Trejo, Universidad Autónoma de Baja California-México
Luis Alberto Morales Zamorano, Universidad Autónoma de Baja California-México
Ricardo Verján Quiñónez, Universidad Autónoma de Baja California-México

RESUMEN

Las empresas que aplican algún tipo de estrategia para lograr sus objetivos, se diferenciarán notablemente en términos de resultados de aquellas que no lo hacen. De tal aseveración surge la presente investigación, donde se trató de indagar sobre la situación actual que tienen los pequeños y medianos restaurantes de la ciudad de Tijuana, y la situación futura que en el ámbito estratégico proyectan tener para poder enfrentar de manera eficaz las fuerzas que pudieran surgir del micro y macro entorno. Se seleccionaron aquellos restaurantes que se encuentran ubicados en las principales zonas turísticas y comerciales de la ciudad, donde confluyen personas que se encuentren en los MS A, B, C y C+, y se les aplicó una entrevista a profundidad a aquellas personas que fingen como directivos y/o encargados de los mismos. Las conclusiones obtenidas, nos permitieron concluir que aunque los resultados financieros son muy buenos, los lineamientos estratégicos que se tienen establecidos no obedecen a un plan racional diseñado para alcanzar los objetivos ni en el corto, mediano o largo plazo, lo que nos permite aseverar que si en el sector restaurantero de Tijuana se diseñaran estrategias acordes con las situaciones que se presenten, este podría contribuir de manera determinante al desarrollo de la ciudad.

INTRODUCCION

En el devenir de los acelerados y repentinos cambios que experimentan hoy día las organizaciones, es imperativo que estas, desarrollen un esquema de funcionamiento estratégico que les permita hacer frente de manera apropiada a tales situaciones. Efectuar un diagnóstico de una empresa representa identificar sus puntos fuertes y débiles, es decir, determinar su perfil estratégico y configurar la forma y condiciones en que dicha empresa trabaja y puede competir. El diagnóstico empresarial pretende medir la eficiencia de la empresa, con el significado íntegro de la competitividad, en el sector industrial o de servicios donde actúa y realiza sus actividades.

En la opinión Ronda (2008), las fuerzas tanto del macro y microentorno y los factores internos se manifiestan de manera diferente para las distintas organizaciones, es decir, lo que es una amenaza para una, para otra puede ser una oportunidad y para lograr una mejor determinación de éstos factores, propone realizar el diagnóstico del macro, microentorno e del ambiente interno.

Muy particularmente, el sector restaurantero de la ciudad de Tijuana, constantemente ve las oportunidades y las amenazas que le presenta el mercado en sus aspectos del micro y macro ambiente, ya que por su situación geopolítica, el flujo migratorio turístico y el auge comercial e industrial, se generan nuevas y

variantes situaciones a las cuales tiene que enfrentar para lograr sus objetivos de supervivencia, crecimiento y desarrollo.

En tal sentido, surge la inquietud de desarrollar la presente investigación, ya que los resultados obtenidos en la misma, permitirían obtener un diagnóstico estratégico en términos de lineamientos y directrices estratégicas utilizadas por estas organizaciones para maximizar los aspectos favorables que le oferta el mercado y minimizar los elementos que podrían en un momento determinado influir de manera negativa en la sostenibilidad de la empresa y en la rentabilidad máxima de la inversión hecha.

El modelo de administración estratégica que sirvió de guía para hacer el diagnóstico estratégico, planteado en la investigación se basó en el modelo propuesto por Hill y Jones (2004), quien establece las siguientes etapas: selección de la Misión y las principales metas corporativas; análisis del ambiente competitivo externo de la organización para identificar oportunidades y amenazas; análisis del ambiente operativo interno para identificar fortalezas y debilidades de la organización; selección de estrategias fundamentadas en las fortalezas de la organización y que corrijan sus debilidades, con el fin de tomar ventaja de oportunidades externas y contrarrestar las amenazas externas; y la implementación de las estrategias.

LA IMPORTANCIA DE ADMINISTRACIÓN ESTRATÉGICA: DEL DIAGNÓSTICO A LA ACCIÓN

Según Wheelen y Hunger (2007), la administración estratégica es un conjunto de decisiones y acciones administrativas que determinan el rendimiento a largo plazo de una corporación. Incluye el análisis ambiental, la formulación de la estrategia, la implementación de la estrategia, así como la evaluación y el control.

Certo (2001), la define como el proceso que se sigue para asegurar de que una organización posea estrategia organizacional y se beneficie de su uso.

Para Stoner, Freeman y Gilbert (2004), la administración estratégica es el proceso de administración que entraña que la organización prepare planes estratégicos y, después, actúe conforme a ellos.

La administración estratégica implica tener conciencia del cambio que se presenta en el entorno día a día, quiere decir no solamente enunciar intenciones sino plantear objetivos medibles y alcanzables, proponiendo acciones específicas y conociendo las necesidades de recursos tanto humanos, físicos, financieros y tecnológicos para llevar esas acciones a cabo.

El modelo propuesto por Hill y Jones (2004) y que se usó como guía parcial para el desarrollo de la siguiente investigación se contemplan cinco fases que fueron refenciadas anteriormente en la introducción. Para efectos de este diagnóstico, se utilizaron las tres primeras etapas, dado que son éstas las que proporcionan información del estado actual que en términos estratégicos tienen los restaurantes en la ciudad de Tijuana.

LA ADMINISTRACIÓN ESTRATÉGICA EN LA PYME

En la pequeña y mediana empresa el proceso de administración estratégica debe tener un mayor impacto, ya que en la práctica, más temprano o más tarde, la mayoría de las empresas pierden energía, no logran alcanzar las metas, desperdician recursos y capacidad productiva y terminan desviando su camino y equivocando sus prioridades.

El desarrollo de una administración estratégica es necesaria para una empresa pequeña, mediana o grande. Entre el plan de una pequeña y el de una grande no hay diferencias de naturaleza, sino de nivel, de volumen y de complejidad. En definitiva, se trata siempre de responder a las preguntas ¿A quién vender?, ¿Qué vender?, ¿Dónde venderlo?, ¿Cuándo venderlo?, y ¿Cómo venderlo?.

MÉTODO

Los sujetos que integraron este estudio fue un grupo de restaurantes, cuyo segmento de mercado, son los sectores A, B, C y C+, que están ubicados en las principales zonas turísticas y comerciales de la ciudad de Tijuana, vale decir, el Boulevard Agua Caliente, el Boulevard Díaz Ordaz, el Boulevard Sánchez Tabuada, El Paseo de Los Héroes, La Zona de Otay y el Centro de la ciudad.

El instrumento utilizado para el levantamiento de la información fue una entrevista a profundidad dirigida a los empresarios, directivos y/o encargados de los restaurantes que se seleccionaron en las zonas, áreas y bulevares mencionados anteriormente. Fue aplicado entre los meses de septiembre de 2006 y mayo de 2007 y estuvo constituido por cincuenta preguntas que se agruparon en las siguientes áreas: Administración, Mercadotecnia, Finanzas, Producción, Investigación y Desarrollo, y Sistemas de información por computadora.

Como objetivo principal se planteó realizar un diagnóstico de la situación actual, referente al nivel de planeación estratégica y definición de mercado de los restaurantes de la ciudad de Tijuana, B.C. México. Los objetivos asociados se definieron como sigue a continuación:

1. Determinar el conocimiento que tienen los gerentes o encargados de los restaurantes estudiados de la importancia de la planeación en el logro de los objetivos empresariales.
2. Saber si estos empresarios, utilizan la información que les provee el entorno para adecuar sus servicios y sus productos a tales condiciones.
3. Identificar si estos empresarios están conscientes de las amenazas que enfrentan en el entorno y saber qué están haciendo para minimizarlas.
4. Determinar las oportunidades y amenazas que se le presentan al sector restaurantero en el corto, mediano y largo plazo.
5. Indagar que estrategias están siguiendo los restaurantes de Tijuana para hacerse competitivos y rentables.
6. Determinar las áreas de mejora que tienen los restaurantes para captar mayor clientela y consolidar la existente.

CONCLUSIÓN

Se evidencia que existen algunos restaurantes que no tienen misión y visión formal o informalmente establecida, lo que represente para ellos una carencia en la definición de sus expectativas a largo plazo.

En términos organizativos, la mayoría de ellos cuenta con un organigrama que cubren adecuadamente con número suficientes de recursos humanos. Sin embargo, carecen de manuales de funciones y de descripción de cargos.

Existen procesos formales de reclutamiento y selección, que aunados a los procesos de orientación, inducción y socialización que también se desarrollan, se consideran muy positivos para los restaurantes.

Un dato que llama mucho la atención y que se considera negativo es el hecho de que la mayoría de los restaurantes, no aplican estrategias de mercadotecnia, y lo que es peor aún, solo la mitad de los restaurantes que en algún momento han usado alguna estrategia de mercadotecnia, aplican mecanismos de

control y seguimiento para medir la efectividad de los mismos. Las principales estrategias utilizadas fueron la publicidad, las relaciones públicas y la promoción de ventas.

La mayoría de los directivos de los restaurantes consideran que los precios que manejan por sus productos son competitivos, ya que constantemente hacen un bechmarketing informal con sus principales competidores y además, por que analizan la relación precio –calidad.

Para monitorear la calidad de sus servicios, hacen monitoreo directo o personal con el cliente y en menor proporción a través de encuestas. Consideran que su principal estrategia para operar es la diferenciación por calidad.

En términos financieros se observa que son suficientemente rentables.

Finalmente, con respecto al aprovisionamiento tienen una situación estable aunque no es la óptima, ya que manifiestan que sus proveedores no son lo suficientemente puntuales y responsables.

RECOMENDACIONES

Desarrollar un plan estratégico fundamentado en la misión, visión y valores estratégicos que busquen cada uno de ellos y conjuntamente, aplicar estudios del macroambiente del restaurante, de manera tal, que puedan tomar decisiones con anticipación y prever las situaciones que podrían acontecer.

Propiciar espacios de clima laboral y organizacional favorables para el intercambio de ideas, la generación de alternativas para la solución de problemas y el involucramiento voluntario y espontáneo de todos los colaboradores en el quehacer del restaurante.

Debe desarrollarse una red de comunicación formal a través de los manuales de operaciones, organizacionales y de cargos, ya que estos le imprimen a la empresa mayor formalidad y eliminan las posibilidades de interpretaciones subjetivas del personal que labora en el restaurante.

Con la excelente rentabilidad que tiene los restaurantes, y basándose en un plan estratégico realista, se podría pensar en aplicar una estrategia de crecimiento bajo la modalidad de desarrollo de mercados.

Se deben aplicar estrategias de mercadotecnia y establecer métodos de seguimiento a la efectividad de las mismas.

Deben mantener su estrategia de diferenciación por calidad, ya que en productos/servicios como los que se manejan en estos restaurantes, es de suma importancia la calidad que los clientes puedan percibir.

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Omaira Cecilia Martínez Moreno: autor responsable y titular de la investigación. Doctor en Ciencias Administrativas. Profesora – Investigadora de la Facultad de Turismo y Mercadotecnia de la UABC. Miembro del Cuerpo Académico “Las Organizaciones y su entorno” UABC-CA-146.

José Gabriel Ruiz Andrade: co-autor de la investigación. Doctor en Ciencias Administrativas. Profesor – Investigador de la Facultad de Turismo y Mercadotecnia de la UABC. Líder del Cuerpo Académico “Las Organizaciones y su entorno” UABC-CA-146

Jorge Antonio Valderrama Martínez, María Guadalupe Velásquez Romero, Juan Carlos Flores Trejo, Luis Alberto Morales Zamorano y Ricardo Verján Quiñones, fungieron como colaboradores en el desarrollo de la presente investigación. Son profesores e investigadores de la UABC y pertenecen al Cuerpo Académico “Las Organizaciones y su entorno” UABC-CA-146.

INDICADORES DE COMPETITIVIDAD GENERADOS POR LOS SISTEMAS DE INFORMACIÓN QUE APLICA EL SECTOR BANCARIO

José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California-México
Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California-México
Jorge Antonio Valderrama Martínez, Universidad Autónoma de Baja California-México
María Guadalupe Velásquez Romero, Universidad Autónoma de Baja California-México
Juan Carlos Flores Trejo, Universidad Autónoma de Baja California-México
Luis Alberto Morales Zamorano, Universidad Autónoma de Baja California-México
Ricardo Verján Quiñonez, Universidad Autónoma de Baja California-México

RESUMEN

Los sistemas de información (SI) se perfilan como articuladores de dinámicas productivas y considerados clave para reaccionar frente a cambios y satisfacer requerimientos del entorno. Esto sucede aún más en el sector bancario cuando las transformaciones durante las últimas décadas, se basan en la información y el conocimiento como materia prima para que la gestión obtenga mayores alcances de competitividad. En los últimos años, los cambios en los SI del sector bancario han sido impulsados por transformaciones importantes de los negocios y los progresos tecnológicos mundiales, pero se desconoce a ciencia cierta los factores particulares que pueden motivar los desarrollos de las plataformas y servicios de información en ese tipo de organizaciones. En tal sentido, el propósito de este trabajo fue caracterizar los factores que pueden propiciar cambios fundamentales en los SI del sector bancario, de manera que quedara de manifiesto un marco de referencia que permita entender la naturaleza de las transformaciones en este importante componente de la gestión bancaria. Para los fines del estudio, se ejecutó una investigación documental sobre tres variables fundamentales: Sistema Bancario, Sistemas de Información y Competitividad; mediante una investigación experimental utilizando el instrumento de encuesta aplicada a una muestra de cuentahabientes de nuestra ciudad.

INTRODUCCION

Las empresas en general se han visto forzadas a adoptar las mejores prácticas y medios que le permitan dar respuesta a sus necesidades en materia de rentabilidad, competitividad y operatividad, como consecuencia de un clima de incontables retos y presiones generados por la ocurrencia de diversos fenómenos en el ámbito económico y global. Con ello, se comienzan a gestar una serie de cambios con características particulares en cada rama del sector empresarial y en cada uno de sus componentes estratégicos.

En el actual marco, los dirigentes se han visto forzados a poner a prueba sus paradigmas, recreándolos para ponerlos en sintonía con las nuevas y cambiantes realidades. Entre los aspectos en permanente evolución, que están modificando las bases y estructuras mismas de los mercados y organizaciones se ha encontrado el acelerado avance en materia de teleinformática, lo cual incrementó mayúsculamente no sólo las comunicaciones, sino también la cantidad de información de la cual dispone la sociedad en su conjunto.

El sector Bancario, como parte del conjunto de instituciones o intermediarios del sistema financiero, ejerce un rol muy importante en materia de transformaciones, ya que prácticamente toda actividad, incluyendo el fundamento de su propia actividad, se encuentra cambiando constantemente.

En México, el sector Bancario ha enfrentado grandes presiones provenientes de un entorno globalizado y tecnificado que le han obligado a transformar sus sistemas de información (SI), acentuándose con mayor proporción en las ciudades fronterizas con Estados Unidos, país desarrollado que está a la vanguardia de la tecnología.

El objetivo de esta investigación fue caracterizar los factores específicos que pueden impulsar los cambios en los SI del sector Bancario mexicano además de precisar cuáles son estos.

Los SI se perfilan como articuladores de dinámicas productivas y considerados elementos clave para reaccionar frente a cambios y satisfacer requerimientos del entorno. Esto sucede aún más en el sector Bancario cuando las transformaciones durante las últimas décadas, se basan en la información y el conocimiento como materia prima para que la gestión obtenga mayores alcances de competitividad.

Para los fines del estudio, se ejecutó una investigación documental que pasó por la revisión de fuentes de información como: páginas web, textos de publicación científica y revistas especializadas sobre tres variables fundamentales: Sistema Bancario, Sistemas de Información y Competitividad; y una investigación experimental a través del instrumento de encuesta aplicada a una muestra de cuenta habientes del sector bancario de la ciudad de Tijuana, considerando como pauta lograr su satisfacción en la utilización de los SI del Banco.

Con lo anterior se logró identificar y caracterizar indicadores que pretenden servir de parámetro para fortalecer la competitividad del sector bancario, repercutiendo directamente al usuario de estas entidades, mediante la innovación financiera, la competitividad y el desarrollo tecnológico; como los más importantes factores que han propiciado cambios trascendentales en los SI de la Banca a nivel local, regional y nacional.

REVISIÓN LITERARIA.

Sociedad de la información y competitividad.

Laudon y Laudon (2004) señalan dos cambios mundiales significativos que han alterado en gran medida el ambiente de los negocios y que han hecho surgir nuevos retos para las empresas, tratándose por una parte de la transformación de las economías y sociedades industriales en servicios basados en información y conocimiento; y por la otra, del surgimiento y reforzamiento de la economía global.

El mundo se encuentra en un momento de transición profunda entre una sociedad de corte industrial y otra marcada por el procesamiento de la información y las telecomunicaciones. El uso de la informática afecta de manera directa e indirecta todos los ámbitos de la sociedad; redefine la realidad, ya que modifica la forma en la que se producen y distribuyen los bienes y servicios, las relaciones internacionales, e incluso puede modificar la forma de interrelacionarse y divertirse.

El factor central de éxito, en este caso, es la capacidad de obtener y procesar toda la información de manera casi instantánea. Esto les permite identificar oportunidades de nuevos mercados, coordinar a las distintas unidades de producción, controlar los inventarios, y conocer lo que está haciendo la competencia. La información de esta manera, se convierte en un recurso estratégico gracias a que puede ser generada y procesada por computadoras y transmitida a través de las redes de telecomunicaciones.

Para que las empresas sean exitosas y tengan una mayor competitividad, la globalización las ha obligado a aumentar su productividad: deben producir un número cada vez mayor de bienes y servicios a un costo siempre menor y han alcanzado esta meta optimizando sus procesos gracias al potencial que ofrece esta tecnología para manejar la información.

MÉTODO

Contextualización de la población analizada.

Dado que la presente investigación buscó determinar el impacto de los SI en el servicio a cuentahabientes del sector bancario de la ciudad de Tijuana, se aportarán a continuación datos que ayuden a entender mejor el contexto donde se realizó la investigación. Se analizaron los siguientes Bancos de la localidad: BANAMEX, Banco Azteca, Bancomer, Banorte, HSBC y Santander.

El instrumento que se utilizó para evaluar el impacto de los SI en el servicio a clientes del sector bancario, fue la encuesta. Previo al diseño de la encuesta aplicada, se realizó un diagnóstico (encuesta piloto) entre clientes de las sucursales bancarias estudiadas utilizando la herramienta de análisis estratégico FODA, con el fin de conocer indicadores previos que sirvieran como base para determinar las necesidades de cuentahabientes, respecto a los servicios de SI que los Bancos les ofrecían.

Tomando en cuenta dicho instrumento de encuesta, junto con las referencias bibliográficas de la presente investigación, se lograron determinar los posibles indicadores que se deberían tomar en cuenta para lograr mayor competitividad en el servicio bancario a través de sus SI.

Objetivos de la investigación.

Los objetivos que se establecieron en la investigación fueron los siguientes:

Objetivo general: Encontrar indicadores de competitividad mediante los Sistemas de Información (SI) para el sector bancario. Caso: Sector bancario de la ciudad de Tijuana.

Objetivos específicos:

1. Determinar y analizar la utilización de los SI bancarios por parte de los cuenta habientes.
2. Determinar indicadores de competitividad en el servicio bancario a través de los SI.
3. Conocer el grado de asociación de las variables que influyen en el servicio proporcionado a los cuentahabientes a través de los SI del sector bancario.
4. Conocer y detectar cuáles son las áreas de mejora de los SI del sector bancario estudiado.

CONCLUSIONES

Los Bancos en México estudian e impulsan estrategias que estimulen a sus clientes a utilizar los canales alternos que ofrece la Banca (Banca por teléfono, Telebanco, Cajeros automáticos e Internet). Los clientes pueden manejar sus cuentas a cualquier hora, desde cualquier parte del mundo, con los más elevados niveles de seguridad. Los Bancos trabajan y se mantienen al día en ese aspecto.

La Asociación de Banqueros de México (ABM), cuenta con un Comité especializado en nuevas tecnologías, en el cual se analizan todos los aspectos relacionados con la implementación de nuevos servicios. Los principales Bancos trabajan en el establecimiento de alianzas estratégicas que permitan a las instituciones mantenerse a la vanguardia mundial en estos servicios.

Con base al análisis de la Matriz de Correlaciones obtenida (ver tabla 1), se encontraron correlaciones significativas entre los indicadores de competitividad de los SI del sector bancario considerados en el instrumento de la Encuesta.

Tabla 1. Matriz de Correlaciones

INDICADORES	CORRELACIÓN
Información detallada en Servicio telefónico	59.8%
<i>Información detallada en Página de Internet</i>	
Frecuencia de uso de Servicio telefónico	52.0%
<i>Frecuencia de uso de Cajero automático</i>	
Frecuencia de uso de Página de Internet	41.0%
<i>Frecuencia de uso de Cajero automático</i>	
Información detallada en Servicio telefónico	38.8%
<i>Información detallada en Cajero automático</i>	
Información detallada en Página de Internet	36.7%
<i>Información detallada en Cajero automático</i>	
Frecuencia de uso de Servicio telefónico	32.0%
<i>Frecuencia de uso de Página de Internet</i>	
Agregar servicios a Página de Internet	30.7%
<i>Información detallada en Servicio telefónico</i>	
Uso frecuente de Servicio telefónico	24.7%
<i>Edad</i>	
Seguridad en Página de Internet	16.3%
<i>Edad</i>	
Seguridad en Servicio telefónico	15.7%
<i>Ocupación del cuenta habiente</i>	
Información detallada en Cajero Automático	14.9%
<i>Ocupación del cuenta habiente</i>	
Atención en la Página de Internet	14.8%
<i>Edad</i>	
Atención en Cajero automático	14.5%
<i>Información en Cajero automático</i>	
Atención en Página de Internet	14.5%
<i>Información detallada en Página de Internet</i>	

Estos resultados, que se presentan como una propuesta de indicadores que apoyen la competitividad en el servicio del sector bancario a través de sus Sistemas de Información (SI), pretenden servir de apoyo en la búsqueda de medir la competitividad no solo en lo general, sino en lo particular de este sector de empresas. Conociendo a detalle los gustos y preferencias de los clientes, respecto a cómo perciben el servicio de SI que les brinda su Banco, es posible llegar a aplicar acciones estratégicas que les permitan ser más competitivos.

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José Gabriel Ruiz Andrade: autor responsable y titular de la investigación. Doctor en Ciencias Administrativas. Profesor – Investigador de la Facultad de Turismo y Mercadotecnia de la UABC. Líder del Cuerpo Académico “Las Organizaciones y su entorno” UABC-CA-146

Omaira Cecilia Martínez Moreno: coautora de la investigación. Doctora en Ciencias Administrativas. Profesora – Investigadora de la Facultad de Turismo y Mercadotecnia de la UABC. Miembro del Cuerpo Académico “Las Organizaciones y su entorno” UABC-CA-146.

Jorge Antonio Valderrama Martínez, María Guadalupe Velásquez Romero, Juan Carlos Flores Trejo y Luis Alberto Morales Zamorano, fungieron como colaboradores en el desarrollo de la presente investigación. Son profesores e investigadores de la UABC y pertenecen al Cuerpo Académico “Las Organizaciones y su entorno” UABC-CA-146.

EL TURISMO COMO FACTOR DE DESARROLLO ECONÓMICO EN EL MUNICIPIO RURAL DE GUADALUPE, D.B. CHIHUAHUA, MÉXICO

Carmen Patricia Jiménez Terrazas, Universidad Autónoma de Ciudad Juárez

Armando Ojeda Arredondo, Universidad Autónoma de Ciudad Juárez

ABSTRACT

El turismo se ha convertido a nivel mundial en uno de los sectores económicos más dinámicos y ha venido creciendo de manera sostenida a una tasa media anual del 4 al 5% en las últimas décadas del siglo XX, sin embargo ese promedio de crecimiento no es uniforme en los distintos lugares del mundo. En el caso del Municipio de Guadalupe D.B. Chihuahua, como municipio rural de México, el turismo no ha significado aún, un factor de desarrollo económico, sin embargo, su comunidad en coordinación con sus gobernantes iniciaron en noviembre de 2007, una serie de actividades que les permita ir apropiándose del turismo, como una actividad económica alterna a su principal actividad: la agropecuaria. El presente artículo describe la situación turística actual de éste municipio, así como las distintas actividades que se han venido desarrollando para fomentar el desarrollo económico a través del turismo. El diseño de la investigación es no experimental de campo, cualitativo con estudio observacional. Los resultados muestran que el mayor porcentaje de la población no identifica aún los diversos tipos del turismo ni tampoco como ésta actividad pudiera generarle recursos adicionales. Así también, se identifica una desappropriación por parte de las autoridades de la administración del turismo. Se presentan además las conclusiones, implicaciones, limitaciones y recomendaciones para futuras investigaciones.

INTRODUCCIÓN

La actividad turística es sin duda un fenómeno de relevancia social y económica internacional, que cobra relevancia en la segunda mitad del siglo XX al observarse un incremento constante en el número de personas que se desplazan, no motivados por las guerras, trabajo o fe, sino por placer o por disfrutar su tiempo de ocio viajando, así también por la cantidad de ingresos que genera la actividad a los países (Osorio, 2004 y Ávila, 2004). Las nuevas tendencias de la demanda turística presentan un número casi infinito de productos turísticos que resulten atractivos para alguna parte de la demanda, situación que en el ámbito local, cualquier territorio dispone de recursos potencialmente interesantes para ofertar que le permitan estructurar una oferta turística local, que permita a mediano plazo un importante factor de desarrollo económico.

El tipo de turismo que se desarrolle o proponga, es importante que sea compatible con las realidades locales, para evitar el riesgo de una colonización turística, que pudiera dañar e incluso destruir la identidad local que es uno de los principales atractivos turísticos de una región. Para municipios rurales en países en vías de desarrollo como México, el turismo rural constituye una estrategia de diversificación de ingresos en pequeñas comunidades rurales y puede servir como eje de desarrollo local que privilegia la sostenibilidad y tiende a revitalizar áreas rurales, posibilitando la retención de mano de obra, creación de empleo, mejorar los servicios, conservar el paisaje y mantenimiento de monumentos históricos, entre otros (Filippetti y Nieva, 2002).

Es sin embargo importante hacer notar, que la opción de turismo rural, no es la única para los municipios rurales, ya que la oferta dependerá de las condiciones naturales, históricas y de patrimonio con que cuente la región.

MUNICIPIO DE GUADALUPE, D.B., CHIH.

El territorio del Municipio de Guadalupe, D. B., Chihuahua es desértico, atravesado por serranías de mediana altura, con escenarios naturales de gran atractivo como valles, paisajes arenosos, flora y fauna típica del desierto, manantiales de aguas termales y cavernas. Colinda al noreste con el municipio de Juárez, uno de los más dinámicos económicamente y con mayor población del estado de Chihuahua y al norte, con el Estado de Texas, EUA, situación que le permite ser potencialmente un municipio con gran atractivo turístico por su cercanía y bellezas naturales, al municipio y condados colindantes (PMD del Municipio de Guadalupe, 2008).

El municipio se fundó en 1849 como una colonia de mexicanos repatriados al territorio nacional, después de los Tratados de Guadalupe Hidalgo, y que no quisieron perder su nacionalidad quedándose en Texas o Nuevo México. Actualmente tiene una superficie de 6200.50 kilómetros cuadrados la cual representa el 2.51% de la superficie del estado, con una población que se aproxima a los 10,000 habitantes. Tiene 99 localidades, sus principales núcleos de Población son Guadalupe, Cabecera Municipal; la Sección Municipal Vado de Cedillos y las localidades Colonia Juárez y Colonia Reforma. Cuenta con 50 Kilómetros de Carreteras Pavimentadas y 40 de Caminos de Terrecería, siendo las principales Guadalupe-Col. Porfirio Parra y Guadalupe-Rinconada del Mimbre. Las poblaciones alejadas se comunican por brechas y caminos de terrecería (PMD del Municipio de Guadalupe, 2008).

En el diagnóstico de su actividad turística, ésta se puede considerar como incipiente y formada principalmente por familiares y parientes que visitan la localidad en las fiestas patrias, religiosas, culturales o fechas meramente familiares en México, como el día de la madre, considerándola por lo tanto, como turismo fronterizo (PMD del Municipio de Guadalupe, 2008). El turismo fronterizo se define como el desplazamiento temporal de personas fuera de su lugar de residencia habitual hacia las ciudades contiguas a la línea divisoria entre dos países, originado por motivos de ocio, diversión, descanso, salud, negocios, visitas a familiares y/o amigos, religión, eventos sociales o realización de compras, entre otros, cuya estancia no exceda un año y que comprometa al menos una pernocta en el lugar visitado (Bringas, 2004).

METODOLOGÍA

El diseño de la investigación es no experimental de campo, cualitativo con estudio observacional y grupos focales. El objetivo es detonar el desarrollo económico del municipio de Guadalupe mediante la actividad del turismo, en donde la participación comprometida de lo locales les permita una mejora en la calidad de vida, al ofrecer productos turísticos sustentables y documentar propuestas enfocadas al turismo emanadas del sentir y enfoque de los locales, plasmándolas en el área turística de su Plan Municipal de Desarrollo, considerando a la planificación de la actividad turística como una parte de la estrategia de desarrollo local.

Para lograr éstos objetivos, la investigación se desarrollo de acuerdo al proceso de planeación turística, iniciando con un diagnóstico turístico del municipio a través de dos medios: (1) con un taller de diagnóstico turístico y (2) haciendo visitas de reconocimiento a la zona. Después se hizo una concentración y análisis de la información para concluir ésa parte con la elaboración de objetivos, estrategias y acciones turísticas incluidas en su Plan Municipal de Desarrollo.

RESULTADOS

Los resultados del taller de diagnóstico turístico, muestran que el mayor porcentaje de la población no identifica aún los diversos tipos del turismo ni tampoco como ésta actividad pudiera generarle recursos adicionales.

Entre los principales obstáculos para el desarrollo de la actividad turística en el municipio se encuentran la escasa infraestructura carretera del municipio, donde más del 50% de su territorio solo cuenta con caminos de tercería. Otro factor incluye la escasa infraestructura de servicios para el soporte de la actividad turística, por ejemplo, en el municipio solo existe un motel y pocos restaurantes con capacidad para atender suficientes personas. Por otro lado, cultural e históricamente el municipio no ha logrado destacar la riqueza de sus tradiciones, costumbres, fiestas e historia y el turismo fronterizo, que incluye su principal actividad turística, no se potencializa adecuadamente, al no contar con una planeación turística articulada con los órganos de gobierno, que permita la adecuada derrama económica que esta actividad genera.

CONCLUSIONES

En una región como el Municipio de Guadalupe, donde no existe una industria ni comercio de alto impacto, la actividad turística se presenta como una importante alternativa de desarrollo y aunque el conjunto de las limitantes mencionadas en la parte de resultados presenta un panorama gris y sombrío para la actividad turística en el municipio, revela sin embargo, áreas de oportunidad ante la posibilidad de potencializar el turismo fronterizo, rural, agroindustrial, cultural y deportivo.

Acciones concretas para detonar el desarrollo económico del municipio incluyen por ejemplo, la promoción de dos nuevos festivales en la región: del danzante y del chile colorado, así como la reactivación del festival del algodón, que se ha venido realizando desde hace más de 30 años, pero que en la última década se ha descuidado su organización y promoción. La operación y puesta en marcha de estas acciones, permitirá combinar actividades turísticas propias del municipio, potencializando articuladamente entre la población y gobierno, el turismo fronterizo, cultural y gastronómico de la región.

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Carmen Patricia Jiménez Terrazas es Candidato a Doctor en Ciencias Administrativas por la UNAM, maestra e investigadora en el área de Ciencias Administrativas de la Universidad Autónoma de Ciudad Juárez. Correl: pjimenez@uacj.mx y capajite@yahoo.com

Armando Ojeda Arredondo es Estudiante del Doctorado en Comunicación y Cultura en la Era de la Información en la Universidad de Sevilla, España. Maestro e investigador en el área de Ciencias Sociales de la Universidad Autónoma de Ciudad Juárez. Periodista desde hace más de 5 años y Director General de la Revista Andanzas. Correl: armando.ojeda08@yahoo.com.mx y armandoojeda08@gmail.com

ESTRATEGIAS HUMANISMO-CONSTRUCTIVISTAS PARA LA REESTRUCTURACION DE LOS PLANES DE ESTUDIO FACULTAD DE CIENCIAS ADMINISTRATIVAS

Karla Emilia Cervantes Collado, Universidad Autónoma de Baja California
Blanca Estela Córdova Quijada, Universidad Autónoma de Baja California

RESUMEN

En los últimos 17 años la Universidad Autónoma de Baja California UABC ha destinado esfuerzos concretos para la consolidación de los programas de actualización y formación del personal académico, con el fin de fortalecer el espíritu de compromiso e identidad de los mismos teniendo como objetivo principal, el impacto en las aulas de la aplicación de estrategias metodológicas encaminadas hacia procesos de aprendizaje permanente con énfasis en el desarrollo bajo el esquema por competencias.

Se inició hace 7 años con una experiencia formativa que generó el curso-taller denominado Identidad Pedagógica Universitaria (IPU), el cual se sustentó bajo planteamientos de la flexibilización Curricular y Competencias profesionales como alternativa viable, para proporcionar al personal académico los elementos teóricos- metodológicos. Hoy se hace necesario revisar en particular el desarrollo y crecimiento de los docentes de la facultad de ciencias administrativas que tuvieron la oportunidad de vivir la experiencia del curso-taller (IPU) a partir de los enfoques humanistas y constructivistas que hoy se requiere para dar continuidad y seguimiento a la reestructuración de sus planes y programas de estudio bajo el esquema de competencias de la facultad de ciencias administrativas, en el periodo 2008-1 al 2008-2.

PALABRAS CLAVE: Estrategias, humanismo, planes de estudio, competencias

INTRODUCCIÓN

La educación es una estrategia para lograr la formación y actualización permanente de los individuos, enfocándose hacia la vinculación de los procesos de aprendizaje con las habilidades requeridas en la práctica profesional y en el trabajo, y enfatiza la actuación o el desempeño del sujeto en un contexto particular y con diversos niveles de complejidad, El modelo educativo de la universidad busca también la formación integral del estudiante, así como propiciar el ejercicio de su responsabilidad social, cuidando que la innovación académica, cada vez más necesaria, genere un aprendizaje relevante y pertinente, donde el papel del profesor como facilitador adquiere especial importancia.

El propósito es la revisión y evaluación de los planes de estudio, que nos permita identificar la pertinencia de los mismos así mismo se pretende generar un ambiente de aprendizaje y sensibilidad entre los estudiantes respecto de sus compromisos sociales y la superación de los límites que imponen los recursos disponibles, que incentive su creatividad y apoye sus propuestas, que motive su participación y proporcione oportunidades de apreciar y aprovechar sus talentos, trabajando en conjunto con sus compañeros y en vinculación con el contexto externo que lo rodea.

ANTECEDENTES

Actualmente se cuenta con 3 generaciones de egresados del plan flexible por competencia. Experiencia de la reestructuración anterior. Planes homologados con la DES

Plan de Trabajo

- Actividades dirigidas a la Reestructuración de los planes de estudio .
- Diseño y aplicación de instrumento a fin de determinar el perfil deseable del docente
- Evaluación de los planes de estudio por área de conocimiento vertical y horizontal. Trabajos dirigidos por los coordinadores de etapa.
- Trabajos dirigidos por coordinadores de área.
- Contactar a empresarios de la localidad.
- Foros con empresarios y docentes de tiempo completo.
- Cursos-talleres para la elaboración de planes y programas de estudio.

Ventajas

Contar con los conocimientos y experiencia de los expertos en cada una de las áreas así como la reducción de tiempos de trabajo y diseño de perfiles deseables de docentes. Diseño de asignaturas acordes a las necesidades de los diferentes sectores.

LA POLÍTICA DE ATENCIÓN INTEGRAL AL ESTUDIANTE

Una de las más relevantes del Plan Institucional de Desarrollo, de la administración fue impactar directamente en el proceso de formación de profesionistas, a través de la tarea docente.

Estrategia

Se propuso el programa de formación docente que centró sus objetivos en la capacitación del profesorado a nivel institucional, desarrollando como estrategia principal el curso taller de Identidad Pedagógica Universitaria, con el fin de establecer una base homogénea en criterios y políticas para dirigir el trabajo docente y que en la práctica los docentes puedan diseñar y aplicar estrategias didácticas acordes.

Misión

Ampliar la cobertura y diversificar la oferta educativa a nivel estatal y regional, formando estudiantes críticos y propositivos con un amplio compromiso social y vinculados con el mercado laboral, en la etapa de formación básica, técnico superior universitario (TSU) y capacitación para el trabajo, a través de la utilización de prácticas innovadoras y modalidades alternativas.

Objetivos de Esta Investigación

Ampliar la cobertura de la UABC, con calidad y pertinencia logrando disminuir el rezago educativo de la región.

Diversificar la oferta educativa a través del uso de modalidades alternativas de aprendizaje.

Optimizar la infraestructura existente en vinculación con las unidades académicas y los sectores productivos para ofertar programas educativos en el área de ciencias básicas.

Utilizar prácticas innovadoras en el diseño de programas educativos que propicien aprendizaje significativo.

Establecer un programa de seguimiento y evaluación colegiada tanto del modelo educativo como del proceso.

ESTRATEGIAS DE ATENCIÓN EN :

Modalidad: Educativa Semiescolarizada

- Cursos presenciales
- Cursos no presenciales

Recursos a Utilizar

- Guías de apoyo para el aprendizaje
- Cursos en línea
- Videoconferencia
- Teleconferencia
- Uso de foro y chat

Tronco Común

- Económico – Administrativa
- Ingenierías
- Sociales
- educación y humanidades

Programa de Sensibilización

- Docente
- Administrativos
- Alumnos

Programa de Capacitación Docente

- Manejo de la modalidad
- Producción de Guías de apoyo para el aprendizaje

GUIÓN METODOLÓGICO PARA LA CREACIÓN Y REESTRUCTURACIÓN

En este apartado se desarrolla la creación o reestructuración de un plan de estudios; las unidades académicas que integran una misma área de conocimiento o dependencia de educación superior (DES) asesorados por la Coordinación de Formación Básica y Coordinación de Formación Profesional y Vinculación Universitaria, propondrán la creación y/o reestructuración de los planes de estudio de las carreras que atiendan, mediante la investigación necesaria, procurando la incorporación de las metodologías y modelos curriculares más avanzados y acordes con las áreas del conocimiento de que se trate

La UABC impulsa la implementación de un enfoque de educación flexible, centrado en el aprendizaje del alumno, El modelo educativo de la universidad busca la formación integral del estudiante, responsabilidades social, generando un aprendizaje relevante y pertinente, donde el papel del profesor como facilitador adquiere especial importancia.

Políticas Institucionales

- El estudiante como centro de los esfuerzos institucionales.
- Oferta educativa
- La investigación y la vinculación como ejes de la actividad académica.
- Transparencia
- Calidad.

- Comunicación y coordinación intra e interinstitucionales.
- Gestión y flexibilidad organizacional.
- Participación y liderazgo
- Planeación y evaluación permanente.

Propósito del Modelo Educativo

- Ubicar al alumno como centro de atención del esfuerzo institucional.
- Alcanzar una formación integral del alumno.
- Habilitar al docente para que tenga un perfil integral, que lo haga un verdadero participante en la docencia, la investigación, la tutoría y la gestión.
- Habilitar al docente como facilitador y promotor del proceso de aprendizaje.
- Que el estudiante participe activa y responsablemente en su propio proceso formativo.
- Sustentar el trabajo académico en principios de responsabilidad, honestidad, respeto, y valoración del esfuerzo.
- Mantener actualizados y pertinentes los contenidos de planes y programas de estudios.
- Favorecer el intercambio estudiantil.
- Fomentar un ambiente institucional dónde los valores sean parte fundamental del trabajo docente y la formación del estudiante.
- Cerrar brechas entre la universidad y la sociedad. siguiente figura presenta, desde una perspectiva integradora, el proceso educativo en la UABC, los principales procesos, componentes, funciones, etapas formativas y grados.

Guía Metodológica UABC

En la UABC, como parte de un proceso más amplio que orienta su labor educativa, en él se integran concepciones de hombre, sociedad, ciencia, tecnología, arte, deporte, valores, aprendizaje y conocimiento, los cuales orientan nuestro modelo curricular flexible, con base en competencias profesionales y centrado en el aprendizaje del alumno. Tarea que ha rebasado por mucho la aplicación de una tecnología, al diseñar, reestructurar y actualizar las estructuras curriculares de los planes de estudio que atiende, la universidad asume la calidad educativa en la acción y que hacer diario, configurando la excelencia académica en sus programas de estudio.

Normatividad

Secretario general: Coordina en forma permanente las dependencias de Rectoría y los procesos de auditoria de la calidad académica, para verificar y evaluar si las actividades administrativas y unidades académicas se realizaron con eficacia.

- Vicerrectores: Se encargan de auxiliar al rector en el gobierno de la Universidad, dirigen las actividades de los departamentos administrativos y coordinan las actividades que se realicen en los campus a su cargo, sus titulares serán designados y removidos por el rector.
- Los coordinadores : Se encargan de organizar, supervisar y evaluar todas las actividades dentro del ámbito de sus funciones. Los coordinadores son designados por el Rector

Funciones del Coordinador de Formación Básica

- Coordinar la formulación y actualización permanente de la etapa básica de los planes y programas de estudio.
- Coordinar los programas de formación de profesores, desarrollo de habilidades y la Impartición de cursos optativos de este nivel, con las unidades académicas;

- Coordinar los servicios psicopedagógicos y de orientación vocacional o profesional a los alumnos
- Coordinar y supervisar las prestación del servicio social
- Organizar y supervisar los programas de evaluación del personal académico.

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SITUACIÓN ACTUAL DE LA GESTIÓN DEL CONOCIMIENTO EN LAS ÁREAS DE POSGRADOS DE LAS CIENCIAS ADMINISTRATIVAS DE LAS INSTITUCIONES DE EDUCACIÓN SUPERIOR EN MEXICALI, BAJA CALIFORNIA

Blanca Estela Córdova Quijada, Universidad Autónoma de Baja California
Karla Emilia Cervantes Collado, Universidad Autónoma de Baja California

RESUMEN

El actual entorno competitivo generado por la nueva economía, la globalización y las nuevas tecnologías; han hecho que la expresión “Gestión del Conocimiento” (GC), vaya adquiriendo cada vez mas importancia. El conocimiento, tal como se entiende hoy día, es un recurso que no tan solo nos permite entender nuestro entorno, sino que nos da la posibilidad de actuar. Generando una ventaja competitiva en las organizaciones, ya que en la actualidad se enfatiza la importancia del elemento humano, siendo las personas el recurso más valioso en las mismas. Como lo expresa que aunque algunos recursos de las organizaciones son fáciles de transferir, el conocimiento que suele ser tácito y estar basado en la organización, es mas difícil de replicar. No escapando a este ambiente dinámico las instituciones de educación superior (IES), quienes asumen el reto del cambio, ya que en sus procesos de planeación, se definen, miden y evalúan las capacidades, oportunidades, recursos y problemas de éstas, la documentación acumulada, así como los conocimientos de quienes las integran por lo que es importante destacar que en este Sector una aplicación de la GC, debe encaminarse tanto en la reorganización interna de sus procesos, como en la mejora de la docencia y la investigación, de modo de facilitar el desarrollo de una universidad competitiva y adaptada a las demandas de la sociedad.

PALABRAS CLAVES: Gestión, conocimiento, instituciones, educación

INTRODUCCION

Por lo que se considera a la Gestión del conocimiento como una corriente modelizadora de la transformación de las empresas introduciendo la consideración de otro recurso más; como es el conocimiento, para dar respuesta a las nuevas demandas de cambio y mejora, y para lograr mantener posiciones competitivas empleando de manera intensiva las capacidades de las personas y de las tecnologías de la información.

Actualmente y de manera tradicional las instituciones de educación superior (IES), se han presentado como organizaciones sociales con el modelo clásico multifuncional: docencia, investigación y extensión. Por lo que en la opinión de García González (1998), las IES del Siglo XXI, deben ser organizaciones socialmente activas, abiertas e interconectadas con su entorno y en las que se forman personas portadoras de una cultura de aprendizaje continuo, capaces de actuar en ambientes intensivos en información, mediante un uso racional de las nuevas tecnologías de la información y las comunicaciones.

El impetuoso avance de las tecnologías de la información y las comunicaciones, añade Capella (2005), constituye uno de los factores que está influyendo de manera más decisiva en los cambios de escenarios y paradigmas de cualquier proceso organizacional o actividad socio-profesional.

Pudiendo definir a la gestión del conocimiento aplicada a la Universidad como un nuevo paradigma. Donde de manera general podría decirse que se trata de un enfoque para acumular y orientar los recursos científicos y tecnológicos de manera sistemática a fin de alcanzar objetivos deseados por una institución o por la sociedad en general.

PLANTEAMIENTO DEL PROBLEMA

La nueva economía, la globalización y las nuevas tecnologías son algunos de los elementos que han hecho que la gestión del conocimiento vaya adquiriendo cada vez más importancia. El conocimiento, tal como se entiende hoy día, es un recurso que no tan sólo nos permite interpretar nuestro entorno, sino que nos da la posibilidad de actuar. Es un recurso que se halla en las personas y en los objetos físicos o no que estas personas utilizan, pero también en las organizaciones a las que pertenecen, en los procesos y en los contextos de dichas organizaciones. (Canals, 2003).

De ahí el creciente interés, que en los últimos tiempos ha venido mostrando la comunidad científica por el tema de la gestión del conocimiento, Serradell (2003), opina que va muy parejo al estudio de temas como las nuevas economías, la visión de las empresas como organizaciones capaces de generar ventajas competitivas, mediante el conocimiento, el capital intelectual, los activos intangibles entre otros.

Entendiendo que la gestión del conocimiento consiste en optimizar la utilización de este recurso mediante la creación de las condiciones necesarias para que los flujos de conocimiento circulen mejor. De ahí que lo que gestionamos en realidad, pues, no es el conocimiento en sí mismo, sino las condiciones, el entorno y todo lo que hace posible y fomenta dos procesos fundamentales: la creación y la transmisión de conocimiento.

Según Canals son diversos los instrumentos que permiten fomentar y mejorar estos dos procesos, pero para que un proyecto de gestión del conocimiento tenga éxito es fundamental observar, interpretar y entender el funcionamiento de las organizaciones. Ya que una serie de fuerzas influyentes están redefiniendo la economía y la manera de entender los negocios.

Por lo tanto las universidades no pueden quedar fuera de esta dinámica cambiante e innovadora que obliga a estar a la vanguardia en este entorno globalizado y competitivo, Generando que en sus procesos de planeación se definan, midan y evalúen las capacidades, las oportunidades, los recursos, los problemas de las instituciones, la documentación acumulada, así como los conocimientos que integran la institución.

Pudiendo las universidades actuar como un enlace entre la investigación universitaria y el entorno socioeconómico, a fin de conectar las necesidades de innovación y mejora de las empresas con el conocimiento de los grupos de investigación de las mismas, Por lo que afirma Canals (2003) en las universidades, frente a las nuevas necesidades consecuentes al presente contexto económico, social y tecnológico, la gestión del conocimiento se dirige a la reorganización interna de los procesos, a la mejora de la docencia y a la investigación, de modo de “facilitar el desarrollo de una universidad competitiva y adaptada a las nuevas demandas de la sociedad”.

Objetivo General

Desarrollar un análisis crítico a fin de describir el estado que guarda la Gestión del Conocimiento en lo que concierne al modo como esta siendo creado, acumulado, integrado, transmitido, compartido y medido el conocimiento.

Objetivos específicos

Realizar una revisión el estado del arte en materia de gestión de conocimiento

Documentar la experiencia de la gestión del conocimiento en las Universidades de Baja California.

Describir las prácticas de la gestión del conocimiento y proponer un modelo para la UABC-FCA.

Se busca dar respuesta a las siguientes preguntas de investigación:

¿Cómo generan el conocimiento las universidades en sus áreas de posgrado?

¿Cómo transfieren el conocimiento las universidades en sus áreas de posgrado?

¿Cuáles son los elementos que facilitan y cuales los que inhiben la transmisión del conocimiento?

Justificación

La presente investigación encuentra su justificación, en la relevancia creciente y de actualidad del tema, con enfoque en los procesos de creación de valor para las Universidades basados en la gestión del conocimiento.

Actualmente las universidades de México, públicas y privadas, están inmersas en un contexto de fuertes presiones externas, vinculadas con las exigencias de una economía más abierta y competitiva que utilizan crecientemente el conocimiento para motivar su dinamismo. La correspondiente demanda de recursos humanos altamente calificados, requiere nuevos aportes de las instituciones de educación superior, lo que propicia a su vez, una demanda de estudiantes diversificada que buscan incrementar su probabilidad de inserción en un mercado laboral cada día más competitivo (Del Castillo, 2004).

Ante esta realidad, ha surgido un nuevo enfoque dentro de la gestión empresarial: la gestión del conocimiento, activo intangible de la organización, este se ha identificado como un elemento clave para el logro de ventajas competitivas de las organizaciones, aún por encima de los bienes tangibles. Pudiendo conformarse como una herramienta para representar de forma simplificada, resumida, simbólica, esquemática este fenómeno; delimitar alguna de sus dimensiones; permitir una visión aproximada; describir procesos y estructuras, orientar estrategias; aportar datos importantes; apareciendo diferentes modelos de gestión del conocimiento (Sánchez, 2005).

La razón de elección de este tema esta conectada al interés personal como gestoras y académicas de conocer la realidad de los posgrados en Ciencias Administrativas en lo que concierne al modo como se esta gestionando el conocimiento, como ésta siendo creado, acumulado, integrado, transmitido, compartido y medido. Pretendiendo contribuir con un estudio empírico útil, de la realidad de las instituciones de educación superior en Baja California. Continuando líneas de investigaciones propuestas en otras tesis doctorales, y así pretender poder ser de las primeras investigaciones sobre el campo en Mexicali, ya que hasta el momento no se ha encontrado antecedente sobre investigaciones similares, pudiendo describir el grado de avance de los programas de gestión de conocimiento que tienen las instituciones de educación superior.

Método

El presente estudio es una investigación descriptiva. Apoyada entre otras cosas en entrevistas, observación de los participantes y en la aplicación de un cuestionario elaborado a partir de la revisión del estado del arte. Ya que plantea un análisis sobre la gestión del conocimiento en las ciencias administrativas en las áreas de posgrado de las universidades de Mexicali, Baja California.

Analizando su información mediante estadística descriptiva y correlacional, y procesada en el paquete estadístico SPSS, y se realizará también algún análisis en EXCEL. Una vez procesada y analizada la información se pretende obtener cuadros estadísticos, diagramas, graficas, pruebas de significancia y

estimaciones, a fin de precisar y analizar los resultados y poder determinar la situación de la gestión del conocimiento en las instituciones donde se lleve el presente estudio.

Situación Actual del Estudio

La presente investigación, ha sido diseñada para un año de trabajo continuo, de acuerdo al siguiente cronograma de actividades, el cual inicia en el mes de enero del presente y concluirá a principios de 2009 a fin de obtener el grado de Doctor en Ciencias administrativas.

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DETERMINANTES DEL CRECIMIENTO ECONÓMICO EN AMÉRICA LATINA: ANÁLISIS EMPÍRICO DE LOS SISTEMAS BANCARIOS

Christine Carton Madura, Universidad Autónoma de Ciudad Juárez

Cely Celene Ronquillo, Universidad Autónoma de Ciudad Juárez

ABSTRACT

This article examines a theoretical framework for the alternative explanation of the processes of growth experienced by the economies of Latin America. The economic literature is devoted primarily to characterize these problems with the production function embodies the macroeconomic analysis tool essential. It is proposed empirically validating the interaction between financial development and human capital in the processes of growth for the Latin American region. For this one of the major contributions of this study is the use of the translog production function allows the analysis of the interaction that can be presented in the explanatory variables. Estimates are made with a panel data from 1980 to 2004, based on a sample of 16 countries representing the Latin American region. We found significant results suggest that financial development is as important as human capital for economic growth.

INTRODUCCIÓN

En las últimas décadas, se intensificó la investigación en torno a la identificación de las fuentes del crecimiento económico, entre las que se encuentran principalmente: la acumulación de capital físico, el progreso técnico, el aprendizaje, la actividad de investigación y desarrollo (I&D), la integración de las economías etc. (Arrow, 1962; Barro y Lee, 1994), entre otros. Paralelamente, se destacó la acumulación de capital humano como uno de los principales determinantes del crecimiento (Lucas, 1988; Mankiw et al., 1992). Además, se examinó el impacto de los sistemas financieros sobre la dinámica del crecimiento económico (McKinnon, 1973; Levin, 1997). Así, el rol, que juegan los mercados financieros y el capital humano en el proceso de crecimiento económico, se convirtió en un tema relevante que genera, todavía, un movimiento sustancial en cuanto a la investigación teórica y empírica (Galor y Zeira, 1993; Jacoby, 1994; De-Gregorio, 1996).

Dada la relevancia actual de semejante enfoque, el presente artículo pretende establecer los efectos positivos del desarrollo del sistema financiero, así como de la acumulación de capital humano, en la obtención del crecimiento económico, haciendo hincapié en los efectos derivados de su recíproca interacción. En cuanto a la relación entre finanzas y crecimiento, surgió un debate orientado por el sentido de causalidad ó doble causalidad, hasta negar la existencia misma de un nexo cuantitativo continuo entre crecimiento y finanzas (Jung, 1986; Laroche, et al., 1995). Por lo tanto, dicha relación depende, significativamente, de la forma institucional del sistema financiero por lo que la cuestión se centró, también, en la oposición entre los mercados financieros y los bancos, y de sus respectivas ventajas.

Sin embargo, se admite que el sistema financiero puede contribuir a la eficacia del sistema económico e impactar sobre el crecimiento económico mediante sus principales funciones con respecto a la movilización del ahorro, la diversificación de los riesgos, la evaluación de los proyectos de inversión etc., y esto debido a la incertidumbre y la imperfección de la información.

Por otro lado, en cuanto a la acumulación de capital humano, primero, a través de la teoría del capital humano y posteriormente con las teorías del crecimiento endógeno, se planteó un efecto positivo de la inversión en capital humano sobre el diferencial de las tasas de crecimiento (Romer, 1989; Lucas, 1988). Ante la complejidad para aproximar dicho concepto, se generó, igualmente, una controversia a la hora de

conceptualizar, definir y medir el capital humano. El papel significativo de este determinante en el proceso del crecimiento se ve cuestionado: Se hallaron resultados paradójicos y distorsionantes. Así, se evidenció, por ejemplo, a través de estimaciones sobre datos de panel, una correlación negativa o inexistente entre capital humano y crecimiento económico (Islam, 1995).

Lo anterior lleva, entonces, a suponer que la carencia de mediciones precisas, la omisión de la dimensión cualitativa de las variables, la metodología adoptada, puedan explicar la emergencia de resultados ambiguos y hasta contrarios a lo que predicen los diferentes marcos teóricos. Consecutivamente, al identificarse la ambigüedad en cuanto al efecto de ambos determinantes sobre el crecimiento económico, se propone probar empíricamente la existencia de un impacto positivo del desarrollo financiero y del capital humano sobre el crecimiento, para 16 países conformando la región latinoamericana de 1980 hasta 2004. Para llevar a cabo el análisis empírico: En una primera etapa, se tratará de identificar las *proxies* más idóneas que pudieran acercar dichos determinantes. En una segunda etapa, se procederá a la evaluación del impacto respectivamente del sistema financiero y del capital humano sobre el producto agregado, para luego, indagar la complementariedad de estos determinantes sobre el crecimiento agregado de América Latina.

Dentro de esta perspectiva, se elegirá como herramienta analítica a la función de producción translogarítmica (*translog*), porque presenta una cierta flexibilidad, en comparación con la función Cobb-Douglas ó CES (*Constant Elasticity of Substitution*), y permite, además, analizar la posible interacción que pueda presentarse en las variables explicativas (Anexo 1). Posteriormente, el contraste econométrico se llevará a cabo, a través de datos en panel con efectos aleatorios (Arellano y Bover, 1990). Lo anterior se justifica por las deficiencias derivadas del uso de otros métodos como son los estudios en series temporales y en corte transversal. Así, la ventaja de combinar variables de corte transversal y series de tiempo disminuye, de manera considerable, las dificultades que surgen cuando existe un problema de variables omitidas.

Los resultados obtenidos auxiliarán, entonces, el entendimiento de la contribución del desarrollo del sistema financiero y del capital humano para el crecimiento económico de América Latina, además de corroborar la interacción que puede existir entre ellos. Asimismo, se aprovechará de la disposición de otras variables, como son el capital físico y las condiciones iniciales, para comprobar su interacción con las *proxies* del capital humano y del sistema financiero y verificar las hipótesis planteadas. Lo anterior se motivó por la escasez de investigaciones que involucren la combinación del sistema financiero y del capital humano como determinantes del crecimiento económico, para el caso específico de América Latina. De manera general, este trabajo contribuye al análisis de la dinámica de esta zona, destacando la interacción de ambas variables como posible fuente suplementaria del crecimiento económico. Específicamente, se provee, dentro de esta investigación, la información requerida para el análisis econométrico en datos en panel. Además, se privilegia la función *translog* como herramienta teórica alternativa, distinta a la que recurren los principales modelos de crecimiento económico. Por ende, se proponen varias especificaciones econométricas que permiten seleccionar las *proxies* más relevantes para el estudio.

En consecuencia, este trabajo consta de tres apartados. En el primero, se presenta una revisión sintetizada de la literatura relacionada con la influencia del sistema financiero y del capital humano sobre el crecimiento económico. En particular, se enfatiza la relación de causalidad generada por las variables de interés. El segundo apartado exhibe la metodología y se exponen los resultados obtenidos del contraste empírico. Finalmente se presentan las conclusiones.

DESARROLLO FINANCIERO, CAPITAL HUMANO Y CRECIMIENTO ECONÓMICO: UNA PERSPECTIVA GENERAL

El rol que juegan los mercados financieros y el capital humano en el proceso de crecimiento económico, se convirtió en un tema fundamental por lo que ha recibido considerable atención y, en años recientes, se impulsó un movimiento intenso hacia la investigación teórica y empírica. En este apartado se propone exponer una selecta revisión de la literatura. En primer lugar se plantea la relación que existe entre el desarrollo financiero y el crecimiento. Luego se expondrá la relación entre el capital humano y el crecimiento. Por último, se presenta la interacción de estos determinantes en el proceso del crecimiento económico.

Al igual que el capital físico, el capital humano y la tecnología, el análisis de la intermediación financiera representa una rama importante en la historia del crecimiento económico, consistiendo en examinar el desempeño del sistema financiero en el crecimiento económico. Por consiguiente, emerge un relativo consenso, entre los economistas, en el sentido de que el desarrollo del sistema financiero impacta el crecimiento a largo plazo. Por lo tanto, en las teorías del crecimiento, no se han incorporado con suficiente certeza la dirección causal de estas relaciones. Algunos estudios argumentan que el desarrollo financiero no siempre promueve el crecimiento económico (Deveraux y Smith, 1994; Japelli y Pagano, 1994; Arestis y Demetriades, 1997; Singh y Weisse, 1998). Por otro lado, otros autores afirman que únicamente existe una conexión entre el sector real y el financiero (Greenwood y Jovanovic, 1990; Galetovic, 1996; Bencivenga y Smith, 1998). Se llegó hasta aceptar que el desarrollo del sistema financiero sólo acompañaba al crecimiento económico, pero difícilmente podría ser uno de sus determinantes (Robinson, 1952).

Desde una perspectiva regional Carbó y Rodríguez (2004) demuestran con un modelo de datos en panel que la calidad y eficiencia de los servicios financieros puede afectar significativamente al crecimiento. La aportación de esta investigación fue encontrar relaciones precisas a escala regional que se complementan con los estudios comparativos de países a nivel internacional. A pesar de la vasta existencia de literatura sobre la relación entre las finanzas y el crecimiento, no se resuelve absolutamente el debate en cuanto a su relación causal y, aunque se ha demostrado el papel central de los mercados financieros en el crecimiento, los trabajos teóricos y empíricos indican que esta relación requiere seguir siendo estudiada.

La evidencia empírica encuentra una fuerte relación estadísticamente significativa, entre el desarrollo financiero y el crecimiento. Sin embargo, la dirección de causalidad sigue siendo motivo de controversia dado que el rápido crecimiento económico puede también conducir a un desarrollo financiero. Aunque esta afirmación puede ser relevante, la evidencia empírica puede descartar esta premisa, puesto que se asume que no solamente el crecimiento afecta el desarrollo financiero, sino que también el desarrollo financiero no tiene ningún efecto en el crecimiento, y esto sería totalmente contrario a la intuición.

En consecuencia, de la revisión anterior, surgen tres debates principales. El primero, está relacionado con los indicadores idóneos que permitan una medición adecuada del desarrollo financiero. El segundo, corresponde a la dirección de causalidad entre el desarrollo financiero y el crecimiento económico, especificando los canales a través de los cuales el desarrollo financiero afecta en el crecimiento o viceversa. El tercero, se centra en la cuestión de cuál sistema financiero es el más apropiado.

En cuanto al primer debate referente a la construcción o recolección de mejores indicadores del desarrollo financiero, los indicadores del mercado accionario son disponibles solamente para países industrializados y para países emergentes para un corto periodo de tiempo. Es esencial obtener datos relevantes de un número mayor de países para realizar comparaciones correspondientes. Además, los datos, para el sector bancario de los países más desarrollados, vienen de investigaciones monetarias. Para hacer un juicio adecuado sobre el desarrollo del sector bancario, se requieren datos de la estructura de mercado como la

concentración bancaria, la entrada de bancos extranjeros, extensiones de tipos de interés, capitalización y liquidez del mercado, marco legal y regulatorio, prácticas contables y sistemas de pagos.

El segundo debate destaca la necesidad de emplear métodos de estimación refinados y más apropiados. Algunos modelos teóricos sugieren que la relación puede ser no lineal, así como la evidencia de algunos estudios que apuntan en la misma dirección (Khan y Senhadji 2000). Sin embargo, su contraparte empírica todavía no ha sido analizada completamente. Además, se presenta un conocimiento limitado acerca de las políticas que estimulan el crecimiento y la promoción del sistema financiero. Se ha demostrado que las reformas legales y reguladoras, que consolidan los derechos de los acreedores, la aplicación de los contratos y las prácticas de la contabilidad estimularán el desarrollo de las actividades bancarias y de las bolsas. Sin embargo, este tema aún presenta muchos vacíos, sobre todo en cómo y en qué secuencia estas reformas deben ser emprendidas.

En cuanto al tercer debate, referente a la cuestión de que el sistema financiero sea basado en el financiamiento bancario o de mercado, hay quien sostiene que los sistemas bancarios están en mejor posición para movilizar ahorros, identificar proyectos de inversión sólidos y ejercer control sobre las empresas (particularmente en las etapas iniciales de su desarrollo). Otros argumentan que los mercados tienen mejores condiciones para asignar el capital, proporcionar herramientas de gestión del riesgo y mitigar los problemas de concentración del sistema bancario. En realidad no importa si la intermediación financiera es bancaria o se basa en los mercados de capital, siempre que la estructura del sistema sea sólida, la regulación firme y la supervisión de la deuda rigurosa. La cuestión no es encontrar cuál sistema es superior, sino buscar una combinación de ambos para proveer servicios financieros complementarios promoviendo el crecimiento económico.

Ahora, se contempla el análisis, precisamente de cómo se concreta el impacto del capital humano sobre el diferencial de las tasas de crecimiento. El concepto de capital humano se define, de manera amplia, como el conjunto de atributos del individuo, que incluyen la capacitación, la escolaridad, la experiencia, el “savoir-faire” (know-how) etc., es decir el conocimiento que ha acumulado durante su vida. La noción de capital expresa la idea de un stock inmaterial imputado a una persona y que puede ser acumulado. Es un concepto difícil de definir pero sobre todo difícil de medir. Precisamente, el capital humano es asimilado a un flujo o a un stock de conocimientos con un valor mercantil. Y cabe mencionar que la mayoría de los modelos macroeconómicos con capital humano que pretenden explicar y describir la aportación de esta variable sobre el crecimiento económico, adoptan como tela de fondo el enfoque microeconómico del capital humano ó teoría del capital humano.

Esta visión se origina en los trabajos de Young (1928) y Arrow (1962), señalando el aprendizaje a través de la experiencia, o “learning by doing”, como generador de rendimientos de escala que pueden contribuir a una dinámica acumulativa del crecimiento. El capital humano se convierte, asimismo, en un factor determinante del progreso económico: Un mayor nivel de educación deriva en trabajadores más productivos y calificados que a su vez conllevan a un aumento en la producción de bienes y servicios (Schultz, 1961; Becker, 1964). La abundancia de recursos humanos bien educados facilita la absorción y generación de tecnología (Nelson y Phelps, 1966). A su vez, el nivel y distribución de la educación tiene un fuerte impacto en la economía y por ende en la distribución del ingreso.

Desde los años sesenta, se apunta el efecto positivo de la inversión en capital humano sobre el crecimiento económico, mediante la teoría del capital humano, como una nueva concepción del insumo trabajo. En esencia, la idea básica es considerar a la educación como una inversión que realizan individuos racionales, con el fin de incrementar su eficiencia productiva y sus ingresos. (Schultz, 1961; Becker, 1964; Mincer y Polachek, 1974). Aunado a esto, el hecho de no considerar esta variable en el proceso de crecimiento puede conducir a resultados sesgados, ya que incluir el capital humano puede

alterar potencialmente el modelo teórico o el análisis empírico del crecimiento económico (Mankiw, Romer y Weil, 1992).

Dentro del enfoque de crecimiento endógeno y el papel del capital humano, el modelo referente es el de Lucas (1988). Desarrolla un modelo alternativo en el que su aportación fue la introducción del capital humano como factor productivo, presentando que existe una externalidad positiva asociada al capital humano y rendimientos de escala crecientes. Las conclusiones del modelo de Lucas considerado como uno de los modelos pioneros de esta teoría moderna, implican que es el esfuerzo de formación el que determina la tasa de crecimiento de la producción.

Estudiar, tanto la dimensión teórica como empírica del efecto del capital humano en el desarrollo y el crecimiento económico, figura como un tema activo de investigación. Por lo tanto, a partir de la década de los 90's, varios trabajos empíricos se inclinan a generar una ambigüedad en cuanto al efecto positivo de la educación sobre la actividad económica. Dichos trabajos comparten, en lo particular, el mismo método de estimación, con datos en panel. Se reportan, así, indeterminaciones hasta efectos significativamente negativos del capital humano (Benhabib y Spiegel, 1994; Islam, 1995; Pritchett, 1996).

Por ende, con respecto a los modelos teóricos y empíricos, se observa un desencuentro entre los economistas a la hora de conceptualizar, definir y medir el capital humano. Asimismo, las especificaciones utilizadas para evaluar su impacto en el crecimiento económico se diferencian. Algunos consideran que científicamente hablando esto ha generado, muy a menudo, resultados paradójicos y distorsionantes en torno a la relación capital humano-crecimiento económico. De ahí que algunos resultados derivados de estimaciones sobre datos de panel hacen hincapié en una relación negativa o inexistente entre capital humano y el crecimiento económico.

A continuación, se propone a manera de síntesis, encadenar las variables de interés identificadas anteriormente. Las imperfecciones en el mercado de capitales pueden inhibir la acumulación de capital físico y humano. Este problema se agrava particularmente en economías pobres donde la distribución del ingreso es inequitativa (Galor y Zeira, 1993). Por ende, ese atraso financiero puede obstaculizar la capacidad de los agentes para invertir. Con la imperfección de los mercados de capitales, la distribución inicial de la riqueza influenciará en quien pueda ganar los recursos para emprender el aumento de inversión en capital humano. Esto conlleva a que no exista una asignación óptima de recursos, con implicaciones negativas en la producción agregada tanto en el corto como en el largo plazo. Así, la restricción de liquidez puede imposibilitar a los agentes para invertir en capital humano a niveles óptimos.

Si los sistemas financieros cumplen sus funciones eficientemente, lograrán promover la acumulación de capital humano (Jacoby, 1994). En particular, los acuerdos financieros pueden facilitar los préstamos para la acumulación de habilidades. Si la acumulación de capital humano no está sujeta a rendimientos decrecientes en un nivel social, los acuerdos financieros facilitan la creación de capital humano que ayudará a acelerar el crecimiento económico (De-Gregorio, 1996 y Galor y Zeira, 1993).

De esta manera, se ha revelado que las consecuencias de la restricción de liquidez (crédito) pueden incrementar el ahorro agregado. Sin embargo, esto puede tener un efecto negativo sobre el crecimiento al reducir la acumulación de capital humano. Esto ocurre porque la incapacidad de los individuos para pedir prestado contra una renta futura incierta, reduce los incentivos para la acumulación de capital humano. Esos efectos son discutidos en un modelo de generaciones traslapadas con crecimiento endógeno. La evidencia empírica para países en desarrollo y países miembros de la OCDE permite soportar las predicciones del modelo (De-Gregorio, 1996).

En la línea de trabajos sobre los efectos de las imperfecciones del mercado de crédito en la acumulación de capital humano, se encuentra el trabajo de Christou et.al. (1993) donde desarrolla un modelo de crecimiento neoclásico con restricciones de crédito, obteniendo resultados negativos hacia la acumulación

de capital humano. Buitier y Kletzer (1992) presentan un modelo donde los individuos deben autofinanciar su formación y argumentan que la incapacidad de pedir prestado puede reducir considerablemente la acumulación de capital humano. También Barro, et al.,(1995) discuten las implicaciones de las restricciones de créditos para financiar la educación y su impacto en la convergencia del ingreso a través de los países.

Según el modelo tradicional del ciclo de vida, las imperfecciones en los mercados de crédito, así como la incertidumbre sobre las perspectivas del ingreso futuro, pueden evitar hasta cierto punto, que los consumidores pidan préstamos para realizar un plan de consumo óptimo. Tal restricción tendrá el efecto general de posponer el consumo presente y aumentar la tasa de ahorro (Modigliani, 1986). La aplicación de este resultado genera un marco de análisis donde el ahorro es positivamente asociado con el crecimiento económico, lo cual ha permitido a Japelli y Pagano (1994) concluir que la liberalización financiera en el mercado de los créditos de consumo y de créditos hipotecarios, puede tener un efecto negativo sobre el crecimiento, ya que al aliviar las restricciones de liquidez de las personas, se reducen los incentivos al ahorro. Por lo que esta restricción del crédito, podría incrementar el crecimiento.

Evans et al., (2002) en un interesante estudio, evalúan las contribuciones del capital humano y el desarrollo financiero para el crecimiento económico, a través de un panel de 82 países, para un periodo de 1972-92. Estiman la relación entre el crecimiento económico y los factores de producción (trabajo, capital físico, capital humano y un factor monetario, representado por agregados monetarios o crédito). En términos generales, los resultados sugieren que el desarrollo financiero es tan importante como el capital humano para promover el crecimiento económico.

En el tema que nos interesa, es relevante evaluar cómo los sistemas financieros pueden promover la acumulación de capital humano y por ende impactar en el crecimiento económico en los países de América Latina. En particular, los acuerdos financieros pueden facilitar la asignación de recursos para lograr la acumulación de habilidades. Por lo tanto, es conveniente analizar cómo los arreglos financieros facilitan la creación de capital humano ayudando a acelerar el crecimiento económico.

Existe poca literatura que maneje cómo, a través del desarrollo del sistema financiero, exista un apoyo a la formación de capital humano para promover el crecimiento económico, por lo que se deja abierta una línea de investigación, en la cual el interés radica en estudiar la complementariedad que existe entre un eficiente sistema financiero y la formación de capital humano y probar el impacto de esa interacción sobre el crecimiento.

ANÁLISIS EMPÍRICO Y RESULTADOS

Se pretende estimar la forma empírica de la siguiente función de producción *Translog*:

$$\log(Y_{n,t}) = \alpha_{0,n} + \sum_{i=1}^n \alpha_{i,n} \log(X_{i,n,t}) + \frac{1}{2} \sum_{i=1}^n \sum_{j \geq 1}^n \beta_{i,j,n} [\log(X_{i,n,t})]^2 + \sum_{i=1}^n \sum_{j \geq 1}^n \lambda_{i,j,n} [\log(X_{i,n,t})](\log X_{j,n,t}) + \varepsilon_n \quad (1)$$

donde x_{int} representa las variables explicativas en la regresión. Habrá nueve versiones de este modelo (Vver anexo 2), correspondientes a las nueve permutaciones de las definiciones del desarrollo financiero y capital humano. Esto con el fin de analizar la interacción del desarrollo financiero y el capital humano como generadores de crecimiento económico. Así, el contraste econométrico se realiza con datos en panel de 1980 hasta 2004, en base a una muestra de 16 países representando la región de América Latina. Cabe mencionar, que es conveniente seleccionar el modelo en panel más adecuado entre efectos fijos y efectos aleatorios. En este caso, la prueba de Hausman arroja una preferencia hacia el modelo con efectos aleatorios para todas las estimaciones.

La tabla 1 presenta las primeras tres ecuaciones donde se incluye a M3 como la variable que representa el desarrollo financiero combinada con cada una de las *proxies* del capital humano.

Dentro de este grupo de ecuaciones, las estimaciones, en general, exhiben un buen ajuste global. Los tres modelos de M3 con su respectiva proxy del capital humano presentan un alto poder explicativo, desde 64% hasta 88% para el contraste de M3 con GE. Además, se observa que:

- Los coeficientes α_1 , α_2 y α_3 son diferentes de cero y estadísticamente significativos. Además, presentan los signos esperados. Lo anterior tiende a confirmar que el capital físico, M_3 y el capital humano son relevantes para el análisis e impactan de manera positiva en el crecimiento de la producción en América Latina;
- Respecto a los parámetros β relacionados a los términos cuadráticos de la función de producción, todos los resultados son estadísticamente diferentes de cero y significativos en su mayoría a un nivel de confianza del 99%. Esto justifica las ventajas de realizar la especificación de la función de producción en su forma translogarítmica, además de facilitar la interpretación de la interacción de las variables, a través de los términos cruzados;
- En las nueve estimaciones, el parámetro λ_4 es el que más interesa en esta investigación, ya que representa la interacción de los indicadores financieros con el capital humano. En este caso particular, la relación positiva y la significatividad del coeficiente corrobora la contribución de la interacción entre el agregado monetario M3 con EP y ES, en el incremento de la producción en América Latina. Significaría que la asignación de recursos al sector educativo a través de un eficiente sistema financiero contribuiría al crecimiento económico, en la medida en que la población ocupada posea un nivel de estudios más elevado. Los resultados respecto a la interacción de M3 con el GE no resultaron significativos;
- Finalmente, se evidencia una correlación fuerte y positiva del capital físico con M3 (λ_1), cualesquiera que sea la proxy del capital humano, presentando un impacto positivo de las finanzas en el crecimiento económico.
- De los tres modelos estimados con el agregado monetario M3 y su respectiva proxy del capital humano. El que presenta el mejor soporte econométrico en general es (1) M3-EP, no solo por su poder explicativo y la significatividad de sus estimadores, sino por corroborar la interacción existente entre este indicador financiero y la variable educativa. Lo que sugiere que entre más bajo sea el nivel educativo, éste recurre a un financiamiento menos sofisticado.

La tabla 2 presenta los resultados incluyendo a M2 como variable financiera. Al analizar las estimaciones, se destaca que:

- Los coeficientes de α_1 , α_2 y α_3 presentan en su mayoría resultados estadísticamente significativos y con los signos esperados;
- Respecto a los parámetros β , todos los resultados son estadísticamente diferentes de cero y significativos en su mayoría a un nivel de confianza del 99%;
- Para el parámetro λ_4 , presentando la interacción de M2 con el capital humano, se encontró evidencia empírica favorable solo con la combinación de la proxy ES, observando una interacción positiva con este indicador para el crecimiento económico;
- El parámetro (λ_1) traduce una correlación fuerte y positiva del capital físico con M2, cualesquiera que sea la proxy del capital humano, corroborando con otro indicador financiero el impacto positivo de las finanzas en el crecimiento económico,

Entre los tres modelos estimados de M2 con su respectiva proxy del capital humano que presentan un alto poder explicativo, el modelo que indica la R^2 más alta es el M2-GE con 83% de poder explicativo.

En virtud de que este análisis econométrico contempla el examen de la existencia de una interacción positiva entre el agregado monetario M2 y la aproximación del capital humano, el modelo que revela mejor esta interacción es el (5) M2-ES. Considerándose la matrícula en educación secundaria un indicador importante para probar estas interacciones.

Finalmente, la tabla 3 expone los resultados de la estimación incluyendo al crédito como indicador financiero. Se señala que:

- El coeficiente relacionado con α_2 referido al CR es estadísticamente significativo al 99%. Los coeficientes de α_1 y α_3 presentan algunos resultados estadísticamente endebles;
- Respecto a los parámetros β , sólo los coeficientes asociados a β_1 y β_2 resultaron estadísticamente diferentes de cero y significativos en su mayoría a un nivel de confianza del 99%;
- La interacción del crédito y el capital humano, representada por λ_4 , sólo presenta evidencia empírica favorable con la combinación de ES, siendo el poder explicativo de este modelo en particular de 69%.
- El modelo (7) que combina las interacciones de CR y EP presenta el mayor poder explicativo de las nueve estimaciones con un R^2 de 0.93.

En todas las estimaciones se halló evidencia empírica favorable de la complementariedad que existe entre las aproximaciones del capital humano y las variables financieras, especialmente cuando interactúa el crédito con la tasa de matrícula de educación secundaria, mostrando un impacto positivo para el crecimiento económico en la región de América Latina, lo que significa que entre más alto sea el nivel educativo, más se requiere de una eficiente asignación de recursos por parte del sector financiero a través del crédito, que puede redundar en acumulación de capital humano a través del financiamiento a la educación.

Las interacciones, que pueden resultar más relevantes en el marco del presente trabajo, son los términos monetarios que interactúan con el capital humano, lo cual provee o muestra indicios de complementariedad entre el desarrollo financiero y el capital humano en la región de América Latina. Apunta a que el desarrollo del sistema financiero es un complemento esencial para el desarrollo del sistema educativo en el proceso de crecimiento.

De esta manera, los resultados obtenidos indican que el modelo que incluye al crédito y al nivel secundario resulta el que más soporte econométrico representa, debido a que es el que presenta la mejor interacción entre estos determinantes relevantes para impactar en el crecimiento económico de los países de América Latina. Uno de los retos fundamentales a los que se enfrenta la región es el sector educativo. La educación es fundamental, para poder acceder a los empleos mejor pagados de la economía global, y también para que las familias rurales puedan diversificar sus actividades desde la agricultura de subsistencia hacia otras actividades complementarias y superiores, más dinámicas y productivas.

En América Latina existen claras diferencias en educación que están estrechamente relacionadas con el nivel de ingresos. Ello es debido en gran parte a la falta de oportunidades. Esto es consecuencia de las carencias en el entorno familiar que afecta la disponibilidad de recursos necesarios para el desarrollo de capacidades (incapacidad para asumir los gastos directos e indirectos de la educación). Como resultado, la acumulación de habilidades y destrezas mediante la educación formal ha sido mucho más lenta en los países de América Latina, debido principalmente a la carencia de recursos o financiamiento (Arias O. et al., 2006).

En resumen, este ejercicio empírico, a través de la función translogarítmica, permite analizar la interacción entre el sector financiero y el capital humano como determinantes del crecimiento económico. Los resultados obtenidos indican que las *proxies* elegidas, crédito y nivel secundario, para representar estos determinantes, resultan relevantes para explicar el crecimiento económico de los países de América Latina. Aún y cuando el capital humano es muy difícil de aproximar, se pudo evidenciar su aportación en el proceso de crecimiento.

Finalmente, los resultados obtenidos permiten determinar cuál indicador financiero o *proxies* del capital humano son más precisas para evaluar el impacto sobre el crecimiento económico, destacando la *proxy*

ES como un indicador del capital humano altamente significativa y eficiente para interactuar con cualquier proxy financiera. Sin embargo, sería pertinente resaltar que un límite sustancial de esta investigación reside en la non-consideración de la dimensión cualitativa de las *proxies* referentes al desarrollo financiero y al capital humano. Así, una próxima etapa consistiría en encontrar indicadores para aproximar la calidad y la eficiencia de los servicios financieros, así como para contemplar la calidad de los sistemas educativos.

Tabla 1. Estimación De Una Función Translogarítmica Con Datos En Panel: Capital Humano Y Desarrollo Financiero En América Latina (1980-2004) Agregado M3 En La Función De Producción

Modelo	$\hat{\alpha}_0$	$\hat{\alpha}_1$	$\hat{\alpha}_2$	$\hat{\alpha}_3$	$\hat{\alpha}_4$	$\hat{\beta}_1$	$\hat{\beta}_2$	$\hat{\beta}_3$	$\hat{\lambda}_1$	$\hat{\lambda}_2$	$\hat{\lambda}_3$	$\hat{\lambda}_4$	$\hat{\lambda}_5$	$\hat{\lambda}_6$	R ² Aj	Haus
	C	k	M3	H	y80	k ²	M3 ²	(H) ²	kM3	kH	ky80	M3H	M3y80	Hy80		
(1) M3-EP	-11.95 (-5.09)*	0.20 (0.95)	0.50 (3.30)*	0.63 (1.45)**	2.90 (7.37)*	0.19 (3.57)*	0.04 (1.04)**	0.47 (3.79)*	0.03 (0.80)	-0.19 (-3.25)*	-0.19 (-4.09)*	0.09 (3.82)*	-0.10 (-2.72)*	0.10 (1.09)**	0.81	48.3 (0.096)
(2) M3-ES	-18.27 (-5.85)*	0.36 (1.39)**	0.70 (4.18)*	-0.57 (-1.45)**	3.83 (7.41)*	0.11 (1.87)**	0.10 (2.52)*	-0.03 (-1.43)**	0.10 (2.71)*	-0.04 (-1.68)	-0.21 (-3.55)*	0.015 (0.29)	-0.21 (-5.32)*	0.02 (0.40)	0.64	45.7 (0.010)
(3) M3-GE	-14.89 (-7.71)*	0.09 (0.37)	0.62 (2.66)*	0.09 (0.33)	3.47 (10.63)*	0.06 (1.06)	0.11 (2.48)*	0.15 (2.72)*	0.16 (3.64)*	-0.09 (-2.42)*	-0.12 (-2.55)*	-0.03 (-0.70)	-0.27 (-5.69)*	0.01 (0.29)	0.88	62.4 (0.001)

Nota: (...) Estadístico t * Significativo a 10%, ** Significativo a 5%, *** Significativo a 1%.
Modelos con efectos aleatorios, Observaciones: 400, Todas las variables expresadas en términos per cápita y en logaritmos, Estimador Swamy-Arora, Variable dependiente: lny

Tabla 2. Estimación De Una Función Translogarítmica Con Datos En Panel: Capital Humano Y Desarrollo Financiero En América Latina (1980-2004) Agregado M2 En La Función De Producción

Modelo	$\hat{\alpha}_0$	$\hat{\alpha}_1$	$\hat{\alpha}_2$	$\hat{\alpha}_3$	$\hat{\alpha}_4$	$\hat{\beta}_1$	$\hat{\beta}_2$	$\hat{\beta}_3$	$\hat{\lambda}_1$	$\hat{\lambda}_2$	$\hat{\lambda}_3$	$\hat{\lambda}_4$	$\hat{\lambda}_5$	$\hat{\lambda}_6$	R ² Aj	Haus
	C	k	M2	H	y80	k ²	M2 ²	(H) ²	kM2	kH	ky80	M2H	M2y80	Hy80		
(4) M2-EP	-12.09 (-5.69)*	0.25 (1.27)**	0.39 (2.99)*	-0.06 (-0.14)	2.93 (8.26)*	0.16 (3.61)*	0.08 (2.60)*	0.37 (3.51)*	0.01 (0.42)	-0.17 (-3.09)*	-0.16 (-3.75)*	-0.12 (-2.41)*	-0.11 (-4.07)*	0.26 (3.14)*	0.82	22.4 (0.008)
(5) M2-ES	-18.31 (-6.76)*	0.37 (1.63)**	0.63 (4.57)*	-1.29 (-3.87)*	3.73 (8.39)*	0.11 (2.30)*	0.14 (5.00)*	-0.04 (-1.73)**	0.08 (2.78)*	-0.04 (-2.10)**	-0.19 (-3.70)*	0.11 (6.01)*	-0.20 (-7.20)*	0.086 (2.04)**	0.71	12.23 (0.019)
(6) M2-GE	-14.09 (-6.32)*	0.10 (0.43)	0.37 (1.17)**	0.22 (0.85)	3.41 (9.33)*	0.10 (2.07)*	0.15 (4.75)*	0.17 (3.71)*	0.15 (4.22)*	-0.10 (-2.95)*	-0.14 (-2.88)*	-0.05 (-1.33)	-0.24 (-5.94)*	0.004 (0.089)	0.83	17.6 (0.129)

Nota: (...) Estadístico t * Significativo a 10%, ** Significativo a 5%, *** Significativo a 1%.

Tabla 3. Estimación De Una Función Translogarítmica Con Datos En Panel: Capital Humano Y Desarrollo Financiero En América Latina (1980-2004) Crédito En La Función De Producción

Modelo	$\hat{\alpha}_0$	$\hat{\alpha}_1$	$\hat{\alpha}_2$	$\hat{\alpha}_3$	$\hat{\alpha}_4$	$\hat{\beta}_1$	$\hat{\beta}_2$	$\hat{\beta}_3$	$\hat{\lambda}_1$	$\hat{\lambda}_2$	$\hat{\lambda}_3$	$\hat{\lambda}_4$	$\hat{\lambda}_5$	$\hat{\lambda}_6$	R ² Aj	Haus
	C	k	CR	H	y80	k ²	CR ²	(H) ²	kCR	kH	ky80	CRH	CRy80	Hy80		
(7) CR-EP	-9.30 (-5.96)*	0.20 (1.14)	0.41 (3.44)*	-0.59 (1.65)	2.38 (8.96)**	0.12 (2.49)*	-0.02 (-0.90)	0.52 (4.70)**	0.05 (2.35)*	-0.08 (-1.41)**	-0.14 (-3.76)*	-0.11 (-3.39)*	-0.07 (-2.96)*	0.12 (1.72)**	0.93	33.4 (0.0008)
(8) CR-ES	-18.81 (-6.50)*	0.52 (1.98)**	0.60 (4.05)**	0.26 (1.36)**	3.80 (7.97)**	0.09 (1.55)**	0.04 (1.50)	-0.03 (-1.15)	0.11 (4.34)**	-0.05 (-1.71)**	-0.21 (-3.71)*	0.15 (2.80)*	-0.17 (-5.85)**	0.11 (2.19)*	0.69	29.6 (0.0091)
(9) CR-GE	-13.50 (-5.88)*	0.16 (0.64)	0.51 (3.10)*	-1.04 (-2.67)**	3.11 (8.48)**	0.09 (1.63)**	0.03 (1.26)	0.24 (6.01)**	0.18 (5.20)**	-0.14 (-3.67)*	-0.14 (-2.66)*	-0.05 (-1.88)**	-0.19 (-6.16)**	0.0005 (0.012)	0.83	30.5 (0.0024)

*Nota: *, ** estadístico t; ** significativo a 5%, *** significativo a 1%, **** significativo a 0.1%.

CONCLUSIONES

El debate sobre el crecimiento económico ha generado una variedad de argumentos en cuanto a las cuestiones de por qué las tasas de crecimiento difieren entre los países o las regiones. Esta investigación pretendió enfatizar en dos importantes determinantes del crecimiento: El sistema financiero y el capital humano. Se propuso, en lo particular, poner atención en los efectos que se originan cuando interactúan y esto, para promover el crecimiento económico.

Cuando se hace referencia a los principales modelos de crecimiento económico, expuestos en la revisión teórica, éstos recurren a una forma genérica de la función de producción agregada de la cual se desprende, en general, la utilización específica de una Cobb-Douglas ó CES. Este trabajo apuntó, al contrario, a la función de producción *Translog*, como herramienta analítica privilegiada. Cabe mencionar que dicha función ha llegado a ser muy popular por la flexibilidad que provee. Autoriza una mejor especificación, porque se caracteriza por vincular las interacciones entre los factores de producción, manejando términos lineales y cuadráticos con un número arbitrario de insumos. Lo anterior justificó el contraste econométrico para la evaluación de los determinantes del crecimiento así como de sus interacciones.

Consecutivamente, al momento de discriminar entre los factores productivos, se estipularon el capital físico, el capital humano, el crédito y agregados monetarios como principales variables explicativas. La inclusión del capital humano se argumentó a partir del enfoque de las teorías del crecimiento endógeno y de la versión ampliada del modelo de Solow propuesta por MRW (1992). En cuanto a la variable monetaria, su incorporación se orientó por la teoría de la moneda en la función de producción en línea con los trabajos de Levhari y Don-Patinkin (1968); Friedman (1969); Stein (1970), entre otros. Finalmente, la acumulación de capital físico cristaliza uno de los factores convencionales cuando se tratan de definir las fuentes del crecimiento económico.

A nivel empírico, se adoptó la metodología de datos en panel, mediante efectos aleatorios de acuerdo a la prueba de Hausman. Consistió en la estimación de nueve especificaciones econométricas atendidas por las *proxies* consideradas (Anexo 2). Lo anterior se aplicó a una muestra de 16 países representando la zona de América Latina, para un periodo de 1980 a 2004. El objetivo planteado fue corroborar econométricamente, la interacción que existe entre el desarrollo financiero y el capital humano para impactar en el crecimiento económico, utilizando la función *Translog*, debido a que resultó sustancialmente superior a la Cobb Douglas. Los hallazgos tienden a confirmar la complementariedad que existe entre las aproximaciones del capital humano y las variables financieras para impactar en el crecimiento económico de Latinoamérica. Las estimaciones en su mayoría exhiben coeficientes con los signos esperados y significativos contrastando las hipótesis planteadas.

Las interacciones, que pueden resultar más relevantes en el marco del presente trabajo, son los términos monetarios que interactúan con el capital humano. Se encontraron indicios de la influencia positiva que el

desarrollo financiero pueda tener en la formación de capital humano en los países de América Latina. Los indicadores financieros, representados por M3, M2 y el crédito, impactan positivamente en el producto agregado, justificando la inclusión de variables monetarias en la función de producción. El debate empírico se ha tornado en cuanto a lo pertinente de utilizar los agregados monetarios o el crédito para representar al sistema financiero. Por lo tanto, el crédito apareció como el indicador más adecuado para aproximar el desempeño del sistema financiero. Así, el modelo que incluye al crédito y al nivel secundario resulta el que más soporte econométrico presenta, debido a que es el que muestra la mejor interacción entre estos determinantes relevantes para impactar en el crecimiento económico de los países de América Latina.

Las interacciones, entre las variables financieras y el capital físico, indican que existe una relación positiva entre las finanzas y el crecimiento, independientemente del indicador financiero que se utilice. Los coeficientes positivos son consistentes con las teorías del crecimiento endógeno. Sugiriendo que el desarrollo financiero fomenta la acumulación de capital físico en las economías de América Latina. Los parámetros que evalúan la tesis de convergencia presentan resultados divergentes, ya que muestran una dirección directa entre el ingreso per cápita inicial y la tasa de crecimiento. Respecto a las interacciones negativas de las condiciones iniciales con el capital humano y los indicadores financieros, los resultados demuestran que América Latina requiere de reformas financieras y educativas que apoyen la acumulación de capital físico y humano en pro del crecimiento de estas economías.

Aunque este estudio trató de destacar el efecto positivo de los sistemas financieros sobre el crecimiento de las economías, no examinó una dimensión primordial representada por la eficiencia de los mismos sistemas. La última impacta, sustancialmente, en el comportamiento de múltiples variables. Se ha demostrado, que países con sistemas financieros eficientes son menos propensos a sufrir crisis financieras. En general, se puede afirmar que los países con sistemas financieros eficientes crecen más rápido (Beck et al., 2000).

En el caso de América Latina, el sector bancario ha registrado deficiencias a lo largo de los años. En toda la región, países tan diferentes como Argentina, Brasil, Chile, México, Venezuela y otros, han sufrido crisis bancarias. Por lo que han adoptado con determinación medidas necesarias para reforzar el sistema financiero. Como parte de un programa de reformas económicas y ajuste estructural, en estos países se han llevado a cabo reformas financieras. En general, estas reformas requieren un cambio profundo en las políticas e instituciones, promueven una reducción sustantiva de la intervención estatal, con miras a alcanzar una liberalización de los mercados financieros. Esto con el fin de reducir las distorsiones en los mercados financieros, aumentar la eficiencia en la intermediación, fomentar el ahorro y la inversión, para conseguir una mayor estabilidad económica y por ende, un círculo virtuoso de estabilidad, buenas prácticas bancarias y crecimiento sostenido.

En resumen, la eficiencia financiera es uno de los temas que más preocupa a los organismos internacionales como al Banco Mundial (BM), a la Comisión Económica para América Latina y el Caribe (CEPAL), al Fondo Monetario Internacional (FMI), entre otros. Estos organismos demandan que exista una eficiente supervisión prudencial del sistema financiero, ya que es necesaria para garantizar la viabilidad y la salud del sector financiero. Se requiere, además, la implementación de cambios institucionales que incluyan una fuerte infraestructura de apoyo, que provea información, evaluación y categorización del crédito, sistemas contables y legales modernos, así como el desarrollo de los mercados financieros.

Sin embargo, el sector financiero no es el único (o el principal) factor que inhibe el crecimiento potencial en América Latina (Zettelmeyer, 2006). En estudios del FMI (Para mayor información consultar: <http://www.imf.org/external/country/index.htm>), ha quedado claramente establecido que los marcos macroeconómicos frágiles, la baja competitividad, las dificultades en la implementación de las reformas

estructurales, la falta de seguimiento de las reformas educativas, la gran extensión de la pobreza y una distribución desigual de la renta han sido factores adicionales a la hora de explicar el lento crecimiento en América Latina.

En términos generales, los resultados de esta investigación sugieren que el desarrollo financiero es tan importante como el capital humano para promover el crecimiento económico, dejando abierta la agenda de investigación para nuevas líneas de investigación.

Anexo 1: Variables De Interés Para La Estimación De Datos En Panel

Variables	Definición
y_{nt}	PIB per cápita
y_{80_n}	PIB per cápita inicial
k	Capital por unidad de trabajo
L	Trabajo
Desarrollo financiero	
M2	Dinero y cuasi dinero como porcentaje del PIB por unidad de trabajo
M3	<i>Liquid liabilities</i> como porcentaje del PIB por unidad de trabajo
CR	Crédito doméstico del sector privado como porcentaje del PIB por unidad de trabajo
Capital humano	
EP	Matrícula en Educación Primaria por unidad de trabajo
ES	Matrícula en Educación Secundaria por unidad de trabajo
GE	Gasto público en Educación como porcentaje del PIB por unidad de trabajo.

Fuente: Las variables Y, k, L, M2, M3, CR se obtienen de la base de datos del Banco Mundial. La UNESCO provee los datos de EP, ES, GE.

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BIOGRAFIA

Christine Carton Madura, Universidad Autónoma de Ciudad Juárez, ccarton@uacj.mx
Cely Celene Ronquillo, Universidad Autónoma de Ciudad Juárez, ronquil@uacj.mx

LA INTELIGENCIA EMOCIONAL Y LAS RELACIONES INTERPERSONALES DE LOS DIRECTIVOS DE LAS IES PÚBLICAS-UABC

Karla Emilia Cervantes Collado, Universidad Autónoma de Baja California
Blanca Estela Córdova Quijada, Universidad Autónoma de Baja California

RESUMEN

Tradicionalmente, la inteligencia cognitiva (intelectual) era considerada el principal elemento para predecir el éxito académico, y por ende el desarrollo profesional. según investigadores, el concepto incluye conocer y manejar las propias emociones, automotivación, reconocer las emociones de los demás y la capacidad de relacionarse con otros. Así mismo la definen como un tipo de inteligencia social que permite razonar e incrementar el pensamiento a través de la información, cuando no se desarrolla la IE en el proceso administrativo de las instituciones educativas, se provoca que las mismas se condenen al fracaso. Muchas de estas instituciones no cuentan con personal que tenga las habilidades, actitudes y un nivel adecuado de tolerancia a la frustración para enfrentar con éxito los cambios que se desarrollan en las instituciones.

Dentro de la UABC se busca identificar las características de relación interpersonal en los directivos de acuerdo con el modelo de inteligencia emocional que permita elaborar un instrumento que proporcione el tipo de relaciones interpersonales de los directivos, que permita además que la UABC incremente las habilidades emocionales en sus directivos acorde con el modelo actual, para lograr en ellos una mayor sensibilidad, que sean mas humanos, para que puedan dar lo mejor de sí, hacer bien su trabajo, no sólo de su talento, sino que además lo hagan con entusiasmo y compromiso.

PALABRAS CLAVE: Inteligencia, emocional, directivos y relaciones interpersonales

INTRODUCCIÓN

El liderazgo es un factor fundamental en la gestión, la función del líder hoy, es mantenerse alerta y activo en el proceso de dinámica del grupo de trabajo, a partir de una constante observación e intervención pertinente que lo constituya en un “facilitador”, que debe:

- a) Poseer conocimientos y experiencias en dinámica y manejo de grupos, así como de modificaciones organizativas.
- b) Poseer cualidades de conducción de grupos tales como competencia, sensibilidad, disciplina, capacidad de influir y sobre todo, capacidad de implicar a las personas alrededor de un proyecto común que contenga los objetivos de la organización.
- c) Sentirse confortable en situaciones de cambio, ambigüedad y soportar bien los conflictos.

b)
Para las organizaciones en general y las instituciones educativas en particular resulta de gran trascendencia el contar con directivos que puedan ejercer un liderazgo inteligente y positivo en busca de la calidad permanente para sus áreas de trabajo. Es este desarrollo de la inteligencia que permite el planteamiento del siguiente trabajo, el análisis primero nos remite a los aspectos puramente cognitivos, tales como, producción convergente, resolución de problemas, memoria. No obstante actualmente algunos investigadores reconocieron que existía otro aspecto y que no era precisamente cognitivo, fue así como Robert Thordnike, escribió sobre la inteligencia social en 1937. En 1940 David Wechsler definió inteligencia como capacidad agregada o global del individuo de actuar con un propósito.

Fue en 1995 que Daniel Goleman escribió el popular libro “Inteligencia emocional “en el cual ofreció la primera “prueba” que los factores emocionales y sociales son importantes para el éxito en el trabajo y en las relaciones personales” (Goleman, 2004). Con respecto a los postulados de Goleman se ubicó inicialmente el liderazgo en el campo organizacional. Un líder con inteligencia emocional muestra cinco competencias emocionales:

Autoconciencia, autorregulación, motivación, empatía, habilidad social

Para la medición de las competencias emocionales, Goleman y Boyatzis (1999) desarrollaron el inventario de Competencias emocionales (ECI) a partir del cuestionario de Auto evaluación de Boyatzis (1991, citado en Chernis, 2000) (María Concepción Rodríguez Nieto 2007)

La influencia de la Inteligencia Emocional en la cultura popular y en las comunidades académicas ha sido rápida y extensa (Emmerling & Goleman , 2003). El término Inteligencia Emocional en Los Estados Unidos a principios del siglo XX. México, con su cercanía fronteriza y su influencia en corrientes administrativas extranjeras, pronto introdujo este nuevo concepto como un tema innovador dentro de sus instituciones educativas. Es así, como a principio del siglo XXI en México se empieza a conocer este tema, creándose un gran interés en la relevancia de las emociones en el éxito personal y profesional. (Miguel Hugo Garizurieta, Isaías Sangabriel Rivera)

.. Actualmente, las instituciones educativas deben estar siempre mejorando las estrategias para otorgarle IE al personal que les pueda ofrecer la inteligencia emocional. Esta puede ayudar a controlar las actitudes del personal en la institución, determinando así el potencial para aprender habilidades prácticas como el autoconocimiento, motivación, autorregulación, empatía y relaciones personales, que indudablemente les servirán a los docentes como base para su desarrollo personal y profesional.

PLANTEAMIENTO DEL PROBLEMA

Tradicionalmente, la inteligencia cognitiva (intelectual) era considerada el principal elemento para predecir el éxito académico, y por ende su desarrollo profesional. Sin embargo éste concepto ha sido cuestionado (Stenberg, 1997). Lo que ha propiciado que varios investigadores profundicen en el desarrollo de la Inteligencia Emocional. El término Inteligencia Emocional, (IE) fue acuñado por Mayer y Salovey (1990). Según estos autores, el concepto incluye conocer y manejar las propias emociones, auto motivación, reconocer las emociones de los demás y la capacidad de relacionarse con otros. Así mismo la definen como un tipo de inteligencia social que permite razonar e incrementar el pensamiento a través de la información.

Es posible aplicar con éxito la inteligencia emocional en las empresas e instituciones educativas con directivos que tengan la habilidad y el manejo adecuado de sus emociones, aún en momentos y situaciones difíciles y comprometidas No es suficiente demostrar con diplomas o certificados ser un profesionista inteligente, sino comportarse, actuar, tener habilidades intrapersonales, interpersonales, manejo de estrés, adaptabilidad y estado general de ánimo para relacionarse adecuadamente.(Bar/on y Handley, 2003)

PARA ESTA INVESTIGACIÓN SE ESTABLECEN LOS SIGUIENTES OBJETIVOS:

Objetivo general: Identificar las características de relación interpersonal en los directivos de acuerdo con el modelo de inteligencia emocional

Objetivo específico: Elaborar un instrumento que proporcione el tipo de relaciones interpersonales de los directivos.

Se pretende dar respuesta a las siguientes preguntas de Investigación

¿Se pueden identificar las relaciones interpersonales de los directivos de acuerdo al modelo de inteligencia emocional?

¿Cuáles son las características de las relaciones interpersonales que los directivos deben de presentar?

¿Qué actividades realizan los directivos para establecer sus relaciones interpersonales dentro de una institución?

JUSTIFICACIÓN

Por otro lado no podemos olvidar que cuando una persona con un nivel bajo de IE obtiene un cargo directivo, puede conducir a que la institución vaya al fracaso, ya que una persona con esas características afecta a masas. De acuerdo al planteamiento del problema es conveniente distinguir que los directivos de una institución son docentes que han sido seleccionados por una serie de características y establecer un clima de confianza y satisfacción con el trabajo.

Las instituciones educativas requieren directivos, personal académico que estimulen y que creen un ambiente de confianza y de satisfacción laboral tanto a sus docentes y administrativos y como consecuencia se verán beneficiados alumnos y todo el personal del entorno académico, para ello se propone la elaboración y creación de un instrumento o modelo para lograr identificar las características de los directivos en la manera en como se relacionan en su institución académica.

MÉTODO

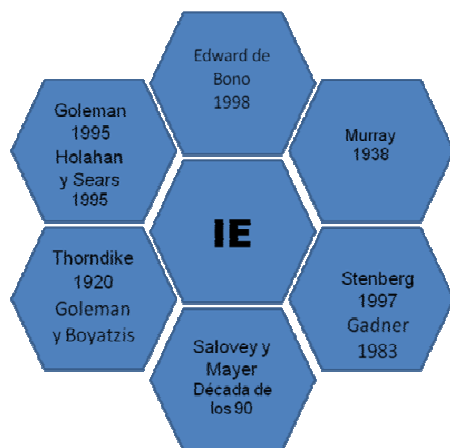
Para el desarrollo de este trabajo se propuso un estudio mixto de corte cualitativo y cuantitativo, toda vez que se encuestara a la población de administrativos y se realizara una observación directa que se complementara con la información estadística del tema analizado. El nivel de impacto del estudio se presenta por que es un modelo innovador con trascendencia ya que proporciona información y es un estudio sin precedente en la universidad Autónoma de Baja California, la población que se cubrirá abarca a todos los directivos de las unidades académicas de la misma universidad en el análisis de sus relaciones interpersonales en el trato hacia los docentes y alumnos. Se llevará a cabo un censo, aplicado a todos los directivos de la UABC, distribuidos en el estado de Baja California.

Las variables que se cubrirán son las siguientes:

- Inteligencia emocional
- Relaciones interpersonales
- Directivos
- Instrumentos

Los Materiales que se aplicaran son dos instrumentos, por un lado el de Inteligencia emocional y por otro uno de relaciones interpersonales. Los referenciales teóricos que se consideran pertinentes para este estudio son señalados a continuación:

Figura 1: Panel de Autores de la Inteligencia Emocional



Elaboración : Propia

SITUACIÓN ACTUAL DEL ESTUDIO

Las dificultades principales en el diseño del instrumento es el acceso que se tiene a experiencias anteriores, ya que no existe un estudio similar en nuestro país ni en universidades publicas, lo que por un lado nos permitirá una aportación importante y por otro lado la posibilidad de mejora continua en el trabajo de liderazgo en los directivos de nuestra Universidad.

APORTACIÓN

La elaboración y creación de un instrumento, donde se obtendrá un modelo para la medición de la inteligencia emocional que identifique las características de los directivos, en la manera como se relacionan en sus instituciones académicas.

Es una propuesta única sin precedente dentro del Estado de Baja a California.

Obtención de un instrumento que mida la inteligencia emocional apoyando el área de recursos humanos para la selección y contratación de sus docentes.

Las instituciones educativas que consideren la inteligencia emocional dentro de sus programas de recursos humanos y académicos, tienen mas posibilidades de abrirse caminos a la gestión y eso le da un valor económico.

Con base a los resultados de la investigación, las instituciones educativas que requieran directivos, personal académico que estimulen y que creen un ambiente de confianza y de satisfacción laboral tanto a sus docentes y administrativos podrán implementar cursos, talleres y reestructuración de sus programas educativos para el desarrollo de la inteligencia emocional.

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EVALUACIÓN DE OPCIONES REALES ASOCIADAS A UN PROYECTO DE ESPECIALIZACIÓN VIRTUAL EN INFORMÁTICA EDUCATIVA

Bernardo González Coira, Universidad Metropolitana-Caracas

María Jesús Pidal, Universidad Metropolitana-Caracas

RESUMEN

Partiendo del estudio de factibilidad económico-financiero para un programa de especialización en educación bajo la modalidad virtual cuya conclusión es un valor presente neto positivo y una tasa interna de retorno razonable, se estudia el valor que se añade al proyecto al considerar las opciones de abandono y crecimiento. Se identifican las fuentes de incertidumbre y se obtiene la volatilidad del proyecto con simulación Montecarlo bajo la hipótesis MAD. Se valoran las opciones de abandono y crecimiento utilizando el modelo binomial propuesto por Cox, Ross y Rubinstein. Se encuentra que estas opciones agregan valor al proyecto y se modela mediante hoja de cálculo la dependencia de su valor respecto a los valores de rescate y a la inversión respectivamente.

PALABRAS CLAVE: Opciones, opciones reales, valoración, método binomial, simulación Montecarlo.

INTRODUCCIÓN

Pidal, García, Castañón (2006). evaluaron la factibilidad económico-financiera del programa “Diseño de una Especialización Virtual en Informática Educativa para Educadores” que forma parte del Programa Alfa de la Comunidad Europea. El objetivo de este proyecto, en el que participan varias universidades de Ibero América, es diseñar un programa de estudios de especialización virtual en informática educativa que permita formar docentes graduados en educación preescolar y educación integral que utilicen, dominen y apliquen las nuevas tecnologías de información y comunicación en el campo educativo, para así mejorar la calidad educativa.

La principal conclusión que resulta del estudio es que el proyecto es económicamente factible si el nivel de inscripciones de cada cohorte supera los 185 estudiantes. Este número es crítico y resulta ser la mayor fuente de incertidumbre del proyecto. Por otro lado el asumir niveles de crecimiento en la matrícula tiene bajo impacto en la rentabilidad, pues su efecto se ve contrarrestado por la tasa de deserción que suele ser alta en este tipo de programas. Así mismo se encontró que las variables que impactan más la rentabilidad del proyecto son el costo de la matrícula y el pago de honorarios al personal docente.

Entre las recomendaciones finales del estudio las autoras sugieren algunas opciones como diferir parte de la inversión hasta tener información precisa de la demanda para la primera cohorte, o la de ejecutar el programa comenzando con un grupo nuevo más de una vez al año ya que el programa tiene una duración anual y se ejecuta en tres períodos trimestrales, en cada uno de los cuales pudiera agregarse una nueva cohorte.

El resultado obtenido del estudio de demanda realizado por las autoras muestra como escenario más probable un nivel de inscripción de 200 estudiantes. Debido a que este nivel de inscripción está muy cercano al nivel mínimo de rentabilidad del proyecto, la valoración realizada mediante el método tradicional del Flujo de Caja descontado no toma en consideración el valor de las decisiones estratégicas asociadas al proyecto. En consecuencia resulta razonable investigar la presencia de opciones reales que puedan agregar valor al mismo al tomar en cuenta las incertidumbres presentes. La consideración de las opciones reales permite poder incorporar el valor de las decisiones gerenciales relativas al proyecto cuando se tiene conocimiento de nueva información relevante para el mismo. Por eso, en este trabajo se

identifican las opciones de abandono y de crecimiento asociadas al proyecto y se calcula su valor que demuestra que las mismas añaden valor al referido proyecto.

REVISIÓN LITERARIA

El enfoque clásico para la valoración de un proyecto sólo considera los flujos de caja generados o a generar por dicho proyecto; en muchos casos la ejecución de un proyecto propicia oportunidades de crecimiento, de aprendizaje y/o oportunidades de establecer relaciones estratégicamente valiosas. Asimismo pueden incorporarse opciones de flexibilidad como la opción de salida o desinversión parcial o total del proyecto. Estos son ejemplos de opciones reales. Amram y Kulatilaca (2000), plantean “desde el punto de vista tradicional, cuanto mayor es el nivel de incertidumbre, menor es el valor del activo. El punto de vista de las opciones reales, demuestra que una mayor incertidumbre puede provocar un valor superior del activo si los directivos logran identificar y utilizar sus opciones para responder con flexibilidad al desarrollo de los acontecimientos”. De hecho la teoría de opciones reales permite asignar valores, dentro de un rango, a la incertidumbre añadida.

La teoría de Opciones Reales surge por analogía con las opciones financieras: el derecho a comprar a vender una acción a un precio prefijado (Precio de ejercicio) en una fecha preestablecida (Opción europea) o en cualquier momento previo a esta fecha (Opción Americana). En el caso de las Opciones reales el activo objeto del contrato ya no es una acción de alguna compañía cotizada en bolsa sino algún tipo de proyecto “real” como un programa de investigación y desarrollo, una concesión para explotar una mina o en términos más generales ejecutar un determinado proyecto de inversión. Desde que Steward Mayers introdujo el término “opción real” hace unos 30 años estas fueron objeto de interés, inicialmente en la academia y paralelamente han ganado espacio en el ámbito de consultoría donde se aplicaron para valorar proyectos de inversión, generalmente asociados desarrollos de inversiones en minas y campos petroleros y a programas de investigación y desarrollo. Borison (2003) reseña en forma breve los alcances de su aplicación, las hipótesis que subyacen en los diferentes enfoques y los diferentes métodos de cálculo a los que estos conducen. En la actualidad se pueden conseguir muchos libros bajo el título de Opciones Reales y desde hace algún tiempo la mayoría de los textos de finanzas corporativas incluyen el tema, baste citar Ross, Westerfield y Jaffe (2005) o Bodie y Merton (2003)

METODOLOGÍA

Para la valoración de las opciones reales se utiliza el modelo binomial propuesto por Cox, Ross y Rubinstein (1979). Como eventualmente el valor del activo (VPN del proyecto) pudiera ser negativo, se utilizan árboles multiplicativos y árboles aditivos y se comparan los resultados obtenidos. Bajo las hipótesis “Market Asset Disclaimer, MAD assumption” propuesta por Copeland y Antikarov (2003) se obtiene la volatilidad del proyecto con la cual se genera el árbol binomial del activo subyacente. La volatilidad se calcula mediante Simulación Montecarlo realizada con el programa Crystal Ball. Del estudio de factibilidad ya mencionado se obtiene el valor presente (VP) y demás valores relevantes del proyecto y resulta evidente que la mayor fuente de incertidumbre es el número esperado de inscritos. Se supone que este valor se comporta como una distribución triangular con máximos y mínimos obtenidos del estudio de mercado realizado. Se construyen los árboles binomiales en Microsoft® Excel y en el programa Crystal Ball para evaluar las opciones de abandono y crecimiento asociadas al proyecto en estudio.

RESULTADOS

Como resultado del trabajo se obtiene que ambas opciones añaden valor al proyecto, tanto la opción de abandono como la de crecimiento por separado y de forma conjunta. En el caso de la opción de abandono

se simula mediante Excel su variación con respecto al valor de rescate que no es fácil de precisar en este proyecto. Se realiza un análisis similar con la opción de crecimiento.

CONCLUSIONES

Se encuentra que las opciones reales consideradas agregan valor al proyecto y de su resultado se desprenden algunas recomendaciones estratégicas que pueden ayudar a optimizar el éxito del proyecto.

Por otro lado, este enfoque de valoración y el análisis utilizado puede ser aplicable a cualquier proyecto de educación virtual.

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Bernardo González Coira, Profesor Universidad Metropolitana, Lic. Matemáticas, UCV (1975). Fue profesor de la Facultad de Arquitectura, UCV (1979-2000). En la Actualidad es estudiante de la Maestría en Administración Mención Finanzas. Entre sus intereses se destacan la música y la navegación a vela.

LA EFECTIVIDAD DE LOS APOYOS FINANCIEROS GUBERNAMENTALES PARA LAS MIPYME, CASO QUINTANA ROO

Francisco José May Hernández, Universidad del Caribe
Miguel Ángel Olivares Urbina, Universidad del Caribe

INTRODUCCIÓN.

Hablar de PyME, MiPyME, en algunos casos MicroPyME, podría carecer de importancia en un mundo globalizado, en donde la sola emisión del término por sí mismo evoca al mayor número de empresas que a nivel global o por países de manera independiente se puede encontrar, y por ende a un gran apoyo en cuanto a la generación de empleo y aportación al PIB de cada nación.

México cuenta con una amplia gama de programas de apoyo a este sector empresarial, de índole tanto público como privado; el gobierno implementa programas eficaces en cuanto a su conformación y naturaleza; sin embargo en la praxis las cosas parecen distintas, ya que desde la aplicación e interpretación de la taxonomía respecto a la clasificación de la Micro, Pequeña y Mediana Empresa, hay grandes problemas, puesto que las mismas instancias de gobierno parecen no tener la misma información a utilizar y por ende, discrepancias en su utilización.

Quintana Roo no es la excepción, ya que como estado debiera de gozar de beneficios propios de los programas emanados del gobierno para MiPyME del ramo turístico; pero es excluido en algunos casos por las propias políticas y reglamentación para acceder al beneficio de los créditos de índole gubernamental, adicional de que, en algunos casos aún y cuando se obtienen fondos de apoyo, los mismos no son utilizados de manera eficiente por diversas razones que se exponen a lo largo del presente trabajo.

LA EFECTIVIDAD DE LOS APOYOS FINANCIEROS GUBERNAMENTALES PARA LAS MIPYME, CASO QUINTANA ROO

Hoy en día, hablar de Micro, Pequeña y Mediana Empresa (MiPyME), es un tema común entre personas estudiosas o interesadas en el tema, y mucho más aún para quienes, sin conocer siquiera la terminología, deciden incursionar en el mundo del emprendimiento y los negocios a través de esta figura empresarial, sin importar la nacionalidad o el país en el que se decida realizar lo anterior.

Diversos autores han definido a las MIPyME teniendo como marco de referencia el entorno en el cual se desenvuelven éstas, ya que dependiendo del país en el que el término aplique, las MIPyME se apegan a los lineamientos y legislación del país de origen, toda vez que la definición y aplicación en la praxis del concepto está supeditada a lo que la ley permite para su operación. Sin embargo, el contar con apoyos sean de índole públicos o privados, puede hacer la diferencia entre sobrevivir en un entorno cada vez más competitivo o enfrascarse simplemente en una lucha de supervivencia en el que un gran porcentaje resultan en el lapso de dos años como máximo, desafortunadamente, vencidos más que vencedores, por cualquiera sea las razones o las circunstancias.

La eficiencia de los programas, al menos en lo que concierne a nuestro país, México y al estado de Quintana Roo, se muestran en teoría, como alternativas de solución reales para apoyar el financiamiento que permita el desarrollo y mantenimiento de las unidades de negocios emprendidas en el estado en mención y en el territorio nacional; sin embargo, las discrepancias en la interpretación en la praxis de los mismos, la falta de coordinación entre entidades tanto públicas como privadas, ha conllevado a una

percepción de ineficiencia de los programas creados, logrando con esto, que el número de las empresas beneficiadas sea mínimo y solamente unas cuantas “empresas letradas” puedan percibir y disfrutar de los beneficios de los apoyos emanados de los programas al poder tener acceso, a través de la información pronta y expedita, a los créditos y ventajas de gozar tasas preferenciales sobre los montos obtenidos.

La falta de acuerdos que pudieran parecer sencillos de lograr, como el definir una taxonomía única para el manejo e identificación de los sectores, lo cual a simple vista pudiera parecer tarea fácil, parece no serlo de todo para las instancias encargadas de esto, ya que del 30 de marzo de 1999 al 27 de febrero de 2004 se han publicado de manera “oficial” en el Diario Oficial de la Federación, 3 estratificaciones en cuanto a la clasificación de las MiPyME las cuales entre sí presentan diferencias notables. En la fechada en febrero de 2004 se emitió el acuerdo por el que se establecen las reglas de operación para el otorgamiento de apoyos al Fondo de Apoyo para la Micro, Pequeña y Mediana Empresa (Fondo PyME), y en donde en su Sección II, artículo 3 inciso XXVII, menciona que las Micro, Pequeñas y Medianas empresas mexicanas, legalmente constituidas, con base en la estratificación establecida en la fracción II del artículo 3 de la Ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa, se establecen conforme a lo siguiente:

Tabla 1: Criterios de Definición del Tamaño de la Empresa (5)

Tamaño	Industria	Comercio	Servicio
Micro Empresa	0-10	0-10	0-10
Pequeña Empresa	11-50	11-30	11-50
Mediana Empresa	51-250	31-100	51-100

Estratificación por número de Empleados

Estos criterios son los últimos publicados pero no los únicos utilizados, ya que al estar investigando para poder determinar la eficiencia de los programas emanados del Gobierno para apoyo a las MiPyME en el estado de Quintana Roo, encontramos que aún se siguen manejando en diversas páginas la estratificación con los criterios de 1999.

La importancia por la cual se le presta especial atención a los criterios de definición del tamaño de la empresa es porque, la mayoría de los organismos e instituciones engloban en diversos reportes encontrados en el Internet bajo el término PyME en vez de MiPyME, excluyendo, desde nuestra óptica al sector de las MICRO empresas, o bien englobándolas dentro de las pequeñas, lo que no se considera bajo ninguna circunstancia prudente, ya que éstas (las Micro) tienen su propia estratificación y se encuentran claramente diferenciadas.

Este punto cobra especial interés al querer determinar el impacto por sector e inclusive por programa, ya que si consideramos que existen variados programas para apoyo e impulso de las MiPyME especialmente en el ámbito federal, cabe señalar que simplemente se mencionan a los que hace referencia el documento emitido por el CIPI, ya que el gobierno federal para atender de manera adecuada, y responder a la problemática y necesidad específica de cada empresa, ha implementado 151 programas e instrumentos para apoyar a las MiPyME. Los programas a los que hace referencia el CIPI son:

- a. Centro de Asesoría Empresarial Primer Contacto (SE)
- b. Red Nacional de Centros Regionales para la Competitividad Empresarial (CETRO-CRECE) (SE).
- c. Fondo de Apoyo a la Micro, Pequeña y Mediana Empresa (FAMPYME) (SE).
- d. Fondo de Fomento a la Integración de Cadenas Productivas (FIDECAP) (SE).
- e. Comité Nacional de Productividad e Innovación Tecnológica (COMPITE) (SE).
- f. Programa de Capacitación y Modernización del Comercio Detallista. (PROMODE) (SE).
- g. Programa de Promoción Sectorial (PROSEC) (SE).

- h. Programa de Apoyo a la Capacitación –antes denominado Calidad Integral y Modernización (CIMO) (STPS).
- i. Programa de Modernización Tecnológica (PMT) (CONACYT).
- j. Programa de Cadenas Productivas (NAFIN).
- k. Financiamiento NAFIN
- l. Programa para establecer sistemas de aseguramiento de calidad en las micro, pequeñas y medianas empresas (ISO-9000) (SE)
- m. Financiamiento BANCOMEXT
- n. Servicios de Asistencia Técnica y Promoción para la Exportación. (BANCOMEXT).
- o. Programa Nacional de Auditoría Ambiental PNNA (SEMARNAT).

Aunado a estos programas y a los de índole estatal y municipal, se agregan los provenientes del sector financiero que aún y cuando operan también el otorgamiento de créditos a MiPyME, la participación de éste es muy baja, ya que en el período 2000 – 2002, únicamente el 13 por ciento de éstas había solicitado algún tipo de crédito bancario, aunque solamente el 76 por ciento recibió dicho crédito, lo que reduce aún más el porcentaje de empresas beneficiadas; sin embargo resaltan las principales causas que dentro del estudio realizado por el CIPI se hace referencia como determinantes por las que se niega el crédito a las MiPyME, como el desinterés del banco hacia el sector, la falta de garantías y la indiscutible falta de información en esta materia; pero de una o de otra manera aún y con estas causas, el hecho ayuda a que sean más las empresas beneficiadas que las que serían si solamente fuera el ámbito gubernamental quien realizara el otorgamiento de créditos o apoyos.

Lo anteriormente señalado, ha conllevado a que, al menos en el caso de Cancún, los emprendedores en un alto porcentaje, busquen otras alternativas de financiamiento no tan “formales” pero más cercanas a ellos, como puede ser la liquidación de un empleo anterior, ahorros o inclusive préstamos familiares o empeño de bienes.

Al investigar la razón del porqué la recurrencia en este tipo de financiamiento para invertir en un negocio, encontramos un estudio realizado a nivel nacional en el año 2002 por la Comisión Intersecretarial de Política Industrial (CIPI) en donde se pone de manifiesto el desconocimiento que existe por parte de los emprendedores respecto a los programas de gobierno a los tres niveles implementados para apoyar a las MiPyME, ya que a nivel federal de los 15 programas implementados, un promedio de 83.81% de los emprendedores no conocen ninguno de ellos, siendo los menos desconocidos el Fondo de Apoyo a la Micro, Pequeña y Mediana Empresa (FAMPYME), financiamiento NAFIN, Programa para establecer sistemas de aseguramiento de calidad en las micro, pequeñas y medianas empresas, ISO 900 (SE), el Financiamiento BANCOMEXT y los Servicios de Asistencia Técnica y Promoción para la Exportación (BANCOMEXT), pero aún esos programas en conjunto, dan un promedio de 70.6% de desconocimiento por parte del total encuestado, lo que pone de manifiesto un alto índice de desconocimiento de las partes identificadas como mercado objetivo de estos programas. Aunque lo más alarmante del caso es que en el ámbito estatal y municipal, los porcentajes se ubican en el 97.58% y 99.52% respectivamente, lo que podría explicar el porqué en algunos rubros como el de la capacitación (al menos en el estado de Quintana Roo); se llega inclusive a contar con un sobrante dentro del presupuesto, ¿la causa inferida? Mala promoción por parte de las instancias encargadas de los programas, tal como se manifiesta inclusive en el reporte del CIPI en sus recomendaciones vertidas con base a los resultados obtenidos por medio del observatorio PYME en México, donde en el punto cuarto refiere “ *Es necesario continuar con las diversas campañas publicitarias que el gobierno federal ha estado realizando en los principales medios masivos y electrónicos, con el objeto de continuar con el esfuerzo de mantener a las PyME informadas sobre la oferta de programas públicos existente*”.

Es prudente señalar que adicional a lo que se propone en cuanto a la creación o implementación de nuevos programas en apoyo a las MIPyME en el ámbito federal, para el caso de Quintana Roo, existen

otros programas para apoyar e impulsar a las MiPyME que operan en beneficio de las empresas catalogadas en el rubro turístico, estos programas se otorgaron a través del CONVENIO DE COORDINACIÓN PARA EL DESARROLLO DE LA COMPETITIVIDAD DE LA MICRO, PEQUEÑA Y MEDIANA EMPRESA, QUE CELEBRAN LA SECRETARÍA DE ECONOMÍA Y EL ESTADO DE QUINTANA ROO como parte del Programa de Desarrollo Empresarial 2001-2006, en congruencia con el Plan Nacional de Desarrollo del mismo periodo, el cual determina el imperativo de fomentar un entorno competitivo para el desarrollo de las empresas, promoviendo una intensa participación de las entidades federativas, de los municipios e instituciones educativas y de investigación, así como la acción comprometida y solidaria de los organismos empresariales, empresarios y emprendedores.

Tomando en consideración el perfil del empresariado de la zona de Quintana Roo principalmente relacionado al sector turismo de manera directa o indirecta, algo a resaltar en el aspecto turístico y el apoyo hacia este sector, es que el 10 de julio del 2007 se publicó el lanzamiento del Programa de Apoyo a la Micro, Pequeña y Mediana Empresa Turística por parte de las Secretarías de Turismo (SECTUR) y de Economía (SE) en conjunto con Nacional Financiera (NAFINSA) Y BANCOMEXT; con el que se pretende detonar hasta tres mil millones de pesos para créditos en el sector. De acuerdo a lo manifestado por el titular de la SECTUR, Rodolfo Elizondo, quien adicionalmente manifestó que el programa se divide en tres estrategias que son: Profesionalización y Modernización, Financiamiento Competitivo y Ventanilla Única. Es prudente señalar que este programa presenta como atractivo el no solicitar estados financieros como base para otorgar el crédito y no requiere de garantías reales hasta los 3 millones de pesos y los requisitos son mínimos. Sin embargo las mismas personas vinculadas a la puesta en marcha de este programa en Quintana Roo tienen desconocimiento acerca del mismo, tal como lo manifestó el presidente del Consejo Coordinador Empresarial de la Riviera Maya (CCERM), Sergio Zapata Vales quien señaló que habría que esperar a ver cuál será el procedimiento para llegar al acceso del Programa de Apoyo a la Competitividad de la Micro, Pequeña y Mediana Empresas Turísticas (Mipymes). Al hacer referencia al fondo inicial de 15 millones de pesos aportados por la Secretaría de Turismo (Sectur), que busca beneficiar a mil 500 empresarios, será interesante, pero “no han abundado exactamente cuál va a ser el procedimiento para llegar a ese acceso de Mipymes”, comentó. “Es importante saber cómo se va a tener el acceso a ello porque muchos no cumplen el requisito para obtener ese tipo de créditos” señaló y opinó que, “en realidad, yo creo que van a seguir apoyando a los que están establecidos, va ser más fácil apoyarlos porque estamos hablando de empresas ya más competitivas en la zona y de menos riesgo para la institución bancaria”.

“Hay que ver el esquema porque a veces uno de los requisitos es tener un año de apertura, tenemos que conocer el proyecto más a fondo para ver los requisitos que van a solicitar para llegar a tener acceso a ese tipo de crédito”, insistió el presidente del CCE, “un negocio de recién apertura es muy difícil que le entreguen un crédito”.

Retomando las condiciones expuestas por el Secretario de Turismo Rodolfo Elizondo para poder uso de este Fondo. El primer rubro relativo a la Profesionalización y Modernización, consiste en un programa para mejorar los resultados de las micro, pequeña y medianas empresas en lo que se refiere a la prestación de servicios de calidad a los turistas y en la capacitación de los empleados del sector. Para esto se asignaron 15 millones de pesos, provenientes de un fondo, y se beneficiarán a más de mil 500 micro, pequeñas y medianas empresas a nivel nacional, lo que forma parte de la estrategia para profesionalizar y modernizar.

El Punto referente al Financiamiento Competitivo, consiste en otorgar créditos a las empresas que deseen mejorar su funcionamiento y ampliarse. Al respecto, Mario Laborín Gómez, director del Banco Nacional de Comercio Exterior (Bancomext) en la misma nota del Universal, indicó que por medio de la estrategia de Financiamiento Competitivo se podrán detonar hasta tres mil millones de pesos para créditos

dedicados a empresas del sector. Los préstamos se destinarán para modernizar empresas en zonas turísticas, financiar nuevos proyectos y crear cadenas productivas dedicadas a los hoteles.

La tercer estrategia, la de Ventanilla Unica, se aplica gracias al apoyo de la Comisión Federal de Mejora Regulatoria (COFEMER), que creó el Sistema de Apertura Rápida de Empresas (SARE) , cuyo propósito es agilizar los trámites para la apertura de pequeñas compañías en el menor tiempo posible, abundó. Haciendo un alto en este punto cabe señalar la importancia que el gobierno federal ha puesto en el rubro de agilización de trámites a través de las ventanillas SARE a grado tal que el Presidente Felipe Calderón tiene el objetivo de abrir una ventanilla en 100 municipios durante su administración.

Por su parte el Subsecretario para la Pequeña y Mediana Empresa de la SE, Heriberto Félix Guerra, destacó que entre los principales objetivos del programa, están los de generar mejores empleos en el sector turístico y generar mayores divisas.

Es de llamar la atención que de acuerdo al informe de la CONCANACO publicado en su página web el 10 de julio del 2007 el lic. Rodolfo Elizondo manifestó que este programa está enfocado principalmente a apoyar a empresas de giros como *fondas, talleres artesanales, de ecoturismo así como hostales y demás negocios de esa naturaleza*, los cuales en conjunto representan el 99.7 por ciento de las empresas del sector turístico, generando el 67.6 por ciento del total del personal ocupado en dicha actividad. "Este programa es una muestra del esfuerzo que está desarrollando el Gobierno federal para crear mejores condiciones de seguridad y reglas claras en nuestro país, a fin de que los inversionistas se apliquen en el sector turístico, con la certeza de que aquí pueden hacer buenos negocios que beneficien también a las comunidades e impulsen un crecimiento regional sustentable", explicó

Este tipo de programas podrían resultar atractivos para estados como Quintana Roo, al contar como principal fuente generadora de empleos, divisas y recursos la industria turística; sin embargo, tomando en consideración la división de los sectores en el estado, podría parecer insuficiente el apoyo que pudiera brindarse en el primer rubro relativo a la profesionalización de los involucrados en esta industria, considerando el número de empresas que DEBIERAN o PUDIERAN verse beneficiadas y que por razones ya comentadas con anterioridad no lo han sido, a grado tal de tener sobrante en el presupuesto otorgado.

Vale la pena señalar que el día 17 de diciembre del 2007 y el 17 de enero del 2008, se ingresó a la página de la COFEMER y el municipio Benito Juárez (Cancún), no aparece con el programa SARE ni tampoco TODO el estado de Guerrero, (que habría de inaugurar el 12 de diciembre y publicarlo en la página de la COFEMER –SARE- hasta después de mediados de enero de 2008), lo cual deja de manifiesto que dos de los puntos turísticos referentes más importantes de México en el extranjero (CANCÚN y ACAPULCO), podrían no contemplarse dentro del programa, por no cumplir a cabalidad las tres estrategias necesarias por no contar con “Ventanilla Única” para la agilización de la apertura de nuevas empresas, mostrándose, de nueva cuenta la mala planeación en cuanto a la estructuración de los programas de apoyo, en este caso para la industria turística y por lo tanto la ineficiencia en la aplicación de los recursos emanados de los mismos, ya que desde este punto de vista estaríamos hablando de que se excluyen dos pilares turísticos del país en un programa de esta envergadura.

En el reporte de la CONCANACO se menciona por parte de Carlos García Fernández, titular de la Comisión Federal de Mejora Regulatoria (COFEMER), que se establecerá la ventanilla única para la gestión de proyectos turísticos, con lo que se facilitarán los trámites, además de impulsar la instalación de Sistemas de Apertura Rápida de Empresas en los destinos, ya que no existen en lugares como Acapulco, Puerto Vallarta, Cancún, Guaymas, Cuautla, Puerto Peñasco, Mazatlán, Taxco, San Miguel de Allende y Bahía de Banderas. Al investigar sobre el avance de lo declarado, al 21 de enero de 2008, se pudo observar que al menos en Acapulco, en Vallarta y en Mazatlán, ya se han abierto ventanillas SARE, lo

que indica cumplimiento en parte con lo declarado. Al cuestionar al Jefe de Departamento de Promoción Económica adscrito a la Subdelegación Federal en Cancún Quintana Roo, Joaquín Maciel Ciriaco, respecto al porqué de la carencia de la ventanilla SARE, menciona que si existe en Cancún y que se encuentra dentro de las instalaciones del Palacio Municipal de la entidad, pero que sin embargo no está operando de manera eficiente desde su percepción. Tomando este comentario como válido resulta lamentable que siendo Cancún el punto más importante en materia turística en el país, este tipo de disfunciones no sean consideradas como merecedoras de especial atención para apoyar con mayor eficiencia la apertura de nuevas unidades productivas para generar empleos. Lo cierto es que la ventanilla de Cancún aún no aparece en los registros que se pueden consultar en la página de la COFEMER, a menos que, como la de Acapulco se registre posterior a su apertura aunque en este caso, de acuerdo a lo declarado por el Lic. Joaquín Maciel Ciriaco, este suceso se dio a mediados del año 2007.

Donde a criterio nuestro de nueva cuenta se ve la falta de coordinación o la mala aplicación de los programas y por ende su ineficiencia, es que el 9 de enero del 2008, se publicó en el PERIÓDICO OFICIAL Tomo 1 Num. 3 del Estado de Quintana Roo la aprobación para que se suscriba el convenio para el establecimiento de la ventanilla SARE, y según el Lic. Maciel Ciriaco y una tabla presentada por la COFEMER en su página, se encuentra ya en operación, lo que se percibe como una mala planeación de nueva cuenta que lleva a la ineficiencia de los programas al momento de su aplicación.

De acuerdo a todo lo investigado, los programas vigentes en el estado de Quintana Roo, se determinaron de acuerdo a las características del entorno, su perfil como destino turístico y las necesidades del sector empresarial. Sin embargo durante todo el proceso de recopilación de información y datos que coadyudaran a determinar la eficiencia o no de los programas de apoyo emanados del gobierno a las MiPyME en el estado, pudimos observar lo siguiente:

- a)** El alcance de los programas y la taxonomía para la clasificación de los segmentos de las MiPyME debe homologarse, ya que a nivel estatal se perciben las mismas deficiencias en su percepción.
- b)** La información de las instancias encargadas del funcionamiento o aplicación de los programas es muy variada y no proporcionan sustento suficiente como para determinar su eficiencia. En todo caso la ineficiencia es en cuanto a la coordinación en la información publicada y a la actualización de la misma que puede ser accedida por quienes se interesan en ella. De forma paradójica los funcionarios que operan los programas comentan que el acceso a estos es fácil y que solo basta con la presentación de un proyecto y que sea aprobado por una comisión para ser sujetos de apoyo, del otro lado de la moneda el empresario siente que es burocrático y excesivo el trámite para lo obtención de los créditos o apoyos, tal como se pudo observar en el documento realizado por el CIPI.
- c)** El lanzamiento de programas sin un aparente plan estratégico como en el caso del dado a conocer por la Secretaría de Turismo en donde dan la impresión de no tener una programación previa de aperturas de ventanillas SARE, e inclusive el punto turístico más importante del país: CANCUN, no cuenta con una de ellas al momento de la puesta en marcha del programa. Demuestra, desde nuestra perspectiva, situaciones que conllevan a una apreciación de ineficiencia en lo que se pretende para fomentar el crecimiento y fortalecimiento del sector de las MiPyME.
- d)** La falta de coordinación entre los tres poderes, ya que por un lado el gobierno Federal se manifiesta a favor del apoyo a las MiPyME y por otro, los diputados autorizan un recorte presupuestal de mil 789 millones de pesos aprobado en el Presupuesto de Egresos 2008, lo cual representa el 50 por ciento del Fondo PyME (Notimex / La Jornada On Line 2007/11/ 150). Esta decisión fortalece a la Banca Privada ya que hacia ellos sería canalizado este monto a través de NAFINSA. Según declaración del presidente de la Asociación Latinoamericana de Micros, Pequeños y Medianos Empresarios (Alampyme), Pedro Salcedo García, para La jornada 15 de nov. De 2007.

Por lo tanto, no cabe duda que en cuestión de financiamiento a las MiPyME, se puede percibir que para estas empresas el financiamiento es uno de los puntos más críticos a superar y urge homologar los criterios desde la raíz (gobierno) para poder instrumentar las estrategias adecuadas que conlleven a un notorio aumento de emprendimientos múltiples y diversos en el campo y en la ciudad, sin menosprecio al sector turístico.

Es urgente implementar estrategias que ayuden a la creación, fortalecimiento y desarrollo de las MiPyme, haciendo una clara distinción entre clasificaciones con la finalidad de contar con programas dirigidos según los tamaños de las empresas, ya que es imposible construir criterios incluyentes para los sectores cuando las condiciones entre micro empresas y pequeñas empresas desde la clasificación, son contundentemente diferentes.

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BIOGRAPIA

Francisco May Hernández, es Licenciado en Ciencias de la Comunicación y Maestro en Alta Dirección por el Sistema de Universidades Anáhuac. Se ha desempeñado en diversas actividades tanto académicas a nivel licenciatura como de posgrado y ha trabajado en la iniciativa privada como gerente de operaciones y capacitación. Actualmente es Profesor de Tiempo Completo en la Universidad del Caribe en Cancún, Quintana Roo.

Miguel Angel Olivares Urbina. Maestro en Economía y Administración Publica por la Universidad de Quintana Roo, con Licenciatura en Administración Industrial del Instituto Politécnico Nacional, Profesor Investigador de Tiempo Completo de la Universidad del Caribe, actualmente desarrolla líneas de investigación, en temas relacionados con las PyME, es el Jefe de Departamento de Economía y Negocios de la Universidad del Caribe.

IMPACTO DE LA LEY DE TRANSPARENCIA EN LAS ORGANIZACIONES DE LA SOCIEDAD CIVIL MEXICANA. ESTUDIO EN EL ESTADO DE CHIHUAHUA, MÉXICO

Carmen Lucila Álvarez González, Universidad Autónoma de Ciudad Juárez
Blanca Lidia Márquez Miramontes, Universidad Autónoma de Ciudad Juárez
Ricardo Melgoza Ramos, Universidad Autónoma de Ciudad Juárez
Michael Layton, Instituto Tecnológico Autónomo de México
Alejandro Martínez Amador, Junta de Asistencia Privada de Chihuahua
Gilberto Reyes Baca, Universidad Autónoma de Ciudad Juárez

RESUMEN

Durante décadas, la discusión de varios organismos internacionales se centró en el tema de la democracia llegando a la conclusión de que ésta no existiría si los gobiernos nacionales no transparentaban y justificaran sus actos ante la sociedad. La transparencia se convierte en una exigencia de organismos internacionales que México acepta, en el 2002 se crea la Ley de Transparencia Federal. Después, varias entidades federativas entre ellas el Estado de Chihuahua generan la Ley de Transparencia para el gobierno estatal obligando a rendir cuentas a todas aquellas organizaciones gubernamentales y no gubernamentales que utilicen recursos del erario público. Se consideran en este aspecto a aquellas organizaciones de la sociedad civil (OSC) que reciben recursos del erario público como consecuencia de una creciente descentralización de las funciones gubernamentales. Sin embargo, la transparencia exige mayor racionalización de los recursos, obligando a procesos de profesionalización que no eran contemplados en el proceso administrativo de las OSC. El presente trabajo es un avance de un proyecto de investigación conjunto y tiene por objetivo identificar de qué manera las normas y procedimientos establecidos en la ley de transparencia estatal promueven o perjudican la labor y permanencia de las OSC en el Estado de Chihuahua.

INTRODUCCIÓN

Las discusiones internacionales sobre la problemática de la democracia, influenciaron significativamente el actuar gubernamental de varios países, al hablar de la necesidad de informar públicamente sobre las funciones de los servidores públicos ante la sociedad. Esta necesidad se convierte en un Derecho Humano establecido en la Comisión Interamericana de Derechos Humanos, cuando reconocen que es un derecho de la ciudadanía el acceder a la información oficial, ya que se consideró importante para garantizar el control democrático de la entidades públicas y promover la rendición de cuentas dentro del gobierno (Humans Right Watch: 2006).

Este tema adquiere mayor importancia cuando se establece una relación directa entre la transparencia, corrupción y pobreza. Vergara afirma que a mayor transparencia de las acciones realizadas existirá menor discrecionalidad, más cuidado y respeto en el trabajo público y menos corrupción (Vergara: 2005), Labelle, presidenta de Transparency Internacional, considera que la corrupción ha representado una fuga enorme de recursos vitales para la educación, salud e infraestructura (Ramos: 2007) demostrándose además, que los países mas pobres son los que más sufren la corrupción (Transparency internacional: 2007).

Para México el tema de la transparencia no era común, ya que durante muchos años predominó la cultura del secreto gubernamental, y aún cuando el derecho a la información se contemplara en la Constitución Mexicana éste no se cumplía.

En el año 2002 México acepta este proceso de transparencia creando la Ley de Transparencia Federal, con el fin de promover la confianza de los ciudadanos, Según el Barómetro Global de la Corrupción 2004, (Transparency International: 2004) en este país se tiene más confianza en los organismos no gubernamentales que en los partidos políticos, parlamentos, policía, sistema legal y judicial.

Más adelante, varias entidades federativas, entre ellas el Estado de Chihuahua, generan la Ley de Transparencia para el gobierno estatal obligando a rendir cuentas a todas aquéllas organizaciones gubernamentales y no gubernamentales que utilicen recursos del erario público.

Dentro de las organizaciones no gubernamentales se encuentran las Organizaciones de la Sociedad Civil (OSC) consideradas como instituciones de origen privado y finalidad pública que adquieren auge a finales de los años ochenta como consecuencia del desencanto hacia el gobierno y la crisis fiscal por la que atravesó el país y a quienes el gobierno estatal delega recursos provenientes del erario público para cumplir con sus funciones.

REVISIÓN LITERARIA

En México se optó por aplicar políticas neoliberales a partir de los años noventa, como consecuencia de lo anterior, tuvo ser redefinida la labor gubernamental dejando áreas de acción a las OSC. Este hecho obligó a la reubicación de funciones gubernamentales que han originado la descentralización de actividades y otorgado recursos del erario público a las OSC y a quienes exige una mayor racionalización de los mismos.

El sentido de racionalidad de Weber radica en la adecuación de los medios a los fines definidos, con la intención de garantizar la máxima eficiencia en la consecución de los objetivos (Chiavenato: 2000), a lo que actualmente conocemos como profesionalización.

La transparencia o rendición de cuentas no es un concepto nuevo para las OSC quienes admiten tener la responsabilidad de reportar a sus donadores y demás interesados, sobre las actividades realizadas con el dinero que reciben, demostrando además, la buena administración de sus recursos.

Ebrahim especifica las obligaciones que contraen las OSC con las personas interesadas, las formas de reportar y las características principales que deben cumplir estos reportes. (Ebrahim: 2003) (Ver Tabla 1).

Tabla 1: Rendición de Cuentas Entre Diferentes Tipos de Organizaciones Sociales

Tipo de ONG	Orientación	Usuarios	Mecanismos de reportes	Características principales
Organizaciones de membresía	Desarrollo de autoayuda	A sus miembros o a ellos mismos	Franquicia	Centrado en sus miembros
Organizaciones de Servicio	Desarrollo de la caridad	Fundadores, sector, reguladores, clientes	Flujo de efectivo, reportes, evaluaciones y mejoras. Leyes, códigos de conducta.	Contingente, múltiples, débil ante clientes
Red de organizaciones	Basada en temas o cambios de políticas.	Miembros individuales ó miembros organizacionales	Lobbying, litigación, protesta, encontrar hechos, transparencia y coordinación	Colectivo y negociado.

Fuente: Alnoor Ebrahim (Traducción libre)

Hasta aquí puede concluirse que la profesionalización es considerada un requisito indispensable de la transparencia; en la opinión de Vergara, la transparencia exige cambios organizacionales en dos

dimensiones: la racional y la cultural. La primera refiriéndose a los cambios en normas y procedimientos institucionales y la segunda en la forma en la que se percibe por la institución (Vergara: 2006).

En México, la evolución de las instituciones democráticas es en su mayoría resultado de la dinámica propia de la sociedad civil. Sin embargo, ese fue sólo el comienzo por ocupar un lugar distinto al de simple espectador en la actividad pública, de tal manera que el sistema democrático estaría incompleto sin la existencia de figuras e instituciones que permitan conocer realmente el ejercicio cotidiano del poder público.

En este sentido, los temas de transparencia, acceso a la información pública y protección de datos personales, por estar precisamente vinculados con la idea de democracia participativa, son temas muy sentidos para la sociedad civil. Un gobierno democrático debe rendir cuentas para mostrar su funcionamiento y ser sujeto de escrutinio público.

De esta forma, en el Estado de Chihuahua, a partir de la entrada en vigor, el 11 de septiembre del 2005, de la reforma a la Constitución local, mediante la cual se reconoció como un derecho humano fundamental el acceso a la información pública y la protección de datos personales, se emprendió un camino pendiente de recorrer por el Estado y para beneficio de todos.

Posterior a la aprobación y promulgación de esta ley, publicada en el Periódico oficial del Estado el 15 de octubre del 2005, constituyó una histórica y madura muestra de consenso entre los Poderes Ejecutivo y Judicial y las diversas fuerzas políticas que confluyen al interior del Poder Legislativo local, así como también de la sociedad civil que participó activamente en los diversos foros de debate que fueron llevados a cabo, ubicando a la entidad federativa en una reconocida posición de avanzada a nivel nacional.

En este sentido, todos los sujetos obligados por la Ley incluyendo al propio Instituto, deberán asumir los principios que rigen en materia de acceso a la información pública: máxima apertura, publicidad, claridad, veracidad, oportunidad, suficiencia, pertinencia, desagregación por género, sencillez, rapidez y gratitud, de manera que la ciudadanía ejerza cotidianamente su derecho de acceso a la información pública y protección de sus datos personales, de manera que se construya un puente entre la sociedad y las instituciones (ICHITAIP, 2008)

El Instituto Chihuahuense para la Transparencia y Acceso a la Información Pública (ICHITAIP), es un Organismo Público Autónomo creado por disposición constitucional, que tiene a su cargo la responsabilidad de ser la autoridad en materia de transparencia, lo que significa, no sólo velar por el acceso efectivo de los particulares a la información pública, sino también por la protección de datos personales, así como generar en la sociedad una cultura de transparencia, de manera que se elimine la llamada “cultura del secreto”.

En entrevista con Thlie Carlos Macias (Consejera presidenta del ICHITAIP), ésta comentó que la Ley de transparencia del estado de Chihuahua es conocida como “una ley de avanzada”, ya que tiene amplia ventaja en comparación con las leyes de otras entidades federativas, dando como resultado, una iniciativa de ley para modificar el artículo 6to. Constitucional que lleva por nombre “iniciativa Chihuahua”, dado que la Entidad está promoviendo cambios como el acceso a la información sin restricciones de nacionalidad.

Esta reforma consiste en la adición de un segundo párrafo con siete fracciones, en donde se deja de manifiesto el principio de máxima publicidad, protección de datos personales, acceso gratuito a la información pública, mecanismos de acceso, responsabilidad de los sujetos obligados, maneras de hacer pública la información y sanciones en la inobservancia de las disposiciones.

Dentro de los sujetos obligados se encuentran las personas morales de derecho privado u Organizaciones de la Sociedad Civil, mismas que con estas modificaciones a la Ley se ven afectadas en su registro, ya que se calcula que en el Estado existen aproximadamente 800 organizaciones sociales de las cuales a julio del 2007 estaban registradas ante la Secretaría de Hacienda 247 organizaciones con la intención de ser autorizadas para recibir donativos, esto representa el 4.68% de las organizaciones registradas en toda la República y el .76 organizaciones por cada 10,000 habitantes del estado, lo que indica un porcentaje alto en comparación con otras entidades de la República. (Layton: 2007)

En el 2007, el gobierno estatal otorgó a las OSC 8,704,200 (transparencia chihuahua: 2008) pesos en subsidios, en algunos casos puede aplicarse al gasto corriente, además de otorgar mediante un acuerdo con el gobierno federal 1,511,352.66 pesos (Indesol: 2008) dirigidos exclusivamente a proyectos sociales.

Al 7 de abril del 2008 se encuentran registradas ante el ICHITAIP 205 (Chihuahua.gob: 2008) organizaciones civiles que pueden concursar para recibir recursos del erario estatal.

METODOLOGÍA

La investigación metodologica consiste en una revisión exhaustiva de la literatura referente al tema, esta investigación es de corte transversal y de tipo cualitativo, por la naturaleza misma del tema, revisando las obras de Ebrahim y Zaldivar entre otros, así mismo la investigación alcanza las paginas electrónicas oficiales de las diferentes instituciones y organizaciones relacionadas con el tema que se desarrolla, realizando un análisis comparativo con las disposiciones del marco jurídico de varios de los estados de la Republica Mexicana.

Se efectúan entrevistas de profundidad con diferentes personajes inmersos dentro de la materia motivo de estudio, tales como: Funcionarios de diferentes organismos públicos, especialistas en el tema tanto en lo jurídico como en lo fiscal, líderes y/o administradores de las organizaciones de la sociedad civil, siendo solo enunciativa mas no limitativa el alcance de la lista de los entrevistados.

Análisis especial requiere la creación y funcionamiento del ICHITAIP,(Instituto Chihuahuense para la transparencia y acceso a la información publica) analizando las consideraciones políticas y sociales vinculadas al funcionamiento de este Instituto, toda vez que es un organismo autonomo, que establece de manera puntual la características y obligaciones que se establecen para las Organizaciones de las Sociedad Civil.

RESULTADOS

Durante esta investigación se observaron los siguientes resultados: En general el sector de las organizaciones sociales presentan dos problemáticas recurrentes, la escasez de recursos y la falta de profesionalización, al recibir recursos del erario público son obligadas a realizar procedimientos y reportes para las que no están preparadas administrativamente. Es por eso, que han entrado a un proceso de preparación y actualización de su personal administrativo con la intención de poder acceder a más recursos económicos y tener la capacidad de afrontar los nuevos cambios jurídicos que les exige modificar su estructura administrativa y contable.

Estas modificaciones, originan un choque entre la estructura original, muchas de las OSC surgieron informalmente y sin profesionistas en su aparato administrativo, y la forma institucional a la que se le requiere transformarse.

La modificación en las estructuras administrativas y contables para cumplir con los requerimientos de transparencia resulta en mayores costos administrativos.

El gobierno estatal ha apoyado con recursos que pueden ser aplicados para solventar gastos de operación, estos recursos no son comunes, ya que la mayoría de las organizaciones donadoras etiquetan sus donaciones exclusivamente a proyectos determinados y no a gastos administrativos lo que genera un gran apoyo para la manutención de estas organizaciones civiles.

Debido a que la Ley de Transparencia es muy reciente en el estado de Chihuahua, no se han presentado requerimientos de información a organizaciones sociales sino que han sido orientados hacia universidades públicas y gobiernos municipal y estatal.

Muchas organizaciones civiles realizan sus reportes como resultado de las exigencias externas pero todavía no se ha asimilado como parte de un proceso interno.

CONCLUSIONES

Puede concluirse que la transparencia es un proceso de rendición de cuentas que requiere además de un convencimiento, una nueva forma de organización administrativa y contable en las instituciones que les permita ordenar y presentar información orientada a usuarios externos para que se tomen decisiones sobre la utilización de los recursos y el cumplimiento de los objetivos establecidos.

La Ley de Transparencia Estatal es relativamente reciente por lo que sus implicaciones serán observadas en el mediano plazo, sin embargo, puede observarse que aproximadamente el 25% de las OSC estatales se registraron ante el ICHITAIP aceptando establecer mecanismos de transparencia que les exigirá aplicar recursos económicos y humanos con la finalidad de obtener recursos.

Aún queda pendiente analizar y medir el impacto de esta Ley en las estructuras organizacionales de las organizaciones de la sociedad civil chihuahuenses.

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Carmen Lucila Álvarez González, Maestro investigador de tiempo completo en la Universidad Autónoma de Ciudad Juárez y doctorante en Ciencias de la Administración en la Universidad Nacional Autónoma de México. Correo electrónico: carycar06@yahoo.com, área de investigación en organizaciones sociales.

Blanca Lidia Márquez, Maestro investigador de tiempo completo en la Universidad Autónoma de Ciudad Juárez y doctorante en Ciencias de la Administración en la Universidad Nacional Autónoma de México. Correo electrónico: bmarquez@uacj.mx, área de investigación en gestión de activos intangibles.

Ricardo Melgoza Ramos, Maestro investigador de tiempo completo en la Universidad Autónoma de Ciudad Juárez y doctorante en Ciencias de la Administración en la Universidad Nacional Autónoma de México. Correo electrónico: r-melgoza@hotmail.com

Michael Layton, Director de proyecto sobre Filantropía y Sociedad Civil, Departamento de Estudios Internacionales, Instituto Tecnológico Autónomo de México (ITAM). Correo electrónico: layton@itam.mx.

Alejandro Martínez Amador, Lic. En sociología coordinador de la oficina de la Junta de Asistencia Privada de Chihuahua en Ciudad Juárez. Correo electrónico: juarez_jap@prodigy.net.mx.

Gilberto Reyes Baca, Contador Público, actualmente cursando la maestría en administración en la Universidad Autónoma de Ciudad Juárez.

PERCEPCIÓN DE LOS CONSUMIDORES DE ENTRETENIMIENTO FAMILIAR EN CIUDAD JUÁREZ, MÉXICO

Carmen Patricia Jiménez Terrazas, Universidad Autónoma de Ciudad Juárez
María del Consuelo Medina García, Universidad Autónoma de Ciudad Juárez

ABSTRACT

Ciudad Juárez es una ciudad con cerca de un millón doscientos mil habitantes y las opciones de entretenimiento familiar que presenta son escasas comparadas con su población. Los factores que determinan esta carencia no forman parte preponderante del análisis del estudio, debido a que el objetivo principal de la investigación es conocer la percepción que las familias, tienen de las opciones que de entretenimiento familiar ofrece Ciudad Juárez, entendiendo a la percepción como “el proceso mediante el cual un individuo selecciona, organiza e interpreta los estímulos para formarse una imagen significativa y coherente del mundo” (Schiffman & Kanuk, 2005). El diseño de la investigación es descriptivo, cuantitativo y transversal, su método es encuestas y su muestra esta compuesta por 501 individuos. Los resultados muestran que el mayor porcentaje de los entrevistados percibe a los parques como su primera opción de entretenimiento familiar, seguida de cines y centros comerciales. Las consideraciones y conclusiones finales del estudio se ponen a consideración de los investigadores del marketing, quienes analizan los cambios teóricos y prácticos del comportamiento del consumidor. Se presentan además, las implicaciones, limitaciones y recomendaciones para futuras investigaciones.

INTRODUCCIÓN

El término comportamiento del consumidor se define como “el comportamiento que los consumidores muestran al buscar, comprar, evaluar y desechar productos y servicios que satisfagan sus necesidades”. Uno de los elementos de éste comportamiento es la percepción. La percepción es “el proceso mediante el cual un individuo selecciona, organiza e interpreta los estímulos para formarse una imagen significativa y coherente del mundo” (Schiffman & Kanuk, 2005). El estudio de la percepción por lo tanto, es el estudio de lo que en forma subconsciente agregamos o quitamos de los estímulos sensoriales, para obtener nuestra propia y personal visión del mundo.

La percepción es resultado de dos diferentes estímulos que combinados forman la percepción que experimenta cada individuo: (1) los estímulos físicos que proceden del ambiente externo y (2) las propias expectativas, motivos y aprendizaje de los individuos en forma de predisposiciones (Schiffman & Kanuk, 2005). Identificar la combinación de estímulos que las familias tienen de las opciones de entretenimiento familiar en Ciudad Juárez, es el objetivo de la presente investigación, entendiendo al entretenimiento familiar como sinónimo de recreación, esparcimiento, tiempo libre o de ocio.

La ciudad como sitio de encuentro y educación, ofrece en sus espacios públicos entretenimiento y esparcimiento para el encuentro de la comunidad. A su vez, es un espacio que educa, propicia la cultura y la vida familiar entre otros. Actualmente existe una sociedad cambiante, en la que todo se mueve de manera rápida y las personas cada vez son más curiosas. Así también, las opciones de entretenimiento familiar han cambiado, añadiendo al listado de opciones tradicionales como el parque, plazas, museos, sitios históricos, festejos cívicos, rituales tradicionales y espectáculos artísticos, el concepto de centros comerciales como lugar de entretenimiento familiar (Meyer, 2006).

OPCIONES DE ENTRETENIMIENTO FAMILIAR EN CIUDAD JUÁREZ

Ciudad Juárez es uno de los 67 municipios del estado de Chihuahua, colinda al norte con el municipio de ascensión y con Estados Unidos; al este con los Estados Unidos y el municipio de Guadalupe; al sur con los municipios de Guadalupe, Ahumada y Ascensión; al oeste con el municipio de Ascensión. El municipio de Juárez representa el 1.4 % de la superficie del estado (INEGI, 2006).

Es la ciudad más poblada del Estado, con 1'313.338 habitantes, la población total de la ciudad corresponde al 40.5 por ciento de la población total del Estado. Con respecto a la población ocupada (54%), los principales rubros de ocupación se encuentran en los trabajadores industriales con un 48.4 por ciento, seguido por los comerciantes con un 14.6 y oficinistas 11.4 por ciento (INEGI, 2007).

A pesar de que la ciudad, es muy dinámica económicamente hablando, cuenta con una sólida pero pequeña infraestructura de opciones de entretenimiento familiar, considerando el tamaño de su población. Algunas de las que podrían destacarse son (varias páginas web del municipio de Juárez):

- *Al aire libre*: parques (entre los más grande se encuentra el Parque Chamizal, Parque Central, Parque Borunda, Parque Extremo) y en el verano una gran cantidad de albercas a las afueras de la ciudad y en el Valle de Juárez
- *De corte cultural*: centro histórico de la ciudad, mercados tradicionales (Juárez y Cuahutemoc), museos (de la exaduana, de arqueología, de historia, del concorde, de San Agustín, entre otros), 2 centros culturales, algunos teatros, monumentos, etc.
- *Que se realizan periódicamente*: Feria Expo Juárez (ya es tradición cada año), Festival Internacional Chihuahua, Charreadas, Corridos de toros, conciertos, circos
- *Deportivos*: Carreras de moto, football, MotoCross, ciclismo (la carrera del Chupacabras), etc
- *Nuevas opciones de entretenimiento familiar*: centros comerciales (Río Grande Mall, Las Misiones, Plaza Juárez Mall, Plaza de las Américas y Las Torres, por mencionar los más grandes), cines y una gran cantidad de restaurantes

METODOLOGÍA

El diseño de la investigación es descriptivo, cuantitativo, transversal, con método de encuestas y una muestra de 501 individuos seleccionados por conveniencia, bajo el criterio de inclusión de que solo podrían participar aquellos que vivieran en familia. Las encuestas se levantaron en parques y centros comerciales de la ciudad, en los meses de octubre y noviembre del 2007.

RESULTADOS

La descripción de la muestra reflejó un 54% del género femenino, 39% entre las edades de 18 a 25 años, 51% casados y 60% con hijos.

En la identificación de lugares de entretenimiento familiar en la ciudad, la muestra general mencionó parques seguido de cines. Al dividir la muestra según género, se encontró que tanto las mujeres como los hombres reconocen primero los parques seguido de cines, siendo un poco mayor el porcentaje de mujeres en esta identificación. Al dividir la muestra según edad y estado civil, se encontró el mismo hallazgo. Pero al dividir la muestra según escolaridad, se encontró que solo a nivel profesional, la muestra prefería como primera opción el cine seguido por parques, y en los demás niveles (preparatoria, secundaria y primaria) preferían primero parques seguido de cines.

La principal opción de entretenimiento familiar que utilizan fue similar a su identificación: asistir a parques, seguido de la opción de cines. Aledaño a Ciudad Juárez se encuentra el Valle de Juárez. En pregunta expresa si consideraban al Valle de Juárez como una opción de entretenimiento familiar, el 59%

de la muestra contestó que si, identificando el uso de albercas y la zona de los arenales como opción para llevar a la familia.

Otra de las preguntas, hacía referencia de si consideraban las actividades histórico-culturales como parte del entretenimiento familiar, el 68% contestó que si, identificando la mitad de ese porcentaje la asistencia a museos y el resto en actividades como: asistir al teatro, exposiciones, festivales, monumentos, fiestas tradicionales, etc.

CONCLUSIONES

Ante los resultados de la investigación, se identifica que la población de la zona urbana de Juárez ha vivido una transformación sustantiva en sus prácticas de tiempo libre y han emergido formas distintas de consumo de entretenimiento, como resultado de los intensos procesos de globalización, modernización urbana, liberalización económica y diversificación social

En estas nuevas formas de consumo del entretenimiento, destaca la asistencia a salas de cine y centros comerciales, como opciones de entretenimiento familiar, sin dejar de lado la tradicional práctica de asistir a los parques.

Sin embargo, es importante destacar que estos resultados, dejan fuera un parte importante de la población ante el criterio de inclusión de solamente encuestar a personas que viven en familia o con familia y queda pendiente para futuras investigaciones, complementar la presente con información sobre las nuevas modalidades de consumo de entretenimiento que comparten nuestros jóvenes

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Carmen Patricia Jiménez Terrazas es Candidato a Doctor en Ciencias Administrativas por la UNAM, maestra e investigadora en Marketing en el área de Ciencias Administrativas de la Universidad Autónoma de Ciudad Juárez. Correo: pjimenez@uacj.mx y capajite@yahoo.com

María del Consuelo Medina García es maestra e investigadora en el área de Ciencias Administrativas de la Universidad Autónoma de Ciudad Juárez, con más de 20 años de experiencia laboral en el campo del marketing. Correo: mmedina@uacj.mx

LAS REDES SOCIALES COMO FUENTE DE CONOCIMIENTO: EL CASO DE UNA EMPRESA PRODUCTORA DE FLORES

Gerardo Vera Muñoz, Benemérita Universidad Autónoma de Puebla
Montserrat Vera Muñoz, Benemérita Universidad Autónoma de Puebla

ABSTRACT

El objetivo del trabajo es indagar el papel que las redes sociales juegan en los procesos de transferencia de conocimientos. Para ello, se parte de la idea propuesta por Basaldúa (2005) de que las redes sociales son un factor esencial de la actividad empresarial, y que es a través de éstas como se puede tener acceso a diferentes recursos, entre otros a distintos conocimientos. Asimismo, para el análisis de los procesos de aprendizaje se retoma el marco de referencia planteado por Figueredo (2002), a partir del cual se explica cómo las redes sociales, resultan ser un factor esencial para la adquisición y la transferencia de conocimientos. El trabajo se desarrolló a través de una investigación cualitativa, bajo el método del estudio de casos. El diseño cualitativo incluyó un trabajo de campo, seleccionando una empresa micro, productora de flores de nochebuena localizada en el municipio de Atlixco, Puebla, en la que se realizaron entrevistas a profundidad con elementos clave de la empresa, a través de una guía de entrevista, de tal forma que fuera posible ir corrigiendo e introduciendo nuevos factores según fuesen apareciendo en el transcurso de la entrevista.

SISTEMA ESTATAL DE INNOVACIÓN Y LAS REDES SOCIALES EN JALISCO

Rosario Cota Yáñez, Universidad de Guadalajara
Alberto Javier Ramírez Ruiz, Universidad de Guadalajara

RESUMEN

Los efectos de las redes de colaboración en el desarrollo de Jalisco son muy evidentes ya que aprovecha las capacidades intrínsecas de su capital social incorporado en las instituciones de educación superior, centros de investigación y consultores. Además, estas redes de colaboración permiten el desarrollo del capital humano que interactúa en procesos formales e informales de intercambio de información y transferencia de conocimiento. Este artículo examina estas relaciones mediante el uso de las redes sociales para entender mejor el proceso de integración y la dinámica que se da entre los actores del sistema de innovación para proporcionar un marco de referencia que sea útil para la generación de políticas públicas que fomenten el desarrollo del Sistema Estatal de Innovación, bajo la premisa de intensificar las bases de conocimiento en las empresas para maximizar los beneficios derivados de la colaboración entre actores e integrar sistemas productivos locales que aprovechen los recursos y capacidades existentes. Los resultados muestran que el sistema tiene un grado de desarrollo que se ha dado de forma natural con empresas que pueden asumir el papel de porteros tecnológicos (technology gatekeepers) porque son líderes que cuentan con una red de difusión de conocimiento entre actores externos a la industria y otras empresas de la región, además de ser un punto de partida para potenciar las capacidades existentes y lograr una articulación que permita a los actores interactuar en condiciones más eficientes.

PALABRAS CLAVE: Redes sociales, innovación, conocimiento, capacidad de absorción

BIOGRAPHY

Profesora-investigadora de la Universidad de Guadalajara. Centro Universitario de Ciencias Económico Administrativas. Departamento de Estudios Regionales DER-INESER. Periférico Norte 799, Módulo M, 2do. Nivel. Núcleo Los Belenes, Cp. 45100, Zapopan, Jalisco. macotaya@cucea.udg.mx. Tel-fax 01 (33) 37 70 34 04; 01 (33) 37 70 33 00. Ext. 5253.

Consultor Independiente y estudiante del doctorado en Negocios y Estudios Económicos de la Universidad de Guadalajara. Centro Universitario de Ciencias Económico Administrativas. Universidad de Guadalajara.

LA CULTURA EMPRESARIAL DE LAS MICRO Y PEQUEÑAS EMPRESAS DE AMECA, MÉXICO: UN ESTUDIO DE CASO

Juan Jorge Rodríguez Bautista, Universidad de Guadalajara

Verónica Serrano Padilla, Universidad de Guadalajara

Las micro y pequeñas empresas (Mipes) participan activamente dentro de su comunidad en la generación de empleos, como laboratorios de innovación, como impulso para generar nichos de emprendedores y en el desarrollo económico local. La cultura empresarial de estas empresas es predominantemente crear un negocio rápido y seguro. La gran mayoría de estas empresas han nacido como necesidad de generar ingresos rápidos, como un segundo ingreso por falta de empleo. Esta carencia de organización y planteamiento de objetivos evita tomar estrategias de crecimiento, expansión y desarrollo. Este estudio analiza una localidad media con el fin de conocer las condiciones de estas empresas e identificar los factores de la cultura empresarial que impiden desarrollar el potencial de estas, así como proponer acciones para el desarrollo local. La localidad de estudio es Ameca, Jalisco. Esta población tiene 50,000 habitantes. En esta región predominan las mipes y es conocida por su rezago empresarial para impulsar el desarrollo económico. Algunas posibles causas de este lento desarrollo empresarial es que el nacimiento de la empresa es una actividad fortuita, el objetivo es tener un mayor ingreso familiar, la administración es familiar, donde el gerente es el propietario que asume muchas funciones y una pasividad al entorno. La profesionalización a eficientización de las empresas implica constituir de manera formal la empresa, una gerencia dirigida por profesionales (familiares o no), los objetivos sean de expansión y diversificación de productos y mercados, la postura sea de predicción y adaptabilidad al entorno y que su funcionamiento permita el conocimiento de los clientes y la búsqueda de diversificar productos y mercados.

RACIONALIDAD EN LA PRESTACION DE SERVICIOS DE SALUD

Vilma Vargas González, Universidad del Zulia

RESUMEN

El presente trabajo tiene por finalidad reflexionar sobre algunos fundamentos de la racionalidad de los actores en la prestación de servicios de salud. Se revisan las propuestas de varios autores, entre ellos, Godelier (1979), Testa (1995) y Foucoult (1963). Se hace un análisis desde la perspectiva del sistema capitalista dependiente, sus dilemas e impacto en la prestación de tales servicios, y un análisis en el contexto de las transformaciones que orientan la actual política de salud en Venezuela, donde el financiamiento a la prestación de servicios hospitalarios, se realiza fundamentalmente con asignaciones presupuestarias para garantizar una determinada oferta. Se concluye sobre los retos de un cambio de paradigma desde la óptica de una racionalidad en búsqueda de beneficios sociales.

PALABRAS CLAVE: Racionalidad, Servicios de salud, Sistema capitalista, Política de salud, Cambio social

INTRODUCCIÓN

En este trabajo se reflexiona sobre los fundamentos que guían la racionalidad de los actores en la prestación de servicios de salud. Se hace un análisis desde la perspectiva del sistema capitalista dependiente, sus dilemas e impacto en la prestación de tales servicios, y un análisis en el contexto de las transformaciones que orientan la actual política de salud en Venezuela. El trabajo analiza en primera instancia, la racionalidad de los actores y sus expresiones en un sistema capitalista dependiente, en donde se tocan aspectos atinentes a la lógica del pensamiento y su legitimación, para luego discutir sobre la racionalidad en búsqueda del cambio de paradigma, donde se plantean entre otros los siguientes interrogantes: ¿Porque los actores sociales presionarán una racionalidad en búsqueda del cambio? ¿Cuáles beneficios les traería? ¿Por qué las instituciones oficiales van a financiar investigaciones que se realizan con la finalidad de cambiarlas? ¿Cómo enfocar la solución que responda a la búsqueda del equilibrio?

LA RACIONALIDAD DE LOS ACTORES Y SUS EXPRESIONES EN UN SISTEMA ECONÓMICO CAPITALISTA

El análisis sobre la racionalidad, nos conduce en primera instancia, a considerar la lógica del pensamiento de los actores respecto de la realidad, en un sistema económico capitalista dependiente; la base de nuestra discusión conceptual se apoya siguiendo a Godelier (1979) en que la racionalidad del comportamiento de un agente del sistema capitalista, puede estar en contradicción con la racionalidad de otros agentes: lo que constituye el logro de un máximo de sus fines para un actor puede convertirse en causa de insatisfacción de los fines de la otra parte. Así, el empresario de los servicios de salud, podría encontrar su racionalidad en maximizar sus utilidades disminuyendo sus costos, aún a riesgo de no prestar un servicio de calidad, lo cual afecta la racionalidad del consumidor (paciente), quien busca su máxima finalidad en la obtención de un óptimo estado de salud.

La posibilidad de contradicción en la racionalidad del comportamiento de los agentes, es factible que se presente en el sector público, dado que la racionalidad de los directores de hospitales y ambulatorios, en tanto agentes "ejecutores" de las políticas públicas en salud, los conduciría a beneficiar al mayor número

de usuarios en pro de legitimación política; esto podría afectar la racionalidad del usuario en tanto el "beneficio" obtenido no presente características de calidad de acuerdo a sus necesidades particulares. El equilibrio se ubicaría en un punto donde los directores de hospitales, optimicen la productividad de los recursos que le son asignados vía presupuesto, transformándolos en servicios que satisfagan las necesidades de los usuarios (pacientes) de los servicios de salud pública, en términos de calidad y cobertura. Tomando en consideración que "es a través de la política y de las políticas públicas como se alcanza un nuevo equilibrio, y como las fuerzas dominantes en el mercado devienen intereses de gobierno y, eventualmente, objetivos nacionales" (Vilas, 1995,12).

Está lógica de pensamiento subyace en la búsqueda de cada objetivo de acuerdo a la racionalidad de los agentes. Sin embargo, el problema "consiste en determinar las condiciones que permitirán al sistema capitalista alcanzar la eficiencia en el equilibrio, sin dejar por eso de lograr el bienestar de los miembros de la sociedad. De un modo más simple, hay que determinar en qué condiciones se puede satisfacer mejor la función demanda de la sociedad, teniendo en cuenta su función producción" (Godelier, 1979,47).

Se pasa del equilibrio al bienestar, cuando la racionalidad de los consumidores hace intervenir como complemento a la eficiencia, los conceptos de satisfacción o bienestar social, los cuales se constituyen en el límite de la eficiencia como concepto tecnológico. Es necesario tener en cuenta que "empresario y trabajador son, al final de cuentas, consumidores... su comportamiento económico se vuelve racional cuando lo organizan para obtener un ingreso máximo del uso de sus medios y para hacer un uso óptimo de este ingreso, obteniendo la máxima satisfacción deseada..., que consiste en lograr la utilidad máxima" (Godelier, 1979,30).

En este sentido los empresarios, para aumentar los beneficios, en un entorno financiero determinado y para un nivel de precios dado en función del mercado, encuentran cuatro vías fundamentales: reducir los costos de producción (comenzando por los costos de mano de obra), aumentar la productividad, ampliar el mercado y acelerar la rotación de capital. Con énfasis diferente dependiendo de empresas y países, todos se usaron durante la última década (Castells,1999:108).

En salud, debido a las características de sus procesos y objetos de trabajo, el problema de la utilidad aparece separado de la actividad del servicio, porque el uso al que está destinada la prestación involucra a la persona misma del consumidor: el objeto de trabajo directa o indirectamente es el cuerpo de las personas, de tal modo que no se puede admitir en la misma forma el supuesto de utilidad válido para la actividad específicamente económica.

En este sentido, Michel Foucault, en su texto el nacimiento de la clínica, refiere que desde su pensamiento y práctica como médico en un país dependiente y agroexportador de la periferia de un Mundo en globalización construido como mercado único capitalista, "la clínica es parte de la economía política de la historia de las sociedades.

Que el desarrollo capitalista necesitó cuerpos de trabajadores que puedan producir valores y mercancías para acumular capitales y ganancias.

Que el desarrollo científico es parte del avance de las industrias y de la creación de ganancias con las nuevas herramientas y procedimientos técnicos.

Que la mirada clínica es parte del discurso de la Medicina social de la industria de la Salud-mercancía y del cuerpo como mercado" Foucault (1963).

El libro de Focoult fue editado en 1963 y, en la actualidad - con más arraigo quizá-, en nuestros países capitalistas dependientes, se evidencia la práctica de la medicina como una industria en donde se comercializa con la salud de las personas, cuestión que se evidencia incluso en las terminologías utilizadas en el campo de la medicina, donde ya no se habla de paciente sino de usuario, cliente, demandante, y no se consideran como actores sociales que tienen una racionalidad propia más allá de la lógica impuesta por quien la elabora en función de legitimación de sus propósitos. En este sentido, la lógica del mercado, estaría dirigida más a la curación que a la prevención, precisamente en función de las ganancias que obtienen los industriales de la salud.

No obstante, el pensamiento anterior, se debe considerar que el cometido de los hospitales en tanto restablecer la salud de los enfermos trae un beneficio individual al paciente y en este sentido le genera ganancias, así como también al núcleo social donde se encuentra inserto y a su comunidad.

RACIONALIDAD EN BÚSQUEDA DEL CAMBIO

“Una lógica es una forma de elaboración de un razonamiento; como todo método está sometido a la determinación de una teoría, la que corresponde a los objetos sobre los cuales se aplica ese método... Si los propósitos son de cambio se privilegiará el uso de una lógica que facilite su consideración: la dialéctica; si en cambio se intenta que no se modifique la situación existente, será preferible utilizar una lógica sistémica que incluya una circularidad pero sometida a mecanismos de control de los desvíos que puedan ocurrir respecto del alcance del objetivo: el mantenimiento del *statu quo*” (Testa,1995:194-195).

Así las cosas, nos preguntamos ¿Porque los actores sociales presionarán una racionalidad en búsqueda del cambio? ¿Cuáles beneficios les traería? ¿Por qué las instituciones oficiales van a financiar investigaciones que se realizan con la finalidad de cambiarlas? ¿Cómo enfocar la solución que responda a la búsqueda del equilibrio?

El punto de equilibrio, o más bien al tenor de Testa (1995,213) “la noción de equilibrio en un proceso dinámico no es la fijación de un punto inmodificable sino la de oscilación permanente en torno a un punto que se desplaza a lo largo de una función (en el sentido matemático) continua. Esto es, exactamente, lo que no es una crisis, que debe ser entendida, precisamente como una discontinuidad. Quiere decir que el cambio implícito en el diagnóstico estratégico es el que refleja una crisis, que requiere una rearticulación, una manera de retornar a la función una vez salvado el salto que significa la crisis, la cual afecta la estructura de poder en el sector”

Una de las claves que pudieran sugerir un principio de respuesta a estos interrogantes, estará en un diagnóstico estratégico guiado para introducir cambios desde la estructura de poder, información adecuada en las organizaciones públicas prestadoras de servicios de salud, en la ética del prestador de tales servicios y en los valores inculcados desde los planteles educativos.

Refiriéndonos al campo de la información, en investigaciones precedentes, se evidencia en Venezuela, la falta de información adecuada respecto a la salud de la población, donde se ofrecen servicios sin tomar en consideración la demanda (Vargas y col, 2004).

En este sentido, el financiamiento a la prestación de servicios hospitalarios, se realiza fundamentalmente con asignaciones presupuestarias para garantizar una determinada oferta, aun cuando ésta no responda a las necesidades. La oferta de servicios sin considerar la demanda se traduce en costos fijos de funcionamiento de los hospitales, lesionando la eficiencia y la optimización de la cobertura.

Nos encontramos en este momento con los límites de la racionalidad del comportamiento de los agentes sociales, los cuales son diversos. Para Simon según Soria Romo (200?), “la tarea es remplazar la

racionalidad global del homo economicus con un comportamiento intencionalmente racional compatible con las posibilidades reales de acceso a la información existente y las capacidades de procesamiento de las personas, las organizaciones y en sus respectivos entornos”.

Así las cosas, la visión del Ministerio de Salud, acerca de la eficiencia es que "la descentralización y la búsqueda de la eficiencia en condiciones de equidad y eficacia, son elementos centrales de un proceso de cambio, ya que el logro de niveles óptimos de eficiencia posibilita la liberación de los escasos recursos disponibles para mejorar la calidad, la cobertura de la atención y atender con equidad las demandas de la población, bajo el marco regulador y el liderazgo del Ministerio de Salud" (Ministerio de Salud, 2000: 1).

Independientemente de las disposiciones legales, en la práctica en Venezuela, se han adelantado reformas bajo la orientación de los organismos multilaterales que se inscriben en una concepción eficientista de corte neoliberal, a pesar del enfoque de compromiso social contenido en la Constitución de 1999, así como en los proyectos de Ley que se discuten en las Comisiones de la Asamblea Nacional.

CONCLUSIONES

La racionalidad del comportamiento de un agente del sistema capitalista, puede estar en contradicción con la racionalidad de otros agentes y está sujeta a limitaciones; entre otros aspectos, por la imposibilidad de acceso a información suficiente, para la toma de decisiones que les hagan obtener un máximo beneficio.

La necesidad de una racionalidad que tome en consideración el equilibrio entre la búsqueda del máximo beneficio, la ética y los valores de los agentes sociales, para la prestación y obtención de servicios de salud, se constituye en uno de los retos hacia el cambio de paradigma desde la óptica de una racionalidad en búsqueda de beneficios sociales. El cambio de paradigma estaría dirigido a un replanteamiento del diagnóstico administrativo de la salud por uno estratégico ideológico, encaminado a transformaciones en la estructura de poder.

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RECONOCIMIENTO

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BIOGRAFIA

Vilma Vargas González, Contador Público. Magíster en Gerencia Pública. Investigadora del Centro de Estudio de la Empresa de la Facultad de Ciencias Económicas y Sociales de la Universidad del Zulia (FACES- LUZ). Profesora de la Escuela de Administración y Contaduría Pública de la FACES-LUZ. Acreditada por el Sistema de Promoción del Investigador del Fondo Nacional de Investigaciones Científicas y Tecnológicas (FONACIT). Miembro del Comité Editor de la Revista de Ciencias Sociales. Email: vilmavargashernandez@yahoo.es

DESARROLLO DE LA PEQUEÑA Y MEDIANA EMPRESA: IMPLICACIONES DE LA ORIENTACIÓN EMPRENDEDORA

Alejandra López Salazar, Universidad de Guanajuato

Ricardo Contreras Soto, Universidad de Guanajuato

RESUMEN

Dada la importancia que tienen las PYMES en nuestro país es fundamental estudiar los factores que ayudan a las empresas a ser más competitivas en el ámbito nacional como internacional. En concreto, se analiza el impacto que tiene la orientación emprendedora en la capacidad de sobrevivencia y crecimiento de 126 pequeñas y medianas empresas manufactureras del occidente de México. Los resultados muestran que la capacidad de adaptación de las organizaciones a las condiciones del entorno es la principal variable que está relacionada con la sobrevivencia y crecimiento empresarial. La proactividad, la orientación al crecimiento y el desarrollo de nuevos productos resultaron variables que no generan ningún efecto en la capacidad de sobrevivencia y crecimiento de las PYMES.

BIOGRAFIA

Dra. Alejandra López Salazar, Universidad de Guanajuato, Facultad de Ciencias Administrativas
Av. Sauz s/n Col. Laureles, CP 38020 Celaya, Guanajuato, México
Tel: (461)614-0421 e-mail: alejandra_lopezsalazar@yahoo.com.mx

Mtro. Ricardo Contreras Soto
Universidad de Guanajuato, Facultad de Ciencias Administrativas
Av. Sauz s/n Col. Laureles, CP 38020, Celaya, Guanajuato, México
Tel: (461)614-0421 riconsoto@hotmail.com

ESTRATEGICAMENTE INCREMENTANDO LAS HABILIDADES EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS LATINOAMERICANAS -PYMES

Aristides R. Baraya, Southeastern Louisiana University

Randy Settoon, Southeastern Louisiana University

Michael Budden, Southeastern Louisiana University

RESUMEN

En 1998, La Escuela de Negocios de Southeastern Louisiana University emprendió una jornada como parte de una estrategia para expandir las perspectivas globales de sus estudiantes, y para incrementar su visión de servicio, de manera que incluyera no solo el área del Sudeste de Louisiana, sino también Latinoamérica y la comunidad Hispana en Los Estados Unidos. Con el apoyo de instituciones como El Banco Interamericano de Desarrollo, La Organización de Estados Americanos, La Oficina de Desarrollo Económico del Estado de Louisiana, La Fundación de la Cámara de Comercio Hispana de Los Estados Unidos, La Cámara de Industria de Costa Rica, y otras organizaciones en Los Estados Unidos y en Latinoamérica; la Iniciativa para el Desarrollo Empresarial Latinoamericano de la Escuela de Negocios de Southeastern ha acumulado resultados positivos para sus socios en este proyecto, incluyendo agencias gubernamentales, universidades, cámaras de comercio y organizaciones sin ánimo de lucro en Colombia, El Salvador, Panamá, Costa Rica, Honduras, y otras organizaciones que actualmente trabajan unidas en una red en expansión; facilitando una mayor integración y cooperación. Mucho se ha logrado y mucho está por lograrse. Por su parte, La Escuela de Negocios de Southeastern se ha comprometido con el avance social, educativo, y el desarrollo económico de la comunidad hispana de la región, y de Latinoamérica.

INTRODUCCION

Hoy en día las universidades buscan afanosamente mejorar su oferta académica creando mecanismos que conlleven a transformar el conocimiento básico de las áreas principales del plan de estudios o currículo por un conocimiento orientado a competencias y habilidades, incorporando en ello temáticas interdisciplinarias, de razonamiento individual y colectivo, y gran contenido de visión globalizada.

El proceso de enseñanza-aprendizaje ha tomado un nuevo curso y una nueva dimensión, la dimensión global del conocimiento, el cual involucra mayormente ideas que transformen ventajosamente al profesional y lo ubiquen en un mundo cosmopolita, de gran interdependencia e innovación, conocedor de las nuevas tendencias tecnológicas, capaz de ser competitivo, para interactuar en un ambiente multicultural, y sobre todo que le sirva para insertarse social y productivamente en la comunidad donde se desempeña.

Tal como menciona EDUTEKA, “equipar a las personas para atender estas demandas, requiere un nuevo modelo de educación y de capacitación, un modelo de aprendizaje permanente (para toda la vida). La estructura del aprendizaje permanente incluye aprender a lo largo del ciclo vital, desde la temprana infancia hasta la jubilación. Esto abarca el aprendizaje formal (escuelas, instituciones de capacitación, universidades); el aprendizaje no formal (capacitación estructurada en el sitio de trabajo); y el aprendizaje informal (habilidades aprendidas de los miembros de la familia o de personas de la comunidad). Esto permite a las personas tener acceso a oportunidades de aprendizaje a medida que las necesitan en lugar de que las tengan por haber alcanzado una cierta edad” (EDUTEKA, 2005)

Si bien es cierto que innumerables experiencias se han planteado, cabe mencionar el proyecto llamado aprendizaje por proyectos, descrito por Kiyomi Hutchings y Mark Standley en el capítulo primero de su libro *Global Project-Based Learning with Technology*, - aplicado particularmente en estrategias de negocios - el cual se enfoca en facilitar que los estudiantes se involucren en actividades reales y aplicables con el fin de profundizar en el conocimiento de algo, y además trabajar en equipo (EDUTEKA, 2004).

En referencia a la educación no formal, muchos autores se han referido a ella como un elemento primordial para la sociedad contemporánea, “que surge precisamente en forma paralela con el proceso de industrialización y el desarrollo de las ideas democráticas a mediados del siglo XIX” (Ander-Egg Ezequiel, 1999). Jaime Trilla Bernet, catedrático de la Facultad de Pedagogía de la Universidad de Barcelona, señala igualmente en sus estudios aspectos muy formativos e interesantes del papel de la educación no formal en las sociedades y el rol del educador ante este proceso de capacitación continua. (Trilla Bernet, 1999)

El aprendizaje permanente es decisivo y perentorio para preparar a la sociedad civil para competir en una economía globalizada, pero también es importante por otros motivos tales como mejorar las habilidades de las personas para desenvolverse en su comunidad, acrecentar la cohesión social, disminuir el crimen y mejorar la distribución del ingreso (The World Bank Group, 2003)

En este artículo particularmente nos referiremos al impacto y experiencias que la Escuela de Negocios de Southeastern Louisiana University han desarrollado por muchos años, creando modelos de educación no formal (a distancia y presencial) que han permitido a la sociedad civil capacitarse en habilidades y conocimientos para desempeñarse en su vida cotidiana y que al mismo tiempo responden no solo a una formación académica *per se*, sino que acumulan un alto contenido de responsabilidad social. Los programas y actividades de Educación Continua o no formal de nuestra escuela de negocios están encaminados a las personas que buscan su actualización y desarrollo profesional mediante una visión integral y como parte de una búsqueda de nuevos horizontes que permitan mejorar no solamente su entorno profesional sino su vida ciudadana.

MODELO DE REDES EMPRESARIALES TURÍSTICAS EN CAUCA – COLOMBIA CON ENFOQUE DE GESTION DE CONOCIMIENTO

Adriana Paola Sánchez Rico, Centro Regional de Productividad e Innovación del Cauca
Wilfred Fabian Rivera Martinez, Centro Regional de Productividad e Innovación del Cauca
Deycy Janeth Sánchez Preciado, CREPIC & Universidad del Cauca

RESUMEN

Este artículo presenta los resultados obtenidos en los proyectos de investigación “Café: Economía y Cultura en la Meseta de Popayán”, financiado por la Universidad del Cauca (2006 – 2007) y “Diseño Conceptual de Producto Turístico para la Red Empresarial Turística del Cauca”, financiado por COLCIENCIAS (2007 a la fecha), que tienen como propósito fortalecer redes empresariales turísticas en el Cauca, Colombia, alrededor de la concepción y diseño de un producto turístico integrador. El enfoque de gestión de conocimiento adoptado privilegia la construcción de capital humano, estructural y relacional de tal forma que permita a las empresas turísticas generar valor a partir de sus activos intangibles. La metodología utilizada que se toma como base para este artículo es denominada investigación – acción o modo 2, que se caracteriza por estimular la participación por parte de las comunidades beneficiadas. Este documento aporta un Modelo Lógico Conceptual para la conformación de redes empresariales, pertinente para la realidad social, empresarial y cultural del territorio caucano.

INTRODUCCIÓN

El Departamento del Cauca, es un territorio de 30.000 Kms² situado en el suroccidente Colombiano, que se caracteriza por su alta biodiversidad fruto de la confluencia de los ecosistemas Pacífico, Andino y Amazónico; es habitado por aprox. 1.367.000 personas, en su mayoría, población rural multiétnica y multicultural (60%). Su sector productivo predominante son las cadenas agroalimentarias de pequeña escala con escaso nivel de tecnificación y responsables de la generación del sustento de más de 150.000 familias. Para posicionar al Cauca como destino turístico importante, se deben trabajar en algunos problemas estructurales, que pueden resumirse de la siguiente manera: i) un incipiente desarrollo empresarial, especialmente de las comunidades rurales y urbanas responsables de los atractivos turísticos existentes, ii) un escaso interés por la asociatividad como estrategia para fortalecer la oferta turística local, iii) el desconocimiento y uso de métodos pertinentes para el diseño de productos turísticos acordes con las condiciones locales.

REVISIÓN LITERARIA

Redes Organizacionales, Clusters e Innovación en el Turismo para Pymes. En el marco de este artículo se considera que una Red Empresarial es un “grupo de empresas que colaboran en un proyecto de desarrollo conjunto, complementándose unas con otras y especializándose con el propósito de resolver problemas comunes y lograr eficiencia colectiva.” (UNIDO: 1993).

Gestión de Conocimiento. Aspectos como los valores, los saberes tradicionales, el conocimiento codificado, lo autóctono y las experiencias de una cultura ancestral albergada en un contexto étnico, biodiverso y multicultural esperan convertirse en el factor diferenciador de los productos turísticos del Cauca, en razón a lo cual, el capital intelectual se analiza al interior de las redes empresariales generadas, para ello se acoge y adapta el Modelo Intellect (EUROFORUM, 1998), que define el valor de una empresa por el valor de sus activos más el valor que la misma pueda generar en un futuro. De esta manera, el capital intelectual, que es intangible se puede clasificar en: (i)Capital Humano: se refiere al conocimiento útil para la empresa, que poseen las personas, así como su capacidad de regenerarlo, (ii)Capital

Estructural: es el conocimiento que la organización consigue explicitar, quedan incluidos los conocimientos estructurados de los que depende la eficacia y la eficiencia interna de la empresa y (iii)Capital Relacional: el valor que tiene el conjunto de relaciones que se mantiene con el exterior de la empresa: base de clientes, proveedores, alianzas, comunidad etc.

METODOLOGÍA

El tipo de investigación de estos proyectos es la investigación – acción o investigación Modo 2. En el Modo 2 de hacer ciencia, la comunidad además de ser el objeto de investigación, participa e incide en los resultados de acuerdo a sus necesidades y conveniencias; (Gibbons: 1994). Se ha utilizado un sistema de monitoreo y evaluación participativa para el seguimiento y ajuste del proceso investigativo de acuerdo a la percepción de los beneficiados. La pregunta de investigación es: ¿Existen métodos pertinentes y aplicables en el contexto del Departamento del Cauca, Colombia que permitan convocar a actores tan diversos y con un grado tan incipiente de mentalidad empresarial a conformar redes empresariales que puedan desarrollar productos y finalmente destinos turísticos?. La hipótesis en la que se sustenta el trabajo es: Una metodología de articulación para redes empresariales turísticas en regiones como el Cauca debe considerar la articulación simultánea de la Red Interinstitucional de Apoyo al sector, para garantizar la operación exitosa de la red empresarial.

La metodología incorpora distintas unidades de análisis conformadas por empresarios del sector turístico en las localidades de i) Valle del Patía, zona que se caracteriza por su población predominantemente afrodescendiente con cierto grado de desarrollo empresarial y una vocación hacia el turismo de aventura; ii) Puracé – Coconuco, región indígena, con una vocación reconocida por su termalismo que aún en condiciones de carencia de servicios turísticos es atractiva para los habitantes en zonas aledañas al Departamento; iii) Meseta de Popayán, donde existen unidades dedicadas a la producción de cafés especiales, quienes no cuentan con formación como empresarios turísticos, sino que se dedican a la producción agrícola y exploran la posibilidad de complementar su actividad económica a través del turismo, y iv) Instituciones de apoyo, entre las que se cuentan, Alcaldía Municipal, Gobernación Departamental, Autoridades Ambientales, Policía Nacional, entre otras.

Esta investigación considera variables cualitativas asociadas al capital intelectual, a saber: i) Capital Humano: Tipo y nivel de formación en turismo de los empresarios y actores de las instituciones de apoyo, ii) Capital Relacional: Proyectos desarrollados con otras instituciones, espacios y eventos construidos en conjunto y participación del turismo en los planes de desarrollo municipal y iii) Capital Estructural: Características de las organizaciones empresariales existentes. Las siguientes fases permitieron avanzar hacia el análisis y aplicación de distintos enfoques para responder la pregunta de investigación: 1.Construcción de línea base y estado del arte, 2. Caracterización de las zonas objeto de estudio, 3. Construcción del concepto de producto y 4. Método para el Diseño Conceptual de un Producto Turístico en el Cauca

RESULTADOS

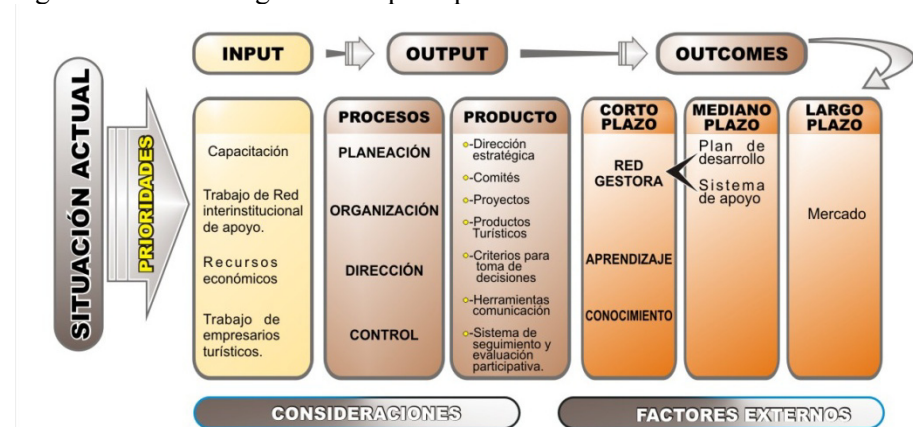
El mayor aporte de la investigación hasta el momento se puede circunscribir en el capital estructural, que es el más débil de los tres en el Cauca y que puede apalancar a los otros dos. Los resultados del proceso investigativo son: i) Capital Estructural: un modelo lógico conceptual para la conformación de redes turísticas en el Cauca y las dimensiones del diseño de la organización en red para el Turismo del Cauca, ii) Capital Relacional: Actores – Elementos e Interrelaciones del Modelo, iii) Capital Humano: Formación de Alto Nivel para Actores del Sector Turístico Regional.

Capital Estructural: Modelo Lógico Conceptual para la Conformación de Redes Turísticas en el Cauca.

La conceptualización requerida para explicar el modelo se representa a través de un modelo lógico conceptual, a continuación se presentan los elementos más importantes (Figura 1):

Input: Se considera la voluntad de los actores tanto de la red empresarial como de las instituciones de apoyo, los recursos financieros y la capacitación, las cuales viabilizan la operación del mismo - Output: Referencia las actividades y sus productos al interior de las redes, su descripción se lleva a cabo partiendo del proceso administrativo. - Outcomes: Externalidades que surgen del trabajo y evolución de las redes (i) Red Gestora, como el establecimiento de capital relacional entre la red y su entorno, (ii) Mercado, cuando se percibe beneficios económicos como resultado del ejercicio exitoso del modelo, (iii) De aprendizaje, cuando se pueden expresar los cambios en actitudes, procedimientos, formas de hacer las cosas y competencias, (iv) De conocimiento, cuando existe nuevo que surge de la implantación del modelo.- Consideraciones: Son algunas limitantes: No considera impactos, Se requiere un equipo de apoyo altamente especializado, Se trabajó el supuesto que el sector público cuenta con la voluntad de participar con los recursos que soporten la infraestructura del sector.

Figura 1. Modelo Lógico Conceptual para la Conformación de Redes Turísticas en el Cauca



Fuente: Deycy Sánchez, Adriana Sánchez y Wilfred Rivera

Capital Estructural: Dimensiones del diseño de la organización en red para el Turismo del Cauca. Las redes como formas organizacionales obedecen a la misma lógica que una organización convencional, es decir, consideran las dimensiones estructurales y contextuales como una manera de describir sus características, a saber (Tabla 2):

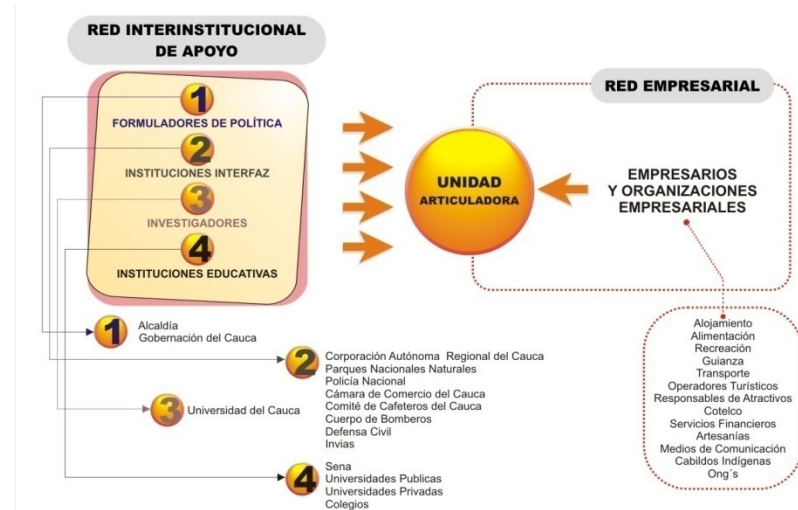
Tabla 2. Dimensiones Estructurales y Contextuales del Modelo Propuesto

DIMENSIONES CONTEXTUALES	
Número de personas	El número de participantes de cada red es apropiado (20 a 30 participantes)
Tecnología organizacional	Los procesos estratégicos se pueden desarrollar mediante talleres para la construcción de direccionamientos estratégicos y de estos, los planes de acción de corto, mediano y largo plazo
Entorno	Las redes se desarrollan en un ámbito rural, con instituciones de apoyo que no cuentan con amplios recursos financieros para garantizar acciones de largo plazo.
Metas y Estrategias	Estas se contemplan como un resultados de la aplicación de las tecnologías organizacionales, en el direccionamiento estratégico de redes empresariales
Cultura de una organización	Las redes empresariales reflejan las costumbres, hábitos y tradiciones de la población en cada zona.
DIMENSIONES ESTRUCTURALES	
Formalización	El nivel de formalización es medio y contempla la identificación de procesos claves tales como: Planeación, Organización, Dirección y Seguimiento de Evaluación Participativa.
Especialización	Las redes son altamente especializadas en el tema turismo debido a que se orientan a fortalecer de la línea de énfasis de acuerdo a su vocación
Estandarización	Se puede percibir un alto nivel de estandarización debido a que estas estructuras cuentan con unos roles determinados por el ámbito de trabajo de los actores involucrados
Jerarquización de autoridad	Considerando que las redes están fundamentadas en el conocimiento, la autoridad se reconoce a partir de la experiencia, el conocimiento y resultados de los actores del sector. No existen jerarquías marcadas.
Complejidad	La complejidad es baja, solo se cuenta con dos niveles en la dimensión vertical y en la horizontal es media porque se identifican diferentes roles de acuerdo a las necesidades planteadas por el diseño conceptual del producto turístico
Centralización	Las redes empresariales son estructuras descentralizadas, esto se evidencia en los procesos de planeación, comunicación y toma de decisiones, donde el carácter participativo de la red permite que las competencias y conocimientos necesarios para cada proceso se conviertan en la directriz del mismo. El proceso de formulación de proyectos es centralizado y se basa en el conocimiento técnico, y en la capacidad de relacionamiento con las instituciones de apoyo.
Profesionalismo	El grado de profesionalismo es bajo, se cuenta con un alto número de actores con formación empírica en turismo, lo que dificulta encontrar competencias relevantes para la puesta en operación de procesos y proyectos de alto impacto.
Proporciones de personal	La proporción de actores pertenecientes a instituciones de apoyo que cooperan en acciones de articulación es alta en comparación al número de empresarios beneficiados (relación 1 a 4).

Fuente: Deycy Sánchez, Adriana Sánchez y Wilfred Rivera

Capital Relacional: Actores – Elementos e Interrelaciones del Modelo. El modelo es en esencia un esquema de relaciones entre la red empresarial y la red interinstitucional de apoyo; la primera, compuesta por los distintos actores del sector productivo que han delegado en una unidad articuladora la coordinación de las acciones de la red. Sin embargo, esta unidad requiere de la participación de las instituciones de apoyo con el fin de favorecer el desarrollo de competencias por parte de los empresarios para generar innovación. La segunda, por su parte, agrupa a las organizaciones que pueden potenciar el trabajo en la red en lo que respecta al capital relacional (Figura 2).

Figura 2. Elementos e Interrelaciones del Modelo Propuesto para la Conformación de Redes Turísticas en el Cauca



Fuente: Deycy Sánchez, Adriana Sánchez y Wilfred Rivera

Capital Humano: Formación de Alto Nivel para Actores del Sector Turístico Regional. El propósito superior del modelo es soportar la construcción de un sector turístico articulado, organizado y con fuertes bases asociativas que le permitan afrontar los retos que impone el desarrollo de la competitividad regional. Los temas a desarrollar son: Medición del Turismo, Marketing Turístico – Canales de Comercialización, Concepto de Producto, Marca Región, Articulación de Redes Empresariales, Gestión de Conocimiento, Normatividad y Destino Turístico - Desarrollo Regional

CONCLUSIONES

- El modelo propuesto está orientado a la conformación de Redes Gestoras dado que permiten abordar dimensiones estructurales que estarían por fuera del alcance de otro tipo de Red. En contextos como el del Cauca, con problemas complejos no es posible generar una solución que requiera mucho tiempo para consolidar redes, es indispensable adoptar medidas de choque que propicien la generación de capacidades de innovación en los actores regionales. No obstante, una limitante en la generación de dichas capacidades es la carencia de actores con formación profesional en turismo, lo anterior solo se puede subsanar a través de un cambio generacional. Por el momento, los alcances del modelo propuesto se orientan hacia cambios en la mentalidad de los empresarios de tal manera que se consiga consolidar un espacio colectivo de reflexión y trabajo.
- Los procesos de articulación no se desarrollan de la misma manera en zonas urbanas y en zonas rurales, mientras que estos últimos demuestran mayor compromiso y proactividad frente a las expectativas de las redes, los empresarios urbanos tienden a delegar el riesgo y la responsabilidad de la red y sus resultados en las instituciones de apoyo
- El modelo propuesto en este artículo, demuestra que es posible incluir los aportes de los empresarios en los planes de desarrollo municipales, corroborando el supuesto que las redes empresariales son un mecanismo para el diseño participativo de políticas públicas. Así mismo, esta dinámica ha colaborado en la construcción de una imagen favorable para el sector, rompiendo con el estigma originado por factores del orden de público.

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Adriana Paola Sánchez Rico. Con estudios en Especialización en Gestión de la Innovación Tecnológica, Universidad del Valle. Joven Investigadora de Colciencias, Instituto Colombiano para la Ciencia y Tecnología “Francisco José de Caldas”. Administradora de Empresas, Universidad del Cauca. Investigadora, Centro Regional de Productividad e Innovación del Cauca – CREPIC adriana@unicauca.edu.co

Wilfred Fabián Rivera Martínez. Administrador de Empresas, Universidad del Cauca. Investigador Centro Regional de Productividad e Innovación del Cauca – CREPIC. Docente Catedrático Corporación Universitaria Autónoma del Cauca. Empresario ROCA M&T Ltda. - Parquesoft Popayán. turismo@crepic.org.co

Deycy Janeth Sánchez Preciado. Magíster en Ingeniería, Línea de Énfasis en Ingeniería Industrial, Universidad del Valle. Especialista en Gestión de la Innovación Tecnológica, Universidad del Valle. Ingeniera Mecánica, Universidad Autónoma de Occidente. Investigadora, Universidad del Cauca y Centro Regional de Productividad e Innovación del Cauca – CREPIC. Docente Catedrática, Universidad del Cauca y Universidad Autónoma de Occidente, deycys@unicauca.edu.co

ESTRATEGIA EMPRESARIAL Y DEMANDA DE TRABAJO: CÓMO LA ESTRATEGIA CONDICIONA LA DEMANDA DE TRABAJO

José Tello Avila, Universidad de Talca

RESUMEN

Este estudio parte de la base de que una estrategia de valor privilegia una demanda cualitativa de trabajo; y, una estrategia de reducción de costos privilegia la demanda cuantitativa. La relación entre estrategia y demanda laboral parece significativamente moderada por la lógica dominante y la percepción del entorno de los empresarios. Basado en una muestra de empresas por cuotas, en donde los sectores de la actividad económica están igualmente representados, se estudió mediante el método de encuestas las relaciones básicas entre estrategia y demanda laboral y el impacto de la lógica dominante y la percepción del entorno de los empresarios sobre estas relaciones. Los resultados muestran que tanto la estrategia como la demanda laboral están correctamente alineadas: La estrategia de valor está correctamente alineada con la demanda cualitativa; y la estrategia de costo está correctamente alineada con la demanda cuantitativa laboral. Tanto la lógica dominante como la percepción del entorno de los empresarios tienen un impacto significativo moderando ambas relaciones. Sin embargo, la lógica dominante tiene una inferencia mayor en la relación Estrategia-Demanda cualitativa laboral, mientras la percepción del entorno tiene una influencia mayor en la relación estrategia-Demanda cuantitativa laboral.

PALABRAS CLAVES: Demanda de trabajo, estrategia, entorno, lógica dominante.

BIOGRAFIA

José Tello, Profesor Asistente Facultad de Ciencias Empresariales, Universidad de Talca. Contador Público y Auditor, Magíster en Administración de Empresas (U de Talca) e-mail: jtello@utalca.cl Casilla 71, Talca – Chile.

FACTORES DE EMPRENDIMIENTO:ANALISIS DE EMPRESARIOS EXITOSOS EN CHILE

Erico Wulf Betancourt, Universidad de La Serena

RESUMEN

Este artículo se relaciona con el tema de las tendencias de emprendimiento como una fuente de éxito de los empresarios. Basado en una muestra pequeña de empresarios exitosos, en la ciudad de La Serena, Chile, encontramos, al igual que otros estudios, tales como Mc Clelland (1971), (Henderson y Robertson 1999), lo relevante que son las variables personales tales como iniciativa, conductas de riesgo y auto motivación como fuentes de emprendimiento. Variables de entorno, tales como redes, planificación y auto confianza quedan en segundo lugar de importancia. Por lo tanto, ello implica que el diseño de políticas de apoyo a pequeños negocios, son más eficientes, cuando consideran tales características. La confiabilidad del modelo la sustenta el valor del Test de Cronbach(0,739). Otros test complementarios son considerados (KMO y Barlett), los cuales están e los rangos esperados.

ESTIMANDO LA PROBABILIDAD DE CONTRATACIÓN DE SEGUROS EN LA INDUSTRIA VITIVINÍCOLA CHILENA

Germán Lobos, Universidad De Talca
Jean-Laurent Viviani, Université Montpellier 1

RESUMEN

El objetivo principal de esta investigación fue identificar los factores determinantes de la utilización de contratos de seguros para la gestión del riesgo en la industria vitivinícola chilena. Se planteó un modelo logit binomial nominal utilizando información de 104 viñas y bodegas de Chile. El ajuste del modelo fue realizado mediante la técnica de máxima verosimilitud con SPSS v 15.0. Las variables que resultaron estadísticamente significativas fueron nivel de ventas y acceso a información de mercado (1%), riesgos sanitarios y participación en el capital de la viña (5%), superficie plantada con viñedos y acceso a referencias de precios (10%). El modelo generado resultó significativo en su conjunto, lo cual sugiere que es un buen predictor según las pruebas Likelihood Ratio ($LR = 65,405$), del coeficiente de Nagelkerke ($R^2_{adj.} = 0,578$) y la prueba de Hosmer-Lemeshow ($\chi^2 = 5,179$). La principal conclusión sugiere que los vitivinicultores que son dueños en parte importante del capital de la viña están más dispuestos a tomar contratos de seguros como una forma de reducir riesgos.

PALABRAS CLAVE: Gestión del riesgo, modelo logit binomial, máxima verosimilitud.

RECONOCIMIENTO

Esta investigación cuenta con el apoyo financiero del proyecto ECOS-CONICYT C04H04 “Análisis comparativo de la industria vitivinícola entre Chile y Francia” y del proyecto I000366 “La gestión del riesgo en la industria vitivinícola chilena”, de la Dirección de Investigación de la Universidad de Talca.

BIOGRAFIA

Germán Lobos Universidad de Talca (FACE), Talca, Chile et Université d'Avignon et des Pays de Vaucluse (PRATIC), Avignon, France. C.P. 3465548 Talca, Chile. E-mail : globos@utalca.cl E-mail: globos@utalca.cl

Jean-Laurent Viviani Université Montpellier 1 (ISEM, CR2M), Montpellier, France. E-mail: jean-laurent.viviani@univ-montpl.fr

ANÁLISIS DE LOS RESULTADOS FINANCIEROS EN LAS COMPAÑÍAS DE FINANCIAMIENTO COMERCIAL EN COLOMBIA DURANTE EL PERIODO 1996 – 2006

Alberto Elías Muñoz Santiago, Fundación Universidad del Norte
Hamlin Enrique Rudas Obando, Fundación Universidad del Norte
María del Pilar Pertuz Mattos, Fundación Universidad del Norte

RESUMEN

Este documento resume los resultados obtenidos en una investigación que se realizó en Colombia para evaluar los efectos sobre los resultados de las Compañías de Financiamiento Comercial durante la crisis financiera presentada durante el periodo 1996-2000 y los resultados obtenidos por la aplicación de medidas de carácter normativo por parte del gobierno y de índole administrativo por parte de los intermediarios financieros durante el periodo 2001-2006.

INTRODUCCION

La economía colombiana es la quinta economía de la región latinoamericana y la tercera en población. Esta al igual que las economías mundiales tiene a la banca comercial como la base del sistema financiero. El sistema financiero en Colombia desde comienzos del siglo XIX se ha identificado completamente con la banca comercial, solo hasta 1991 con la apertura económica se registró la profundización y la diversificación del mercado con el surgimiento y desarrollo de otras entidades financieras como las corporaciones financieras, compañías de financiamiento comercial, compañías de financiamiento comercial especializadas en leasing, fiduciarias, fondos de pensiones y cesantías, compañías de seguros y bolsas de valores.

A través de los años las entidades financieras diferentes a la banca comercial han venido incrementando su participación e importancia en el sector financiero colombiano creando nuevos productos, con significativos avances en tecnología, los cuales han conllevando a una mayor competitividad en el sector, fundamental para una economía integrada, no obstante los bancos siguen siendo el pilar fundamental de este sector.

En este trabajo se analizan los indicadores financieros de las Compañías de financiamiento comercial, en el periodo comprendido entre 1996 – 2006, iniciando con el estudio del entorno económico del sistema financiero y su evolución durante los últimos años, y el entorno legal y tributario el cual ha sido modificado constantemente y ha afectado el desempeño de estas entidades.

Por ultimo con base en los estados financieros de estas entidades se hallaran los indicadores de rentabilidad, liquidez, eficiencia y endeudamiento del sector, con el fin de tener una visión global de éste en el periodo de estudio y poder proponer estrategias competitivas que les permitan afrontar los retos que traerá el TLC con Estados Unidos y Centro América.

REVISION LITERARIA

Análisis De Las Razones Financieras

A través del análisis financiero de una empresa o de un sector de la economía en particular se pueden identificar sus fortalezas y debilidades y de esta manera poder tomar decisiones racionales. De acuerdo

con Moyer, al realizar un análisis financiero se pueden descubrir las áreas específicas con problemas, para tomar acciones correctivas a tiempo.

Los análisis financieros son realizados por acreedores, gerentes financieros, inversionistas, analistas, etc., sin embargo hay que tener en cuenta que dependiendo del tipo interés con que cada una de las partes lo realiza este varía.

Aplicación De Las Razones Financieras

Para la realización del análisis financiero se utilizan las razones financieras, las cuales relacionan dos partes de una información financiera entre sí. Según Van Horne el análisis y la interpretación de las diversas razones financieras deben proporcionar a los analistas experimentados y hábiles una mejor comprensión de la situación financiera y del desempeño de la empresa que la que obtendrían sólo con el análisis de la información financiera. De acuerdo con lo anterior el uso de las razones financieras permite comparar condiciones de las empresas respecto a otras, proporcionando una visión al interior de las finanzas de la empresa y su posición relativa con el sector en el cual se desempeña o al tiempo, observando su comportamiento histórico o proyectarlo para comparar razones pasadas y futuras y de esta manera obtener datos relevantes para la toma de decisiones.

Adicionalmente, al utilizar las razones financieras se debe tener en cuenta que dependiendo del sector donde se realizará el análisis se deben utilizar razones financieras especiales con el fin obtener información específica, para realizar un análisis exhaustivo de una empresa o sector las razones financieras no son suficientes, para esto se deben tener en cuenta otros datos, las razones financieras son significativas al compararse con una patrón, al realizar comparaciones de empresas hay que tener en cuenta las técnicas contables que se utilizan para evitar resultados con desigualdades sustanciales.

Indicadores Financieros Aplicados Al Sector Financiero

De acuerdo con el artículo “Entorno y eficiencia bancaria en Colombia en el periodo 1993 – 2003” los principales indicadores financieros del sector bancario son:

Los Indicadores de liquidez que se utilizan para medir el margen de seguridad que las entidades financieras deben mantener para cubrir los cambios en su flujo de efectivo, como resultado de las operaciones de activos y pasivos que realiza. Este indicador aplicado a un instante de tiempo determinado, evalúa a la entidad desde un punto de vista de liquidación.

Los indicadores de Eficiencia que permiten medir la capacidad que tiene el sector para generar nuevos productos, la potencialidad de obtener ingresos por comisiones y la reducción de costos.

Los indicadores de endeudamiento: Permiten establecer el nivel de endeudamiento o insolvencia de las entidades.

Y por ultimo, los indicadores de rentabilidad que se utilizan para medir el nivel de rentabilidad para los accionistas y el retorno sobre la inversión a través de las utilidades generadas. Según Héctor Ortiz este indicador permite medir la efectividad de la administración de la empresa para controlar los costos y gastos, y de esta manera convertir las ventas en utilidades.

ANTECEDENTES

Las compañías de financiamiento comercial (CFC) son aquellas instituciones que al interior del Sistema Financiero Colombiano tienen por función principal captar recursos mediante depósitos a término, con el objeto primordial de realizar operaciones activas de crédito para facilitar la comercialización de bienes y servicios (Art.92, L45/90).

Estas compañías surgen en la década de los años sesentas como sociedades de responsabilidad limitada, con el objeto de disminuir la colocación extrabancaria de dinero, en 1974 bajo el decreto 971, se regulan y se convierten en sociedades anónimas vigiladas por la superintendencia financiera.

En sus inicios su actividad se enfocaba hacia el comercio de niveles bajo y medio – bajo de ventas, el cual no podía acceder a bienes de rápida obsolescencia dado su bajo patrimonio.

Con la emisión del decreto 913 de 1993, las CFC pudieron acceder al negocio. De leasing con lo que incrementaron su capacidad para colocar dinero en los distintos sectores industriales del país durante el periodo de 1993-1996, convirtiéndose en el periodo de auge de esta figura.

Desde ese año, las CFC se convirtieron en una alternativa para el desarrollo empresarial del país debido a que con su utilización y gracias a los beneficios tributarios que promueve el gobierno, las empresas han podido incorporar a su sistema productivo maquinarias y tecnologías de punta que han contribuido al desarrollo productivo de estas organizaciones, logrando mayor competitividad en el mercado.

DIAGNOSTICO ECONOMICO Y LEGAL DE LAS CFC

El sector financiero en Colombia ha enfrentando continuas y profundas reformas legales por parte del Gobierno desde la década de 1990, todo esto con el fin de incrementar la competencia, mejorar la eficiencia e internacionalizar el sector. Durante esta década el gobierno decidió privatizar el sector financiero, se aprobó la apertura económica y se dio paso al ingreso de bancos internacionales.

Debido a estas reformas estructurales, aunadas al crecimiento económico que tuvo el país durante 1992 - 1996, representados en grandes demandas de créditos, se crearon muchas compañías de financiamiento comercial y demás entidades de crédito de nivel pequeños y medios, las cuales no tuvieron un seguimiento en el incremento de la cartera vencida, ya que en esos momentos se prevía un continuo flujo de ingresos al país y un crecimiento económico sostenido, lo que volvió vulnerable a este sector, debido a una falta de previsión del nivel de riesgos que estas entidades tomaban y no se tenía un plan de contingencia ante momentos de crisis.

De acuerdo a lo expuesto en el análisis económico del sector financiero relacionado anteriormente, Colombia desde 1997 enfrentó una disminución de entradas de capitales al país, un dramático decrecimiento del PIB y un incremento en los niveles de desempleo e inflación. Debido a esta coyuntura el sector financiero debió incrementar las tasas de interés, lo que conllevó a la desaceleración de la economía y al incremento en la cartera vencida. Este periodo de crisis perduró hasta el año de 1999, en el cual Colombia presentó un PIB negativo. Durante este periodo muchas compañías de financiamiento comercial fueron intervenidas, fusionadas y/o liquidadas y las que lograron mantenerse debieron orientar sus activos hacia actividades de bajo riesgo.

La crisis financiera de 1998-1999 trajo como resultado nuevas modificaciones y reestructuraciones del sector, generación de fondos de apoyo, inclusión del sistema SAR, creación del impuesto del 2 por mil a los movimientos financieros y demás medidas correctivas para sacar al país de esta situación. Los cuales mostraron sus resultados a partir del 2001 cuando las entidades financieras no arrojaron pérdidas en sus balances.

Adicional a la crisis financiera, los continuos cambios en la normatividad aplicada a las compañías de financiamiento comercial, han producido trastornos e ineficiencias en el sector, ya que genera incertidumbres sobre las actividades que estas desempeñan.

Las principales leyes que afectaron al sector financiero durante la década de los noventa fueron la ley 45 de 1990, la ley 35 de 1993 y la 9ª de 1991. La ley 45 de 1990 y la ley 35 de 1993 se encargaron de redefinir la estructura de este sector, así como la reglamentación de la entrada y salida de los agentes del sector y la adopción de un esquema cercano a la multibanca, previa autorización de la Superintendencia Bancaria. La ley 9ª de 1991, teniendo como referente la apertura económica autorizada por el Presidente de este periodo, garantizó igualdad de condiciones de inversión para agentes nacionales y extranjeros y el acceso directo de inversión extranjero en diferentes sectores económicos. Adicional a estas leyes, que regularon todo el sistema financiero, las actividades desarrolladas por las CFCs han sido afectadas por otras leyes que les permitieron ampliar su portafolio de servicio.

No obstante la nueva reforma tributaria acabó con los beneficios que se otorgaba a las actividades de leasing operativo, lo cual traerá como consecuencia una disminución de este producto de estas entidades, ya que las empresas no encontraran atractivo el uso de esta figura.

DIAGNOSTICO FINANCIERO DE LAS COMPANIAS DE FINANCIAMIENTO COMERCIAL EN EL PERIODO 1996–2006 Y COMPARACION CON LA BANCA COMERCIAL 1996-2003

Para el análisis de la evolución de los indicadores financieros de las compañías de financiamiento comercial en Colombia durante la última década se utilizarán las 24 empresas que se encuentran vigentes, debido a que estas se mantuvieron a lo largo del periodo de estudio, sufriendo algunas de estas fusiones o cambios de razón social como se expusieron en el capítulo anterior.

Indicadores De Liquidez

El principal objetivo de las entidades de intermediación financiera es la captación de recursos, ya sea por medio de cuentas, certificados de depósito a término o títulos valores, y otorgarlos al público a través de las distintas modalidades de crédito. Esta operación debe ser constante, por tal razón, los indicadores de liquidez nos muestran si las entidades financieras poseen un flujo de caja adecuado para cumplir con su objetivo principal.

Las compañías de financiamiento comercial sufrieron un deterioro en su calidad de cartera del año 1997 al año 2000. La crisis presentada Colombia en ese período causó un deterioro en todos los campos de la economía nacional, las CFC's no fueron indiferentes a esto, generando cierres y fusiones de muchas de ellas. Al comparar el comportamiento de las CFC's con la banca comercial, se puede apreciar que existe un comportamiento similar, aunque los bancos sufrieron un mayor deterioro de su cartera causado esto fundamentalmente por la colocación desmedida de recursos en ese periodo. A partir del año 2000, este indicador fue disminuyendo debido a la mejora en la economía colombiana.

Desde el año 1996 hasta el año 2000, las compañías de financiamiento comercial presentaban una disminución continua en su crecimiento de cartera, llegando a obtener un decrecimiento del 6,61% en el año 1999 y del 2,19% en el año 2000. A partir de las nuevas reformas y medidas que promulgó el gobierno nacional y la recuperación de la economía colombiana, se observa que a partir del año 2003 se presentan altos crecimientos de cartera, siendo el año 2004 el de mayor proporción (137,35%). Esta situación se dio debido a la confianza que genera el nuevo gobierno, la cual se ha reflejado en inversiones nacionales y extranjeras en nuevos negocios. El comportamiento presentado por los bancos hasta el año

2003 es parecido, pero a la banca le costo mayor trabajo mostrar crecimientos mayores a los de las CFC's, debido al mayor volumen de negocios que estos manejaban.

Durante el periodo analizado se aprecia la relación existente entre el crecimiento de la cartera bruta y el crecimiento de la cartera vencida. Para una entidad financiera, el comportamiento normal del crecimiento de cartera, debería ser superior al crecimiento de cartera vencida. En este sentido, las CFC muestran que esta tendencia se presentó en la mayoría de los años de estudio, con excepción de los años 1996, 1998 y 2006. Por efectos de la crisis económica del país en los años 90, los deudores no tenían capital para responder por sus obligaciones financieras, mostrándose un mayor crecimiento de la cartera vencida en el año 98. Para el 2004 observa el más alto incremento en la cartera (bruta y vencida), dada la recuperación de la economía, y el exceso de liquidez que presentaban las instituciones financieras desde el año 2001. Para el año 2006, se infiere que el país está entrando en una nueva crisis económica, pero en una menor proporción a la presentada en la década de los noventa, esto debido a los mayores controles ejercidos por el gobierno nacional a través de la Superintendencia Financiera.

En cuanto a la participación de la cartera la CFC muestran que en el año 1996 la participación era superior al 80%, los efectos de la crisis hicieron que este rubro disminuyera por debajo del 50%. A partir del año 2004 la participación se incrementó nuevamente, debido al elevado aumento de la cartera de créditos bruta, llegando a valores por encima del 75%, en el cual se ha mantenido en los últimos años. Para los bancos el comportamiento de su participación de cartera se mantuvo constante.

Debido a que las CFC's siempre han tenido un nivel de colocación menor al de los bancos el nivel de cubrimiento de estas estuvo dentro de los parámetro normales dentro del periodo de análisis, en contraposición con la banca, que debido a la gran provisión de cartera vencida durante 1998-2000, este indicador arrojo valores hasta del 400% en su nivel mas alto en 1999, periodo donde la crisis del sector financiero toco su punto neurálgico.

Al realizar una evaluación general de los indicadores de liquidez, se observa que en la mayoría de los gráficos, la crisis se aprecia claramente se presenta entre 1997 a 2001, en la cual se presentó la crisis financiera, y tanto la banca comercial como las compañías de financiamiento comercial presentaron sus peores indicadores de calidad de cartera, y el no pago de obligaciones financieras impedían que las entidades lograran continuar con su labor de colocación de créditos, lo que las llevo a generar perdidas considerables, llevando al cierre de muchas instituciones, fusiones de CFC's y bancos. A principios del año 2000, se presenta una recuperación en la economía colombiana, la población empieza a generar mayores negocios lo que incrementa el flujo de las entidades y generan unos resultados satisfactorios hasta el 2006.

Indicadores de eficiencia

Al presentar los indicadores de eficiencia, se muestra el nivel de productividad de una compañía. Para el caso de las compañías de financiamiento comercial, medir su eficiencia implica analizar si los recursos recibidos vía captación se están colocando de la mejor manera, adicionalmente se debe analizar la eficiencia de las CFC's en el manejo correcto de sus insumos.

Durante el periodo de la crisis del sector financiero se muestra ineficiencia en el cobro por parte de CFCs, esto prueba la baja capacidad de pago de las personas, el incremento en la cartera vencida y la baja colocación de prestamos. Las CFC's muestran una ineficiencia de cobro mayor a la de los bancos y estos tuvieron una recuperación más rápida.

Durante el periodo de estudio, las compañías de financiamiento comercial, comparadas con la banca, presentaron un comportamiento constante en la eficiencia administrativa, teniendo su máxima ineficiencia en el año 2000 (7,15%), a partir del año 2001 este indicador empieza a disminuir notablemente hasta situarse en el año 2006 en un 3,17%. Al realizar la comparación con la banca, se observa que presentó un comportamiento constante hasta el año 1998, en el cual, debido a la crisis financiera, se incrementó en un 36,56%, esto debido a la alta provisión de deudas malas, generando un incremento en los gastos operacionales. Dada la menor cantidad de sucursales y entidades que conformaban el subsector de las compañías de financiamiento comercial y poseer una estructura más liviana en comparación con los bancos, se puede inferir que este factor influyó en que las CFC's arrojarán un menor indicador de eficiencia administrativa.

Se aprecia que durante el período de recesión económica que se dio en nuestro país, las CFC's obtuvieron los mayores índices de eficiencia del activo, debido a la gran cantidad de provisiones que tuvieron que realizar para salir de ella. A partir del año 2000 este indicador presenta una disminución continua, debido a las permanentes reformas que el gobierno nacional realiza, lo cual conlleva a que el negocio no sea lo suficientemente eficiente. Comparando con la banca, se puede apreciar que esta presenta un comportamiento similar durante el período de la crisis, hasta el año 2001, donde, a diferencia de las CFC's, presenta un indicador al alza.

El indicador de margen neto de intereses muestra claramente la crisis que tuvieron las compañías de financiamiento comercial durante el período de recesión económica en el país, llegando a su punto más bajo en el año 1999 (-5,45%). Estas entidades en ese momento poseían sus mayores depósitos en Certificados de Depósito a Término CDT's, los cuales presentaban altos intereses, adicional a la falta de colocación de recursos. A partir del año 2002 este margen se convierte en un valor positivo, gracias a la recuperación económica. Mientras tanto, la banca presentó un comportamiento diferente, generando su mayor margen en el año 1998, uno de los años neurálgicos de la crisis del país, debido a esta coyuntura. La banca a partir del año 1999 empieza a generar valores parecidos a las CFC's.

El crecimiento de los ingresos operacionales presenta un comportamiento inestable, llegando a presentar decrecimiento de los ingresos en el año 2000, a partir del año 2001 se generan mayores ingresos operacionales, en el año 2004 se presenta su mayor valor (142,99%), dada la recuperación económica del país. La banca presenta un comportamiento similar, con excepción de los años 2002 y 2003. Las CFC's presentaron menores crecimientos de los bancos, dado su posicionamiento en nuestro país y que estos actualmente están incursionando fuertemente en los créditos de consumo, siendo este mercado el más fuerte para las CFC's.

En cuanto al porcentaje participación de ingresos operacionales, Las compañías de financiamiento comercial, en el periodo comprendido entre 1997 y 2003, presentaron un bajo nivel de participación de ingresos operacionales, dada la crisis financiera, y el tiempo que se tomó para que la población colombiana empezará a creer nuevamente en estas instituciones, con lo cual incrementaron su participación a un valor cercano al 80% en el año 2006. Los bancos, a pesar de la recesión, mantienen constante su participación en los ingresos operacionales, lo que demuestra que son el pilar del sector financiero, su correcto enfoque y objetivo del negocio.

Al analizar la gráfica de concentración de operaciones de crédito en las compañías de financiamiento comercial objeto de este estudio, se percibe que este indicador permanece relativamente constante hasta el año 2003, a partir del año 2004, estas entidades se especializan en la colocación de créditos bajo la modalidad de Leasing, por lo que esta concentración disminuye considerablemente al distribirse más equitativamente el mercado entre los distintos participantes. Los resultados arrojados por este indicador muestran que en estas compañías no existe el monopolio, sino por el contrario todas tienden a tener una participación similar en el mercado financiero colombiano.

Realizando una comparación entre los distintos indicadores de eficiencia y los indicadores de concentración del crédito comercial en las compañías de financiamiento comercial, se observa que se enfocaban en la colocación de este tipo de operaciones, aunque los resultados no eran los esperados, presentando decrecimiento en ingresos y margen de intereses negativos. Ante las reformas establecidas por el gobierno nacional y el incentivo tributario presentado a la colocación de operaciones en leasing, se produce un efecto contrario, disminuyendo la colocación de operaciones comerciales, lo cual genera mayor confianza y mayor capacidad a los distintos clientes de utilizar estas operaciones, presentando mejores indicadores de eficiencia, como incremento en la participación de ingresos operacionales, crecimiento de ingresos, márgenes positivos y correcto manejo de sus activos.

Indicadores de endeudamiento

Al realizar un análisis de los indicadores de endeudamiento de las compañías de financiamiento comercial se busca describir el estado del endeudamiento que estas tuvieron durante el periodo de estudio y de esta manera medir el impacto de las acciones tomadas por el gobierno central.

Durante el periodo de la crisis económica, el nivel de solvencia de las CFC's permaneció constante, a partir del 2003 este indicador disminuye, se observa que el nivel de activos se incrementan, dado el crecimiento considerable que tuvo la cartera de créditos y leasing, el crecimiento de éstos fue superior al del patrimonio, lo que generó esta disminución. Al analizarlo con la banca, esta que alcanza su nivel mas bajo en el periodo de recesión, a partir de ese momento este indicador se mantuvo constante hasta el año 2003.

Al observar el porcentaje de participación de utilidad acumulada se percibe que este indicador presenta valores negativos hasta el año 2002, a partir del 2003, dada la recuperación del país y el crecimiento en colocación de créditos, las CFC's generaron utilidades, lo que incrementa a valores positivos la participación. Comparando con los bancos, éstos mantienen un porcentaje de participación positivo, lo que lleva a pensar que las utilidades acumuladas durante el período de crisis eran altas y ayudaron a mantenerlo.

El indicador de Quebranto patrimonial de las CFC muestra que se ha mantenido su valor a través del tiempo, adicionalmente, las compañías de financiamiento comercial han venido incrementando su capital social, al mismo tiempo del patrimonio. En los últimos años se aprecia un incremento en las utilidades del ejercicio, las cuales son capitalizadas en su mayoría. La gráfica que presentan los bancos muestra un movimiento diferente, dado su mayor tamaño.

Al observar los indicadores de endeudamiento, se muestra el valor de las compañías de financiamiento comercial a lo largo del período de estudio, la importancia de la generación de utilidades en un período determinado de tiempo, y la capacidad de los accionistas de generar recursos para invertir en activos. Estos indicadores presentan un comportamiento positivo, exceptuando el % de participación de utilidad acumulada, que debido a la crisis financiera presentó valores negativos.

Análisis de la rentabilidad

La rentabilidad, de acuerdo con Héctor Ortiz Anaya, se puede definir como la capacidad de medir la efectividad de administración de una compañía, para controlar costos y gastos y de esta manera convertir las ventas en utilidades.

Durante el período de la crisis financiera en la banca, las compañías de financiamiento presentaron márgenes operativos negativos, dada la alta provisión de créditos vencidos, los costos administrativos y la baja colocación de productos financieros. A partir del año 2001 este margen presenta valor positivo y está en continuo crecimiento hasta el año 2006. La banca comercial presenta un comportamiento similar a las CFC's.

El margen antes de impuestos presenta un comportamiento similar al margen operacional, con valores negativos en los años 1999 y 2000, y crecimiento constante hasta el año 2005. En el año 2006 presentaron un menor indicador, aunque las utilidades antes de impuestos fueron superiores que el año anterior. Los bancos presentaron un comportamiento similar del indicador hasta el año 2003, éstos se vieron afectados en mayor grado, debido a la mayor cantidad de provisiones que tuvieron que realizar por el no pago de obligaciones financieras.

El Margen operacional sin provisiones presenta un comportamiento similar a los anteriores, con valores negativos en los años 1996 al 2000 y un crecimiento constante hasta el año 2004. El año 2005 y 2006 se mantuvieron constantes. Los bancos a diferencia de estas entidades presentaron valores positivos de 1996 a 1998, en 1999, peor año de crisis financiera, su margen operacional sin provisiones cayó abruptamente, debido a la poca colocación de créditos y al no pago de los clientes. A partir del año 2002, los bancos presentan valores positivos de este indicador, mostrándose la recuperación del sector financiero.

Las compañías de financiamiento comercial arrojaron indicadores negativos, en cuanto a la rentabilidad del activo, en mayor proporción de los bancos, dado el menor volumen de negocios. Se vieron afectadas notablemente durante el periodo de crisis, debido a la baja capacidad de pago de obligaciones financieras, las altas tasas de interés y el crecimiento en la cartera vencida. A partir del año 2001 inicia su periodo de recuperación, donde las CFC's arrojaron utilidades netas de \$57.264 millones evidenciándose un buen desempeño de este subsector. En la gráfica se aprecia el gran aumento en la rentabilidad del activo producto del auge de la economía colombiana, la confianza en el gobierno y el alto consumo. Al analizar la rentabilidad del activo de las CFC's con la banca se observa que estas presentaron una recuperación más rápida y en mayor medida.

Se observa un comportamiento decreciente del retorno del patrimonio hasta el año 1999, llegando a obtener valores negativos hasta el año 2000. A partir del año siguiente las CFC's generan rentabilidad patrimonial positiva, debido a las ayudas generadas por el gobierno nacional, como la creación de FOGAFIN, el impuesto a las transacciones financieras, entre otros, que permitieron que el sector lograra salir de la crisis, a pesar de liquidaciones y fusiones de algunas compañías de este subsector. Este indicador mantiene un valor constante hasta el año 2006. Al realizar una comparación con los bancos, se observa un comportamiento similar, aunque la banca presenta un mayor deterioro de su patrimonio que las CFC's.

Hasta el año 1998, las compañías de financiamiento comercial presentan tasa de crecimientos considerables en sus activos. En los años 1999 y 2000, dada la crisis financiera, presenta decrecimiento, por falta de colocación de créditos. Desde el año 2001 hasta el 2005, presenta crecimientos ascendentes, dada la recuperación económica del país, y las bajas tasas ofrecidas. La banca presenta crecimientos en menor medida que las CFC's, durante el periodo de crisis, mantuvo crecimiento positivo de su nivel de activos.

Al igual que los activos, los pasivos presentaron decrecimiento de sus valores en los años 1999 y 2000, a partir del año 2001 presentan un crecimiento ascendente, dada la confianza que generaban las entidades financieras los clientes empezaron a llevar sus recursos nuevamente a estas. La banca sufre la misma situación que sus activos.

Es importante enunciar que las compañías de financiamiento comercial presentaron crecimientos en sus durante el período 1996 – 2006, debido a la capitalización permanente de sus socios, y la conversión de sus utilidades en capital social. La banca presenta un comportamiento diferente, en la cual presenta decrecimientos durante los años 1998, 1999 y 2000, a partir del 2001 mantiene un continuo crecimiento.

En cada una de las graficas de indicadores de rentabilidad, se puede apreciar un comportamiento similar, con porcentajes bajos a finales de los años noventa, inclusive valores negativos, y una recuperación a partir del año 2001, lo que demuestra que la crisis económica afecto notablemente todos los sectores financieros y las normas establecidas para llevar a una recuperación surtieron efecto, generando a las entidades financieras, incluidas las compañías de financiamiento comercial resultados positivos, siendo los mejores años el 2004 y 2005.

CONCLUSIONES

Durante el periodo de análisis se observa que los resultados obtenidos por las compañías de financiamiento comercial se asemejan en gran medida al comportamiento presentado por la banca, donde se aprecia claramente el deterioro en la calidad de la cartera, trayendo como consecuencia deterioros en la liquidez, eficiencia y rentabilidad del sector durante la crisis en el país, efecto de la explosión de la burbuja de consumo que se vivía en esta época.

Luego de las medidas tomadas por el gobierno desde 1998 para solventar esta situación y sacar al sector de la emergencia económica en la cual estaba sumergida, desde el 2001 se observó una mejoría, la cual ha venido creciendo vertiginosamente aunado a la confianza y a la nueva bonanza que esta viviendo el país.

Con base en estos resultados se puede concluir que la banca es el pilar fundamental del sector financiero colombiano y cualquier situación que llegará a presentarse siendo esta positiva o negativa repercute en la misma medida en todo el sector.

Adicionalmente, debido a las continuas reformas en las regulaciones del país, las compañías de financiamiento comercial se han visto afectadas negativamente y la tendencia de estas es que los bancos absorban todas las actividades crediticias que estas desempeñan y estas desaparezcan o solamente queden como la entidad que maneja los créditos de determinada empresa, ejemplo Falabella, GMAC, entre otras.

El gobierno con el fin de captar mayores recursos provenientes de los impuestos acabará a finales de este año con los beneficios tributarios otorgados al leasing operacional, medida que disminuirá en gran medida la utilización de este producto, que es la actividad que actualmente le genera mayores ingresos a estas empresas, debido a que no será atractiva para los empresarios su utilización.

Para contrarrestar esta situación las compañías de financiamiento comercial deben ofrecer un servicio más eficiente, ser más ágiles y presentar mayores alternativas a la hora de otorgar créditos de consumo. También deben tener una mayor visión para afrontar los retos que traerán consigo los tratados internacionales y la globalización de sector.

Actualmente se observa que aunque el país esta presentando mejoras en su economía se esta viviendo algunas características parecidas a las que se vivieron en el 1998, ya que el consumo esta disparado, hay un gran auge en las construcciones, la inflación tiende al alza, el gobierno a realizado dos alzas sucesivas en los intereses, el nivel de desempleo es alto y se presenta una coyuntura diferente ya que ahora esta viviendo un alto nivel de reevaluación, lo que también afecta notablemente la economía. Podemos predecir que el país podría estar ante una crisis parecida a la presentada en 1998 pero de una menor

magnitud y con la ventaja que el sector financiero ha tomado medidas de contingencia como el incremento en los encajes, en las provisiones, mejores métodos de valoración de riesgos, entre otras, lo que evitaría la citación presentada en este entonces.

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BIOGRAFIA

Alberto Elias Muñoz Santiago, Master en Economía Empresarial (INCAE, Costa Rica), y profesor de tiempo completo de la Fundación Universidad del Norte de Barranquilla

GOBIERNO, APRENDIZAJE Y DESEMPEÑO EN RELACIONES CLIENTE-PROVEEDOR

Augusto Rodríguez Orejuela, Universidad del Valle-Cali
Miguel Hernández Espallardo, Universidad de Murcia-España

RESUMEN

El presente estudio evalúa la relación entre aprendizaje, gobierno y desempeño en relaciones cliente-proveedor. Soportado en la visión de la firma basada en el conocimiento y en teorías de gobierno relacional, la contribución del gobierno sobre el aprendizaje es presentada con un modelo que relaciona gobierno entre firmas-rutinas para compartir conocimiento-aprendizaje- y desempeño. Mientras que la investigación hasta ahora ha sido principalmente de naturaleza conceptual o cualitativa, en esta investigación seguimos una investigación cuantitativa para examinar empíricamente el conjunto de relaciones entre los conceptos presentados. Una muestra de manufactureros de la industria de confección de prendas de vestir fue utilizada para evaluar la relación con su principal cliente. Los resultados permiten concluir que el gobierno no solo ejerce un papel de salvaguarda sobre el uso de rutinas para compartir conocimiento, pero también, tiene el potencial para influir sobre al aprendizaje y el desempeño en una forma directa.

Palabras Clave: Rutinas para compartir conocimiento, gobierno, aprendizaje, desempeño; relaciones inter-organizacionales

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PROPUESTA PARA LA COMERCIALIZACIÓN DEL ABONO ORGÁNICO TIPO BOCASHI EN LA PROVINCIA DE SUGAMUXI, COMO PILAR HACIA EL MERCADO NACIONAL, BASADO EN INVESTIGACION DE MERCADOS

Carlos Orlando Parra Penagos, Universidad Pedagógica y Tecnológica de Colombia-Sogamoso
José Javier Gonzales Millán, Universidad Pedagógica y Tecnológica de Colombia-Sogamoso

RESUMEN

El aprovechamiento del capital natural y la depreciación del mismo hacen que el cuidado a través del suelo como baluarte fundamental cree la necesidad de aprovechar los abonos orgánicos como medio tanto ambiental económico social y cultural de demostrar que es viable y viéndose reflejado en esta investigación de mercados donde la satisfacción del cliente y del aprovechamiento de nuestros recursos brinde la real oportunidad en el mercado nacional para con el agro.

PALABRAS CLAVES Investigación de mercados, Abono orgánico, Comercialización, Producción.

BIOGRAFIA

Carlos Orlando Parra Penagos, Universidad Pedagógica y Tecnológica De Colombia Seccional Sogamoso, docente Escuela Administracion de Empresas y Coordinador Grupo Gestion Humana, Mercadeo Y Economia-Gestiohme

Jose Javier Gonzales Millan, Universidad Pedagogica y Tecnologica De Colombia Seccional Sogamos, docente Escuela Administracion de Empresas y Coordinador Grupo Management

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